### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee Benefit Plan** 

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2012

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Р	ension Be	nefit Guaranty Corporation	▶ Complete all entries in acc	ordance	with the instruc	tions to the Form 550	0-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Pá	art I	Annual Report I	dentification Information						
For	calenda	ar plan year 2012 or fisc	cal plan year beginning 01/01/2	.012		and ending	12/31/2	2012	
		uninteport is for:	a single-employer plan			an (not multiemployer)		a one-particip	oant plan
В	This ret	urn/report is:	the first return/report	H	al return/report				
			an amended return/report	a short	plan year return	report (less than 12 m	onths)	)	
C	Check b	oox if filing under:	Form 5558	autom	atic extension			X DFVC progra	am
			special extension (enter descrip	otion)					
Pa	rt II	Basic Plan Infor	mation—enter all requested info	rmation					
	Name		•				1b	Three-digit	
HIPP	ODRON	ME SERVICES CORPO	DRATION RETIREMENT PLAN					plan number	
								(PN) <b>•</b>	001
							1c	Effective date o	•
22	Dlan ar	anaar'a nama and add	Jeans include room or quite number	. (000010110	r if for a aingle a	ampleyer plan)	2h	01/01	
		ME SERVICES CORPO	Iress; include room or suite number ORATION	(employe	er, if for a single-e	employer plan)	<b>ZD</b>	Employer Identi (EIN) 11-34	86735
							20	(=114)	
0507	NODTI	JEDN DOLLI EVADD					20	Sponsor's telep	
JACK	(SON H	HERN BOULEVARD EIGHTS, NY 11372					2d	Business code (	(see instructions)
								81232	,
3a	Plan ad	dministrator's name and	d address XSame as Plan Sponso	or Name	Same as Plan	Sponsor Address	3b	Administrator's	EIN
			<del>_</del>		_		_		
							3c	Administrator's	telephone number
4	If the n	ame and/or FIN of the	plan sponsor has changed since th	ne last retu	urn/report filed for	r this plan, enter the	4h	EIN	
-			ber from the last return/report.		,	and plan, office and	70	LIIV	
а	Sponso	or's name					4c	PN	
5a	Total r	number of participants a	at the beginning of the plan year				5a		12
b	Total r	number of participants a	at the end of the plan year				5b		9
С	Numbe	er of participants with a	ccount balances as of the end of th	ne plan ye	ar (defined benef	it plans do not			
	compl	ete this item)					5c		
		·	during the plan year invested in elig	•	•	•			X Yes   No
b			the annual examination and report ( (See instructions on waiver eligibili						X Yes No
			ther line 6a or line 6b, the plan ca	-	,				
Car			r incomplete filing of this return/						
			er penalties set forth in the instructi						able, a Schedule
SB	or Sche	dule MB completed and	d signed by an enrolled actuary, as						
beli	ef, it is t	rue, correct, and compl	lete.						
SIG	N	Filed with authorized/v	ralid electronic signature.	07	7/24/2015	SEMYON PRITSKER			
HEF									
		Signature of plan ad	ministrator	Da	ate	Enter name of individ	uai sig	gning as pian adr	ninistrator
SIG									
		Signature of employ			ate	Enter name of individ			
Pre	parer's i	name (including firm na	ame, if applicable) and address; incl	lude room	or suite number	(optional)	Prep	parer's telephone	number (optional)

