



a California joint powers agency

1776 Tribute Road, Suite 150
Sacramento, CA 95815
Office: 916.263.3346 Fax: 916.263.3341
www.calfairs.com

NOTICE
CALIFORNIA AUTHORITY OF RACING FAIRS
BOARD OF DIRECTORS & LIVE RACING COMMITTEE
CONCURRENT MEETING
JEROME HOBAN, CHAIR
11:00 A.M., TUESDAY, FEBRUARY 8, 2022

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and the Live Racing Committee will commence at 11:00 A.M., Tuesday, February 8, 2022. The meeting will be held via teleconference.

Due to Executive Order N-29-20, CARF will provide a teleconference option for its upcoming public meeting. Public and members of the California Authority of Racing Fairs Live Racing Committee may participate via teleconference to minimize the spread of COVID-19. No physical location will be provided.

Dial-In Number: 1-669-900-6833
Meeting ID: 883 4241 6776
Access Code: 695068

Zoom Link:
<https://us06web.zoom.us/j/88342416776>



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AGENDA
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AGENDA

- I. Date, Time and Location of Next Meeting: March 1, 2022 via teleconference.
- II. Public Comment.
- III. Closed Session: Conference with Legal Counsel – Personnel.
- IV. Approval of Minutes.
- V. Report, Discussion and Action, if any, on Legislative Program.
- VI. Report, Discussion and Action, if any, on Calypso Challenge.
- VII. Western Fairs Association Update.
- VIII. Financials.
- IX. Report, Discussion and Action, if any, on Racing Calendar and Live Racing Operations.
- X. Executive Director's Report.

CALIFORNIA AUTHORITY OF RACING FAIRS
Board of Directors & Live Racing Committee
Concurrent Meeting
Tuesday, December 7, 2021

MINUTES

A concurrent meeting of the California Authority of Racing Fairs (CARF) Board of Directors and Live Racing Committee was held at 11:00 A.M., Tuesday, December 7, 2021. The meeting was conducted via teleconference originating at the CARF Office, 1776 Tribute Road, Sacramento, CA 95815.

CARF Board Directors joining by conference call: Jerome Hoban, Dan Jacobs, Stephen Hales, Lauri King, Rick Pickering, Dana Stoehr and Kelly Violini.

CARF Live Racing Committee members joining by conference call: Jerome Hoban, Lauri King and Rick Pickering.

Staff and Guests participating via conference call: Larry Swartzlander, Heather Haviland, Juliana Gomes, Raechelle Gibbons, Ann Grottveit, Cody Boyles, Mike Francesconi, Kevin Wong, Allen Aldrich, and Greg Gomes.

Agenda Item 1 – Date, Time and Location of Next Meeting: The next CARF Board of Directors and Live Racing Committee meeting will be held in February 1, 2022 via teleconference.

Agenda Item 2 – Public Comment. None.

Agenda Item 3 – Report, Discussion and Action, if any, on 2020 Gilbert Financial Review. Kevin Wong from Gilbert & Associates presented the results of the CARF financial review for the year ending in December 31, 2020.

Mr. Wong explained the difference between a financial review and the normal audit processes. With the new process in mind, Mr. Wong noted that CARF was issued an “Unmodified” Conclusion – which is the best conclusion that can be issued.

The planned scope of review went as anticipated and best practices were identified. In the management letter, Mr. Wong reported that because of COVID-19, total assets were down due to significantly reduced racing activity. Despite the changes caused by COVID-19, the accounting practices of the agency remained within best practices and will further be reviewed in a comprehensive audit in 2022.

Mr. Swartzlander reported that the 2021 audit will reflect an implementation of a long-standing audit recommendation to create a segregation of Paymaster duties. The position will now segregate key accounting functions, such as deposits, purse payments and scale-sheet approvals.

{ACTION} Ms. King moved to accept the 2020 Financial Review as presented. Mr. Hales seconded, unanimously approved.

Agenda Item 4 – Closed Session: Conference with Legal Counsel – Personnel. The Board of Directors heard from legal counsel, no action taken.

Agenda Item 5 – Approval of Minutes. {ACTION} Ms. King moved to accept CARF Board of Directors & Live Racing Committee concurrent meeting minutes for May 4, 2021 as presented. Mr. Hales seconded, unanimously approved.

{ACTION} Mr. Hales moved to accept CARF Board of Directors & Live Racing Committee concurrent meeting minutes for June 8, 2021 as presented. Ms. Stoehr seconded, unanimously approved.

