

# New York State Racing and Wagering Board

2008 Annual Report and Simulcast Report



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**On the Cover:**

*13 & 14 by Corey Pitkin  
Pastel on watercolor board  
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# Mission Statement

Our purpose is to ensure that New York State's legalized pari-mutuel operations, charitable gaming activities and Class III Indian Gaming facilities operate with integrity and are in full compliance with New York's statutes, the Board's rules and the tribal-State Class III Gaming Compacts, respectively.

We safeguard the interest of the public, including the taxpayers and patrons, by ensuring that the regulated entities and their employees participating in or benefiting from legalized gambling operate with the utmost professionalism. We will expeditiously respond to all public concerns.

Executive management espouses that personal integrity is paramount for all Board employees who must ensure honest and proper conduct of legalized gambling and other regulated activities. To properly serve the public, all employees must perform their duties in an ethical manner that is above reproach. To meet this goal we advocate teamwork, intra-agency communication, mutual respect, training and advancement to reach each employee's potential.

Only through vigilance, competence and dedication can the Board and its employees be successful in performing its statutory responsibilities.

**John D. Sabini**  
*Chairman*

**Daniel D. Hogan**  
*Member*

**John B. Simoni**  
*Member*



# Chairman's Message

**To: The Honorable David A. Paterson, Governor  
Members of the New York State Legislature, and  
Robert L. Megna, Director of the Budget**

**July 1, 2009**

On behalf of the New York State Racing and Wagering Board, I respectfully submit to you the Board's 2008 Annual Report, as required by Chapter 346 of the Laws of 1973. Packed with essential statistical information on horse racing, Native American casinos and gaming authorized to assist charitable groups, this report opens a window through which one can gain appreciation for how gaming-entertainment and racing stand as vital industries in our state, providing tens of thousands of jobs to New York families.

Our primary goal as regulators entrusted to monitor these industries is to promote integrity while ensuring honesty and fair play for all those willing to make a wager in New York State – whether it be a \$2 bet at a race track, a pocketful of quarters at a Bingo game or hundreds of dollars at any one of the top-flight Class III Indian gaming facilities we regulate.

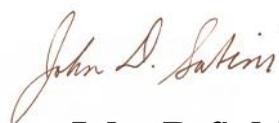
We are especially pleased to report that during 2008 this Board adopted a major safeguard in racing. By greatly restricting anabolic steroids in all racing, we sent a clear message that we have zero tolerance for unscrupulous activity at tracks while at the same time underscoring the importance of the health of our equine athletes. Our Board is also in the vanguard of a national movement to implement independent monitoring of pari-mutuel tote companies.

Incorporated into this Report, as in past years, is the Simulcast Report as required by the Racing, Pari-Mutuel Wagering and Breeding Law Section 1002.2.

The total pari-mutuel handle (the amount bet at New York tracks combined with off-track betting outlets) amounted to nearly \$2.5 billion in 2008. Meanwhile, the Board recorded a profit of \$56.9 million for New York charities through more than \$349 million wagered on bell jar, bingo and other games of chance.

This Board is keenly aware that both the gaming industry and agriculture are vital segments of the New York economy. With that in mind, we endeavor each day to keep New York-based racing and gaming as competitive as possible in these challenging times. The People of New York are the ultimate winners when these industries thrive.

Sincerely,



**John D. Sabini**  
**Chairman**



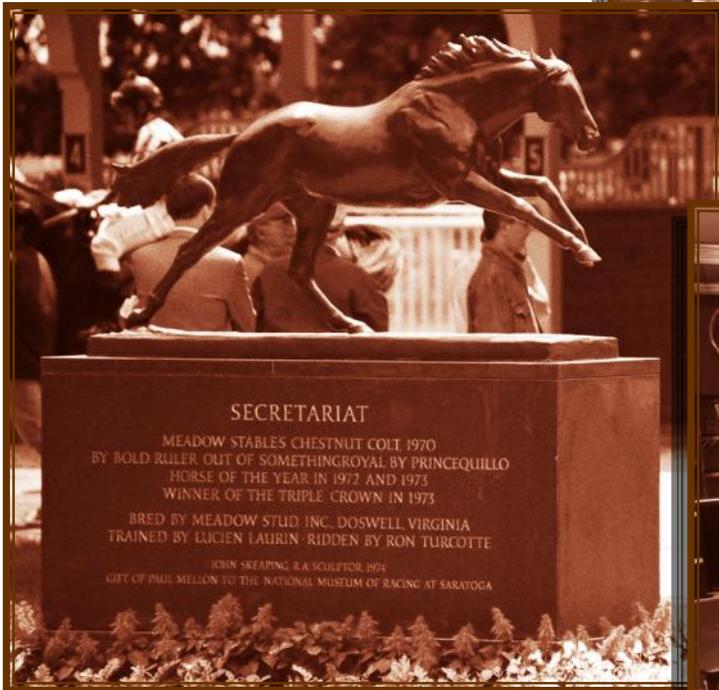
*Chairman John D. Sabini, after being appointed to the Racing and Wagering Board in August 2008, became immersed in several significant projects aimed at maximizing the value of public property. Here, he meets with (far left) Sylvia Hamer, Deputy Secretary to the Governor for Technology, Operations and Gaming, and (middle) then Empire State Development Corp. President Marisa Lago to discuss potential uses of two parcels adjacent to Belmont Park, the thoroughbred track on the border of Queens and Nassau Counties. An advisory panel headed by Chairman Sabini and President Lago recommended that a variety of options be considered for the Belmont Park acreage, including ones that included a casino, a hotel complex and retail shops.*



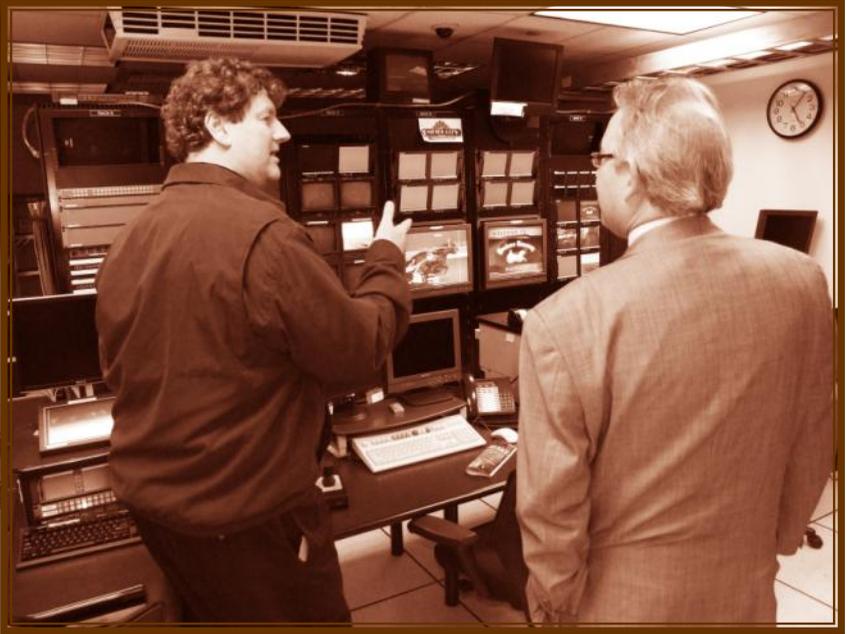
*Saratoga Race Course grand stand, c. 1900*



*Saratoga Race Course, c. 1900*



*Secretariat statue at Belmont Park.*



*Cutting-edge communications technology at Empire City at Yonkers Raceway is explained to Chairman John Sabini by Michael Rooney, the facility's broadcast director. Yonkers Raceway became the first racetrack to establish a digital uplink.*

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*Background image: Detail of **Salvator and Tenny**  
Sheepshead Bay Race Track, Coney Island, NY  
June 25th, 1890*



## **John D. Sabini**

### ***Chairman***

John D. Sabini of Jackson Heights was appointed Chairman of the New York State Racing and Wagering Board by Governor David Paterson and confirmed by the New York State Senate on August 8, 2008. Concurrently, Mr. Sabini serves as Chairman of the Agriculture and New York State Horse Breeding Development Fund; Chairman of the New York State Thoroughbred Breeding and Development Fund; Vice Chairman of the Harry M. Zweig Memorial Fund; and Co-Chairman of the New York State Task Force on Retired Racehorses.

Prior to his appointment as Chairman of the Board, Sabini served six years as a New York State Senator representing the 13th Senate District which encompassed parts of Jackson Heights, Corona, East Elmhurst, Elmhurst and Woodside. His success as a Senator was attributed to his legislative and community experience, strong advocacy for government reform, education, transportation and his persistent efforts to bring fair amounts of funding and government services to his district.

During his tenure as Senator, Chairman Sabini received several high-profile appointments including his ranking membership on the Elections, the Transportation and the Racing, Gaming & Wagering Committees. In 2006, Senator Sabini was appointed as Assistant Minority Leader for Intergovernmental Affairs thanks to his many years of experience at the federal, state and city levels of government.

Chairman Sabini was also appointed to several high-profile panels. He acted as the only New York State representative on a national transportation leadership summit at the White House and served as the only New York City legislator on the Governor's special panel to determine the future of thoroughbred racing in New York and the operations of Belmont Park, Aqueduct Racetrack and Saratoga Race Course.

Prior to being elected to the State Senate, Chairman Sabini served as a New York City Council Member for the years 1992-2001 where he introduced and co-sponsored many bills that have helped to improve the quality of life for city residents. From 1998 until 2001, he served as Chairman of the Council's panel on Landmarks, Public Siting and Maritime Uses which determined the locations of New York's Historic Districts and Landmarks as well as the construction of public buildings and leasing of properties for municipal use.

Before becoming an elected official himself, Chairman Sabini served as District Administrator for Congressmen James H. Scheuer and Stephen J. Solarz. He also served as Director of the State Assembly's Subcommittee on Senior Citizen Facilities. Prior to his election to the City Council, Chairman Sabini was Vice President of the MWW Group, a public and government relations firm based in New Jersey.

Chairman Sabini holds a degree from New York University's College of Business and Public Administration, now known as the Stern School, and attended its Graduate School of Public Administration, now known as the Wagner School.



## **Daniel D. Hogan**

### ***Member***

Daniel D. Hogan was appointed and confirmed to the New York State Racing and Wagering Board on June 22, 2006 and served for two years as its Chairman.

Member Hogan's 21-year career in public service includes Commissioner of the New York State Office of General Services (OGS) where he was responsible for the management of an office that delivers diverse support services to all state agencies including leasing, design and construction, information technology, procurement services, inter-agency mail services and more.

Prior to his appointment with OGS in 2004, Member Hogan served as the Director of the Governor's Office of Regulatory Reform where he was responsible for assisting in the Governor's office efforts to promote new private sector job creation by streamlining comprehensive business permitting and licensing assistance.

Member Hogan, a native of Niagara Falls, graduated from State University College at Buffalo. He currently resides in Slingerlands with his wife, the former Carrie Platt, and their three children.



## **John B. Simoni**

### ***Member***

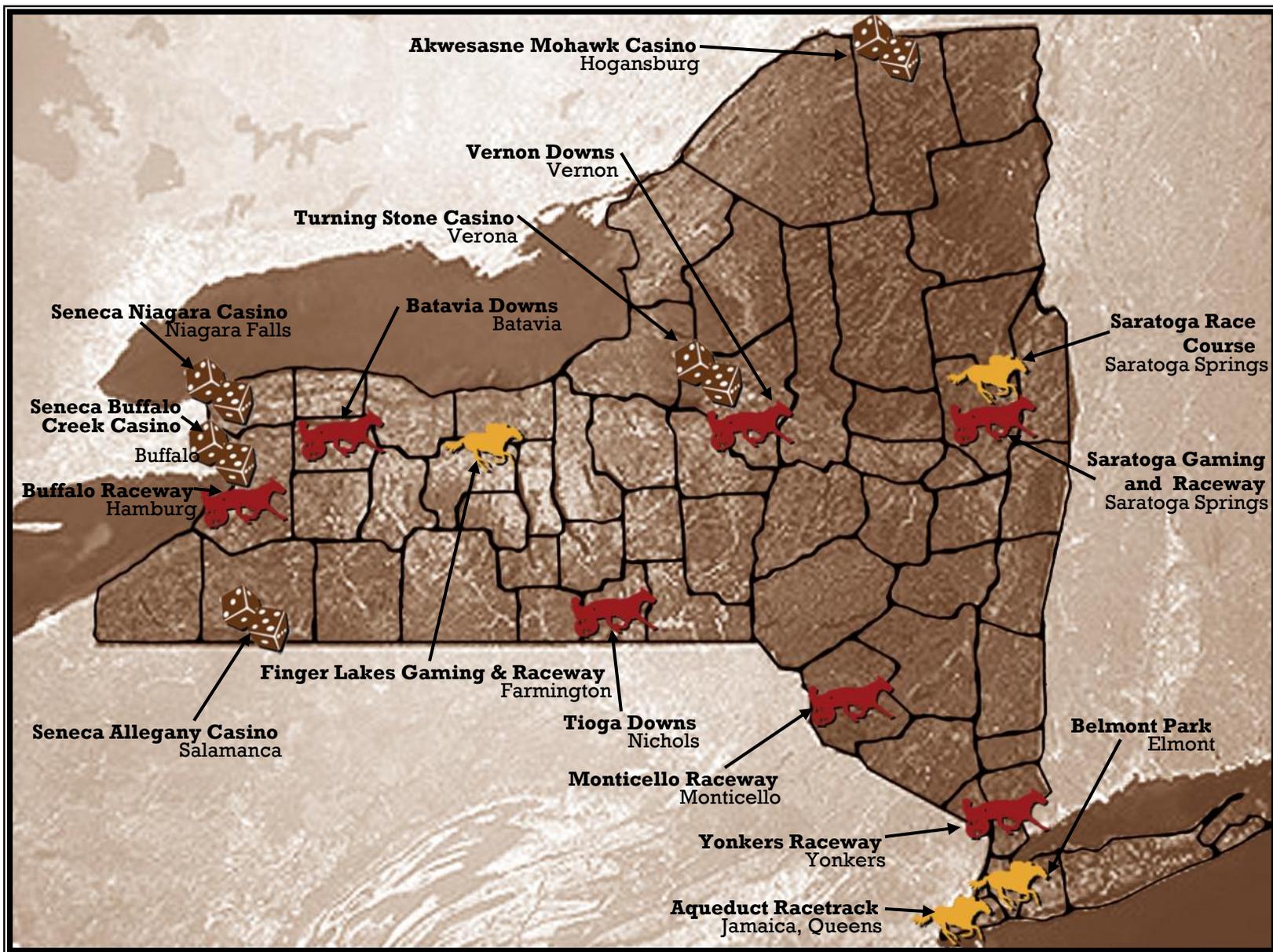
John B. Simoni was confirmed as a Board Member of the New York State Racing and Wagering Board on June 22, 2006. Mr. Simoni is a Korean War Veteran and long time resident, businessman and former horse owner from Saratoga County. In 1955, he founded and has since served as President of Mohawk Office Products, Inc., a multi-million dollar office furniture and supply retail corporation located in Schenectady, New York. Among Member Simoni's experiences within the public sector include: Chairman of the Saratoga County Industrial Development Agency, Board Member and Chairman of the Capital District Regional Planning Commission, Supervisor for the Town of Charlton and Saratoga County Board, and Board Member of the Adirondack Planning Commission.

Member Simoni's community service extend to his current role as Member and past President of the Mohawk Club in Schenectady, and past memberships with the St. Claire' Hospital Foundation Board, Heritage Home for Women, Empire Aero Science Museum and Albany Airport Advisory Board.

Member Simoni is also no stranger to the world of horse racing. He got his start working as a groomsmen at the Saratoga track while high school and his love for the sport prompted him to own and race his own standardbreds for over twenty years at some of New York's prominent harness tracks including Vernon Downs, Saratoga Raceway and Yonkers Raceway.

Member Simoni currently resides in Charlton, New York.

# Gaming Establishments



**LEGEND**

-  Thoroughbred Track
-  Harness Track
-  Indian Casino

# Year In Racing

New York State prides itself on being a leader in the horse racing industry year after year. In 2008, New York took big steps in improving the integrity of horse racing. Key rules such as the restricting of Anabolic Steroids and the Tote Standard rules are important additions to the Board's rules that help to increase racing integrity in the eyes of the wagering public. The Anabolic Steroids rule eliminates the use of steroids in race horses and regulates the amount of steroids the horse naturally produces. The Tote Standard rule requires all of the tote systems at tracks and off-track betting facilities to be licensed and have their pari-mutuel wagering systems independently monitored.



*Belmont Park, 1999*

Also on July 29, 2008, the Task Force on Retired Race Horses presented a forum on Synthetic Race Tracks with many highly regarded Industry leaders, Veterinarians, Trainers and Jockeys gathered at the Fasig-Tipton Sales Pavilion in Saratoga Springs, New York. Throughout 2008 there were intense talks within the industry debating dirt versus synthetic surfaces. This forum brought all the key arguments for both surfaces to the forefront and advocates made strong arguments for both. These types of forums help to find ways to decrease the amount of equine deaths. New York prides itself on being one of the safest racing jurisdictions in the country which is why these forums are necessary industry standards .

The 140<sup>th</sup> Belmont Stakes last year was an opportunity to see Big Brown and IEAH Stables make a run at the twelfth Triple Crown of all time. Popular trainer Nick Zito sprung an upset with 38-1 winner *Da'Tara* while *Big Brown* came in last. Then in August, Saratoga was witness to the smallest margin of victory ever in the Travers Stakes. West coast shipper *Colonel John* won the Travers by less than a nose over *Mambo in Seattle* after a thrilling stretch run that left all at Saratoga Race Course guessing who the winner was. Saratoga and Belmont were also lucky enough to experience seeing two-time Horse of the Year *Curlin*. In August, *Curlin* came to Saratoga and won the Grade 1 Woodward stakes and then went on to become the all-time leading money winner by capturing the Grade 1 Jockey Club Gold Cup at Belmont Park in September. Winning the Gold Cup put *Curlin's* lifetime earnings over \$10 million making him the first North American horse ever to do so.

Last year also saw a slight increase in the number of valid receipts issued for racing licenses. There were 39,989 valid receipts active for racing licenses last year. In addition, a total of 1,194 fines and suspensions were imposed by the Board in 2008.



*Man o' War in 1920, the year he won both the Belmont Stakes (Belmont Park) and Travers Stakes (Saratoga Race Course).*

# Racing Integrity

## Officiating and Integrity

Each race conducted at a New York thoroughbred racetrack is observed by at least three stewards: one employed by the Racing and Wagering Board, one employed by the racing association and one employed by the Jockey Club. At the harness tracks each race is observed by at least three judges who all serve as employees of the Racing and Wagering Board. The stewards and judges viewing stand is located near the finish line of each racetrack and is equipped with several television monitors to permit the viewing of multiple angles of each race. The stewards observe the races to ensure that all conduct is in accordance with rules and regulations.

