

Estimating EGM losses and community benefit claims by Victorian AFL clubs

An interim analysis

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Introduction

There are ten Australian Football League clubs currently based in Victoria, and all currently operate at least one electronic gaming machine (EGM) venue. Given the popularity and high recognition factor of AFL clubs, and the growing association of AFL with gambling (via sports-betting arrangements, for example), it is clear that AFL clubs are likely to enjoy a marketing advantage in the EGM industry. Two clubs (Footscray, Hawthorn) have recently announced plans to redevelop and/or relocate EGM operations, presumably to improve the return they enjoy from gambling revenues. In this context, it may be timely to explore the scale of EGM operations, and examine the extent to which AFL clubs provide community benefits other than the subsidies provided to football operations. This is of particular interest in the context of EGM gambling and arguments by clubs that they represent genuine community interests – that clubs are, in fact, indivisible from community. Whether AFL club ‘outposts’ located in outer suburbs far from original home grounds constitute an organic community interest is worthy of debate, especially in the context of the AFL and its constituent clubs as highly successful commercially focused entities. Accordingly, this brief paper uses publicly available data to estimate the annual losses generated by EGMs operated by Victorian AFL clubs in 2006-07, and to provide an analysis of community benefit returns filed by the clubs for the 2006-07 year.

Estimating player losses

The Victorian Commission for Gambling Regulation (VCGR), which is the official regulator of gambling in Victoria, provides a record of registered EGM venues, proprietors and details including the number of EGMs operated by venues at specific times, as well as the aggregate amount of player losses by local government area and across the state for specified periods. These data are provided on various pages of the VCGR website (www.vcgr.vic.gov.au). Specific references are set out in the references section.

Table 1, below, sets out details of the number of venues and the number of EGMs operated by Victorian AFL clubs at 30 June 2007. In all, the ten AFL clubs operated a total of 18 venues with 1,191 EGMs. The Collingwood Football Club operated five venues, the Footscray Football Club three, the Carlton and Richmond clubs two each,

and the remainder one each. The single largest venues were operated by the Essendon and Geelong clubs, each of which operated 100 EGMs. The smallest venue was operated by the Footscray club, with 30 EGMs.

Table 1: AFL clubs, 30 June 2007 – venues and EGMs operated by club

Club	Venues	EGMs
Carlton	2	108
Collingwood	5	298
Essendon	1	100
Footscray	3	138
Geelong	1	100
Hawthorn	1	75
Melbourne	1	92
North Melbourne	1	40
Richmond	2	157
St Kilda	1	83
TOTAL	18	1,191

Source: VCGR

In Victoria in the year to 30 June 2007, total EGM player losses were \$2,543,175,356, not including player losses generated by EGMs operating at Crown Casino. At that date, there were 27,279 EGMs operating at club and hotel venues in the state, indicating an average loss per EGM of approximately \$93,228. Estimates of the relative performance of EGMs in club and hotel venues (AIPC 2006) have indicated that EGMs located in hotel venues, on average, generate player losses at about twice the rate of EGMs located in club venues. On this basis, EGMs in club venues generated average player losses of about \$62,152 per EGM and those in hotel venues generated average player losses of about \$124,304. However, it must be emphasised that EGMs are far from homogenous, as are venues, and that there are many club venues which generate player losses at well above average performance levels, just as many community type clubs (RSL and bowling clubs, local sporting clubs, and so on) may generate player losses at well below average performance levels.

For the purposes of estimating the player losses generated by EGMs operating in AFL club venues, it is assumed that EGMs operated by those venues perform at average levels. However, in each case a dual sensitivity analysis has also been performed, firstly via estimation of losses were all EGMs operated by the specific club to be performing at the club average level (i.e., player losses of \$62,152 p.a.) and at the hotel average level (i.e. at \$124,304 p.a.). Secondly, we have also estimated the maximum aggregate level of EGM losses per club on the basis of the information contained in community benefit statements filed by the clubs for the 2006-07 year. Community benefit statements require clubs to specify the amount and category of expenditure on community benefits, and are discussed separately below. However, in each case the venues are required to advise that the amounts claimed meet or exceed 8.33% of the total losses generated by the venue (net gaming revenue), and in all cases club venues operated by clubs advised that their claimed community benefit expenditures did in fact exceed the necessary minimum proportion of net gaming revenue. Given this, it is possible to estimate the maximum of player losses using the

formula $\frac{CCB}{0.0833} = PL_{\max}$ (where CCB = claimed community benefit and PL_{\max} = maximum player losses).