Form 5500-SF 2012 Page **2** 

Pa	rt III   Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	or.			(b) End	l of V	/oar		
<del>'</del>	Total plan assets	7a	(a) Beginning of Tea				(b) End	1011	99844	0	
<u>a</u>	Total plan liabilities	7b	100223	0						0	
	Net plan assets (subtract line 7b from line 7a)	76 7c	100223						99844	•	
8		70		55			(b)			0	
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(a)	Tota			
	(1) Employers	8a(1)		0							
	(2) Participants	8a(2)		0							
	(3) Others (including rollovers)	8a(3)		0							
b	Other income (loss)	8b	-356	32							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-356	2	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0							
е	Certain deemed and/or corrective distributions (see instructions)	8e		0							
f	Administrative service providers (salaries, fees, commissions)	8f	22	25							
g	<b>g</b> Other expenses										
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							22	25	
i	Net income (loss) (subtract line 8h from line 8c)							-378	7		
j	Transfers to (from) the plan (see instructions)	8j		0							
Pa	rt IV Plan Characteristics	<u> </u>									
9a	9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  1A 1G 3D 3H										
b											
Par	t V Compliance Questions										
10				I	Yes	No		Λ			
a	During the plan year:  Was there a failure to transmit to the plan any participant contribution.	tions withi	n the time period described in		103	110		AII	ount		
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu			10a		X					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	•		10b		Χ					
С	Was the plan covered by a fidelity bond?			10c		X					
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth			100							
	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See			Χ					
	instructions.)			10e							
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X					
9	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h							
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i							
Par	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	,		•			•		Yes		No
11:	Enter the amount from Schedule SB line 39					11a		<u> </u>			0
12	Is this a defined contribution plan subject to the minimum funding				1		FRISA?	ТГ	Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	•		. o. oo		- OI				^	
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		and e	nter th	e date of	the l		ıling	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule					Day		16	<u>ــــ</u>		
	Enter the minimum required contribution for this plan year	•				12b					

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			1	
C	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
<u>e</u>	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	13c(2) E	EIN(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	14b	Trust's EIN	
		l		

# SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For	r calendar plan year 2012 or fiscal plan year beginning 01/01/	/2012			and endi	ng 12/31	/2012		
<b>)</b> 1	Round off amounts to nearest dollar.								
<b>)</b>	Caution: A penalty of \$1,000 will be assessed for late filing of this	report u	nless reaso	onable ca	use is establish	ed.			
	Name of plan				B Three-dig	git		001	
HIP	PPODROME SERVICES CORPORATION RETIREMENT PLAN				plan num	ber (PN)	•	001	
<u> </u>	Discourse de la company de la				D ====================================	Laboration of the second	- North -	(FINI)	
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SI	F				identificati	on Number (	(EIN)	
	TOBROWE SERVICES CORR CIRCUION				11-3486735				
Fτ	Type of plan:   X Single	F	rior year pla	n size: V	100 or fewer	101-50	0 D More t	than 500	
			noi yeai pia	111 SIZE. /	100 of fewer	101-30	o 🗌 iviole	111111 300	
	art I Basic Information								
1	Enter the valuation date: Month 01 Day _	01	Year _	2012	_				
2	Assets:					-			
	a Market value					2a			1002224
	<b>b</b> Actuarial value				•••••	2b			1002224
3	Funding target/participant count breakdown:	Г		(1) N	umber of partici		(2)	Funding Targe	
	<b>a</b> For retired participants and beneficiaries receiving payment	3a			0			0	
	<b>b</b> For terminated vested participants	3b			0			0	
	<b>C</b> For active participants:								
	(1) Non-vested benefits	3c(1)						9412	
	(2) Vested benefits		3c(2)						728221
	(3) Total active		3c(3)			12			737633
	<b>d</b> Total		3d		_	12			737633
4	If the plan is in at-risk status, check the box and complete lines (	(a) and (b	o)						
	a Funding target disregarding prescribed at-risk assumptions					4a			
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding					4b			
	at-risk status for fewer than five consecutive years and disr	<u> </u>				5			F 00 0/
5 6	Effective interest rate					6			5.80 %
	Target normal costtement by Enrolled Actuary					0			233261
	To the best of my knowledge, the information supplied in this schedule and accompanying	ng schedule	es, statements	and attachm	ents, if any, is comple	ete and accura	ate. Each prescri	ibed assumption wa	s applied in
	accordance with applicable law and regulations. In my opinion, each other assumption is combination, offer my best estimate of anticipated experience under the plan.	s reasonable	e (taking into a	ccount the e	xperience of the plan	and reasonal	le expectations)	and such other ass	sumptions, in
•	SIGN								
	HERE						07/02/2	2015	
• • •	Signature of actuary				_		Date	.010	
SHE	ERYL GABRIEL, A.S.A., M.A.A.A.						14-03	545	
OFFE	Type or print name of actuary				_	Most ro	cent enrollm		
HAR	RBRIDGE CONSULTING GROUP, LLC					MOSTIC		34-9000	
11/41	Firm name				- <del> </del>	alenhone r		uding area code	2)
	5 LEXINGTON AVENUE, 5TH FLOOR				10	Sicprioric i	idifiber (irloit	ading area cod	<b>5</b> )
NEV	W YORK, NY 10017-6603								
					_				
	Address of the firm								
	e actuary has not fully reflected any regulation or ruling promulgate uctions	d under	the statute	in comple	eting this schedu	ıle, check	he box and	see	