There are few racing jurisdictions that have equaled New York's strong stand on integrity in horse racing. Over the past decade, the Board has enabled more capable and qualified people to become stewards and presiding judges and now have a cadre of qualified individuals who have passed newly instituted coursework. Examples of the testing and preparation are:

- All New York State Racing and Wagering Board (NYSRWB) Associate and Presiding Judges and Starters are now licensed by the United States Trotting Association (USTA) before being hired. A test must be passed to obtain each license. USTA rules courses were held.
- All NYSRWB full-time Stewards must attend the Louisville Equine Steward Certification Class. They must also attend periodic seminars in order to keep their licenses valid.
- All current Judges are retested periodically on the rules, equipment, medications and procedures and the training tests are updated frequently.
- New officials receive extensive on-the-job training at their new positions before being hired full-time.

## Regulatory Activities

During the calendar year 2008, the Board imposed **1,194** sanctions for violations of racing laws, rules and regulations at both harness and thoroughbred tracks. The rulings include, but are not limited to, driving and riding infractions, general conduct violations, human and equine drug violations, general business practice violations and several other rule and law violations. The main office of the Racing and Wagering Board issued 481 violations that are not assigned to a specific track. Fines levied in 2008 totaled \$141,537.00.



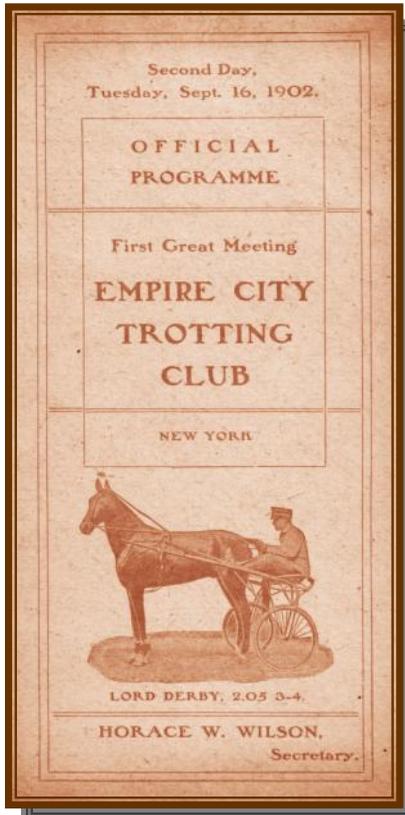
*Detail of Edward and Dick Swiveller  
Morissania, New York  
July 13, 1882*

### Summary of Rulings by Track (includes fines)

<b>Batavia Downs</b>	<b>50</b>
<b>Buffalo Raceway</b>	<b>67</b>
<b>Finger Lakes Gaming &amp; Racetrack</b>	<b>71</b>
<b>Issued by RWB Main Office</b>	<b>481</b>
<b>Monticello Raceway &amp; Mighty M Gaming</b>	<b>94</b>
<b>New York Racing Association</b>	<b>68</b>
<b>Saratoga Gaming &amp; Raceway</b>	<b>86</b>
<b>Tioga Downs</b>	<b>71</b>
<b>Vernon Downs</b>	<b>66</b>
<b>Yonkers Raceway</b>	<b>140</b>
<b>TOTAL</b>	<b>1194</b>

# Racing Licensing

Participants in New York State racing are required to obtain an occupational license. Good character and integrity of all participants are important to the continuity of the sport. Every application is reviewed, updated and carefully processed by the Board's Licensing unit before a license is issued. Also, by statute, fingerprinting is required of each applicant. Where it is believed that an applicant's background and associates may warrant a finding that his/her participation in racing would be inconsistent with the public interest or the best interest of racing generally, a thorough investigation is conducted before unfavorable action is taken in the form of a denial, suspension or revocation of his/her license.



*Empire City Trotting Club Program, 1902*

The chart to the right reflects the total number of licenses issued to participate in racing in 2007 and 2008, including multi-year licenses that were active during the year. Individuals that hold licenses for more than one occupation (i.e., owner/trainer or trainer/driver) are counted twice, once in each category.

In 2008, 581 horsemen received a National Racing Compact (NRC) License.

	2007			2008		
	Harness	Thoroughbred	Total	Harness	Thoroughbred	Total
<b>Amateur Jockey</b>	0	2	2	0	1	1
<b>Apprentice Jockey</b>	0	23	23	0	32	32
<b>Assistant Trainer</b>	0	496	496	0	487	487
<b>Authorized Agent</b>	0	140	140	0	144	144
<b>Cleaning Service</b>	207	343	550	276	312	588
<b>Driver</b>	859	0	859	820	0	820
<b>Exercise Rider</b>	0	1098	1098	0	1133	1133
<b>Farrier</b>	54	82	136	48	85	133
<b>Food Service</b>	650	471	1121	590	477	1067
<b>Gap Attendant</b>	0	8	8	0	9	9
<b>General Services</b>	1683	2406	4089	1811	2376	4187
<b>Groom</b>	2192	2653	4845	2366	2718	5084
<b>Jockey</b>	0	271	271	0	267	267
<b>Jockey Agent</b>	0	85	85	0	77	77
<b>Matinee Driver</b>	4	0	4	4	0	4
<b>Mutuel Clerk</b>	494	1727	2221	423	1670	2093
<b>Owner, Original</b>	1376	1487	2863	1307	1309	2616
<b>Owner, Renewal</b>	5027	5522	10549	5204	5520	10724
<b>Peace Officer</b>	221	406	627	234	493	727
<b>Private Trainer</b>	24	4	28	16	3	19
<b>Provisional Driver</b>	169	0	169	156	0	156
<b>Qualifier Driver</b>	87	0	87	84	0	84
<b>Racing Official</b>	7	90	97	2	76	78
<b>Security</b>	373	166	539	316	84	400
<b>Stable Employee</b>	2	1564	1566	2	1690	1692
<b>Totalisator Employee</b>	n/a	n/a	n/a	43	10	53
<b>Track Management</b>	195	85	280	185	84	269
<b>Trainer</b>	2093	683	2776	2054	643	2697
<b>Vendor - Transporter</b>	3	7	10	9	7	16
<b>Veterinarian</b>	48	107	155	48	97	145
<b>TOTALS</b>	15770	19935	35705	17809	22180	39989

# Equine Drug Testing

The Equine Drug Testing Program (EDTP) for all thoroughbred and harness racing in New York State is performed by the New York State College of Veterinary Medicine at Cornell University in Ithaca, New York, under contract with the New York State Racing and Wagering Board. The EDTP at Cornell University continues to be one of the leading equine drug-testing programs in the world.

Equine drug testing is mandated by Chapter 47-A of the Consolidated Laws of the State of New York, The Racing, Pari-Mutuel Wagering and Breeding Law in Section 902 (see next page).

In the year 2008, **67,726** total samples of both urine and blood were collected and sent for testing at Cornell University. The Director of the EDTP is Dr. George A. Maylin (pictured on next page) who began his career as a veterinarian in 1965. Dr. Maylin has held several distinguished positions throughout his career including Director of Cornell Research and Reference Center, Director of Equine Drug Testing and Research Program and Division Chief of Toxicology Diagnostic Laboratory at New York State College of Veterinary Medicine, among others. Dr. Maylin is also responsible for the publication of numerous documents, studies and reports in the fields of pharmacology, toxicology, exercise physiology, chemistry and immunochemistry. From the gathering of the original blood and urine samples that are collected in the presence of the owner, trainer or representative, throughout transport and subsequent testing, the chain of custody is strictly maintained by Racing and Wagering personnel. This is necessary as blood and urine samples may be evidence in future litigation. All sample containers are identified and sealed against tampering upon collection. All samples are identified with unique numbers and the EDTP personnel do not know the identity of the horse involved.

Under Board procedures, when the EDTP detects and confirms the presence of a prohibited substance, the laboratory immediately informs the Board's Director of Racing Operations and its Counsel. Immediately thereafter, the Director of Racing Operations informs the steward or presiding judge at the racetrack where the horse's sample originated, along with other appropriate Board personnel. Investigation into the matter is begun after the horse and its trainer are identified by the steward or presiding judge.

The sample identifying numbers are matched by the steward or presiding judge to his previously locked documentation of collected samples. After identification, investigation into the circumstances including interviews with all involved parties begins. The trainer is afforded the option of having a "split" sample of the original tested at an approved laboratory of

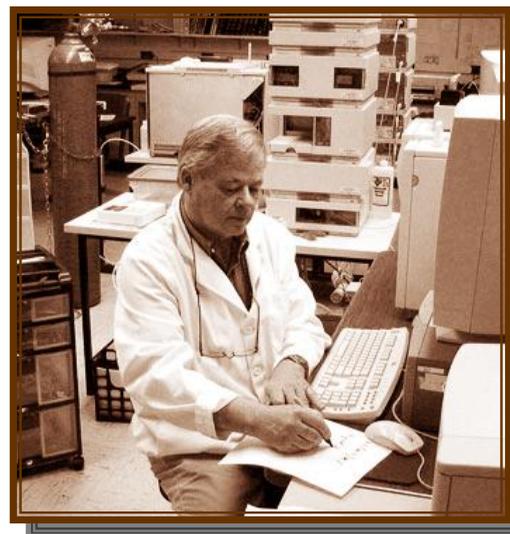
his/her choice at his/her expense. After the investigation is completed and all other information is gathered and studied, the licensee if appropriate, is assessed a penalty from the State steward or presiding judge. Should the licensee not agree with the penalty given, there is an appeals process that affords the licensee a full hearing before a Board-appointed hearing officer. Upon receipt of the hearing officer's completed report, the three member Board renders a decision. A listing of the most commonly used medicines in the equine racing world is contained within the Board's rules. Also contained are the number of hours "out" (before race day) that these listed drugs may be administered. The only allowable medication on race day is furosemide and it is only permitted to be administered to horses properly enrolled in a furosemide medication program as prescribed.



*Veterinarian drawing blood for testing*

### Post Race Positives By Track

	2007	2008
<b>Aqueduct</b>	4	2
<b>Batavia Downs</b>	1	4
<b>Belmont Park</b>	4	3
<b>Buffalo Raceway</b>	1	2
<b>Finger Lakes Racetrack</b>	6	7
<b>Monticello Raceway</b>	27	8
<b>Saratoga Race Course (Thoroughbred)</b>	3	0
<b>Saratoga Raceway (Harness)</b>	3	2
<b>Tioga Downs</b>	1	4
<b>Vernon Downs</b>	3	1
<b>Yonkers Raceway</b>	8	7
<b>NYSRWB</b>	0	2



Dr. George A. Maylin, Cornell University

### Section 902

#### *Equine drug testing and expenses*

1. In order to assure the public's confidence and continue the high degree of integrity in racing at the pari-mutuel betting tracks, equine drug testing at race meetings shall be conducted by a land grant university within this state with a regents approved veterinary college facility. The state racing and wagering board shall promulgate any rules and regulations necessary to implement the provisions of this section, including administrative penalties of loss of purse money, fines, or denial, suspension, or revocation of a license for racing drugged horses.

2. Notwithstanding any inconsistent provision of law, all costs and expenses of the state racing and wagering board for equine drug testing and research shall be paid from an appropriation from the state treasury, on the certification of the chairman of the state racing and wagering board, upon the audit and warrant of the comptroller and pursuant to a plan developed by the state racing and wagering board as approved by the director of the budget.

### Summary Drug Report 2008

Drug	Number of Positives
<b>Albuterol</b>	1
<b>Ambroxol</b>	1
<b>Atropine</b>	1
<b>Buprenorphine</b>	3
<b>Clenbuterol</b>	4
<b>Flunixin</b>	10
<b>Fluphenazine</b>	2
<b>Furosemide</b>	2
<b>Glycopyrrolate</b>	1
<b>3-Hydroxydetomidine</b>	1
<b>2-(1-Hydroxyethyl) Promazine Sulfoxide</b>	3
<b>3-Hydroxylicocaine</b>	5
<b>Hydroxyphenytoin</b>	1
<b>Hydroxytripelennamine</b>	2
<b>Lidocaine</b>	5
<b>Monoethylglycine Xylidide</b>	2
<b>Naloxol</b>	3
<b>Naloxone</b>	4
<b>O-Desmethyltramadol</b>	2
<b>Oxyphenbutazone</b>	1
<b>Phenylbutazone</b>	1
<b>Phenytoin</b>	1
<b>Propantheline</b>	1
<b>Tripelennamine</b>	1

# Indian Gaming

## Class III Indian Gaming

The Racing and Wagering Board has been intimately involved in Class III Indian gaming from its infancy, with its representatives actively participating in the negotiations of the Class III gaming compacts (treaties) culminated in 1993 between the State of New York and both the Oneida Indian Nation of New York, and the Saint Regis Mohawk Tribe, as members of the Governor's Class III Gaming Negotiating Team. These compacts, which uniquely guarantee the State specific regulatory authority over Class III gaming operations, met the State's three goals deemed critical to its agreements with the tribes: *to ensure public order and safety; to protect the integrity of the games authorized by the compacts; and to gain agreement on a sound system of fiscal and auditing controls over casino gaming operations to protect the interests of the wagering public, the tribes and the State of New York.*

The Oneida Indian Nation opened its Turning-Stone Casino on July 20, 1993, and the Saint Regis Mohawk Tribe opened the Akwesasne Mohawk Casino on April 12, 1999. On August 18, 2002 the State of New York and the Seneca Nation of Indians reached agreement on a Class III gaming compact. The Seneca Nation opened its Seneca Niagara Casino on December 31, 2002; the Seneca Allegany Casino on May 1, 2004 and lastly, the Seneca Buffalo Creek Casino on July 3, 2007.

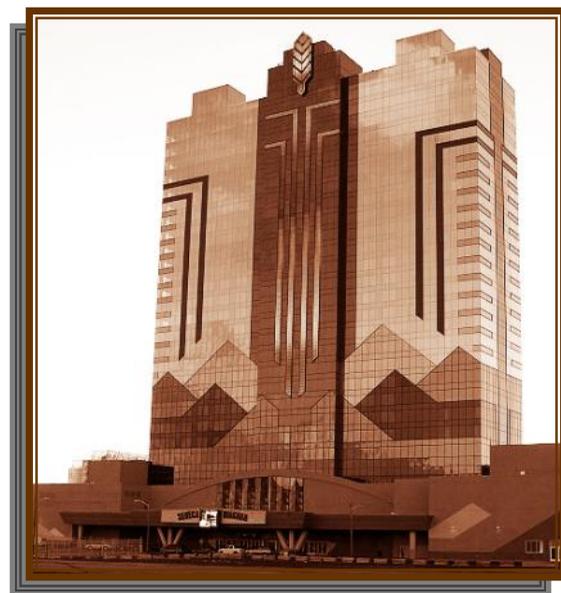
Contained in each compact and appendices are standards, rules of operation and specifications for each game authorized to be conducted; internal controls governing the operation of each gaming facility; procedures for certification and/or registration of gaming employees and companies transacting business with the casinos; and a system for mediating disputes between the State of New York and the tribes.

Board inspectors employed by its Division Of Gaming Regulation maintain a constant presence within all five Class III gaming facilities in New York, monitoring and confirming that gaming is operated pursuant to the respective Class III gaming compact between the Indian tribes and the State of New York. Each compact requires that all gaming employees and each of the representatives of the companies transacting business with a Class III gaming facility be found suitable by the Board prior to employment or the transaction of business. The Board's Division of Licensing, utilizing information revealed in fingerprint searches conducted by the Federal Bureau of Investigation, the New York State Division of Criminal Justice Services and (when warranted) the Royal Canadian Mounted Police and a background investigation conducted by the New York State Police – Casino Detail, determines the suitability of each individual and entity and subsequently approves or denies the applications submitted.

All of the State's regulatory expenses, for both personnel and equipment, are paid for or reimbursed by the regulated Indian Nation or Tribe as required by federal law.

## Indian Gaming Regulation

The federal Indian Gaming Regulatory Act ("IGRA") of 1988 provides a framework outlining several different levels of regulatory jurisdiction over gambling conducted on Indian land that is dependent upon the type of gambling operated. The IGRA divides gambling into three categories, and establishes a regulatory system for each. Class I gaming, which is under the exclusive jurisdiction of the Indian tribes and not subject to the provisions of the IGRA, is described as "*social games played solely for prizes of minimal value or traditional forms of Indian gaming engaged in as part of, or in connection with, tribal ceremonies or celebrations.*" Class II gaming is defined as "*the game of chance commonly known as bingo including (if played at the same location) pull-tabs, lotto, punch boards, tip jars, instant bingo and other games similar to bingo.*" Class II gaming, pursuant to the IGRA, is subject to both tribal jurisdiction and regulatory oversight by the National Indian Gaming Commission, but states are not permitted to regulate any Class II gaming activity. Class III gaming, which includes "house-banked" casino-style games such as blackjack, roulette and slot machines, as well as pari-mutuel betting on horse races and jai alai, can only be conducted pursuant to the terms of a Class III gaming compact (a treaty) between a tribe and the state in which the tribal lands are located.



Seneca Niagara Casino  
Niagara Falls, NY

## New York's Class III Gaming Compacts

Class III gaming compacts have been forged between the State and the Oneida Indian Nation of New York; the Saint Regis Mohawk Tribe; and the Seneca Nation of Indians. On April 16, 1993, Governor Mario M. Cuomo signed the Oneida Indian Nation of New York's Compact on behalf of the State of New York. The Compact was subsequently approved by the Department of the Interior on June 4, 1993. The Oneida Nation opened their Turning Stone Casino on June 20, 1993. Governor Cuomo signed the Saint Regis Mohawk Tribe's Compact on June 9, 1993, and it was subsequently approved by the Interior on December 4, 1993. The Mohawk Tribe opened their Akwesasne Mohawk Casino on April 10, 1999. Finally, Governor George E. Pataki signed the Seneca Nation of Indians' Compact on August 18, 2002, and approval was received from Interior on October 25, 2002. The Seneca Nation opened their Seneca Niagara Casino on December 31, 2002; the Seneca Alleghany Casino on May 1, 2004; and the Seneca Buffalo Creek Casino on July 3, 2007. Each compact delineates the rules and specifications for each authorized game; internal controls and operational standards governing the operation of the gaming facility; procedures for determining the suitability of all gaming employees and the representatives of each company transacting business with a casino; and the subsequent approval or denial of such applications; and each compact includes a method for mediating disputes.