The range of player losses using the approach outlined above is set out in Table 2, below.

Table 2: Estimates of EGM player losses, Victorian AFL clubs, 2006-07

Club	Estimate	Low	High	Maximum
Carlton	\$10,068,659	\$6,712,439	\$13,424,878	\$12,006,744
Collingwood	\$27,782,040	\$18,521,360	\$37,042,719	\$29,624,850
Essendon	\$9,322,832	\$6,215,221	\$12,430,443	\$18,463,639
Footscray	\$12,865,508	\$8,577,005	\$17,154,011	\$21,247,707
Geelong	\$9,322,832	\$6,215,221	\$12,430,443	\$11,745,266
Hawthorn	\$6,992,124	\$4,661,416	\$9,322,832	\$21,385,911
Melbourne	\$8,577,005	\$5,718,004	\$11,436,007	\$11,272,315
North Melbourne	\$3,729,133	\$2,486,089	\$4,972,177	\$776,519
Richmond	\$14,636,846	\$9,757,898	\$19,515,795	\$22,317,413
St Kilda	\$7,737,951	\$5,158,634	\$10,317,267	\$13,482,647
TOTAL	\$111,034,930	\$74,023,287	\$148,046,573	\$162,323,011

Source: VCGR. Calculations by the author

It will be observed that the estimate of maximum player losses derived from venue community benefit statements falls into the range between the estimate (or average level of player losses) and the high range estimate in four cases (Carlton, Collingwood, Geelong and Melbourne). In five cases, the maximum estimate exceeds the high range estimate (Essendon, Footscray, Hawthorn, Richmond and St Kilda) and in one case the maximum estimate is below the low range estimate (North Melbourne). Clubs are in all probability likely to claim more in community benefit (as it is currently defined and construed) than required, so the maximum estimate shown is likely to represent an overestimate (save in the case of North Melbourne). It should also be noted that Collingwood, as the only club operating hotel venues (it operates two such venues) was not required in respect of the 2006-07 year to supply community benefit statements in respect of those venues (hotel venues are no longer required to lodge such statement). Thus, the ‘maximum’ estimate shown relates only to revenues derived from Collingwood’s three club venues, and again represents an underestimate (probably a substantial underestimate) of the revenue derived from all venues operated by the club. If EGMs in the five venues operated by Collingwood perform at roughly comparable levels, the maximum player loss figure for Collingwood venues is likely to be in the range of \$40 million p.a., again broadly consistent with the range of estimates calculated by reference to average levels of EGM performance, although above the high range estimate set out in Table 2.

On this basis it is reasonable to conclude that the average estimate is likely to be a relatively conservative basis on which to estimate player losses, the exception to this again being the North Melbourne club whose authorised officer certified that the claimed community benefit of \$64,684 exceeded the requisite proportion of gaming revenue (8.33%) in 2006-7. On that basis, the North Melbourne club’s maximum revenue must have been less than \$776,519.

The North Melbourne club aside, it is therefore likely that the mid-range estimate of player losses set out in the second column of Table 2 is a reasonable if conservative estimate of player losses at AFL club operated venues in 2006-07. In total therefore, the amount of player losses generated by AFL club operated venues in that year was

likely to be in the range of \$110 million. However, the above discussion indicates that the probable range of such losses was likely to be between \$72 million and \$143 million.

The venue operators do not retain these total amounts, however. In Victoria, club venues retain 33.33% of player losses and hotel venues 25%. As previously noted, only one club (Collingwood) operated hotel venues in 2006-07 (Collingwood operated two). On this basis, and based on the estimates set out in table 2, Table 3 provides estimates of club revenue obtained from EGMs in 2006-07, using the average, low and high range of player losses for estimation.