Page	2	_

Pa	art II	Begir	ning of Year	Carryov	er Prefunding Balanc	es							
	•						(a) (	Carryover balance		(b)	Prefundi	ng balar	ice
7		_	•		cable adjustments (line 13 fr				0				0
8			•	•	unding requirement (line 35				0				0
9	Amoun	t remaini	ng (line 7 minus lir	ne 8)					0				0
10	Interes	t on line 9	using prior year's	actual ret	turn of0.13%				0				0
11	Prior ye	ear's exce	ess contributions to	o be adde	d to prefunding balance:								
	<b>a</b> Pres	ent value	of excess contribu	utions (line	38a from prior year)								294705
					interest rate of5.31 %								15649
	<b>C</b> Total	available	at beginning of cur	rent plan y	ear to add to prefunding balan	ce						3	310354
	<b>d</b> Porti	on of (c)	to be added to pre	funding ba	alance								0
12	Other r	eductions	s in balances due	to election	s or deemed elections				0				0
13	Balanc	e at begir	nning of current ye	ar (line 9 -	+ line 10 + line 11d – line 12)				0				0
P	art III	Fun	ding Percenta	ages									
14	Fundin	g target a	ttainment percent	age							14	13	5.87 %
15 Adjusted funding target attainment percentage								15		%			
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.										16	89	9.89 %	
17	If the c	urrent val	ue of the assets o	f the plan	is less than 70 percent of the	funding targ	jet, enter s	such percentage			17		%
P	Part IV Contributions and Liquidity Shortfalls												
18	Contrib	utions ma	ade to the plan for	the plan y	ear by employer(s) and emp	loyees:							
(N	(a) Dat 1M-DD-Y		(b) Amount pa employer(		(c) Amount paid by employees	( <b>a)</b> Da' '-MM-DD)		(b) Amount pa employer(		(c) Amount paid by employees			у
							1400			4543	1		
						Totals ▶	18(b)		0	18(c)			0
19			•		tructions for small plan with			0 0					
	_				imum required contributions				19a				0
					djusted to valuation date				19b				0
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date												
20		,	outions and liquidit	•							Ī.	1 , 1	<b>7</b>
		•	-		the prior year?						<u>[</u> ]	Yes	∐ No
					y installments for the current		n a timely	manner?			<u>&gt;</u>	Yes	No
	C If line	e 20a is "	Yes," see instructi	ons and co	omplete the following table a Liquidity shortfall as of er		of this als	n vear					
		(1) 19	st		(2) 2nd	iu oi quarier	or this pla (3)	n year 3rd			(4) 4th	1	
		. ,			. ,		. ,				. ,		