## Board Gaming Operations Inspectors

Board gaming inspectors maintain a constant, twenty-four hour presence within each gaming facility, conducting compliance examinations to ensure that gaming operations such as dealing procedures, internal accounting controls and other safeguards strictly conform to the applicable provisions of the respective Class III gaming compact. Board inspectors conduct investigations and interviews, review surveillance videos and prepare detailed narrative reports as part of their normal duties. For example, inspectors witness the relocation of gaming equipment to ensure that no tampering occurs, or that the equipment moved is not replaced without proper notification; respond to radio calls regarding repairs and upgrades conducted to gaming equipment; witness that such repairs conducted are incidental, document which repairs are made, and by whom, in written reports. Board gaming inspectors are experienced, professional investigators specially trained to monitor casino gaming activities with the respective Nation or Tribal gaming inspectors, security officers, surveillance departments and law enforcement agencies. Casino patrons regularly seek Board gaming inspectors to clarify the rules of the games and for recourse after filing complaints with casino managers and/or Nation or Tribal gaming regulators.



*A hand of poker.*

# Indian Gaming

## Regulatory Costs

Federal law permits, and each compact dictates, that all of the State's regulatory expenses for both personnel and equipment be either paid for directly or be reimbursed by the regulated Indian Nation or Tribe.



*Turning Stone Casino  
Verona, NY*



*Akwesasne Mohawk Casino  
Hogansburg, NY*

## Activity

The following charts illustrate the Licensing Division activity related to applications received from the five Indian Casinos operations in New York State.

<b>2008</b>	<b>Oneida Nation</b>	<b>Mohawk Tribe</b>	<b>Seneca Allegany</b>	<b>Seneca Niagara</b>	<b>Seneca Buffalo</b>
Temporary Certifications Issued	761	327	78	317	12
Annual Certifications Issued	406	153	215	517	8
Renewal Certifications Issued	193	0	194	259	1
Temporary Certifications Denied	7	7	7	9	1
Annual Certifications Denied	0	0	1	0	0
Certifications Suspended or Revoked	0	0	0	0	0

<b>Lifetime</b>	<b>Oneida Nation</b>	<b>Mohawk Tribe</b>	<b>Seneca Allegany</b>	<b>Seneca Niagara</b>	<b>Seneca Buffalo</b>
Temporary Certifications Issued	14,773	2,116	2,162	6,786	30
Annual Certifications Issued	6,406	1,256	1,082	2,920	12
Renewal Certifications Issued	547	0	199	406	1
Temporary Certifications Denied	330	116	82	432	1
Annual Certifications Denied	6	10	1	3	0
Certifications Suspended or Revoked	0	3	0	0	0

# Breeding And Development

## The Agricultural and New York State Horse Breeding Development Fund

The Agricultural and New York State Horse Breeding Development Fund was established by the LaVerne Law in 1965. The law empowered the Fund to promote the breeding of harness horses and the conduct of equine research in the State.

In order to carry out its legislative mission the Fund receives money from the mutuel handle at the licensed tracks across the State and uses this money to provide purse money for the New York Sire Stakes in these major areas:

### Sire Stakes Races At The Pari-Mutuel Tracks

The most talented New York-bred 2- and 3-year-olds vie for enhanced purses at the State's pari-mutuel tracks. The top performers met for the \$150,000 finals on the "Night of Champions" at Yonkers Raceway.

### State Fair Racing

Provides an opportunity for 3 year olds to race at Goshen Historic Track over the July 4th weekend and both 2- and 3-year-olds to race at an exciting three-day meet historically held at the New York State Fairgrounds in Syracuse. The "State Fair Series," formally "The Syracuse Mile," pari-mutuel meet is now held at the newly opened Tioga Downs and features 2-year-old and 3-year-old races for the top New York-bred trotters and pacers.

### Late Closer Events For Sire Stakes

A program designed for late-blooming 2- and 3-year-olds, with multiple legs leading to a lucrative final for the leading point earners in the series.

### County Fair Racing

The best "earn as you learn" program is in Sire Stakes racing. Non-pari-mutuel racing is conducted at more than 20 agricultural fairs throughout New York State. Championship races for each age and gait are drawing cards for summertime local fairs throughout the state.

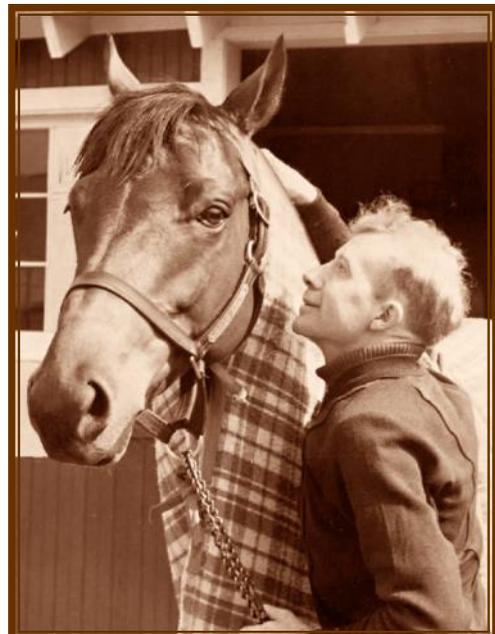
### Additional Objectives

In addition to the above, the Fund provides assistance to county agricultural societies to maintain and repair racing facilities. The Fund also contributes to both the 4-H program and the Dr. Harry M. Zweig Fund for Equine Research at Cornell University.

## New York State Thoroughbred Breeding and Development Fund

*To promote and encourage the breeding, raising and racing of quality thoroughbred horses in New York for the purpose of protecting and preserving New York's green belt sector and rich agricultural heritage.*

The New York State Thoroughbred Breeding and Development Fund encourages the breeding and maintenance of thoroughbred horses in New York by distributing financial incentives to breeders and owners whose horses compete successfully in New York-based races. The Fund was created in 1973 by an act of the state legislature and has since returned nearly \$330 million back into the industry. By statute, a percentage of wagering handle from



*Seabiscuit and jockey Red Pollard, c. 1937*

the New York Racing Association (NYRA), Finger Lakes Racing Association (FLRA), and all six of the statewide Off-Track Betting Corporations is paid to the Fund. Also, the Fund receives a percentage of handle on in-state thoroughbred wages made at harness tracks. Additionally, the Fund receives a percentage of breakage revenue from the Off-Track Betting Corporations. The percentage differs depending on the revenue source. In 2007, the Fund received nearly \$15 million from all these sources with NYRA and New York City Off-Track Betting accounting for most of the revenue. By law, 2% of the total revenue goes to the Zweig Fund at Cornell University for equine research. Lastly, the Breeding Fund, pursuant to a contract with Delaware North (parent company of FLRA), receives a percentage of the gross win on video gaming machines at Finger Lakes. The Fund is entitled to 1.247% of the gross win. The same contract exists between the Breeding Fund and NYRA – but construction of the video gaming program remains unfinished. According to widely accepted gaming industry analysts, the Breeding Fund can expect to receive approximately \$7M annually from its NYRA video gaming contract.

# Charitable Gaming

The Racing and Wagering Board, as a direct descendant of the Bingo Control Commission, has been responsible for regulating bingo operations conducted by religious, charitable and certain non-profit organizations since 1977, one year after the Board was legislatively charged with the responsibility of regulating games of chance conducted by those organizations authorized pursuant to a 1975 constitutional amendment.

The Board's Charitable Gaming Enforcement unit is responsible for the investigation, audit and monitoring of the sale of hundreds of millions of bell jar tickets sold annually, and the verification of the lawful disbursement of tens of millions of dollars in bingo, bell jar, Las Vegas night, and raffle proceeds by more than four thousand licensees located throughout the sixty-two counties of New York. Division of Licensing employees assigned to the Charitable Gaming Enforcement unit issue licenses to bingo and games of chance manufacturers and suppliers; collect the license fees paid by those licensees; determine that commercial bingo hall rental fees are fair and reasonable as a condition of licensure; approve over five thousand bell jar ticket games each year; and issue bingo and games of chance identification numbers to applicant organizations as a prerequisite to their licensing by municipalities.

Board staff members assist the members of licensed authorized organizations and the manufacturers/ distributors of gambling equipment and supplies by guiding them into compliance with State law and the Board's rules, and conduct training seminars for municipal clerks and police agencies.

The Board's Charitable Gaming unit's policy has, since its inception, focused on helping qualified organizations comply with the laws authorizing the conduct of profitable gambling fund-raisers. Our goal, unlike many enforcement programs, is not to hinder, penalize or close down gambling operations; it is to help bring each licensed organization into compliance, thereby maximizing the proceeds available for worthy causes that the Board is required by law to cultivate and protect. Board personnel play a proactive role in the registration and training of authorized organizations conducting bingo, bell jars, raffles and table games at casino nights, carnivals and field days, conducting their instructional seminars at our offices, or on the licensees' premises at times and locations convenient to the organizations' volunteer members, providing free assistance and the guidance needed to conduct profitable fundraising events.

The Board's Charitable Gaming Enforcement unit investigates, audits and monitors the sale of hundreds of millions of bell jar tickets sold annually and verifies the lawful disbursement of tens of millions of dollars in bingo, bell jar, casino night and raffle proceeds by more than four thousand licensees located throughout the sixty-two counties of New York.



*An illegal craps game, 1910  
Rochester, NY*

## The History of Bingo and Games Of Chance In New York

New York's Constitution generally bans gambling. However, Article One, Section Nine has been ratified four times to legalize certain forms of wagering. Two of those four exceptions allow qualified charitable, religious and other non-profit organizations to conduct bingo and games of chance to raise funds exclusively benefiting their worthy causes and undertakings. Every year, thousands of the more than 8,000 organizations authorized to conduct bingo and 8,000 organizations across the State authorized to conduct games of chance raise millions of dollars for charitable purposes.

Prior to legalization, illegal bingo games and casino nights were openly conducted on behalf of respectable organizations by unscrupulous professional gambling promoters and racketeers who siphoned lucrative profits away from the gambling operations conducted in the name of charity. As a result, normally law-abiding citizens were coerced into committing forgery and perjury by providing the racketeers with legalized cover-ups that frustrated the efforts of police agencies statewide. Taking full advantage of law enforcement's unofficial "hands-off" policy regarding "charitable" gambling and the protection that the members of religious, fraternal and veterans organizations offered the criminal enterprises by posing as "fronts," the racketeers pocketed the lion's share of the profits raised under the guise of respectability, while the charitable organizations, in return for their favors, were offered merely a small percentage of the winnings or a meager fixed rate per event.

The Board, pursuant to the two Constitutional amendments and the statutory mandates following them, is charged with carrying out the goals of Article One, Section Nine of the State Constitution, which commands that rigid regulations be enforced to prevent commercialized gambling; that participation by criminal and other undesirable elements be thwarted; and that the diversion of funds from the lawful purposes intended be avoided. Legislative policy further empowers the Board to closely control and supervise all phases of licensing and regulation over the conduct of bingo and games of chance to ensure that the laws, rules and regulations are strictly construed and rigidly enforced; that the games are operated honestly; to discourage commercialized gambling in all of its forms; to conduct, anywhere in the State, investigations concerning the administration, enforcement and potential or actual violation of the bingo and games of chance licensing laws; to ensure a maximum availability of the net profits from bingo and games of chance exclusively for lawful purposes; and to enter any premises where any game of chance is or will be conducted, or where any equipment being used or intended to be used in the conduct of any game of chance is found to perform an inspection. To further assist the Board in carrying out its daunting tasks, the Legislature further decreed that the Board's rules and regulations have the force and effect of law, and are binding upon all licensing municipalities and licensees.

Charitable gambling, from its humble beginning at weekly bingo occasions held in church basements in the late 1950's, to the conduct of monthly Las Vegas nights in the late 1970s, has greatly expanded following the legalization decades later of bell jar tickets and raffles, gambling operations with a handle exceeding two hundred million dollars each year that can be operated twenty-four hours per day nearly every day of the year pursuant to calendar year licenses, and which generate more than fifty million dollars annually for charitable causes.



Every year, the Racing and Wagering Board's experts in charitable gaming provide compliance assistance to non-profit groups raising funds for worthwhile causes through Bingo, raffles and other games of chance. Here, Assistant Counsel Stacy Harvey (left), Chairman John Sabini (second from left) and Director of Gaming Regulation Bruce Samboy (right) meet with State Secretary for the F.O.E. Don Anchurna (middle) and New York State Elks Government Relations Chair Raymond Slingerland (second from right).

## Charitable Gaming Enforcement

The Board is statutorily required to enforce the laws governing the conduct of bingo and games of chance operations including, most notably, following the legalization of bell jar tickets in 1988, monitoring related to the manufacture, distribution and sale of bell jar tickets to licensed authorized organizations throughout the State. One of the Board's top priorities in that regard is to curtail both the interstate and intrastate trafficking of unregistered bell jar tickets in New York, and the illegal activities related thereto that siphon revenue away from the intended charitable purposes.

In 1996 the Governor and the Legislature, acknowledging and addressing the wide-scale theft and abuse of the bell jar ticket program, statutorily authorized the direct funding of a bell jar enforcement unit by mandating that five percent of the net proceeds from the sale of all bell jar tickets be remitted to the Board and be expended exclusively to fund its compliance and enforcement programs. As a result, the Charitable Gaming Enforcement unit was created, restoring the Board's ability to render assistance, advice and training to municipal clerks, law enforcement agencies and thousands of the 17,878 organizations registered by the Board to conduct charitable gaming.

The Board continuously strives to help qualified organizations comply with the laws authorizing the conduct of profitable gambling fund-raisers. Our goal, unlike many enforcement programs, is not to hinder, penalize or close down gambling operations; it is to help bring each licensed organization into compliance, thereby maximizing the proceeds available for worthy causes that the Board is required by law to cultivate and protect. Board personnel play a proactive role in the registration and training of authorized organizations conducting bingo, bell jars, raffles and table games at casino nights, carnivals and field days; conducting their instructional seminars at our offices, or on the licensees' premises at times and locations convenient to the organizations' volunteer members; and providing the free assistance and guidance needed to conduct profitable fundraising events.

The Board's Charitable Gaming Enforcement unit investigates, audits and monitors the sale of hundreds of millions of bell jar tickets sold annually and verifies the lawful disbursement of tens of millions of dollars in bingo, bell jar, casino night and raffle proceeds by more than four thousand licensees located throughout the sixty-two counties of New York that totaled \$57,499,405 in 2008. Board auditors monitor the use of charitable gaming proceeds and verify the accurate collection of the additional license fees remitted to the Board to fund the Charitable Gaming Enforcement unit that, in 2008, totaled \$2,136,581.

# Charitable Gaming

Licensing Division employees assigned to the Charitable Gaming Enforcement unit issue bingo and games of chance manufacturers and suppliers licenses (49 and 61, respectively, in 2008); collect the license fees paid by those licensees (\$224,997 in 2008); determine that the rental fees charged by twenty-seven (27) commercial bingo halls are fair and reasonable as a condition of licensure; approve thousands of bell jar ticket games each year (8,776 in 2008); and issue bingo and games of chance identification numbers to applicant organizations (192 in 2008) as a prerequisite to their licensing by municipalities.

The Division conducts its statewide investigations, when warranted, in concert with the New York State Police, the Attorney General's Office, and the State Liquor Authority, as well as federal, State and local law enforcement agencies located throughout New York, and other states, targeting the trafficking and sale of unregistered bell jar tickets; embezzlement of charitable funds; corruption at commercial bingo halls; and activities involving illegal bookmaking during licensed bingo occasions commonly referred to as "line-gambling."

The proven success of our investigative, enforcement and compliance programs center on the ability to train municipal clerks and law enforcement agencies, and to assist the volunteer members of the licensed authorized organizations to operate gambling activities profitably and in compliance with the law; the performance of unannounced inspections of games of chance and bingo occasions to ensure compliance; the rapid response to complaints regarding allegations of theft and other violations of the laws and rules; and the conduct of on-site compliance and outreach meetings with the members of licensed authorized organizations, the preponderance of which are conducted during the evening hours and oftentimes on weekends, to accommodate the needs of the organizations' volunteer members.

As an example of the unit's accomplishments, in 2008 Board investigations and audits revealed that 806 bell jar deals (over two million bell jar tickets) were sold but not reported; deposits into the special bell jar checking accounts were short \$330,000; and \$367,000 in bell jar funds were disbursed for unapproved purposes. Board investigators also presented their case findings to thirty-one (31) municipal, county, State and federal law enforcement agencies and/or district attorneys and in twenty-five (25) of the cases, referred the criminal misappropriation of \$466,180 in charitable funds to law enforcement officials, providing investigative and interviewing assistance, and offering their availability to testify as expert witnesses at grand jury proceedings and trials. One of

our NYC Investigators performed twenty-eight undercover investigations at the request of, and in direct cooperation with, two NYC District Attorneys' offices, their criminal investigators, and the New York State Police.

## Compliance Conferences

A compliance conference is a meeting conducted informally, without the expense normally associated with conducting a formal hearing, held by Board staff for representatives of a licensed authorized organization determined during an investigation or audit to be in violation of the Board's rules. In 2008, compliance conferences conducted by the Director Of Charitable Gaming Compliance, with assistance from our investigators and auditors, compelled the deposit of \$330,000 into special bell jar checking accounts, replenishing shortages of deposits; the redeposit of \$367,000 into the special bell jar checking accounts for monies improperly disbursed; the donation of \$335,000 directly to local charities from recaptured funds; the collection of \$9,400 in additional license fees owed to the Board; and the removal of bell jar licenses from thirty-one persons determined to be a threat to the lawful operation of charitable gaming programs.

## Public Outreach and Training

Public Outreach has, over the course of three decades, proven to be a vital element in our quest to promote and attain compliance with the laws, rules and regulations. The Director Of Charitable Gaming Compliance, along with our investigators and/or auditors, conducted one-hundred and ten (110) training seminars for authorized organizations, municipal clerks; prosecutors and law enforcement agencies throughout the State, and as part of their regular duties, our investigators conducted training seminars for thirty-five (35) police agencies and municipal officials in twenty-seven (27) municipalities. Charitable Gaming Enforcement personnel are regularly invited to attend statewide conferences hosted by municipal representatives and the dedicated volunteer members of the licensed authorized organizations. These presentations are very well received by the attendees and are greatly appreciated by the statewide leaders of the licensed organizations whose livelihood depends on the funds raised through charitable gambling.

	Licenses Issued by Clerks	License Fees Collected by Clerks	Additional License Fees
Bingo	878	\$869,198	\$439,381
Bell Jar	1,442	\$41,545	\$2,136,581
Las Vegas Night	528	\$34,367	\$25,776
Raffles	395	\$1,701	\$15,758
<b>TOTAL</b>	<b>3,243</b>	<b>\$946,811</b>	<b>\$2,617,496</b>

## Raffles

Raffles, depending on the threshold of the net proceeds derived therein, must be licensed on an annual basis by the municipality in which an authorized organization is domiciled; or licensed via a series of verified statements; or operated without a license pursuant to the provisions of Section 190-a of the General Municipal Law. Since the preponderance of operators conducting raffles in New York are not required by law to obtain a license or file financial statements regarding such operations, the Board cannot determine the total number of raffles held each year in New York, or the profits generated by that immensely popular and lucrative form of charitable gambling.