Table 3: Estimates of club share of EGM player losses, Victorian AFL clubs, 2006-07

Club	Estimate	Low	High
Carlton	\$3,356,220	\$2,237,480	\$4,474,959
Collingwood	\$8,654,696	\$5,769,797	\$11,539,594
Essendon	\$3,107,611	\$2,071,740	\$4,143,481
Footscray	\$4,288,503	\$2,859,002	\$5,718,004
Geelong	\$3,107,611	\$2,071,740	\$4,143,481
Hawthorn	\$2,330,708	\$1,553,805	\$3,107,611
Melbourne	\$2,859,002	\$1,906,001	\$3,812,002
North Melbourne	\$1,243,044	\$828,696	\$1,657,392
Richmond	\$4,878,949	\$3,252,633	\$6,505,265
St Kilda	\$2,579,317	\$1,719,545	\$3,439,089
TOTAL	\$36,405,659	\$24,270,439	\$48,540,879

Source: VCGR. Calculations by the author

Again, it is necessary to adjust these estimates for the effect of the apparently very modest performance of the North Melbourne club and if this is done, the North Melbourne clubs maximum share of player losses was \$258,839 and the estimate of total club share is about \$35 million, in a range between \$23 million and \$47 million.

Location of EGM venues operated by Victorian AFL clubs

In recent years venues operated by AFL clubs have come to include outer suburban locations. Table 4 sets out the name, location and other relevant information pertaining to venues operated by AFL clubs. Table 4 also includes Australian Bureau of Statistics scores for the Socio-Economic Index for Areas Index of Relative Disadvantage (SEIFA IoD) derived from 2001 census data.¹ SEIFA utilises census data to rank Australian localities according to their relative socio-economic position. The lower a SEIFA score, the more relatively disadvantaged that area is. The average 2001 SEIFA IoD value for Victoria was 1,015 and for metropolitan Melbourne 1,021. In 2001 the highest ranked area of metropolitan Melbourne was the local government area (LGA) of Boroondara (1,122) and the lowest ranked was Greater Dandenong (877). Five of the 18 venues operated by Victorian AFL clubs are located at the club's traditional home ground. One further venue is operated at Telstra Dome. Eight venues are located in LGAs with a SEIFA score below the average for Metropolitan Melbourne. A further eight venues are operated in areas with slightly above average SEIFA scores, and two are operated in areas with well above average SEIFA scores.

¹ SEIFA data derived from the 2006 census are due to be released in late March 2008

EGM losses and community benefit claims – Victorian AFL clubs

Table 4: Venue details, Victorian AFL club operated EGM venues, revenue estimates and socio-economic characteristics etc

Club	Venue name	Venue location	EGMs (N)	Type	Mid range revenue estimate*	LGA	LGA SEIFA IoD score
Carlton	Carlton Cricket and Football Social Club	North Carlton	48	Club	\$4,474,959	Melbourne	1038
Carlton	Club Laverton	Laverton	60	Club	\$5,593,699	Hobsons Bay	989
Collingwood	Diamond Creek Tavern	Diamond Creek	40	Hotel	\$3,729,133	Nillumbik	1108
Collingwood	The Beach	Albert Park	38	Hotel	\$3,542,676	Port Phillip	1079
Collingwood	The Club	Caroline Springs	60	Club	\$5,593,699	Melton	997
Collingwood	The Coach and Horses	Ringwood	80	Club	\$7,458,266	Maroondah	1053
Collingwood	The International	Lilydale	80	Club	\$7,458,266	Yarra Ranges	1037
Essendon	Essendon Football and Community Sporting Club	Essendon	100	Club	\$9,322,832	Moonee Valley	1016
Footscray	Club Leeds	Footscray	30	Club	\$2,796,850	Maribyrnong	915
Footscray	Footscray Football Club	Footscray	48	Club	\$4,474,959	Maribyrnong	915
Footscray	Vic Inn Williamstown	Williamstown	60	Club	\$5,593,699	Hobsons Bay	989
Geelong	Geelong Football Club	Geelong	100	Club	\$9,322,832	Geelong	993
Hawthorn	Vegas at Waverley Gardens	Mulgrave	75	Club	\$6,992,124	Monash	1053
Melbourne	Leighoak	Oakleigh	92	Club	\$8,577,005	Monash	1053
North Melbourne	North Melbourne Football Club Social Club	Melbourne	40	Club	\$776,519	Melbourne	1038
Richmond	Royal Oak Richmond	Richmond	80	Club	\$7,458,266	Yarra	1014
Richmond	Wantirna Club	Wantirna	77	Club	\$7,178,581	Knox	1041
St Kilda	St Kilda Football Social Club	Moorabbin	83	Club	\$7,737,951	Kingston	1024