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost							
21		ınt rate:		<u> </u>								
	<b>a</b> Seg	gment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment 7.52 %		N/A, fu	ull yield	curve	e used		
	<b>b</b> App	licable month (	enter code)	1	1	21b				2		
22	Weigh	ted average ret	irement age			. 22				66		
23	Mortal	ity table(s) (see	e instructions)	escribed - combined Pre	escribed - separate	Substitu	te					
Pa	rt VI	Miscellane	ous Items									
24		•	· ·	uarial assumptions for the current	•			. —	Yes	X No		
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required atta	chment			Yes	X No		
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachment		X	Yes	No		
27		•	o alternative funding rules, en	er applicable code and see instru	ctions regarding	27						
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years							
28	Unpaid	d minimum requ	uired contributions for all prior	years		. 28				0		
29				I unpaid minimum required contrib		29				0		
30	Remai	ning amount of	unpaid minimum required cor	ntributions (line 28 minus line 29).		. 30				0		
Part VIII Minimum Required Contribution For Current Year												
31	1 Target normal cost and excess assets (see instructions):											
	<b>a</b> Targ	et normal cost	(line 6)		. 31a				233261			
	<b>b</b> Excess assets, if applicable, but not greater than line 31a									233261		
32	Amorti	zation installme	ents:		Outstanding Bala	ance	l	nstallm	ent			
	a Net	shortfall amortiz	zation installment			0				0		
	<b>b</b> Wai	ver amortization	n installment			0				0		
33				ter the date of the ruling letter gra  , and the waived amount		33						
34	Total f	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	. 34				0		
				Carryover balance	Prefunding bala	ince	To	otal bal	ance			
35			use to offset funding	(	D	0				0		
36	Additio	onal cash requir	rement (line 34 minus line 35)			. 36				0		
37	Contrib (line 1	outions allocate 9c)	ed toward minimum required co	ontribution for current year adjuste	ed to valuation date	37				0		
38	Preser	nt value of exce	ess contributions for current ye	ar (see instructions)								
	<b>a</b> Tota	l (excess, if any	y, of line 37 over line 36)			. 38a				0		
	<b>b</b> Port	ion included in	line 38a attributable to use of	prefunding and funding standard o	carryover balances	. 38b				0		
39	Unpaid	d minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	. 39				0		
40	Unpaid		•	S		. 40				0		
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions	)						
41	If an el	ection was mad	de to use PRA 2010 funding re	elief for this plan:								
	<b>a</b> Sche	edule elected					2 plus 7 yea	ars	15	years		
	<b>b</b> Eligi	ble plan year(s)	) for which the election in line	41a was made		200	8 2009	2010		2011		
42	Amoun	nt of acceleratio	n adjustment		. 42							
43	Excess	s installment ac	celeration amount to be carrie	d over to future plan years	·····	43						

Schedule of Active Participant Data Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 1/1/2012

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	1	0	0	0	0	0	0	0	0	0	1
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	1	0	0	0	0	0	0	0	0	1
40-44	0	2	0	0	0	0	0	0	0	0	2
45-49	0	0	1	0	0	0	0	0	0	0	1
50-54	0	3	0	0	0	0	0	0	0	0	3
55-59	0	1	0	0	0	0	0	0	0	0	1
60-64	0	0	2	0	0	0	0	0	0	0	2
65-69	0	0	1	0	0	0	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0	0
Total	1	7	4	0	0	0	0	0	0	0	12

<sup>\*</sup>Employees who have not met the minimum eligibility requirements are excluded

Average Age: 49.6 Average Service: 3

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 1/1/2012

	For Funding Min Max	<u>For 417(e)</u>	For Actuarial Equiv.			
Interest Rates	Seg 1 5.54% 2.01%	Seg 1 1.85%	Pre-Retirement 5.50%			
	Seg 2 6.85% 5.16%	Seg 2 4.62%	Post-Retirement 5.50%			
	Seg 3 7.52% 6.28%	Seg 3 6.02%				
Pre-Retirement						
Turnover	None	None	None			
Mortality None		2012 Applicable Mortality Table from Rev Rul 2006-67	None			
Assumed Ret Age	Normal retirement age 65 and 5 years of participation		Normal retirement age 65 and 5 years of participation			
Post-Retirement						
Mortality	Male-modified RP2000 combined healthy male projected 27 & 19 yrs Female-modified RP2000 combined healthy female projected 27 & 19 yrs	2012 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50% M/50% F			
Assumed Benefit Form	For Funding	Lump Sum				
Calculated Effective Inte	erest Rate	5.80%				