In 2008, however, a total of \$6,671,404 was wagered in licensed raffles, and \$2,872,404 in net profits were raised for charitable causes (please see the charts to the right).

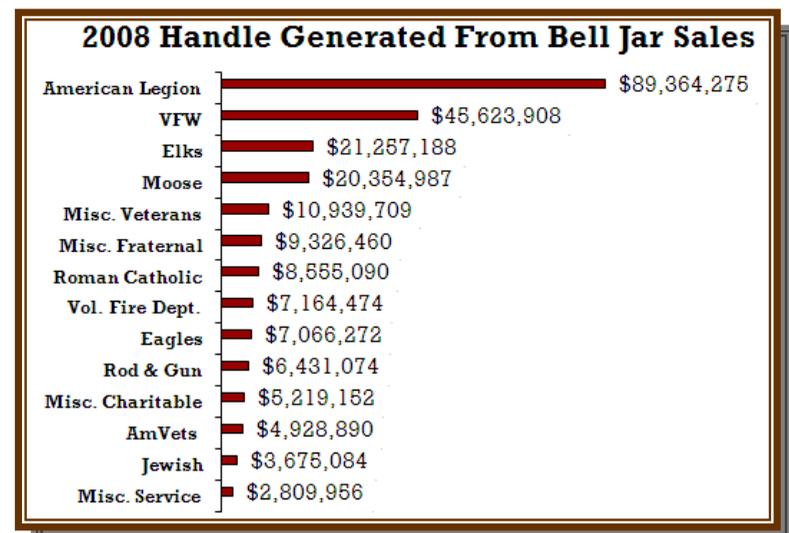
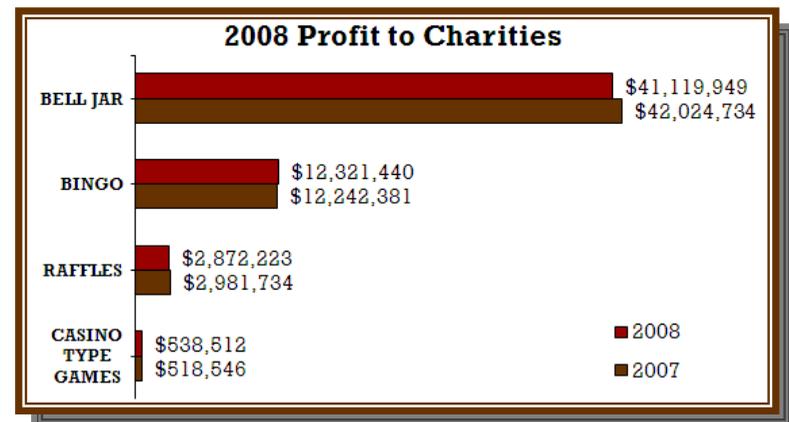
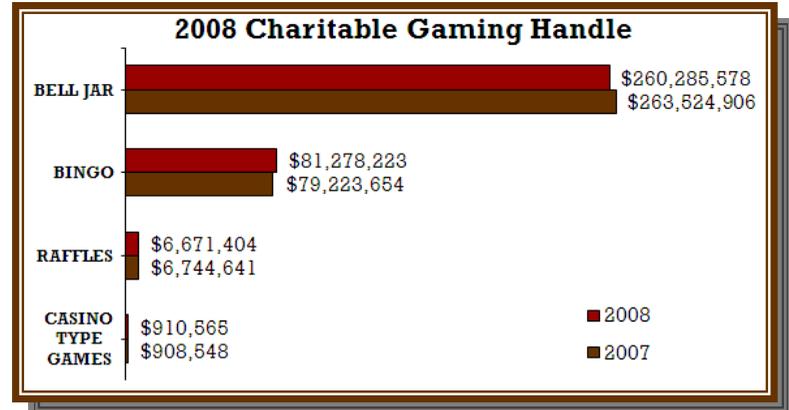
## Casino-Type Games of Chance

Casino-type games of chance include games like roulette, craps, blackjack, merchandise wheels, and other card, dice and wheel games conducted at Las Vegas nights, outdoor carnivals, and other charitable fundraising events across the State that can be held on not more than twelve days per year, per licensee. While the number of such events has declined over the years, more than six hundred authorized organizations still rely on the profits raised from casino-type games each year to help fund their religious, educational, fire fighting services and other benevolent causes. In 2008, a total of \$910,565 was wagered at 632 licensed charitable gaming events and \$538,512 in net profits were raised for worthy causes (please see the charts to the right). Substantial profits are also raised at casino gaming events through the conduct of raffles and the sale of bell jar tickets, the profits from which are reported separately.

## Bingo

The popularity and profitability of bingo, the forerunner of all charitable gambling in New York, has fluctuated throughout the five decades following its legalization, but it remains a vital fundraising tool for thousands of authorized organizations. In 2008, 3,887,882 bingo players attended 40,774 licensed bingo occasions, wagered \$81,278,223 and generated \$12,321,440 in net profits for worthy causes (please see the charts to the right). Like casino nights, substantial profits are also raised at bingo occasions through the conduct of raffles and the sale of bell jar tickets, the profits from which are reported separately.

Please note that the statistics reflected below were compiled from reports filed by 1,073 of the State's 1,106 municipal clerks required to report annually.



# Charitable Gaming

## Registration and Identification

Authorized organizations domiciled within municipalities that have enacted local laws permitting bingo and/or games of chance may register with the Board and apply for a bingo and/or games of chance identification number as a prerequisite for licensing by their municipal clerks office. The issuance of an identification number signifies that an organization has met the statutory definition of an authorized organization and is eligible for licensing. In 2008, the Board issued one-hundred and seventy (170) games of chance identification numbers and twenty-two (22) bingo identification numbers. To date, the Board has issued 8,936 games of chance identification numbers and 8,942 bingo identification numbers.

## Games of Chance and Bingo Manufacturers and Suppliers Licenses

The Board is statutorily required to license the manufacturers and suppliers of all bingo and games of chance supplies and equipment. In 2008, the Board's Licensing Division issued forty-nine (49) licenses to bingo manufacturers/suppliers and sixty-one (61) licenses for games of chance manufacturers/suppliers.

All bell jar tickets must be approved by the Board prior to sale and shipment into New York. In 2008, 8,776 different deals of bell jar tickets were approved. To date, the Board has approved 86,660 of the 86,753 bell jar tickets deals submitted for approval.

In 2008, the total sales by bingo manufacturers/suppliers equaled \$6,425,116; the total sales by games of chance manufacturers/suppliers equaled \$11,454,277; and the Board collected a total of \$224,977 in license fees from bingo and games of chance manufacturers/suppliers.

Registration and Identification		
	2008	TO DATE
Games of Chance ID Numbers	170	8,936
Bingo ID Numbers	22	8,942

Manufacturers and Suppliers	
Games of Chance Licenses	61
Bingo Licenses	49
Games of Chance Total Sales 2008	\$11,454,277
Bingo Total Sales 2008	\$6,425,116
Total Fees Collected 2008	\$224,977

## Licensed Bingo Commercial Lessors

The Board's Division of Licensing, pursuant to the Bingo Licensing Law, determines that the rental fees charged to the licensed authorized organizations leasing commercial bingo halls to conduct their bingo occasions are fair and reasonable, as a prerequisite to the licensing of the commercial lessors by municipalities. Board staff, upon receipt of a copy of an application for an authorized commercial lessor's license, reviews the bingo rental statement and accompanying supporting documentation and, in determining rental fees to be fair and reasonable, considers each lessor's actual and/or estimated operating expenses such as: compensation of hall managers, which is computed on a per occasion basis, maintenance expenses, building repairs, taxes, depreciation of buildings, accounting fees, insurance costs, legal fees, license fees, amortization, rental fees between the applicant lessor and the owner of the building, and other forms of income derived by the lessor unrelated to the leasing of the hall for bingo.

Board staff, after determining a tentative maximum rental for the premises for each bingo occasion, advises both the applicant and the licensing authority of the determination. The applicant is afforded a reasonable time frame within which to protest the tentative maximum rental by specifying the objections and the grounds for such objections in writing. In the absence of such a protest, the tentative maximum rental schedule is deemed to be the final determination of the Racing and Wagering Board.

In 2008, the Board issued rent determinations for twenty-three (23) commercial bingo halls licensed in seven (7) municipalities in which more than 8,000 bingo occasions were conducted.

Bell Jar Activity Calendar Year 2008	
Number of Licensed Organizations.	1,442
License Fees Remitted to Clerks	\$41,545
Bell Jar Handle (Ticket Sales)	\$260,285,578
Prizes Awarded	\$188,106,775
5% Additional Fees	\$2,136,581
Net Profit to Organizations.	\$41,767,230
Bell Jar Tickets	
Tickets Approved by the Board in 2008	8,776
Total Number Received to Date	86,753
Total Number Approved to Date	86,660

# 2008 Board Rules

## ***The Board adopted the following rules in 2008:***

**Anabolic Steroids** Amendment of Rules 4043.2 and 4120.2 and the addition of Rules 4043.15 and 4120.12 to restrict the administration of certain anabolic steroids to racehorses.

**Totalisator Standards** Addition of Part 5100 to create standards and licensing requirements for totalisator companies involved in pari-mutuel activities in New York State.

**Harness Racing Claiming Procedures** Amendment of Rule 4109.3 to provide clarification and ensure consistent enforcement of the harness claiming rule.

### **Games of Chance**

An amendment to Rule 5603.8 to remove the prohibition against the conduct of games of chance on New Year's Eve.

An amendment to Rule 5620.10 to increase the maximum dollar amount of prizes that can be awarded before a merchandise wheel must be closed.

## ***The Board permanently adopted the following rules, which were in effect previously by emergency adoption:***

**Account Wagering** A new Part 5300 to establish licensing and regulatory standards in relation to the conduct of internet and telephone account wagering by New York authorized pari-mutuel operators.

**Disqualification of a Horse** An amendment to thoroughbred Rule 4035.2 to prohibit intentional or careless interference during a race. This amendment clarifies the authority of the stewards concerning situations that were not addressed specifically by the prior provisions of this Rule.

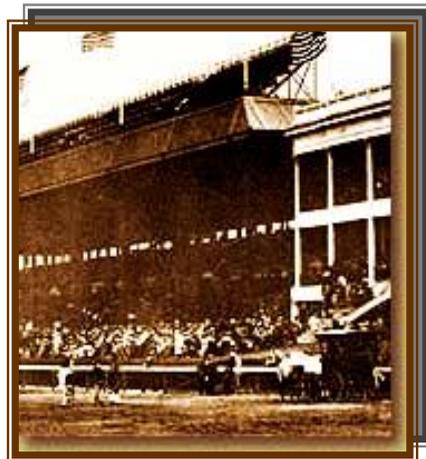
## ***The Board proposed the following rules:***

**Electronic Bingo Aids** Amendment of Rule 5823.2 to authorize the use of an audible alert on electronic bingo aids when a winning pattern has been obtained.

**Bonus Ball Bingo** Addition of new subdivision (af) to Rule 5800.1 to establish rules to govern the conduct of the special bingo game known as Bonus Ball Bingo.



*Secretariat at Belmont Park, 1973*



*Belmont Park, 1905*

# 2008 Legislation

## ***2008 Legislation Affecting the Racing and Wagering Board***

### **Chapter 18 of the Laws of 2008**

Amended various laws, including the Racing, Pari-Mutuel Wagering and Breeding Law, in relation to the grant of a thoroughbred racing franchise and other matters concerning that franchise, video lottery gaming, and the conduct of pari-mutuel wagering. Chapter 18 became effective generally on February 19, 2009. Subsequent (mainly technical) amendments concerning the franchised corporation and related matters were made by Chapter 140 of the Laws of 2008.

Highlights include authorization of a 25 year franchise to The New York Racing Association, Inc. as not-for-profit racing corporation, provisions for the board of directors of the new franchised corporation, establishment of conditions of the franchise award, and creation of a Franchise Oversight Board.

### **Chapter 115 of the Laws of 2008**

Amended various laws, including the Racing, Pari-Mutuel Wagering and Breeding Law, in relation to the New York City Off-Track Betting Corporation. Highlights include gubernatorial appointment of the directors of the corporation, provisions for assets and liabilities, use of surcharge monies for corporate purposes, change in fiscal year, and conforming changes to reflect New York State involvement. This Chapter also amended (for 2 years) the takeout rates applicable to wagers placed on races conducted by the franchised racing corporation. Chapter 115 became effective generally on June 17, 2008.

Sections 22, 23 and 24 of Chapter 115 required the retention by New York tracks and OTB corporations of an additional 1% on wagers placed on out-of-state thoroughbred races. The effective date of this provision was amended to March 15, 2009 by Chapter 497 of the Laws of 2008. The provision was later repealed prior to the effective date.

### **Chapter 267 of the Laws of 2008**

Amended Section 228 of the Racing, Pari-Mutuel Wagering and Breeding Law by continuing through August 31, 2009 authorization for withholding an increased percentage of thoroughbred purses to be paid to the representative horsemen's association at tracks operated by the franchised racing corporation. This Chapter provided that portions of the total sum received be expended in relation to establishing a program to test for the presence of steroids in racehorses and to support services to backstretch employees.

### **Chapter 530 of the Laws of 2008**

Amended Sections 223 and 307 of the Racing, Pari-Mutuel Wagering and Breeding Law effective September 4, 2008 to require that the refusal of a license application to conduct pari-mutuel thoroughbred or harness racing be preceded by notice and an opportunity to be heard. The prior provisions provided for hearing after the refusal to license.

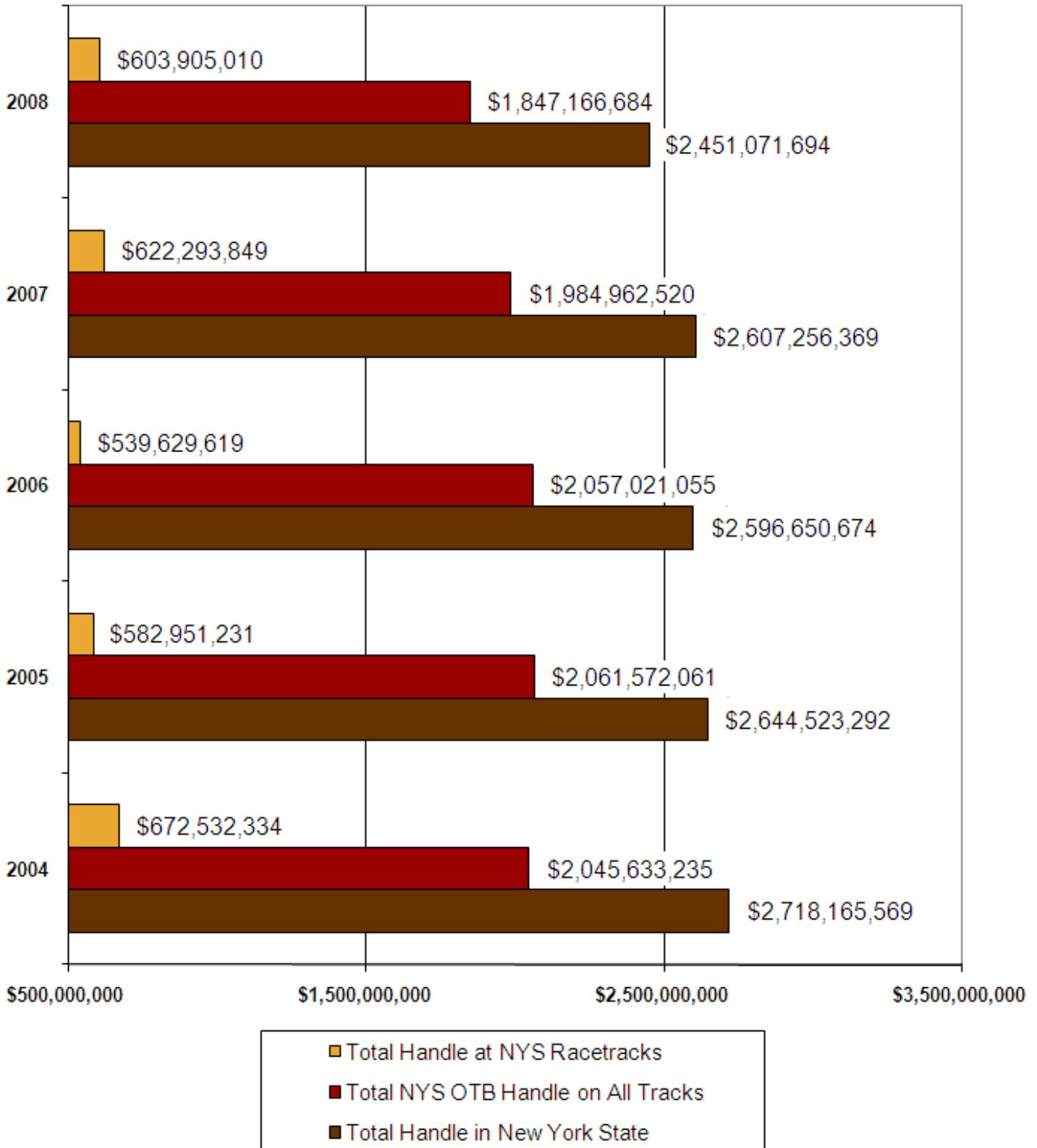
### **Chapter 429 of the Laws of 2008**

Amended Racing, Pari-Mutuel Wagering and Breeding Law effective August 5, 2008 in relation to expenditure of harness breeding fund revenues. This Chapter provided specific authority for the Fund to expend on a calendar year basis an amount not to exceed one and one-half percent "to support and promote research, educational programming and the preservation of the history and traditions of harness and trotting horse racing through acquiring and maintaining collections of artifacts, memorabilia and documents relating to such history and to maintaining a historic racetrack that is designated as a national historic landmark." Support would be provided for the Harness Racing Museum and Hall of Fame.