*Note: North Melbourne estimate based on CBS claim derived 'maximum' revenue estimate

Source: VCGR, ABS. Calculations by the author

According to recent media reports, it appears that the Footscray and Hawthorn clubs are proposing to relocate or expand EGM operations to new locations. Footscray is proposing a new venue within the same LGA as its existing home ground (from whence EGMs are apparently to be transferred). Hawthorn is proposing a new venue at Caroline Springs, in an LGA (Melton) with a SEIFA score of 997 (below average, and thus comparatively disadvantaged). If proposed developments were all to proceed, there would be 19 EGM venues operated by Victorian AFL clubs, and 9 of these would be located in areas with below average SEIFA scores.

Management arrangements for venues operated by Victorian AFL clubs

On the basis of lists of approved associations provided by the VCGR at its website, four AFL clubs have apparent arrangements with commercial entities for the provision of management services. These are Collingwood, Footscray, Hawthorn and Richmond, who are associated with companies operated by or associated with the Mathieson group, who operate or are associated with a number of hotel venues and entities including Club Management (BMG) Pty Ltd, Woolworths Ltd, and the ALH Group Pty Ltd.

Community Benefit Claims by Victorian AFL club operated venues

As with all venues licensed as clubs, the 16 club venues operated by Victorian AFL clubs are required to lodge annual community benefit claims. These claims are available at the website of the VCGR and require the venues to specify the category of claim and in some cases to provide details of the items claimed as community benefit. An earlier paper by the present author outlined the nature of the claims made by Victorian venues in 2005-06 and a more comprehensive account of the process can be gleaned from that paper (Livingstone 2007). This section of the present paper sets out the claims made by Victorian AFL club venues for the year 2006-07. Table 5 provides a summary of the claims made by clubs on a club by club basis, and in the aggregate. The distribution of claim categories by amount claimed is also shown in Figure 1. The total amount claimed as community benefit by AFL club operated venues in 2006-07 was a little more than \$13.5 million.

However, as Table 5 and Figure 1 illustrate, the overwhelming majority of community benefit claims made by clubs in 2006-7 were for the wages costs of club employees. This category, according to the VCGR's notes on the official claim form, may include employment and on-costs (other than payroll and fringe benefits taxes), training costs, and the costs of staff engaged by management contractors, where a management contract has been entered into. Overall, the amount claimed in this category, more than \$9.7 million, amounted to about 72% of the total claimed community benefit. The proportion of claims in this category ranged from St Kilda's 54.7% (\$614,221) to Essendon's 82.1% (\$1,262,780).