Agenda Item 6 – Report, Discussion and Action, if any on Legislative Program. Mr. Boyles reported that Legislature has been quiet while they move offices from the capitol to a new temporary location in downtown Sacramento.

Mr. Swartzlander added that he received a solicitation from Kyle Griffin, of Baker, Castillo and Fairbanks, in seeking the support of CARF for the tribal gaming initiative. Mr. Boyles clarified that this bid for support must have been in error but would seek clarification with the appropriate offices.

In regards to the Fan Duel/Draft Kings initiative, Mr. Swartzlander recommended the CARF Board form a subcommittee to draft potential responses for these initiatives by the February board meeting.

Agenda Item 7 – Report, Discussion and Action, if any on Calypso Challenge. Mr. Swartzlander announced that he is still planning to hold the beta test for the Calypso Challenge on December 21, 2021 at the L.A. County Fairgrounds with a program launch by December 27, 2021.

At this point, Mr. Swartzlander notes that negotiations are ongoing with the Thoroughbred Owners of California “TOC” and Mike Knapp have identified the satellite locations they wish to use in the beta test. If any issues arise, Mr. Swartzlander notes that the launch date will be pushed back.

Ms. Gibbons relayed to the Board that the banking services for CARF require a resolution for the creation of the Calypso Challenge LLC banking accounts.

{ACTION} Ms. King moved to allow the creation of the Calypso Challenge LLC. bank account and to include Larry Swartzlander and Heather Haviland as authorized signatories. Mr. Hales seconded, unanimously approved.

Agenda Item 8 – Western Fairs Association Update. Ms. King reported that the WFA Convention will be held in Reno from January 16-19, 2021.

Ms. King added that Ms. Haviland is working with Sarah Cummings on a breakout session for the convention regarding the Calypso Challenge LLC. Mr. Swartzlander added he welcomes the board and any interested parties to visit the session “Attracting New Fans with Fantasy Sports at Fairgrounds” presented by Mr. Swartzlander and Mr. Knapp on Tuesday, January 17, 2022 from 3:45-5:00 PM.

Mr. Pickering requested that staff be prepared to answer questions from any fair interested in opening and operating a satellite.

Agenda Item 9 – Report, Discussion and Action, if any on 2022 Budget. Ms. Gibbons presented the proposed Agency and Live Racing 2022 Budget and reviewed the documents line-by-line. The budget, as presented, had been reviewed and recommended by the Finance Committee.

{ACTION} Mr. Hales moved to approve the 2022 Budget as presented. Mr. Jacobs seconded, unanimously approved.

Agenda Item 10 – Report, Discussion and Action, if any, on Racing Calendar and Live Racing Operations. Mr. Swartzlander reported that the 2022 race dates have been allocated by the California Horse Racing Board “CHRB.” The only outstanding item remains is auxiliary stabling. Mr. Swartzlander added that he is in contact with Golden Gate Fields to make a plan on whether CARF can provide adequate stabling and housing for both horses and their human support staff.

Mr. Pickering added that the legislative environment in California continues to move towards hindering animal related events. Mr. Boyles noted that if animal rights activists were to push for an initiative, it would most likely encompass statewide rather than a countywide mandate, for example the issue regarding the Del Mar Thoroughbred Club, Medina Spirit, etc.

Agenda Item 11 – Executive Director’s Report. Mr. Swartzlander reported that he will be working on the CARF staff employee reviews and will await his own evaluation from Board members.

In addition, Mr. Swartzlander will be out-of-office after his January 19, 2022 hip surgery. He plans to make an expedited recovery and be available to the board soon after.

Respectfully submitted,
Juliana Gomes

CARF Comprehensive Report 1/28/2022

V.

AB 351 (Garcia, Cristina D) Gambling: horse racing.

Current Text: Amended: 4/15/2021 [html](#) [pdf](#)

Introduced: 1/28/2021

Status: 9/10/2021-Failed Deadline pursuant to Rule 61(a)(15). (Last location was INACTIVE FILE on 9/3/2021)(May be acted upon Jan 2022)

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	2 year	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conc.				

Summary: Under the Horse Racing Law, the total number of thoroughbred races imported by associations or fairs on a statewide basis under these provisions are required to not exceed 50 per day on days when live thoroughbred or fair racing is being conducted in the state, with the exception of prescribed races. This bill would exempt from the 50 imported race per day limitation races imported that are part of the race card of the Pegasus World Cup Invitational.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

AB 715 (Dahle, Megan R) Horse racing: fairs and expositions: Special Trust Account for the Rebuilding and Renewal of Fairs.