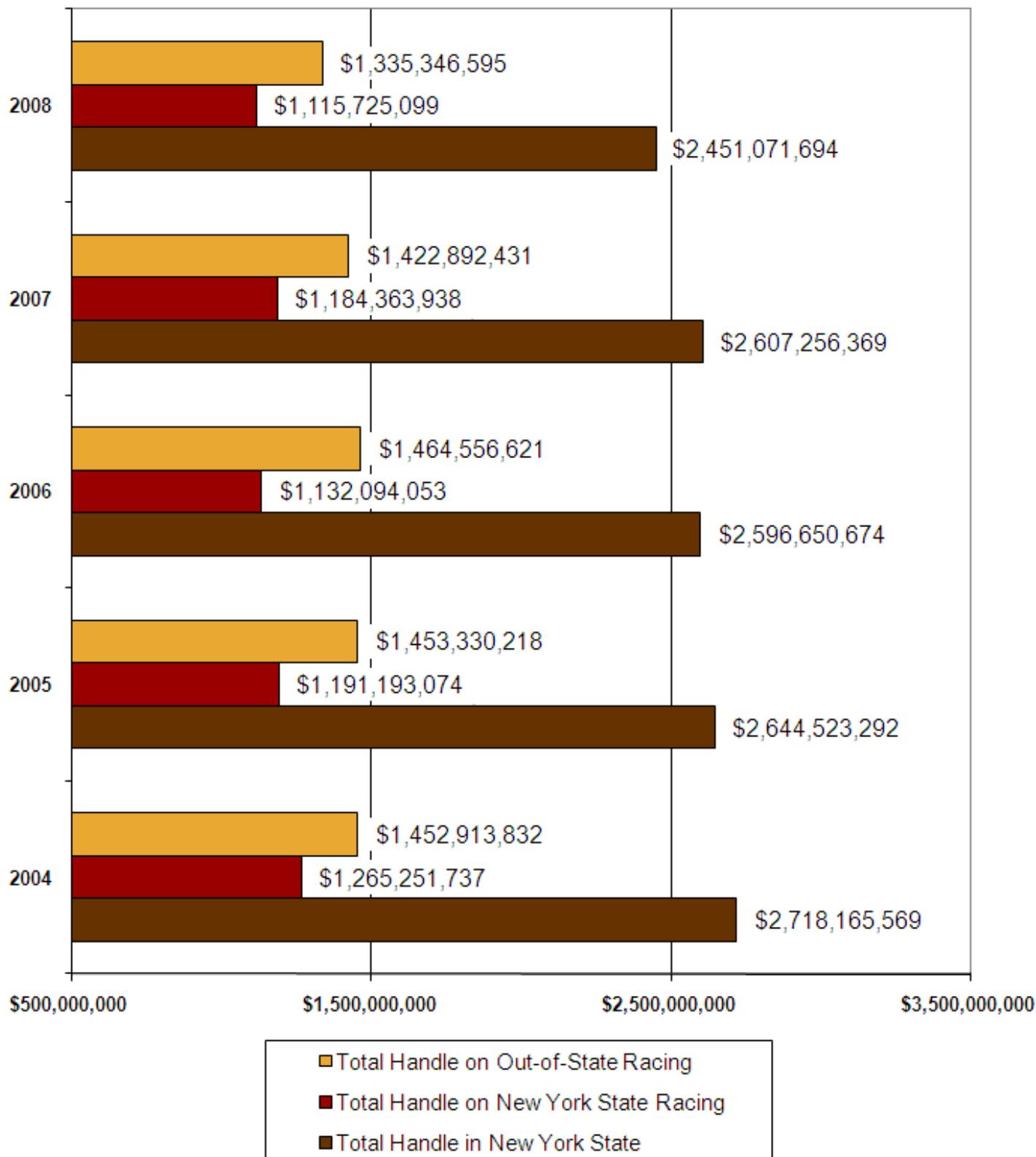


*Dawn at the Oklahoma Track, Saratoga Springs, 1963*

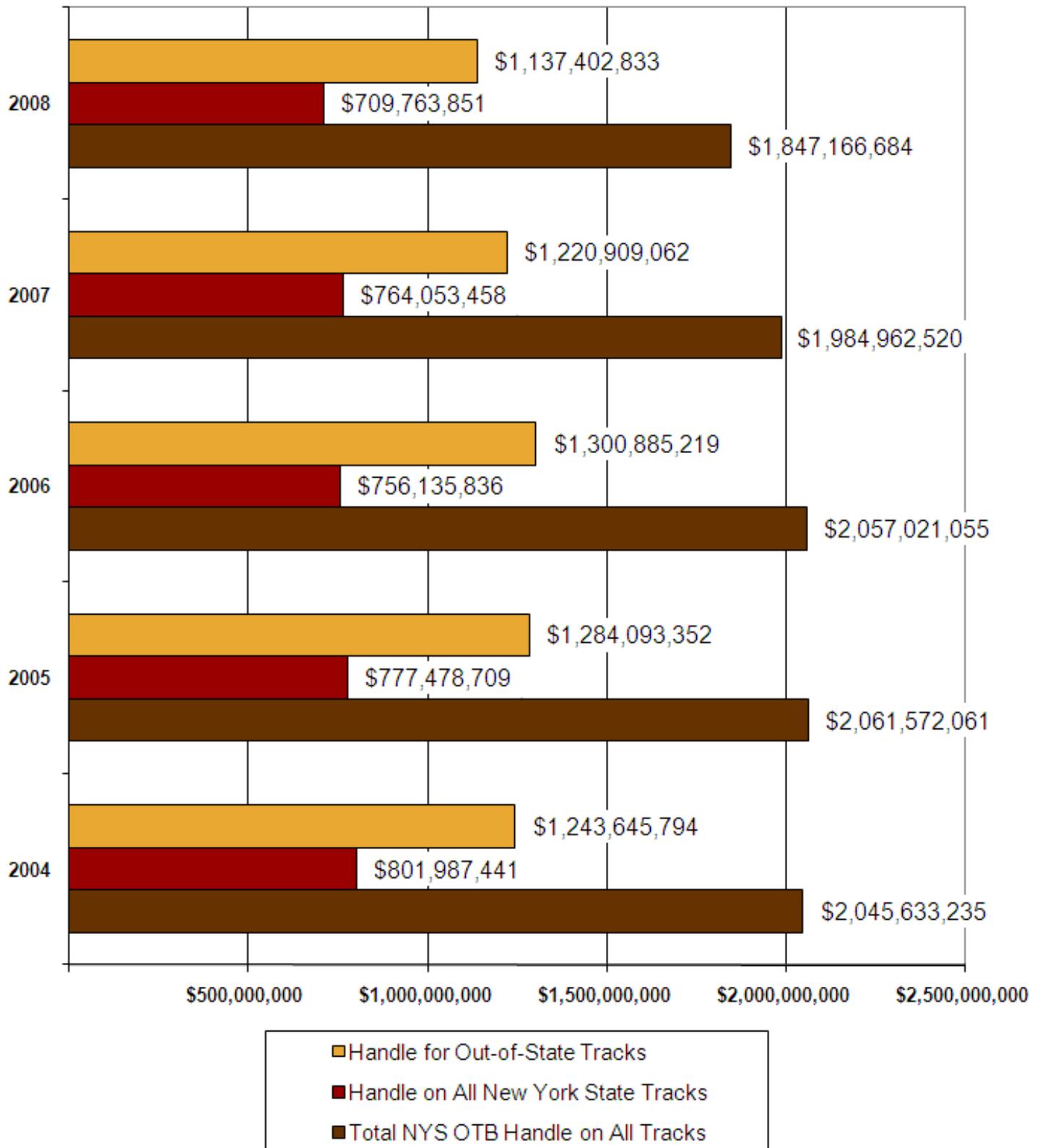
# Total Pari-Mutuel Handle Racetracks and OTBs



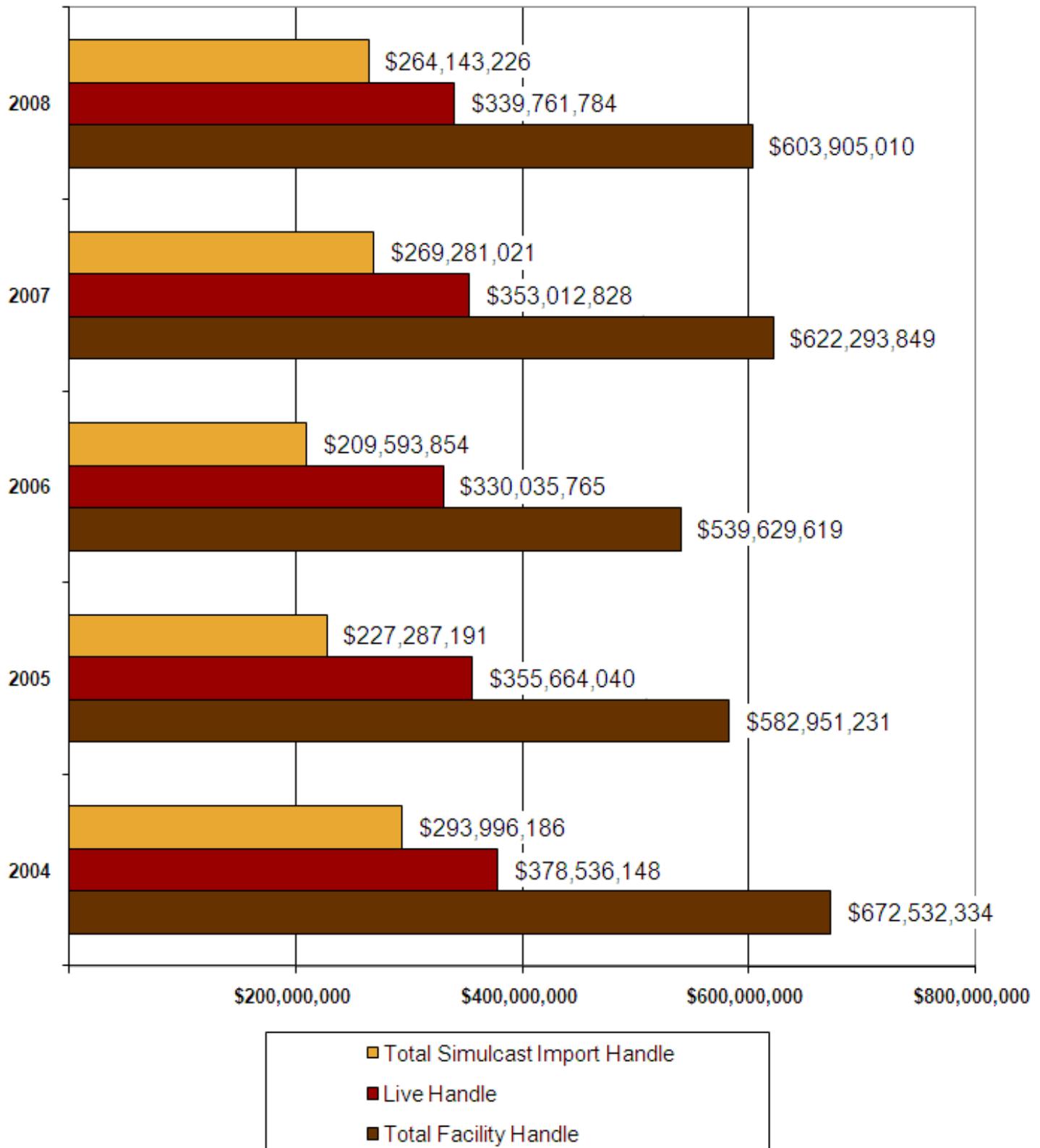
# Total Pari-Mutuel Handle NYS vs. Out-of-State Tracks



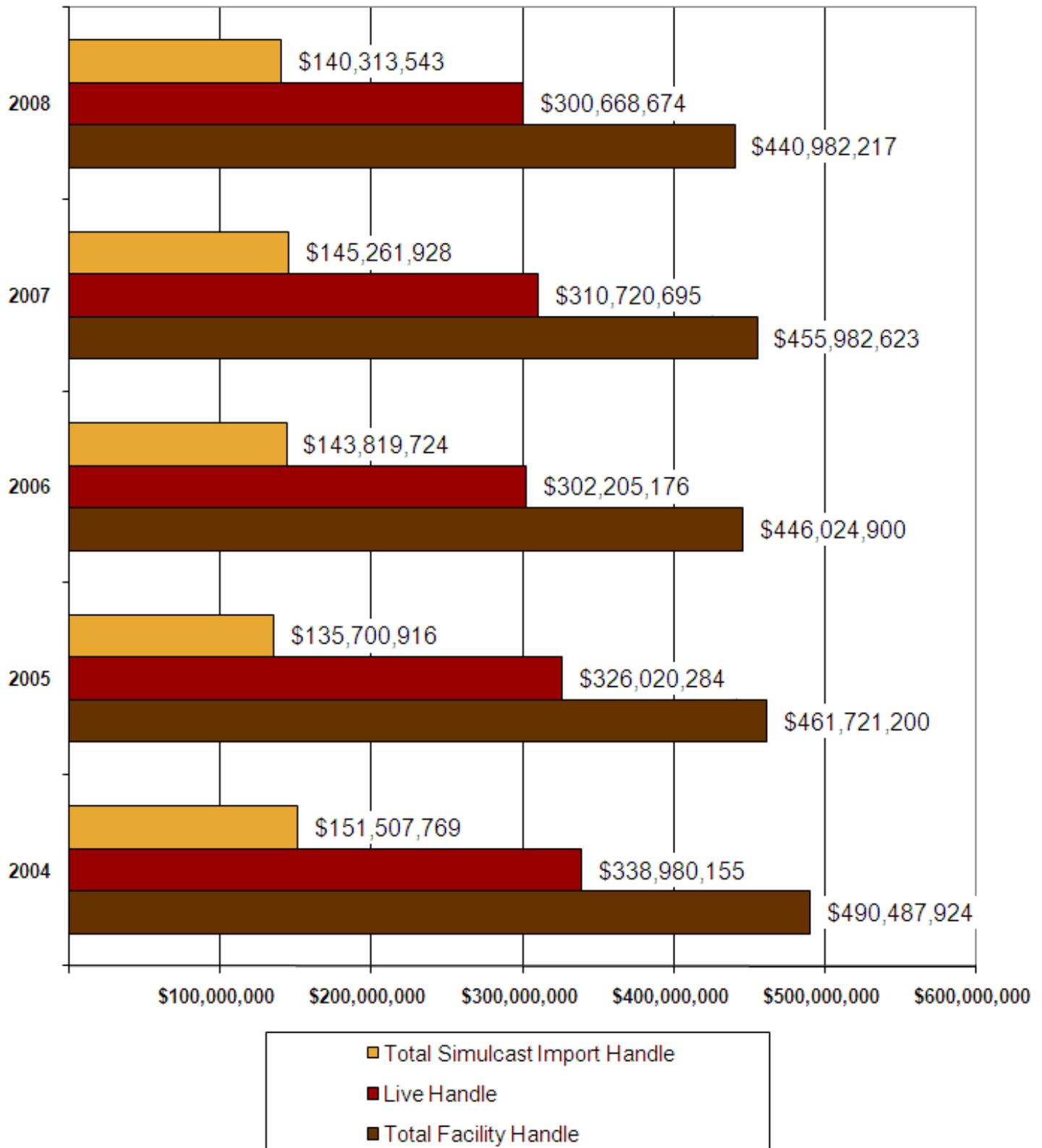
# Total OTB Handle in New York State



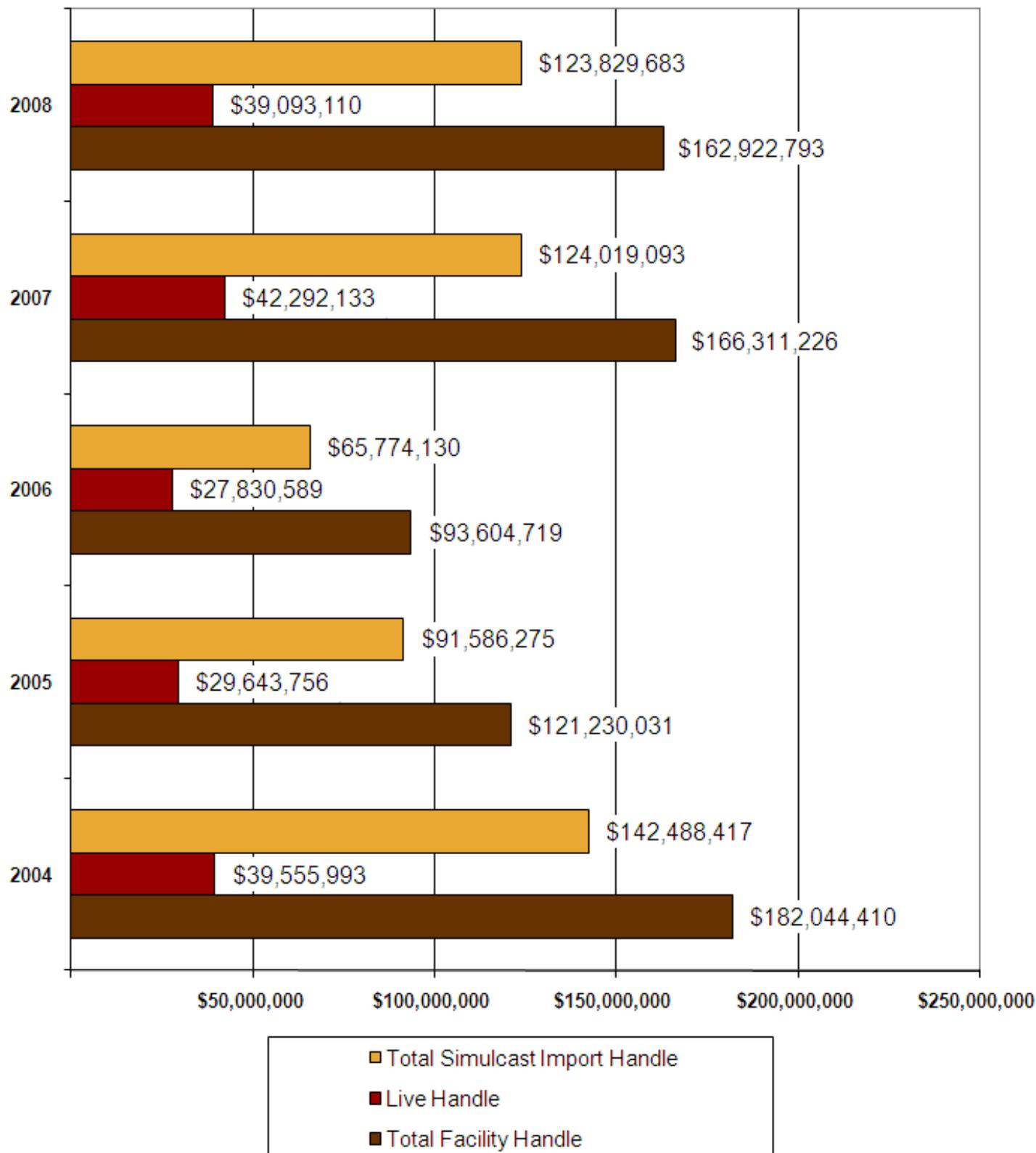
# Total Pari-Mutuel Handle All New York State Tracks