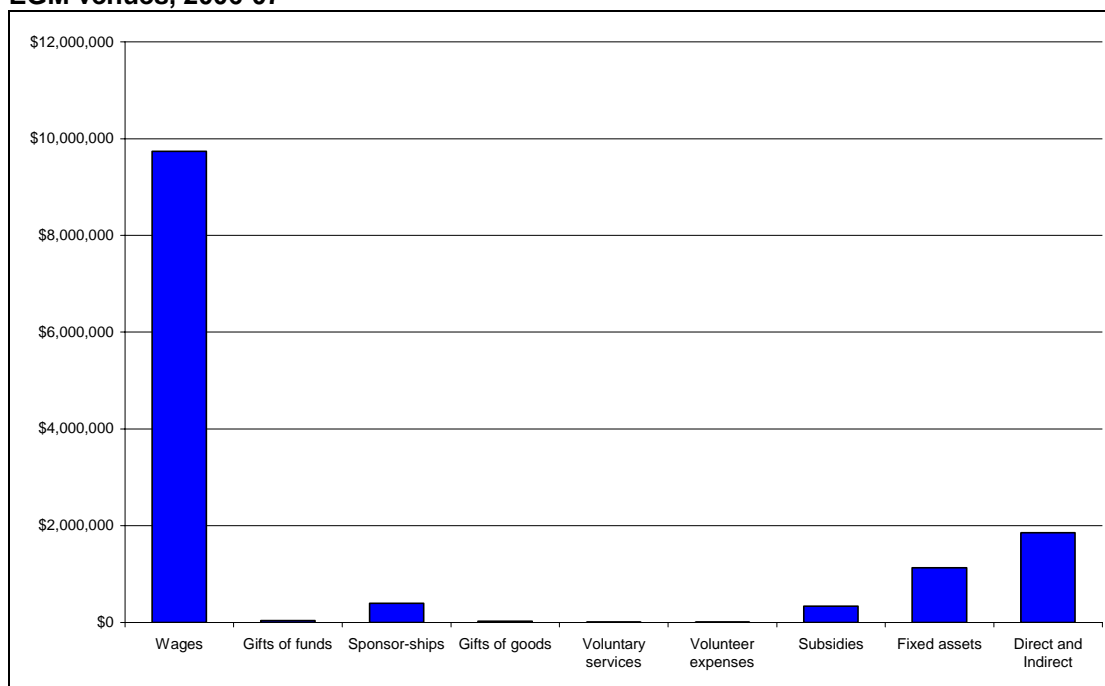
EGM losses and community benefit claims – Victorian AFL clubs

Table 5: Community benefit claims by category, Victorian AFL club operated EGM venues, 2006-7

	\$ claimed & % of total claim	Community benefit claim categories									Total Comm'y Benefit claimed
		Wages	Gifts of funds	Sponsorships	Gifts of goods	Voluntary services	Volunteer expenses	Subsidies	Fixed assets	Direct and Indirect	
Carlton	\$	\$673,293	\$8,403	\$0	\$4,508	\$0	\$0	\$6,435	\$278,763	\$29,120	\$1,000,522
	%	67.3%	0.8%	0.0%	0.5%	0.0%	0.0%	0.6%	27.9%	2.9%	100.0%
Collingwood	\$	\$1,687,950	\$147	\$374,060	\$991	\$0	\$0	\$187,666	\$23,279	\$193,657	\$2,467,750
	%	68.4%	0.0%	15.2%	0.0%	0.0%	0.0%	7.6%	0.9%	7.8%	100.0%
Essendon	\$	\$1,262,780	\$20,805	\$13,487	\$1,775	\$0	\$0	\$42,217	\$163,203	\$34,308	\$1,538,575
	%	82.1%	1.4%	0.9%	0.1%	0.0%	0.0%	2.7%	10.6%	2.2%	100.0%
Footscray	\$	\$1,354,993	\$689	\$2,575	\$4,898	\$2,642	\$1,595	\$52,372	\$14,204	\$335,966	\$1,769,934
	%	76.6%	0.0%	0.1%	0.3%	0.1%	0.1%	3.0%	0.8%	19.0%	100.0%
Geelong	\$	\$777,229	\$0	\$0	\$0	\$0	\$0	\$0	\$36,974	\$164,530	\$978,733
	%	79.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.8%	16.8%	100.0%
Hawthorn	\$	\$1,461,253	\$768	\$981	\$0	\$0	\$0	\$655	\$20,680	\$297,751	\$1,782,088
	%	82.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	1.2%	16.7%	100.0%
Melbourne	\$	\$574,564	\$1,803	\$2,440	\$1,864	\$2,900	\$0	\$21,937	\$303,595	\$30,219	\$939,322
	%	61.2%	0.2%	0.3%	0.2%	0.3%	0.0%	2.3%	32.3%	3.2%	100.0%
North Melbourne	\$	\$52,562	\$0	\$0	\$192	\$0	\$0	\$6,458	\$852	\$4,620	\$64,684
	%	81.3%	0.0%	0.0%	0.3%	0.0%	0.0%	10.0%	1.3%	7.1%	100.0%
Richmond	\$	\$1,283,771	\$915	\$0	\$12,934	\$0	\$0	\$16,418	\$275,404	\$270,268	\$1,859,710
	%	69.0%	0.0%	0.0%	0.7%	0.0%	0.0%	0.9%	14.8%	14.5%	100.0%
St Kilda	\$	\$614,221	\$190	\$0	\$0	\$0	\$602	\$864	\$13,433	\$494,199	\$1,123,509
	%	54.7%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	1.2%	44.0%	100.0%
TOTAL	\$	\$9,742,616	\$33,720	\$393,543	\$27,162	\$5,542	\$2,197	\$335,022	\$1,130,387	\$1,854,638	\$13,524,827
	%	72.0%	0.2%	2.9%	0.2%	0.0%	0.0%	2.5%	8.4%	13.7%	100.0%