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

## Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

	rt identification information		and andina 4	0/04/	2040	
For calendar plan year 2012 or	Ti i	1/2012		2/31/2		
A This return/report is for:	X a single-employer plan     □	님	lan (not multiemployer)		a one-partici	pant plan
B This return/report is:	the first return/report	the final return/report				
,	an amended return/report	a short plan year return	n/report (less than 12 mo	onths)	_	
C Check box if filing under:	Form 5558	automatic extension			DFVC progra	ım -
	special extension (enter desc	cription)				
	formation—enter all requested in	formation		,		
1a Name of plan				1b	Three-digit	
Hippodrome Services Corporati	on Retirement Plan				plan number (PN) ▶	001
				1c	Effective date o	
2a Plan sponsor's name and Hippodrome Services Corporation	address; include room or suite numb	per (employer, if for a single-	employer plan)	2b		fication Number
				2c	Sponsor's telep	hone number
8507 Northern Boulevard				2d	(718) 50	(see instructions)
Jackson Heights, NY 11372			·	Lu	812320	
3a Plan administrator's name	and address XSame as Plan Spon	sor Name Same as Plar	Sponsor Address	3b	Administrator's	EIN
				3с	Administrator's	telephone number
	the plan sponsor has changed since number from the last return/report.	the last return/report filed for	or this plan, enter the	4b 4c	( <del>-</del>	
5a Total number of participan	its at the beginning of the plan year.	•••••		5a		12
<b>b</b> Total number of participan	its at the end of the plan year			5b		9
	th account balances as of the end of			5c		
<b>b</b> Are you claiming a waiver under 29 CFR 2520.104-4	ets during the plan year invested in of the annual examination and repo 46? (See instructions on waiver eligil either line 6a or line 6b, the plan	rt of an independent qualifie oility and conditions.)	d public accountant (IQI	PA)		X Yes No
Caution: A penalty for the lat	e or incomplete filing of this retur	n/report will be assessed	unless reasonable cau	se is	established.	
Under penalties of perjury and SB or Schedule MB completed belief, it is true, correct, and co	other penalties set forth in the instru and signed by an enrolled actuary, mplete.	ctions, I declare that I have as well as the electronic ver	examined this return/repsion of this return/report	ort, in , and t	cluding, if applic to the best of my	able, a Schedule knowledge and
SIGN	4/	07/24/201	Semyon Pritsker			-
HERE Signature of plan	administrator	Date	Enter name of individu	ual sig	ning as plan adr	ninistrator
SIGN						
	oloyer/plan sponsor	Date	Enter name of individu			
Preparer's name (including firm	n name, if applicable) and address; i	nclude room or suite numbe	r (optional)	Prep	arer's telephone	number (optional)
				0.5.4.1.03.05		
		5				

Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) En	d of Y	ear		
а	Total plan assets	7a	100223		***************************************		<u>, , , , , , , , , , , , , , , , , , , </u>		9844	в	
b	Total plan liabilities	7b		0					- (	)	
<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c	100223	35				ç	98448	3	ì
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Total			
а	Contributions received or receivable from: (1) Employers	8a(1)		0							
	(2) Participants	8a(2)		<u>0</u> 0							
	(3) Others (including rollovers)	8a(3)		0							Transis :
b	Other income (loss)	8b	-356								
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				10111111111111	7-7-4	****	-3562	) 	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0	200 Maria				-0302		
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0							
f	Administrative service providers (salaries, fees, commissions)	8f	22	5							
<u>g</u>	Other expenses	8g		0	Planting Planty (1) Planty (1)						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			\$ <u> </u>				22	5	
_ <u>i</u> _	Net income (loss) (subtract line 8h from line 8c)			31.				-378	7		
J	Transfers to (from) the plan (see instructions)		0							in Re	
b	<ul> <li>If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:         1A 1G 3D 3H     </li> <li>If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:     </li> <li>Part V Compliance Questions</li> </ul>										
10	During the plan year:				Yes	No		Ame	ount		
а	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fid.			10a		Х					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		Х		****			
С	Was the plan covered by a fidelity bond?			10c		Χ					
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			, 10d		Х					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all cinstructions.)	of the bene	efits under the plan? (See	10e		x		•			
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		Х					
h	If this is an individual account plan, was there a blackout period? ( 2520.101-3.)			10h				sioch Maidil Danal			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i			distinct market				
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "\	Yes," see instructions and com	plete S	Schedu	ie SE	3 (Form	x	Yes		No
_11a	Enter the amount from Schedule SB line 39				1	1a					0
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or sec	ction 30	)2 of	ERISA?		Yes	x	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,										
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon	ctions, th	and en	iter th Day	ne date of	the le Yea		ling	
	you completed line 12a, complete lines 3, 9, and 10 of Schedule		··············		1.		Γ				
<u>b</u>	Enter the minimum required contribution for this plan year		***************************************		1	2b					

	Form 5500-SF 2012 Page <b>3 - 1</b>					
С	Enter the amount contributed by the employer to the plan for this plan year	12c				
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d				
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets				*******	_
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	X No	)	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	1		***************************************	
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the PBGC?	ne control			Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plane which assets or liabilities were transferred. (See instructions.)	s) to	•			
1	3c(1) Name of plan(s):	13c(2) {	EIN(s)		13c(3	) PN(s)
Part	VIII Trust Information (optional)				<u> </u>	*
	Name of trust	14b	Trust's	s EIN		

## **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). OMB No. 1210-0110

2012

This Form is Open to Public Inspection

r chsion b	enent Guaranty Corp	oration	▶ File a	is an attachme	ent to Form	5500 or	5500-SF.					
For calendar	r plan year 2012	2 or fiscal plan	year beginning	01/01/2012			and e	ending	12/3	1/2012		
	off amounts to											
		1,000 will <b>b</b> e as	ssessed for late filing	g of this report	unless reas	onable ca	use is estab	lished				
A Name of plan Hippodrome Services Corporation Retirement Plan						B Three	e-digit			001		
Hippoarome	Services Corpo	oration Retirem	ient Plan				planı	numbe	er (PN)			
C Plan spor	nsor's name as	shown on line 2	2a of Form 5500 or 9	5500-SF			D Emplo	ver Ide	entificati	on Number (	(EIN)	
	Services Corpo						11-34867	•			,	
			1	···			11 04001					
E Type of pla	an: X Single	Multiple-A	Multiple-B	F	Prior year pla	an size: X	100 or few	er 📗	101-50	0 More	than 500	
Part I	Basic Inforr	nation										
	ne valuation date		Month 01	Day 01	Year	2012						
2 Assets:												
<b>a</b> Marke	et value			***************************************					2a			1002224
<b>b</b> Actua	arial value								2b			1002224
3 Funding	g target/participa	ant count breal	kdown:		•	(1) N	umber of pa	rticipa	nts	(2)	Funding Targe	 ∋t
<b>a</b> For re	etired participan	its and benefic	iaries receiving payr	ment	. 3a	. ,			0			0
<b>b</b> For to	erminated veste	ed participants.			3b				0			0
<b>C</b> For a	ctive participant	ts:										
(1)	) Non-vested t	penefits			3c(1)							9412
(2)	) Vested bene	fits		•••••	3c(2)							728221
(3)	) Total active .				3c(3)				12			737633
<b>d</b> Total				•••••	. 3d				12			737633
4 If the pl	an is in at-risk s	tatus, check th	ne box and complete	e lines (a) and (	(b)							
<b>a</b> Fund	ing target disreç	garding prescri	bed at-risk assumpti	ions					4a			
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have at-risk status for fewer than five consecutive years and disregarding loading factor									4b			
5 Effective interest rate								5			5.80 %	
6 Target normal cost									6			233261
To the best of accordance	with applicable law a	information supplied	ed in this schedule and acc ny opinion, each other assu perience under the plan									
SIGN HERE			59/							07/00/5	2045	
HEKE		01					-			07/02/2	:015	
Signature of actuary Sheryl Gabriel, A.S.A., M.A.A.A.							Date 14-03545					
									Most re			
Type or print name of actuary Harbridge Consulting Group, LLC							Most recent enrollment number (212) 284-9000					
		<del>-</del>		-LU				Tolo	obono n		uding area cod	۵)
			Firm name gton Avenue, 5th Flo	oor				i ele	priorie fi	umper (IIICIL	and area coo	·,
			ork, NY 10017-6603 dress of the firm				-					
If the actuary h	has not fully refle	ected any regu	ulation or ruling prom	nulgated under	the statute	in comple	ting this sch	edule,	check t	he box and	see	