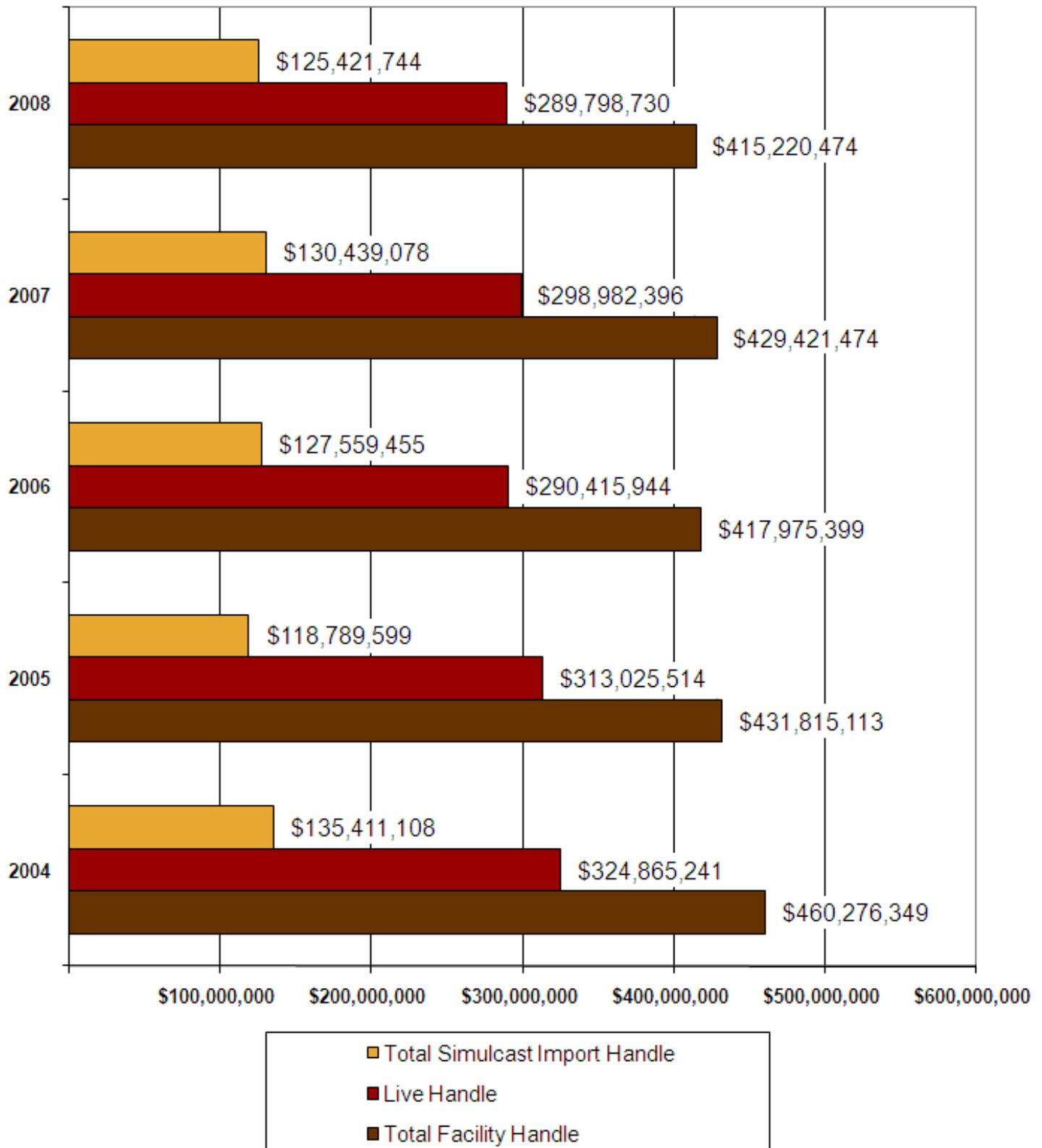
# New York State Thoroughbred Tracks



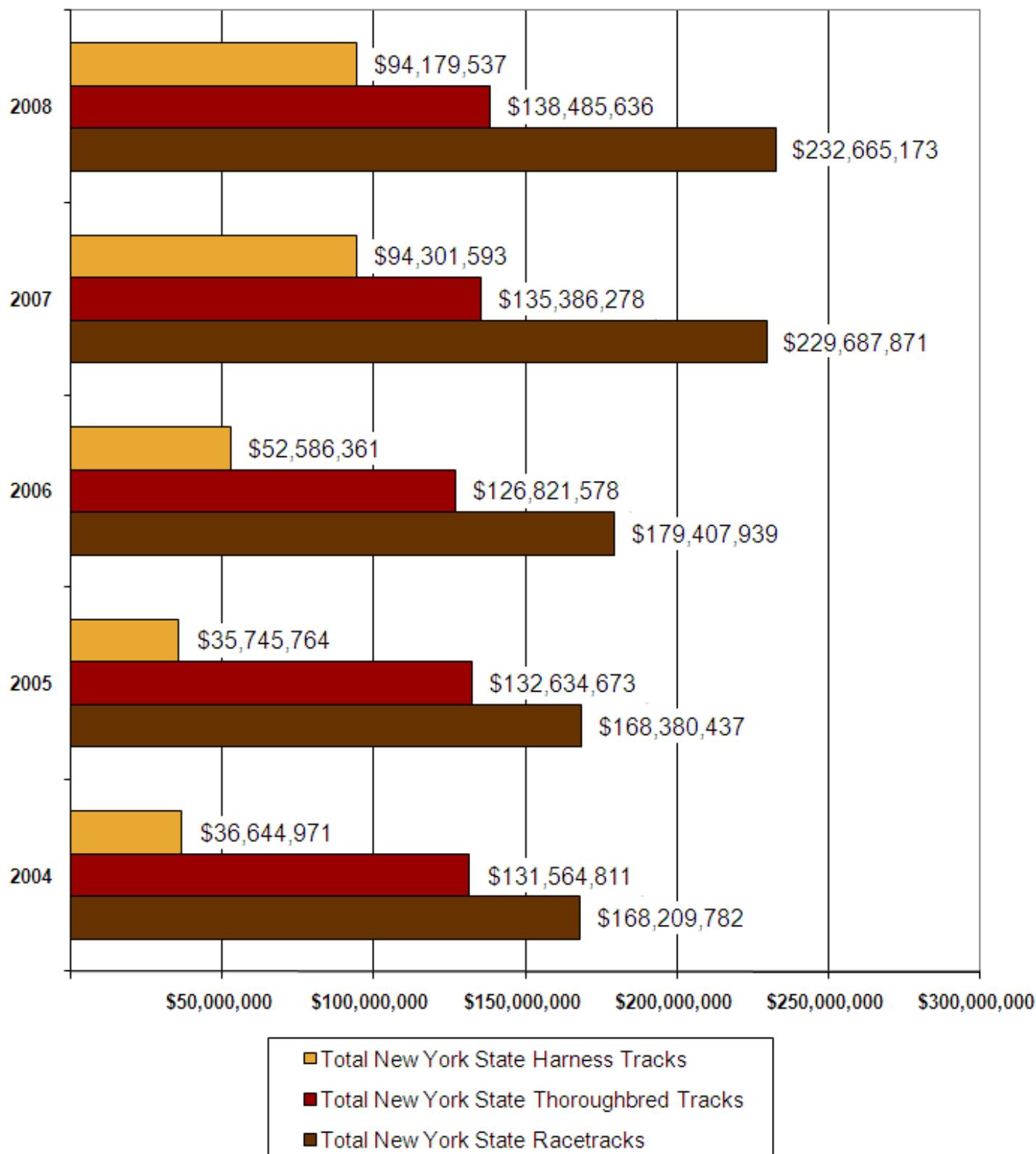
# New York State Harness Tracks



# NYRA Aqueduct, Belmont & Saratoga



# Gross Purses Paid at New York State Racetracks



# Gross Purses Paid New York State & Nationwide

2008 Nationwide Thoroughbred Purses							
State	Gross Purses	Number of Races	Average Purse Per Race	Starters	Starts	Average Field	Average Starts Per Runner
California	\$198,311,069	5,076	39,068	8,357	39,945	7.9	4.8
<b>New York</b>	<b>\$145,473,050</b>	<b>3,724</b>	<b>39,064</b>	<b>6,641</b>	<b>29,503</b>	<b>7.9</b>	<b>4.4</b>
Pennsylvania	\$110,225,334	4,427	24,898	9,256	35,409	8	3.8
Louisiana	\$86,306,399	3,404	25,354	7,852	31,782	9.3	4
Florida	\$78,404,970	3,443	22,772	7,413	29,085	8.4	3.9
Kentucky	\$76,112,194	2,603	29,240	7,546	22,278	8.6	3
West Virginia	\$70,369,850	4,101	17,159	8,569	35,214	8.6	4.1
Illinois	\$61,227,246	2,409	25,416	4,371	19,984	8.3	4.6
New Jersey	\$46,921,346	1,327	35,359	3,172	9,700	7.3	3.1
Maryland	\$34,994,500	1,578	22,176	4,118	12,369	7.8	3
Delaware	\$32,912,635	1,084	30,362	2,974	7,448	6.9	2.5
New Mexico	\$31,867,919	1,678	18,992	2,930	13,772	8.2	4.7
Oklahoma	\$24,059,492	1,263	19,049	3,089	11,890	9.4	3.8
Texas	\$23,072,690	1,580	14,603	3,531	14,259	9	4
Ohio	\$18,235,820	2,537	7,188	4,279	19,499	7.7	4.6

*Data provided courtesy of the Jockey Club*

2008 Nationwide Harness Purses			
State	Gross Purses	Number of Races	Average
<b>New York</b>	<b>\$93,109,611</b>	<b>10,663</b>	<b>\$8,732</b>
Pennsylvania	\$93,087,590	6,332	\$14,701
New Jersey	\$68,393,194	3,794	\$18,027
Delaware	\$46,472,734	3,714	\$12,513
Illinois	\$29,246,481	3,753	\$7,793
Ohio	\$18,839,088	5,429	\$3,470
Indiana	\$16,462,395	1,919	\$8,579
Kentucky	\$13,899,756	695	\$20,000
Michigan	\$12,752,193	3,332	\$3,827
Florida	\$11,673,833	1,783	\$6,547
California	\$6,853,684	1,782	\$3,846
Maine	\$5,959,088	1,801	\$3,309
Maryland	\$3,280,499	968	\$3,389
Massachusetts	\$2,931,098	965	\$3,037
New Hampshire	\$2,820,023	550	\$5,127
Virginia	\$2,018,039	376	\$5,367

*Data provided courtesy of the United States Trotting Association*

# Thoroughbred Tracks

## Aqueduct Racetrack

110-00 Rockaway Boulevard  
Jamaica, New York 11414  
Phone: (718) 641-4700  
[www.nyra.com/aqueduct](http://www.nyra.com/aqueduct)

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	119	326,557	\$74,150,303	\$57,992,807	\$132,143,110
2007	116	319,614	\$72,965,575	\$61,877,256	\$134,842,831
2006	121	369,874	\$80,780,116	\$71,911,286	\$152,691,402

## Belmont Park

2150 Hempstead Turnpike  
Elmont, New York 11003  
Phone: (516) 488-6000  
[www.nyra.com/belmont](http://www.nyra.com/belmont)

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	95	599,951	\$101,084,673	\$56,615,197	\$157,699,870
2007	92	545,576	\$102,998,780	\$58,690,443	\$161,689,223
2006	92	530,303	\$108,393,724	\$46,489,125	\$154,882,849

## Saratoga Race Course

267 Union Avenue  
Saratoga Springs, New York 12866  
Phone: (518) 584-6200  
[www.nyra.com/saratoga](http://www.nyra.com/saratoga)

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	35	872,557	\$114,563,754	\$10,813,740	\$125,377,494
2007	36	1,018,273	\$123,018,041	\$9,871,379	\$132,889,420
2006	35	966,033	\$101,242,104	\$9,159,044	\$110,401,148

## Finger Lakes Racetrack

5857 Route 96  
Farmington, New York 14425  
Phone: (585) 924-3232  
[www.fingerlakesracetrack.com](http://www.fingerlakesracetrack.com)

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	157	207,725	\$10,869,944	\$14,891,799	\$25,761,743
2007	158	231,722	\$11,738,299	\$14,822,850	\$26,561,149
2006	156	233,218	\$11,789,232	\$16,260,269	\$28,049,501

# Harness Tracks

## Batavia Downs

8315 Park Road  
Batavia, New York 14020  
Phone: (585) 343-3750  
www.batavia-downs.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	60	138,001	\$2,038,563	\$4,577,139	\$6,615,702
2007	57	130,030	\$2,098,565	\$5,064,266	\$7,162,831
2006	57	*	\$2,001,660	\$5,706,503	\$7,708,163

## Buffalo Raceway

5600 McKinley Parkway  
Hamburg, New York 14075  
Phone: (716) 646-6109  
www.buffaloraceway.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	83	*	\$2,553,114	\$8,799,291	\$11,352,405
2007	82	44,843	\$2,613,218	\$9,688,498	\$12,301,716
2006	84	52,339	\$3,075,693	\$9,186,821	\$12,262,514

## Monticello Raceway

204 Route 17B  
Monticello, New York 12701  
Phone: (845) 794-4100  
www.monticelloraceway.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	223	*	\$4,390,364	\$6,536,208	\$10,926,572
2007	219	*	\$5,369,843	\$7,625,472	\$12,995,315
2006	246	*	\$8,214,936	\$8,144,817	\$16,359,753

## Saratoga Raceway

342 Jefferson Street  
Saratoga Springs, New York 12866  
Phone: (518) 584-2110  
www.saratogagamingandraceway.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	169	*	\$7,105,544	\$32,606,457	\$39,712,001
2007	169	*	\$7,721,731	\$32,188,710	\$39,910,441
2006	171	*	\$8,831,610	\$31,799,670	\$40,631,280

\* Free Admission/No Attendance Figures

# Harness Tracks

## Tioga Downs

2384 W. River Road  
Nichols, New York 13812  
Phone: 888-946-8464  
www.tiogadowns.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	59	996,798	\$1,905,655	\$4,676,676	\$6,582,331
2007	58	943,465	\$2,200,076	\$4,524,493	\$6,724,569
2006	51	134,800	\$2,274,822	\$2,352,243	\$4,727,065

## Vernon Downs

4229 Stuhlman Road  
Vernon, New York 13476  
Phone: 1-877-888-3766  
www.vernondowns.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	90	91,309	\$3,623,174	\$10,329,403	\$13,952,577
2007	80	79,250	\$3,594,215	\$10,346,419	\$13,940,634
2006	30	53,005	\$1,684,169	\$2,917,367	\$4,601,536

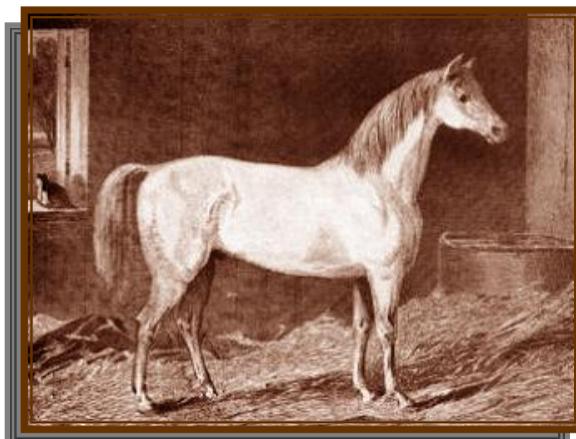
## Yonkers Raceway

810 Yonkers Avenue  
Yonkers, New York 10704  
Phone: (914) 968-4200  
www.yonkersraceway.com

Year	Race Dates	Attendance	Live Handle	Simulcast Import Handle	Total Facility Handle
2008	253	*	\$17,476,696	\$56,304,509	\$73,781,205
2007	307	*	\$18,694,485	\$54,581,235	\$73,275,720
2006	32	*	\$1,647,699	\$5,666,709	\$7,314,408

\* Free Admission/No Attendance Figures

Illustration of **Messenger**,  
for whom Yonkers Raceway's preeminent **Messenger Stakes** is named.  
Illustration c. 1800



# Off-Track Betting Corporations

## Capital OTB

510 Smith Street  
Schenectady, New York 12305  
Phone: (518) 370-5151  
www.capitalotb.com

Capital OTB is comprised of 21 counties and the City of Schenectady of which 17 participate in off-track betting. In 2008, Capital OTB operated 42 simulcast branches, 37 EZ Bet locations and one teletheater. The major cities located within the region are Albany, Schenectady, Troy and Utica.

Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$84,988,955	\$105,555,519	\$190,544,474
2007	\$90,474,617	\$111,364,905	\$201,839,522
2006	\$90,842,598	\$119,080,189	\$209,922,787

## Catskill OTB

PO Box 3000  
Pomona, New York 10970  
Phone: (845) 362-0400  
www.catskillotb.com

Catskill OTB is comprised of 13 counties, of which 10 participate as members of this corporation. In 2008, Catskill OTB operated 20 simulcast branches, one teletheater and 4 remote wagering locations. Some of the larger cities served by Catskill OTB are Binghamton, Elmira, Kingston, Middletown, Newburgh and Suffern.

Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$45,071,231	\$76,852,305	\$121,869,536
2007	\$48,429,010	\$83,378,824	\$131,807,834
2006	\$48,103,786	\$94,928,962	\$143,032,748

## Nassau Downs OTB

220 Fulton Avenue  
Hempstead, New York 11550  
Phone: (516) 572-2800  
www.nassauotb.com

Nassau OTB is comprised of only Nassau County. In 2008, Nassau OTB operated 11 simulcast branches, one teletheater and 9 remote wagering locations.

Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$114,657,966	\$167,299,721	\$281,957,687
2007	\$121,404,884	\$172,118,613	\$293,523,497
2006	\$122,375,700	\$185,299,251	\$307,674,951

## New York City OTB

1501 Broadway  
New York, New York 10036  
Phone: (212) 730-7059  
www.nycotb.com

New York City OTB is comprised of 5 counties: New York, Kings, Richmond, Bronx and Queens. In 2008, New York City OTB operated 57 simulcast branches and 3 teletheaters. New York City OTB operates 8 "mini-branches" which are located within existing privately owned restaurants.

Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$336,124,321	\$604,094,039	\$940,218,360
2007	\$369,295,039	\$660,902,865	\$1,030,197,904
2006	\$362,930,405	\$698,053,721	\$1,060,984,126

# Off-Track Betting Corporations

## Suffolk OTB

5 Davids Drive  
Hauppauge, New York 11787  
Phone: (631) 853-1000  
www.suffolkotb.com

Suffolk OTB is located entirely in Suffolk County. In 2008, Suffolk OTB operated 13 simulcast branches, one teletheater and 11 remote wagering locations.