Source: VCGR

Figure 1: Distribution by category of claims for community benefit, AFL club operated EGM venues, 2006-07



Source: VCGR

The next largest category for claims was the direct and indirect expenses category (\$1.854 million, or 13.7% of total claims). This category permits expenses such as heating and lighting to be claimed, but not heating and lighting of gaming areas. As with expenses claimed for fixed assets (the third largest category, with claims of \$1.13 million or 8.4%), the VCGR advises that the proportion of such normal operating expenses which may be claimed as a benefit to the community equates to the proportion of floor area in the venue not devoted to gaming. Given that in most venues the majority of floor area is not part of the gaming room, it follows that most of the normal expenses of operating the business are available for claims of this nature.

The largest proportional claim in the direct and indirect costs area was by the St Kilda club, which claimed benefit of \$494,199, 44% of their total claim. This claim included heating and lighting, insurance and similar expenses as well as a claim for \$478,139 for “Team (Players) Maintenance”. The form does not require specific details or explanations of such expenditures to be provided, so it is difficult to know precisely what is envisaged under this item. Similarly, the Footscray club claimed direct and indirect expenses of \$81,879 for Club Leeds, including expenditure of \$43,122 for “Football”. The Geelong club claimed direct and indirect costs of a total of \$164,530, or 16.8% of their total claim, of which \$123,190 was for “Maintaining Football Team”.

In the fixed assets category, the largest claim was by the Melbourne which claimed \$303,595 or 32.3% of their total claim, in this category. This claim included \$251,268 for property rental, as well as claims for cleaning and maintenance expenses. Other claims included items such as a computer, kitchen upgrade and photocopier (The

Club, operated by Collingwood) and fitness cycles, laptop computers, gym equipment and legal costs, all claimed by the Footscray club.

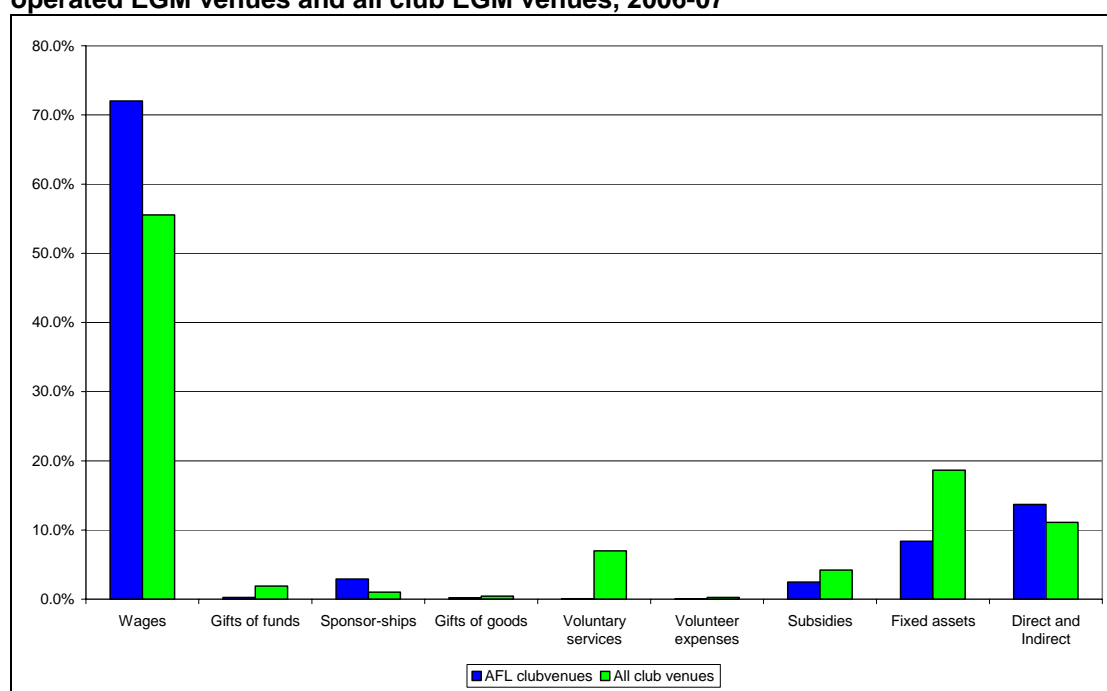
The next largest category (2.9%, or \$393,543) was in relation to sponsorships, but almost all of this amount (\$374,060) was provided by Collingwood. In turn, the bulk of this was claimed by The Club venue which claimed \$370,000, categorised as “sport” (\$325,533), “charity” (\$24,487), and \$9,960 for “art”, \$9,245 for “education”, and \$775 for “recreation”.