Page	2	- 3	1	

Pa	art II Begi	nning of Year	Carryov	er Prefunding Balan	ces							
_				(a) C	Carryover baland	balance (b		(b) Prefunding balance				
7 Balance at beginning of prior year after applicable adjustments (line 13 from year)												
	year)0							0				
Portion elected for use to offset prior year's funding requirement (line 35 from prior year)								0				0
9								0				0
10		-		turn of0.13 %				0				0
11		· · · · · · · · · · · · · · · · · · ·		d to prefunding balance:								
	-			e 38a from prior year)							2	94705
	_			interest rate of5.31_%								
								···				15649
				ear to add to prefunding balar							3.	10354
	d Portion of (c)	to be added to pr	efunding b	alance								0
				s or deemed elections				0				0
13	Balance at begi	nning of current y	ear (line 9	+ line 10 + line 11d – line 12	)			0				0
P	art III Fur	iding Percent	ages									
14	Funding target	attainment percen	tage							14	135	.87 %
		g target attainmer								15		%
16	16 Prior year's funding percentage for purposes of determining whether carryover/p current year's funding requirement					ding balan	ces may be use	d to reduc	e	16	89.	.89 %
17				is less than 70 percent of the						17		%
Pa	Part IV Contributions and Liquidity Shortfalls											
	18 Contributions made to the plan for the plan year by employer(s) and employees:											
(a) Date (b) Amount paid by (c) Amount paid by				(a) Dat					/			
(MM-DD-YYYY) employer(s) employees			(MM-DD-Y	YYY)	employe	r(s)		emplo	yees			
									-			
	<del></del>				T-4-1- N	40(1)			40(-)	T		
Totals ▶					18(b)		0	18(c)			0	
19				tructions for small plan with			-	19a				
a Contributions allocated toward unpaid minimum required contributions fro								<del></del>				0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date								19b				0
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date											
∠0	20 Quarterly contributions and liquidity shortfalls:  a Did the plan have a "funding shortfall" for the prior year?											
								1				
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?												
C If line 20a is "Yes," see instructions and complete the following table as applicable:												
Liquidity shortfall as of end of quarter of this plan year  (1) 1st (2) 2nd (3) 3rd (4) 4th												