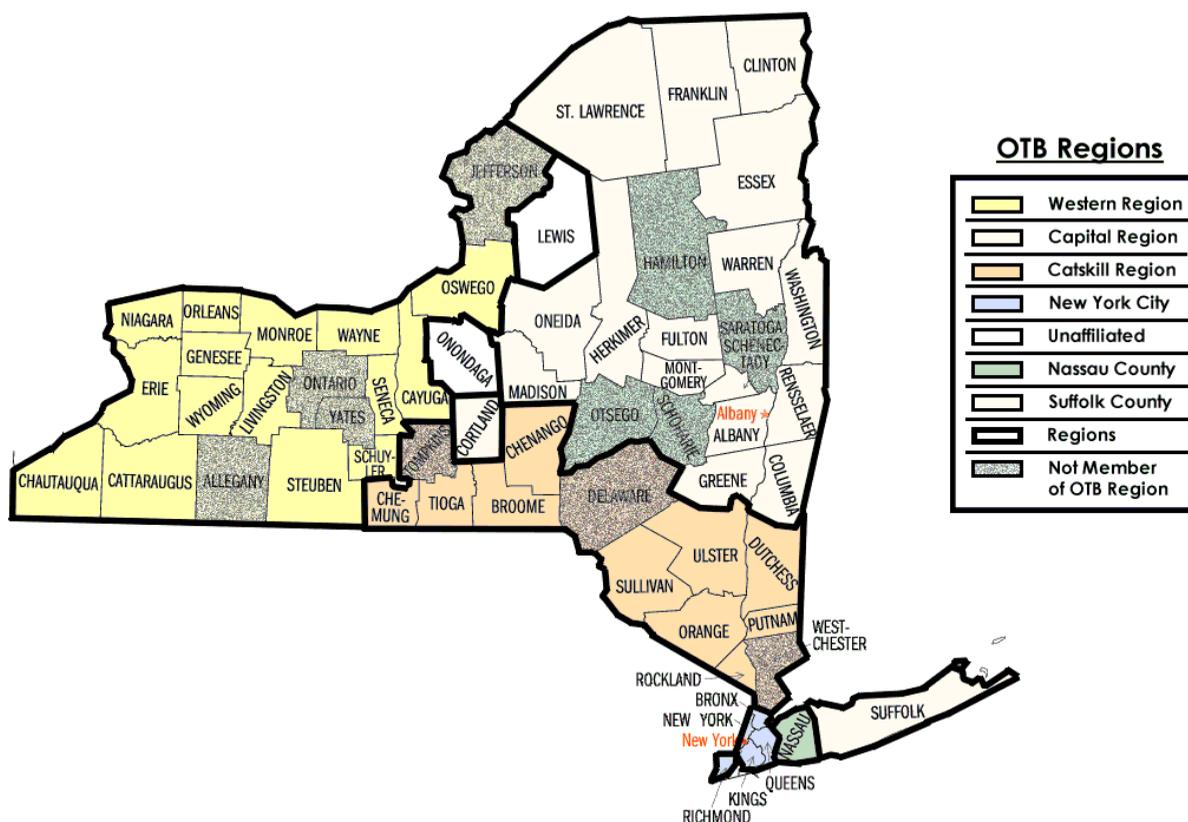
Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$74,978,668	\$103,612,276	\$178,590,944
2007	\$77,956,373	\$188,158,721	\$110,202,348
2006	\$77,581,100	\$117,596,702	\$195,177,802

## Western OTB

700 Ellicott Street  
Batavia, New York 14020  
Phone: (800) 724-2000  
www.westernotb.com

Western OTB is comprised of 18 counties, 15 of which participate in off-track betting. The two major cities served by Western OTB are Buffalo and Rochester. In 2008, Western OTB operated 37 simulcast branches, one teletheater and 7 remote wagering locations.

Year	In-State Handle	Out-of-State Handle	Total Handle
2008	\$53,996,710	\$79,988,973	\$133,985,683
2007	\$56,493,535	\$82,941,507	\$139,435,042
2006	\$54,302,247	\$85,926,394	\$140,228,641



# 2008 Total Betting on New York State Racetracks

	NYRA	Finger Lakes	Batavia	Buffalo	Monticello	Saratoga Harness	Tioga	Vernon	Yonkers	TOTAL
ON-TRACK LIVE	\$289,798,730	\$10,869,944	\$2,038,563	\$2,553,114	\$4,390,364	\$7,105,544	\$1,905,655	\$3,623,174	\$17,476,696	\$339,761,784
<b>SIMULCAST EXPORTS:</b>										
<b>Exported to NYS Tracks:</b>										
NYRA	\$9,951,575	\$3,146,975	-	-	-	-	-	-	-	\$13,098,550
Finger Lakes	\$5,570,583	-	\$37,371	\$24,142	\$265,128	\$37,817	\$12,944	-	\$17,367	\$5,965,352
Batavia	\$648,661	\$193,408		\$322,514	\$183,568	\$69,877	\$28,203	\$47,287	\$211,661	\$1,705,179
Buffalo	\$1,815,960	\$238,443	\$321,605	-	\$115,534	\$123,251	\$59,273	\$65,129	\$182,790	\$2,921,985
Monticello	\$1,870,439	\$99,144	\$10,240	\$18,822	-	\$93,147	\$50,079	\$48,824	\$438,144	\$2,628,839
Saratoga	\$10,641,191	\$728,806	\$39,151	\$34,445	\$204,937	-	\$74,348	\$150,596	\$786,265	\$12,659,739
Tioga	\$977,425	\$208,124	\$12,901	\$18,545	\$85,174	\$94,106	-	\$81,153	\$114,185	\$1,561,613
Vernon	\$1,854,977	\$403,811	\$49,029	\$81,823	\$225,120	\$371,193	\$92,306	-	\$393,938	\$3,472,197
Yonkers	\$20,588,730	\$600,941	\$37,954	\$49,526	\$391,022	\$384,716	\$43,863	\$89,258	-	\$22,186,010
<b>TOTAL TO NYS TRACKS</b>	\$53,919,541	\$5,619,652	\$508,251	\$549,817	\$1,470,483	\$1,144,107	\$361,016	\$482,247	\$2,144,350	\$66,199,464
<b>EXPORTED TO NYS OTBs</b>										
Capital	\$66,580,736	\$7,581,438	\$137,507	\$218,678	\$2,879,026	\$3,416,361	\$88,349	\$763,844	\$3,323,016	\$84,988,955
Catskill	\$30,307,364	\$3,679,630	\$82,790	\$165,054	\$4,358,194	\$859,427	\$308,313	\$141,682	\$5,114,777	\$45,017,231
Nassau	\$97,317,243	\$5,794,697	\$79,542	\$175,318	\$3,622,145	\$786,001	\$219,296	-	\$6,663,724	\$114,657,966
New York City	\$271,866,253	\$18,370,779	\$453,843	\$904,048	\$12,578,936	\$428,811	\$382,733	\$549,527	\$30,589,391	\$336,124,321
Suffolk	\$62,084,328	\$3,938,472	\$83,724	\$140,296	\$2,507,687	\$750,689	\$161,923	-	\$5,311,549	\$74,978,668
Western	\$29,055,199	\$10,854,296	\$2,392,947	\$2,844,482	\$3,261,878	\$1,308,696	\$187,214	\$745,518	\$3,346,480	\$53,996,710
<b>TOTAL TO NYS OTBS</b>	\$557,211,123	\$50,219,312	\$3,230,353	\$4,447,876	\$29,207,866	\$7,549,985	\$1,347,828	\$2,200,571	\$54,348,937	\$709,763,851
<b>EXPORTED OUT OF STATE</b>	\$1,588,182,758	\$91,900,662	\$385,592	\$3,745,669	\$56,315,919	\$10,749,968	\$2,442,149	\$1,902,083	\$114,100,090	\$1,869,724,890
<b>TOTAL HANDLE ON NYS RACING</b>	\$2,489,112,152	\$158,609,570	\$6,162,759	\$11,296,476	\$91,384,632	\$26,549,604	\$6,056,648	\$8,208,075	\$188,070,073	\$2,985,449,989

# 2008 Total Betting on New York State Racetracks

		2008			2007		
		Simulcast Imports	Live Racing	On-Track Betting	Simulcast Imports	Live Racing	On-Track Betting
<b>RECEIVING TRACK</b>							
<b>THOROUGHBRED:</b>							
Aqueduct		\$57,992,807	\$74,150,303	\$132,143,110	\$61,877,256	\$72,965,575	\$134,842,831
Belmont		\$56,615,197	\$101,084,673	\$157,699,870	\$58,690,443	\$102,998,780	\$161,689,223
Saratoga		\$10,813,740	\$114,563,754	\$125,377,494	\$9,871,379	\$123,018,041	\$132,889,420
<b>NYRA</b>		<b>\$125,421,744</b>	<b>\$289,798,730</b>	<b>\$415,220,474</b>	<b>\$130,439,078</b>	<b>\$298,982,396</b>	<b>\$429,421,474</b>
Finger Lakes		\$14,891,799	\$10,869,944	\$25,761,743	\$14,822,850	\$11,738,299	\$26,561,149
<b>THOROUGHBRED TRACKS</b>		<b>\$140,313,543</b>	<b>\$300,668,674</b>	<b>\$440,982,217</b>	<b>\$145,261,928</b>	<b>\$310,720,695</b>	<b>\$455,982,623</b>
<b>HARNES:</b>							
Batavia		\$4,577,139	\$2,038,563	\$6,615,702	\$5,064,266	\$2,098,565	\$7,162,831
Buffalo		\$8,799,291	\$2,553,114	\$11,352,405	\$9,688,498	\$2,613,218	\$12,301,716
Monticello		\$6,536,208	\$4,390,364	\$10,926,572	\$7,625,472	\$5,369,843	\$12,995,315
Saratoga		\$32,606,457	\$7,105,544	\$39,712,001	\$32,188,710	\$7,721,731	\$39,910,441
Thioga		\$4,676,676	\$1,905,655	\$6,582,331	\$4,524,493	\$2,200,076	\$6,724,569
Vernon		\$10,329,403	\$3,623,174	\$13,952,577	\$10,346,419	\$3,594,215	\$13,940,634
Yonkers		\$56,304,509	\$17,476,696	\$73,781,205	\$54,581,235	\$18,694,485	\$73,275,720
<b>HARNES TRACKS</b>		<b>\$123,829,683</b>	<b>\$39,093,110</b>	<b>\$162,922,793</b>	<b>\$124,019,093</b>	<b>\$42,292,133</b>	<b>\$166,311,226</b>
<b>ALL TRACKS</b>		<b>\$264,143,226</b>	<b>\$339,761,784</b>	<b>\$603,905,010</b>	<b>\$269,281,021</b>	<b>\$353,012,828</b>	<b>\$622,293,849</b>

# 2008 Total Betting on New York State Racetracks

<u>SUMMARY OF ON-TRACK BETTING</u>	Betting at NYS Thoroughbred Tracks	% of Total Thoroughbred	Betting at NYS Harness Tracks	% of Total Harness	Total	Percent of Total
<b>LIVE RACING:</b>						
NYRA	\$289,798,730	65.7%	-	0.0%	\$289,798,730	48.0%
Finger Lakes	\$10,869,944	2.5%	-	0.0%	\$10,869,944	1.8%
NYS Harness Tracks	-	0.0%	\$39,093,110	24.0%	\$39,093,110	6.5%
All Live Racing at NYS Tracks	<u>\$300,668,674</u>	<u>68.2%</u>	<u>\$39,093,110</u>	<u>24.0%</u>	<u>\$339,761,784</u>	<u>56.3%</u>
<b>IN-STATE SIMULCASTING BETWEEN NYS TRACKS:</b>						
NYRA	\$15,522,158	3.5%	\$38,397,383	23.6%	\$53,919,541	8.9%
Finger Lakes	\$3,146,975	0.7%	\$2,472,677	1.5%	\$5,619,652	0.9%
NYS Harness Tracks	\$394,769	0.1%	\$6,265,502	3.8%	\$6,660,271	1.1%
All Simulcasts from NYS Tracks	<u>\$19,063,902</u>	<u>4.3%</u>	<u>\$47,135,562</u>	<u>28.9%</u>	<u>\$66,199,464</u>	<u>10.9%</u>
<b>WAGERING ON OUT-OF-STATE RACES AT NYS TRACKS:</b>						
Thoroughbred Races	\$121,249,641	27.5%	\$51,554,507	31.6%	\$172,804,148	28.6%
Harness Races	-	0.0%	\$25,139,614	15.4%	\$25,139,614	4.2%
All Simulcasts from Out-of-State Tracks	<u>\$121,249,641</u>	<u>27.5%</u>	<u>\$76,694,121</u>	<u>47.0%</u>	<u>\$197,943,762</u>	<u>32.8%</u>
<b>TOTAL BETTING AT NYS TRACKS FROM ALL SOURCES</b>	<u>\$440,982,217</u>	<u>100.0%</u>	<u>\$162,922,793</u>	<u>100.0%</u>	<u>\$603,905,010</u>	<u>100.0%</u>

# 2008 Distribution of On-Track Betting

	NYRA	Finger Lakes	Batavia	Buffalo	Monticello	Saratoga	Tioga	Vernon	Yonkers	All NYS Tracks
Regular	\$148,076,893	\$6,801,694	\$1,675,465	\$3,194,191	\$2,308,638	\$13,083,056	\$2,262,065	\$3,958,403	\$22,115,144	\$203,475,549
Multiple	\$149,347,500	\$9,736,482	\$2,243,621	\$3,371,389	\$4,494,680	\$14,610,561	\$2,157,844	\$4,520,793	\$26,221,829	\$216,704,699
Exotic	\$112,310,538	\$9,223,567	\$2,680,025	\$4,735,282	\$4,123,254	\$10,902,684	\$2,162,422	\$5,473,381	\$25,444,232	\$177,055,385
Super Exotic	\$5,485,543	-	\$16,591	\$51,543	-	\$1,115,700	-	-	-	\$6,669,377
<b>Total Handle</b>	<b>\$415,220,474</b>	<b>\$25,761,743</b>	<b>\$6,615,702</b>	<b>\$11,352,405</b>	<b>\$10,926,572</b>	<b>\$39,712,001</b>	<b>\$6,582,331</b>	<b>\$13,952,577</b>	<b>\$73,781,205</b>	<b>\$603,905,010</b>
Takeout	\$79,157,440	\$5,347,887	\$1,402,786	\$2,369,625	\$2,374,822	\$7,921,391	\$1,305,309	\$3,110,998	\$14,276,062	\$117,266,320
Breakage	\$1,861,955	\$109,974	\$25,974	\$45,669	\$37,330	\$186,203	\$31,221	\$56,566	\$302,440	\$2,657,332
<b>Total Takeout and Breakage</b>	<b>\$81,019,395</b>	<b>\$5,457,861</b>	<b>\$1,428,760</b>	<b>\$2,415,294</b>	<b>\$2,412,152</b>	<b>\$8,107,594</b>	<b>\$1,336,530</b>	<b>\$3,167,564</b>	<b>\$14,578,502</b>	<b>\$119,923,652</b>
State Tax on Handle	\$5,416,471	\$319,415	\$74,365	\$131,570	\$113,606	\$445,084	\$82,308	\$174,699	\$777,238	\$7,534,756
State Regulatory Fee	\$2,076,102	\$128,809	\$33,079	\$56,768	\$54,666	\$198,560	\$32,912	\$69,763	\$350,163	\$3,000,822
State Tax on Breakage	\$582,223	\$49,140	\$10,498	\$19,030	\$15,521	\$74,350	\$13,338	\$23,347	\$114,263	\$901,710
<b>Total Tax and Regulatory Fee</b>	<b>\$8,074,796</b>	<b>\$497,364</b>	<b>\$117,942</b>	<b>\$207,368</b>	<b>\$183,793</b>	<b>\$717,994</b>	<b>\$128,558</b>	<b>\$267,809</b>	<b>\$1,241,664</b>	<b>\$11,437,288</b>
Racetrack Commission	\$68,758,323	\$4,770,854	\$1,240,856	\$2,095,305	\$2,116,293	\$7,020,961	\$1,128,807	\$2,735,536	\$12,654,709	\$102,521,644
Racetrack Breakage	\$1,279,732	\$60,834	\$15,476	\$26,639	\$21,809	\$111,853	\$17,883	\$33,219	\$188,177	\$1,755,622
<b>Total to Racetrack</b>	<b>\$70,038,055</b>	<b>\$4,831,688</b>	<b>\$1,256,332</b>	<b>\$2,121,944</b>	<b>\$2,138,102</b>	<b>\$7,132,814</b>	<b>\$1,146,690</b>	<b>\$2,768,755</b>	<b>\$12,842,886</b>	<b>\$104,277,266</b>
Horse Breeders Fund Share	\$2,906,544	\$128,809	\$54,487	\$85,982	\$90,257	\$256,786	\$61,282	\$131,000	\$493,952	\$4,209,099
Paid to Simulcast Senders	\$4,229,430	\$628,618	\$147,803	\$352,353	\$316,282	\$1,982,183	\$196,829	\$414,138	\$2,283,389	\$10,551,025
Paid to NYRA and Finger Lakes	-	-	\$49,499	\$114,389	\$65,220	\$539,026	\$67,541	\$114,316	\$724,348	\$1,674,339
Gross Purses Paid	\$121,564,236	\$16,921,400	\$4,186,997	\$5,111,476	\$10,958,000	\$14,266,218	\$7,493,392	\$5,923,746	\$46,239,708	\$232,665,173
Minus Pool	\$355,965	\$4,858	\$1,425	\$1,008	\$1,728	\$26,499	\$2,123	\$100,538	\$29,974	\$524,118
Uncashed Tickets	\$1,574,170	\$136,198	\$12,117	\$57,421	\$55,757	\$210,017	\$40,913	\$57,368	\$291,086	\$2,435,047
State Admission Taxes	\$338,587	\$1,566	-	-	-	\$430	-	\$640	\$2,157	\$343,380