Current Text: Introduced: 2/16/2021 [html](#) [pdf](#)

Introduced: 2/16/2021

Status: 9/10/2021-Failed Deadline pursuant to Rule 61(a)(15). (Last location was G.O. on 2/25/2021) (May be acted upon Jan 2022)

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conc.				

Summary: Current law requires that all license fees from satellite wagering that are deposited in the Fair and Exposition Fund be deposited in a separate account in the fund for specified purposes, including for health and safety repair projects at fairs, which includes fire and life safety improvement projects, California Code of Regulations compliance projects, and long-term deferred maintenance projects. Under current law, all revenues transferred to this account are continuously appropriated from that account to the Department of Food and Agriculture, for allocation by the Secretary of Food and Agriculture, at the secretary's discretion, for those specified purposes. This bill would instead require that funds appropriated or designated for California fairs and expositions be first deposited in a separate account in the Fair and Exposition Fund designated by the bill as the Special Trust Account for the Rebuilding and Renewal of Fairs, and continuously appropriated from that account to the Department of Food and Agriculture, for allocation by the Secretary of Food and Agriculture.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

AB 1150 (Frazier D) Charity racing days: distribution of proceeds.

Current Text: Introduced: 2/18/2021 [html](#) [pdf](#)

Introduced: 2/18/2021

Status: 9/10/2021-Failed Deadline pursuant to Rule 61(a)(15). (Last location was INACTIVE FILE on 9/7/2021)(May be acted upon Jan 2022)

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	2 year	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conc.				

Summary: The Horse Racing Law requires each licensed racing association to designate a certain number of racing days to be conducted as charity days for the purpose of distribution of the net proceeds to beneficiaries. Current law requires that beneficiaries of these proceeds be a nonprofit corporation or organization entitled by law to receive a distribution made by a distributing agent, exempt or entitled to exemption from state and federal income taxes, engaged in specified beneficial activities, and approved by the California Horse Racing Board. Current law requires, among other distributions, that at least 30% of the distribution from charity day racing go to charities associated with the horse racing industry. This bill would instead require that at least 40% of the distribution from charity day racing go to charities associated with the horse racing industry.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

SB 576 (Archuleta D) Gambling: local moratorium.

Current Text: Amended: 4/7/2021 [html](#) [pdf](#)

Introduced: 2/18/2021

Status: 7/14/2021-Failed Deadline pursuant to Rule 61(a)(11). (Last location was G.O. on 5/20/2021) (May be acted upon Jan 2022)

Desk	Policy	Fiscal	Floor	Desk	2 year	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Current law prohibits an ordinance that would result in an expansion of gambling in the city, county, or city and county from being valid unless the amendment is approved by a majority of the voters. Current law requires an amendment to a city or county ordinance relating to a gambling establishment or the act to be submitted to the Department of Justice for review and comment before the ordinance is adopted by the city or county. This bill would create an additional exception to that prohibition by authorizing a city, county, or city and county, commencing January 1, 2022, to amend its ordinance to increase the number of gambling tables that may be operated in a gambling establishment by up to 2 tables each calendar year, up to a maximum total of 10 additional tables, above the number of tables authorized in the ordinance in effect on January 1, 2022. The bill would authorize a city, county, or city and county's jurisdictional limit to be expanded to accommodate the increase of gaming tables authorized by the bill. The bill would extend until January 1, 2028, the prohibition against a city, county, or city and county amending an ordinance to expand gaming in that jurisdiction beyond that permitted on January 1, 1996.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

Total Measures: 4

Total Tracking Forms: 4

CALIFORNIA AUTHORITY
OF RACING FAIRS
(CARF)

Serving Fairs since 1986

VI.