Subsidies accounted for 2.5% (\$335.022) of total community benefit claims by AFL club operated venues, and included items such as discounted drinks, room hire and meals (all claimed by the Essendon club, to a total of \$42,217, and “player appearances” of \$10,029 claimed by Club Leeds (operated by the Footscray club).

In total, gifts of funds amounted to 0.2% of claimed community benefits, and gifts of goods constituted the same proportion of claims. Volunteer expenses and volunteer services effectively amounted to 0.0% of total claims.

In summary therefore, expenses of operating venues including wages, direct and indirect expenses and fixed assets amounted to more than 94% (\$12.73 million) of the value of community benefits claimed by AFL club operated venues in 2006-07. Subsidised meals, drinks and so such like (much of which would provide a marketing advantage to venues) amounted to a further 2.5% (\$335.022). Clearly charitable or philanthropic expenditures amounted to \$462,264, a little more than 3.4% of claims for community benefit. Measured against either total player losses of around \$110 million, or club revenue share of around \$35 million, these amounts appear somewhat insignificant.

Figure 2: Community benefit claims by category, percent in each category, AFL club operated EGM venues and all club EGM venues, 2006-07



Source: VCGR

Figure 2 sets out a comparison of community benefit claims by AFL club venues in 2006-07 and all club venues in that year. Although across all club venues, community benefit claims for fixed assets, gifts of funds, voluntary services and subsidies were higher than for AFL club operated venues, the most striking difference is in relation to claims for employment expenses. Across all clubs, claims for these expenses amounted to 55.5%, but for AFL club operated venues these claims comprised 72% of total claims.

General observations

Victorian AFL clubs derive significant revenue from EGM operations, with player losses calculated to be in the range of \$110 million in 2006-07, and club revenue share in the range of \$35 million. In a number of cases, clubs operate multiple gaming venues, and some clubs are proposing significant expansion or re-location of these operations. In many cases, AFL club operated venues are located in areas of comparative socio-economic disadvantage, and appear to offer only very modest returns in the form of claimed community benefits, with almost three quarters of the \$13.5 million claimed as a benefit to the community devoted to the employment expenses of club staff.

Advocates for the club industry have argued in the past that clubs are organic components of community and should therefore not be rigorously tested in relation to the community benefits they provide, and nor should they be required to pay the 8.33% Community Support Fund contribution required of hotel venues. AFL clubs occupy an important and almost unique niche in Victoria. For the most part they are multi-million dollar businesses with substantial incomes from media rights, ticket sales, sponsorships and sales of merchandise. Are these organisations the same as a local RSL or bowls club? Should they be treated similarly, particularly where they operate multiple venues and enter into management arrangements with highly successful commercial gaming operators?

It appears highly likely that Victorian AFL clubs will become increasingly reliant on gaming revenues. Current or foreshadowed applications by two clubs (Footscray and Hawthorn) have generated some measure of controversy. This paper is intended to provide information in support of a more informed community debate around issues associated with EGM gaming generally, and the involvement of AFL clubs in EGM gaming in particular.

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