# 2008 New York State Regional OTBs Total Handle by Track and Region

	<u>Capital</u>	<u>Catskill</u>	<u>Nassau</u>	<u>New York City</u>	<u>Suffolk</u>	<u>Western</u>	<u>All Regions</u>
<b>New York State Thoroughbred:</b>							
<b>NYRA:</b>							
Aqueduct	\$22,828,242	\$12,342,837	\$42,479,181	\$113,982,551	\$26,174,585	\$12,347,858	\$230,155,254
Belmont	\$24,762,108	\$12,611,127	\$38,523,787	\$111,446,795	\$25,347,627	\$11,627,044	\$224,318,488
Saratoga	\$18,990,386	\$5,353,400	\$16,314,275	\$46,436,907	\$10,562,116	\$5,080,297	\$102,737,381
<b>Total NYRA</b>	<b>\$66,580,736</b>	<b>\$30,307,364</b>	<b>\$97,317,243</b>	<b>\$271,866,253</b>	<b>\$62,084,328</b>	<b>\$29,055,199</b>	<b>\$557,211,123</b>
Finger Lakes	\$7,581,438	\$3,679,630	\$5,794,697	\$18,370,779	\$3,938,472	\$10,854,296	\$50,219,312
<b>Handle on NYS Thoroughbred Tracks</b>	<b>\$74,162,174</b>	<b>\$33,986,994</b>	<b>\$103,111,940</b>	<b>\$290,237,032</b>	<b>\$66,022,800</b>	<b>\$39,909,495</b>	<b>\$607,430,435</b>
<b>New York State Harness:</b>							
Batavia	\$137,507	\$82,790	\$79,542	\$453,843	\$83,724	\$2,392,947	\$3,230,353
Buffalo	\$218,678	\$165,054	\$175,318	\$904,048	\$140,296	\$2,844,482	\$4,447,876
Monticello	\$2,879,026	\$4,358,194	\$3,622,145	\$12,578,936	\$2,507,687	\$3,261,878	\$29,207,866
Saratoga	\$3,416,361	\$859,427	\$786,001	\$428,811	\$750,689	\$1,308,696	\$7,549,985
Vernon	\$763,844	\$141,682	-	\$549,527	-	\$745,518	\$2,200,571
Tioga	\$88,349	\$308,313	\$219,296	\$382,733	\$161,923	\$187,214	\$1,347,828
Yonkers	\$3,323,016	\$5,114,777	\$6,663,724	\$30,589,391	\$5,311,549	\$3,346,480	\$54,348,937
<b>Handle on NYS Harness Tracks</b>	<b>\$10,826,781</b>	<b>\$11,030,237</b>	<b>\$11,546,026</b>	<b>\$45,887,289</b>	<b>\$8,955,868</b>	<b>\$14,087,215</b>	<b>\$102,333,416</b>
<b>Handle on All New York State Tracks</b>	<b>\$84,988,955</b>	<b>\$45,017,231</b>	<b>\$114,657,966</b>	<b>\$336,124,321</b>	<b>\$74,978,668</b>	<b>\$53,996,710</b>	<b>\$709,763,851</b>
Out-of-State Thoroughbred	\$86,345,668	\$55,911,771	\$137,588,226	\$507,389,268	\$81,158,906	\$53,475,235	\$921,869,074
Out-of-State Harness	\$15,420,783	\$17,897,485	\$25,307,285	\$84,615,068	\$19,309,801	\$23,535,938	\$186,086,360
<b>Handle on Out-of-State Tracks</b>	<b>\$101,766,451</b>	<b>\$73,809,256</b>	<b>\$162,895,511</b>	<b>\$592,004,336</b>	<b>\$100,468,707</b>	<b>\$77,011,173</b>	<b>\$1,107,955,434</b>
<b>Special Event Races:</b>							
Breeders Cup	\$1,561,194	\$647,206	\$1,096,574	\$4,271,405	\$653,560	\$735,698	\$8,965,637
Kentucky Derby	\$1,428,982	\$1,645,079	\$2,131,803	\$5,343,351	\$1,642,147	\$1,472,731	\$13,664,093
Preakness Stakes	\$798,892	\$750,764	\$1,175,833	\$2,474,947	\$847,862	\$769,371	\$6,817,669
<b>Handle on Special Event Races</b>	<b>\$3,789,068</b>	<b>\$3,043,049</b>	<b>\$4,404,210</b>	<b>\$12,089,703</b>	<b>\$3,143,569</b>	<b>\$2,977,800</b>	<b>\$29,447,399</b>
<b>Total NYS OTB Handle on All Tracks</b>	<b>\$190,544,474</b>	<b>\$121,869,536</b>	<b>\$281,957,687</b>	<b>\$940,218,360</b>	<b>\$178,590,944</b>	<b>\$133,985,683</b>	<b>\$1,847,166,684</b>

# 2008 New York State Regional OTBs Direct & Regional Payments to Tracks

	Capital	Catskill	Nassau	New York City	Suffolk	Western	TOTAL
<b>New York State Thoroughbred:</b>							
Aqueduct (NYRA)	\$1,330,120	\$1,190,055	\$3,296,720	\$11,584,356	\$1,994,485	\$636,725	\$20,032,461
Belmont (NYRA)	\$1,277,386	\$819,985	\$3,003,099	\$10,452,734	\$1,927,284	\$617,977	\$18,098,465
Saratoga (NYRA)	\$864,043	\$347,543	\$1,261,664	\$4,116,926	\$602,848	\$275,164	\$7,668,188
<b>Total NYRA Direct</b>	<b>\$3,471,549</b>	<b>\$2,357,583</b>	<b>\$7,561,483</b>	<b>\$26,154,016</b>	<b>\$4,724,617</b>	<b>\$1,529,866</b>	<b>\$45,799,114</b>
NYRA Regional	\$3,807,214	\$2,585,601	\$6,178,333	\$22,871,765	\$3,696,943	\$2,187,568	\$41,327,424
Finger Lakes Direct	\$379,122	\$147,082	\$231,041	\$898,740	\$168,637	\$912,381	\$2,737,003
Finger Lakes Regional	\$785,657	\$506,563	\$1,236,073	\$4,577,042	\$718,553	\$1,073,613	\$8,897,501
<b>Total New York State Thoroughbred</b>	<b>\$8,443,542</b>	<b>\$5,596,829</b>	<b>\$15,206,930</b>	<b>\$54,501,563</b>	<b>\$9,308,750</b>	<b>\$5,703,428</b>	<b>\$98,761,042</b>
<b>New York State Harness:</b>							
Batavia Direct	\$3,194	\$1,424	\$1,339	\$7,694	\$1,430	\$160,353	\$175,434
Batavia Regional	-	-	-	-	-	\$950,516	\$950,516
Buffalo Direct	\$5,508	\$2,910	\$2,931	\$15,356	\$2,376	\$158,913	\$187,994
Buffalo Regional	-	-	-	-	-	\$1,065,390	\$1,065,390
Monticello Direct	\$77,728	\$248,210	\$200,236	\$685,255	\$141,735	\$82,852	\$1,436,016
Monticello Regional	-	\$921,741	\$767,021	\$3,431,539	\$542,071	-	\$5,662,372
Saratoga Direct	\$338,473	\$17,531	\$3,925	\$2,970	\$3,729	\$22,856	\$389,484
Saratoga Regional	\$2,775,699	-	-	-	-	-	\$2,775,699
Tioga Direct	\$2,067	\$17,009	\$12,079	\$20,717	\$8,923	\$4,018	\$64,813
Tioga Regional	-	\$34,590	\$55,235	\$117,926	\$18,281	-	\$226,032
Vernon Direct	\$32,777	\$2,465	-	\$9,288	-	\$24,155	\$68,685
Vernon Regional	\$700,592	\$5,686	-	-	-	\$247,882	\$954,160
Yonkers Direct	\$79,720	\$313,063	\$440,459	\$2,232,207	\$297,609	\$87,934	\$3,450,992
Yonkers Regional	-	\$808,958	\$1,200,241	\$6,520,572	\$922,146	-	\$9,451,917
<b>Total New York State Harness</b>	<b>\$4,015,758</b>	<b>\$2,373,587</b>	<b>\$2,683,466</b>	<b>\$13,043,524</b>	<b>\$1,938,300</b>	<b>\$2,804,869</b>	<b>\$26,859,504</b>
<b>Total Payments to New York State Tracks</b>	<b>\$12,459,300</b>	<b>\$7,970,416</b>	<b>\$17,890,396</b>	<b>\$67,545,087</b>	<b>\$11,247,050</b>	<b>\$8,508,297</b>	<b>\$125,620,546</b>
Out-of-State Thoroughbred	\$2,197,124	\$1,352,144	\$3,382,686	\$12,159,187	\$1,999,405	\$1,311,899	\$22,402,445
Out-of-State Harness	\$317,156	\$361,450	\$488,428	\$1,777,067	\$390,113	\$470,713	\$3,804,927
<b>Total Payments to Out-of-State Tracks</b>	<b>\$2,514,280</b>	<b>\$1,713,594</b>	<b>\$3,871,114</b>	<b>\$13,936,254</b>	<b>\$2,389,518</b>	<b>\$1,782,612</b>	<b>\$26,207,372</b>
Special Events:							
Breeders Cup	\$106,752	\$44,034	\$73,583	\$280,889	\$56,056	\$50,655	\$610,969
Kentucky Derby	\$90,558	\$104,798	\$122,559	\$347,378	\$103,708	\$94,968	\$863,969
Preakness Stakes	\$53,026	\$49,754	\$65,902	\$170,507	\$55,818	\$51,285	\$446,292
<b>Total Special Events</b>	<b>\$249,336</b>	<b>\$198,586</b>	<b>\$262,044</b>	<b>\$798,774</b>	<b>\$215,582</b>	<b>\$196,908</b>	<b>\$1,921,230</b>
<b>Total Payments to All Tracks</b>	<b>\$15,222,916</b>	<b>\$9,882,596</b>	<b>\$22,023,554</b>	<b>\$82,260,115</b>	<b>\$13,852,150</b>	<b>\$10,487,817</b>	<b>\$153,749,148</b>

# New York State Regional OTBs Handle and Distribution of Revenues

	Capital	Catskill	Nassau	New York City	Suffolk	Western	All Regions
<b>Net Handle on:</b>							
In-State Thoroughbred Tracks	\$74,162,174	\$33,986,994	\$103,111,940	\$290,237,032	\$66,022,800	\$39,909,495	\$607,430,435
Out-of-State Thoroughbred Tracks	\$90,134,736	\$58,954,820	\$141,992,436	\$519,478,971	\$84,302,475	\$56,453,035	\$951,316,473
In-State Harness Tracks	\$10,826,781	\$11,030,237	\$11,546,026	\$45,887,289	\$8,955,868	\$14,087,215	\$102,333,416
Out-of-State Harness Tracks	\$15,420,783	\$17,897,485	\$25,307,285	\$84,615,068	\$19,309,801	\$23,535,938	\$186,086,360
<b>Total Net Handle</b>	<b>\$190,544,474</b>	<b>\$121,869,536</b>	<b>\$281,957,687</b>	<b>\$940,218,360</b>	<b>\$178,590,944</b>	<b>\$133,985,683</b>	<b>\$1,847,166,684</b>
<b>Less:</b>							
Returned to Bettors	\$144,863,810	\$91,465,174	\$216,194,853	\$708,809,481	\$136,340,933	\$99,558,160	\$1,397,232,411
Surcharge	\$6,536,746	\$4,760,896	\$8,033,269	\$36,645,101	\$5,211,934	\$5,775,574	\$66,963,520
<b>OTB Take Out and Breakage</b>	<b>\$39,143,918</b>	<b>\$25,643,466</b>	<b>\$57,729,565</b>	<b>\$194,763,778</b>	<b>\$37,038,077</b>	<b>\$28,651,949</b>	<b>\$382,970,753</b>
<b>Less Payments to:</b>							
NY State (Pari-Mutuel Tax & Breakage)	\$1,479,800	\$1,078,269	\$2,321,156	\$6,787,151	\$1,433,507	\$1,213,790	\$14,313,673
NY State Regulatory Fee	\$952,722	\$609,348	\$1,409,788	\$4,701,092	\$892,955	\$669,928	\$9,235,833
NY State (Uncashed Tickets)	\$801,830	\$476,988	\$868,599	\$2,779,180	\$668,513	\$600,000	\$6,195,110
Breeders' Fund - Thoroughbred	\$939,188	\$454,446	\$1,221,356	\$4,725,882	\$879,695	\$554,245	\$8,774,812
Breeders' Fund - Harness	\$425,260	\$366,836	\$621,602	\$2,132,408	\$447,585	\$456,205	\$4,449,896
In-State Thoroughbred Tracks	\$8,443,542	\$5,596,829	\$15,206,930	\$54,501,563	\$9,308,750	\$5,703,428	\$98,761,042
Out-of-State Thoroughbred Tracks	\$2,446,460	\$1,550,730	\$3,644,730	\$12,957,961	\$2,214,987	\$1,508,807	\$24,323,675
In-State Harness Tracks	\$4,015,758	\$2,373,587	\$4,517,791	\$13,043,524	\$1,938,300	\$2,804,869	\$28,693,829
Out-of-State Harness Tracks	\$317,156	\$361,450	\$488,428	\$1,777,067	\$390,113	\$470,713	\$3,804,927
<b>Total Payments</b>	<b>\$19,821,716</b>	<b>\$12,868,483</b>	<b>\$30,300,380</b>	<b>\$103,405,828</b>	<b>\$18,174,405</b>	<b>\$13,981,985</b>	<b>\$198,552,797</b>
<b>Net Racing Revenue</b>	<b>\$19,322,202</b>	<b>\$12,774,983</b>	<b>\$27,429,185</b>	<b>\$91,357,950</b>	<b>\$18,863,672</b>	<b>\$14,669,964</b>	<b>\$184,417,956</b>
<b>Other Revenue:</b>							
Admission Income	\$57,541	\$83,860	\$126,869	\$345,185	\$76,488	\$1,723	\$691,666
Lottery Income	\$398,897	\$190,001	\$43,446	-	\$134,183	\$376,847	\$1,143,374
Concession Income	\$242,124	\$26,881	\$109,490	\$75,302	\$70,428	\$22,625	\$546,850
Derived from Section 532	\$1,659,609	\$1,344,943	\$2,069,059	\$15,630,892	\$1,320,903	\$1,570,576	\$23,595,982
Interest Income	\$106,719	\$465,051	\$231,215	\$474,154	\$56,288	\$32,610	\$1,366,037
Other Income	\$76,748	\$205,357	\$799,909	\$527,621	\$667,679	\$3,737,488	\$6,014,802
Uncashed Tickets	\$801,830	\$476,988	\$868,599	\$2,779,180	\$668,513	\$600,000	\$6,195,110
<b>Total Operating Revenue</b>	<b>\$22,665,670</b>	<b>\$15,568,064</b>	<b>\$31,677,772</b>	<b>\$111,190,284</b>	<b>\$21,858,154</b>	<b>\$21,011,833</b>	<b>\$223,971,777</b>

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# New York State Regional OTBs Handle and Distribution of Revenues

Continued from previous page...							
	Capital	Catskill	Nassau	New York City	Suffolk	Western	All Regions
<b>Operating Expenses:</b>							
Branch Expenses	\$14,559,257	\$9,568,136	\$20,046,633	\$93,053,746	\$14,573,930	\$14,594,902	\$166,396,604
Corporate Expenses	\$7,114,392	\$2,779,836	\$11,485,040	\$97,939,253	\$9,168,436	\$4,889,831	\$133,376,788
<b>Total Operating Expenses - Including Depreciation</b>	<b>\$21,673,649</b>	<b>\$12,347,972</b>	<b>\$31,531,673</b>	<b>\$190,992,999</b>	<b>\$23,742,366</b>	<b>\$19,484,733</b>	<b>\$299,773,392</b>
<b>Section 516 Net Revenues from Operations</b>	<b>\$992,021</b>	<b>\$3,220,092</b>	<b>\$146,099</b>	<b>\$(79,802,715)</b>	<b>\$(1,884,212)</b>	<b>\$1,527,100</b>	<b>\$(75,801,615)</b>
<b>Section 516 Net Revenues from Operations</b>	<b>\$992,021</b>	<b>\$3,220,092</b>	<b>\$146,099</b>	<b>\$(79,802,715)</b>	<b>\$(1,884,212)</b>	<b>\$1,527,100</b>	<b>\$(75,801,615)</b>
<b>Less:</b>							
Section 509-a Contributions to Capital Acquisition Fund	\$(294,050)	\$304,725	-	-	-	-	\$10,675
Section 516 Net Revenue for Distribution (Loss)	<u>\$697,971</u>	<u>\$3,524,817</u>	<u>\$146,099</u>	<u>\$(79,802,715)</u>	<u>\$(1,884,212)</u>	<u>\$1,527,100</u>	<u>\$(75,790,940)</u>
<b>Surcharge:</b>							
Section 532 Revenues to Participating Localities	\$2,881,011	\$2,169,941	\$3,963,739	\$8,422,826	\$2,272,275	\$2,503,838	\$22,213,630
Section 532 Revenues to Other Localities	\$1,195,082	\$649,468	\$1,024,544	\$2,366,787	\$951,372	\$933,202	\$7,110,455
<b>Total Surcharge to All Localities</b>	<b>\$4,076,093</b>	<b>\$2,819,409</b>	<b>\$4,988,283</b>	<b>\$10,779,613</b>	<b>\$3,223,647</b>	<b>\$3,437,040</b>	<b>\$29,324,085</b>
<b>Capital Acquisition Funds:</b>							
Section 509-a Contribution from Net Revenues	\$294,050	\$(304,725)	-	-	-	-	\$(10,675)
Supplemental 1% Section 532	\$801,044	\$596,544	\$975,927	\$10,234,596	\$667,384	\$767,958	\$14,043,453
Other Fund Revenues Net of Expenses	\$(1,180,727)	-	\$(702,208)	-	\$(620,665)	\$(1,006,279)	\$(3,509,879)
<b>Total Capital Acquisition Funds</b>	<b>\$(85,633)</b>	<b>\$291,819</b>	<b>\$273,719</b>	<b>\$10,234,596</b>	<b>\$46,719</b>	<b>\$(238,321)</b>	<b>\$10,522,899</b>
<b>TOTAL 516 NET REVENUE (LOSS), SURCHARGE AND CAPITAL ACQUISITION FUNDS</b>	<b>\$4,688,431</b>	<b>\$6,636,045</b>	<b>\$5,408,101</b>	<b>\$(58,788,506)</b>	<b>\$1,386,154</b>	<b>\$4,725,819</b>	<b>\$(35,943,956)</b>

\* Reference to "Section" above is related to sections within the New York State Racing, Pari-Mutuel Wagering and Breeding Law.

\* Participating Localities are local governments within the Off-Track Betting Region that have elected to participate under Section 502 of the Racing, Pari-Mutuel Wagering and Breeding Law.

\* Other Localities are local governments which have racetracks located within their borders and receive a portion of the surcharge.

Note: Pursuant to the Government Accounting Standards Board Statement 45 (GASB 45), for Capital OTB and NYC OTB the amounts above include net Other Post Employment Benefit "OPEB" expenses of \$48,022 and \$58,705,000 respectively. Nassau OTB, Suffolk OTB and Western OTB recognized net OPEB expenses in their audited financial statements of \$1,130,000, 2,973,308 and \$954,317 respectively. However the corporations did not include OPEB expenses in the above statement. Catskill OTB did not have a GASB 45 expense for 2008.

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