Pa	rt V Assumptio	ns Used to Determine Fu	ınding Target and Targ	et Normal Cos	t				
21	Discount rate:								
	a Segment rates:	Segment rates:         1st segment:         2nd segment:         3rd s           5.54%         6.85%				N/A, full yield curve used			
	b Applicable month (enter code)								
22	Weighted average ret	tirement age			22	66			
23	Mortality table(s) (see	e instructions) X Preso	cribed - combined Pr	escribed - separate	Sub	stitute			
Pa	rt VI Miscellane	ous Items				Approximation of the second of			
		nade in the non-prescribed actua	rial assumptions for the curren	t plan year? If "Yes	s." see instruct	tions regarding required			
			· ·						
25	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes X No								
26	Is the plan required to	provide a Schedule of Active Pa	articipants? If "Yes," see instru	ctions regarding re-	quired attachn	nentX Yes No			
27		o alternative funding rules, enter			27				
Pa	rt VII Reconcilia	ation of Unpaid Minimun	Required Contribution	ns For Prior Ye	ars				
28	***************************************	uired contributions for all prior ye				0			
29	Discounted employer	contributions allocated toward u	npaid minimum required contri	outions from prior y	ears 29	0			
30		unpaid minimum required contri				0			
Pa	rt VIII Minimum	Required Contribution F	or Current Year						
31		nd excess assets (see instruction	***************************************		2				
	a Target normal cost (	(line 6)	31a	233261					
		oplicable, but not greater than lin				233261			
32	22 Amortization installments:  Outstanding Balance Installment								
	a Net shortfall amortiz	zation installment		0 0					
	b Waiver amortization		0 0						
33	33 If a walver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the walved amount								
34				0					
	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33    Carryover balance Prefunding b					Total balance			
35	Balances elected for u	use to offset funding							
00		use to onset funding				0			
36	Additional cash requir	ement (line 34 minus line 35)			36	0			
37		d toward minimum required cont	01	0					
38	Present value of exce	ss contributions for current year	(see instructions)						
	a Total (excess, if any, of line 37 over line 36)								
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b								
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)								
40	Unpaid minimum requ	uired contributions for all years	40	0					
Pai	rt IX Pension F	Funding Relief Under Pe	nsion Relief Act of 201	(See Instruct	ions)				
41		de to use PRA 2010 funding relie							
	a Schedule elected 2 plus 7 years 15 years								
	<b>b</b> Eligible plan year(s) for which the election in line 41a was made								
42	2 Amount of acceleration adjustment 42								
	B Excess installment acceleration amount to be carried over to future plan years								

## EIN/PN 11-3486735/001

### HIPPODROME SERVICES CORPORATION RETIREMENT PLAN

# <u>Schedule SB, line 15 – Reconciliation of differences between valuation</u> results and amounts used to calculate AFTAP

The plan's prior actuary did not certify the 2012 AFTAP by October 1, 2012 so the AFTAP is presumed to be less than 60%.

Attachment to 2012 Schedule SB, Line 22 - Description of Weighted Average Retirement Age EIN: 11-3486735 PN: 001

### **Hippodrome Services Corporation Retirement Plan**

Weighted Average Retirement Age Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 1/1/2012

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

The later of:

Attainment of age 65 Completion of 5 years of participation from entry date

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 66

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 1/1/2012

Plan Effective Date January 1, 2010

**Plan Year** From January 1 to December 31

**Eligibility** All employees are eligible to enter on the January 1 nearest the

completion of the following requirements:

0 year of service Minimum age 21

Employees covered by a collective bargaining unit under which pension benefits were a subject of good faith bargaining are excluded

by class.

Normal Retirement Age All participants are eligible to retire with their full retirement benefit

on the later of the following:

Attainment of age 65

Completion of 5 years of participation from entry date

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit

payable in the normal form equal to the following:

2.815 percent of compensation times credited years

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

with a maximum of 10 years

Maximum benefit is \$16,667 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive

years of employment

**Normal Form of Benefit** A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on

salary and/or service on the calculation date, and payable on the

normal retirement date.

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 1/1/2012

#### **Termination Benefit**

Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent
1	0
2	20
3	40
4	60
5	80
6	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1.000 hours

#### **Top-Heavy Minimum Benefit**

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years with less than 1,000 hours excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

#### **Top-Heavy Normal Form**

A benefit payable for the life of the participant

#### **Top-Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

#### **Death Benefit**

Actuarial Equivalent of the accrued benefit earned to date of death