FAIRS & RACING

A HISTORIC RELATIONSHIP

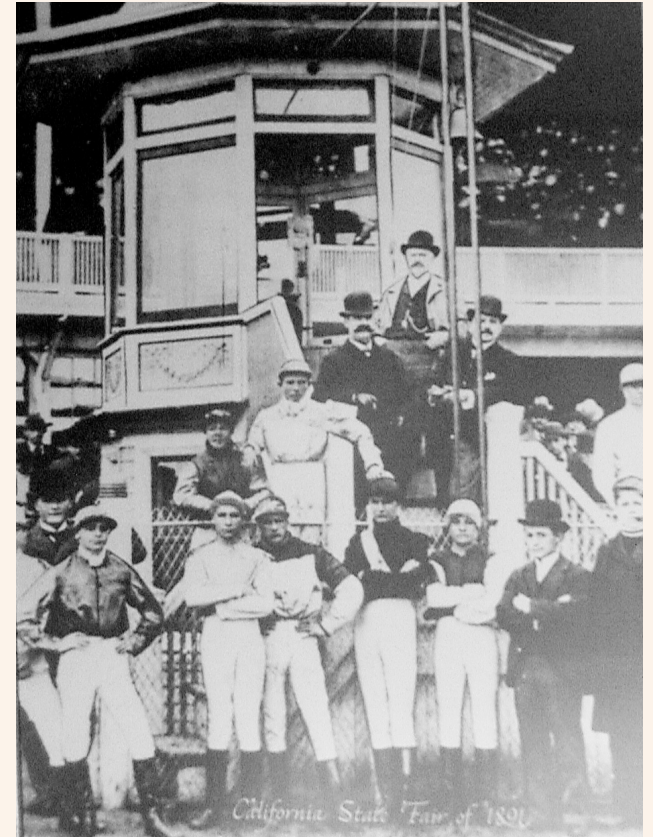
- **1840's** – Organized horse racing begins during the Gold Rush.
- **1856** – A one mile racetrack is built in Pleasanton as a private venue before becoming a Fair.



HISTORIC FRESNO GRANDSTAND

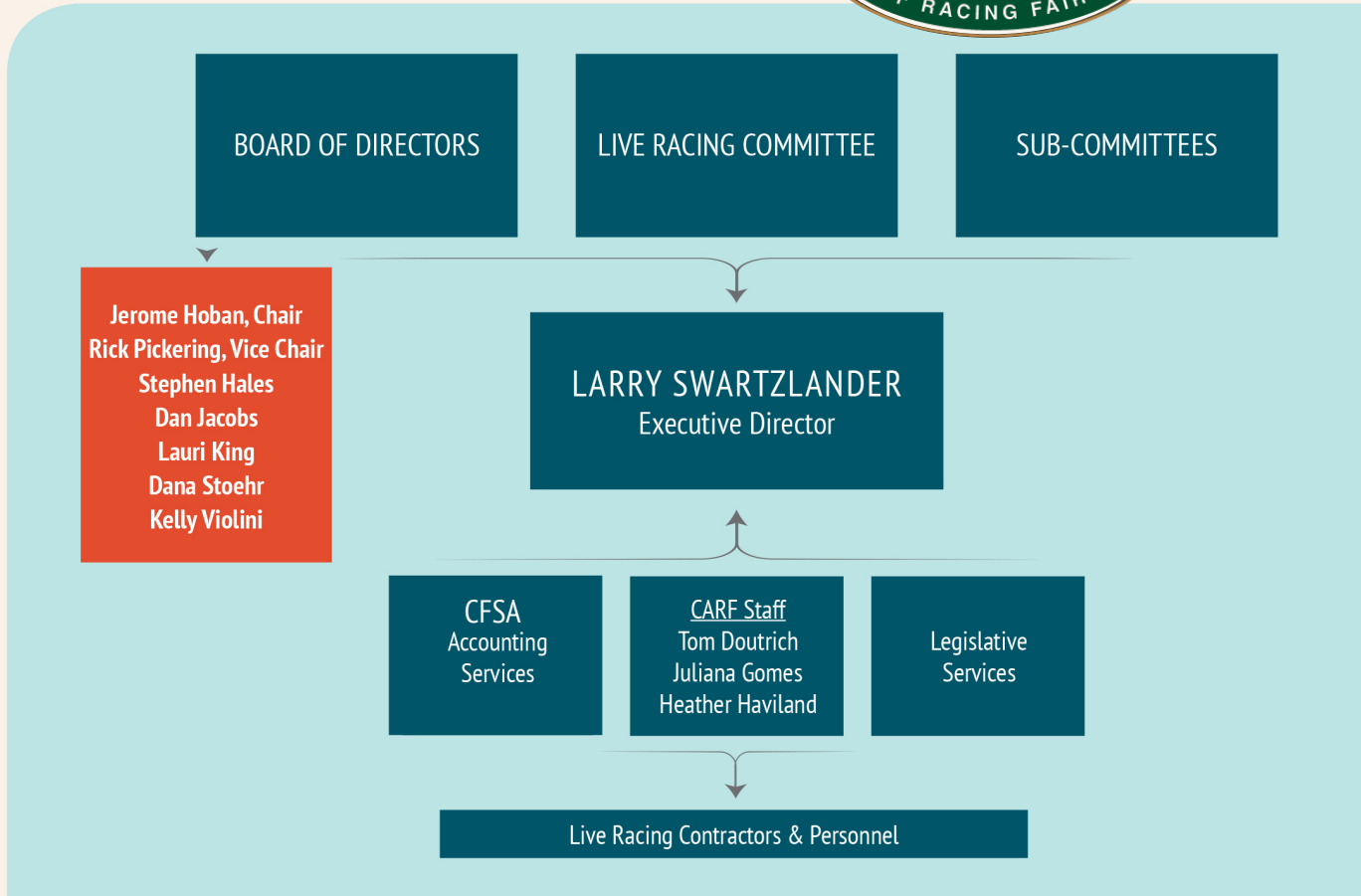
- **1933** – Modern pari-mutuel betting was legalized with the direct intent of generating revenue for Fair and state benefit.
- **1987** – Senator Ken Maddy expanded pari-mutuel wagering by creating the California Satellite Network – a place where people could watch and bet on televised horse racing. Under SB14, private **racetracks** and **Fairs** became the only venues that could operate a satellite facility.

1986 – Ten Fairs conducting horse racing combined efforts and formed a joint powers authority called the California Authority of Racing Fairs (CARF).



STEWARDS STAND CALIFORNIA STATE FAIR 1891

CARF ORGANIZATIONAL FLOW CHART



The primary business interest of the JPA is to support the live horse racing and/or satellite wagering program activities of its members and the fair industry.

CARF was established for the purpose of conducting business activities, for and with the member fair associations, in pari-mutuel wagering programs and related endeavors. It is the intention that an efficient and representative organizational structure be created and maintained, under the policy authority of a Board of Directors.

CARF is managed by an Executive Director, employed by a Board of Directors, to provide professional services consistent with the JPA agreement and bylaws.



NORTHERN CALIFORNIA

SATELLITE

1985



Bar area at the Stockton satellite facility.

FAIRS IN FRESNO, SACRAMENTO,
SANTA ROSA & STOCKTON OPEN
SATELLITE WAGERING FACILITIES

1984

SB 1499 (MADDY):

NETWORK

- Simulcast wagering began with a pilot test between Golden Gate Fields and the Fresno Fairgrounds in 1984.
- In 1986 advances in technology offered the ability to televise horse races and bet into a pari-mutuel pool away from the racetrack – called “simulcasting.” **The horse racing industry and Fairs joined together to pursue this new opportunity.**

1987



Bar and general seating at the Pleasanton satellite.

SATELLITE FACILITIES OPEN TO THE PUBLIC AT FAIRS IN BAKERSFIELD, EUREKA, PLEASANTON & VALLEJO

1988



Winner's Circle seating at the Monterey satellite facility.

ANDERSON, MONTEREY & SAN JOSE FAIRS OPEN SATELLITE FACILITIES

1998



THE FIRST "MINI-SATELLITE" PARTNERSHIP BETWEEN A FAIR & LOCAL BUSINESS OPENS AT CLUB ONE IN FRESNO

2008



CARF BUILDS THE LAST STAND-ALONE SATELLITE WAGERING FACILITY BUILDING AT THE SAN MATEO FAIRGROUNDS.

1987

SB14 EXPANDS FAIRS SATELLITE OPPORTUNITIES STATEWIDE

1989

TULARE COUNTY FAIR SATELLITE WAGERING FACILITY OPENS

1993

SATELLITE WAGERING BECOMES AVAILABLE AT TURLOCK FAIRGROUNDS

2001

AB 471 (HERTZBERG) AUTHORIZES ADVANCED DEPOSIT WAGERING

- CARF, with CDFA providing financing, began a decade-long program of building satellite wagering facilities.
- Once up and running, the satellite network generated "license fees" that were returned to F&E to support all California Fairs.
- From 1987-2009, the network of fair satellites generated \$349 million in license fees.



➤ CLUB ONE



➤ MONTEREY



➤ SACRAMENTO



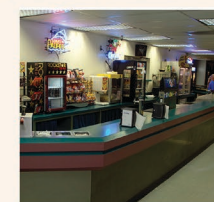
➤ SAN MATEO



➤ SANTA ROSA



➤ STOCKTON



➤ SAN JOSE



➤ VALLEJO



Ventura County Fair - Ventura



Ventura County Fair - Ventura



San Joaquin County Fair - Stockton



San Joaquin County Fair - Stockton



Big Fresno Fair - Fresno



Alameda County Fair - Pleasanton



San Mateo County Fair - San Mateo



San Mateo County Fair - San Mateo



Alameda County Fair - Pleasanton



Alameda County Fair - Pleasanton



Antelope Valley Fair - Lancaster



Antelope Valley Fair - Lancaster



California State Fair - Sacramento



California State Fair - Sacramento



Solano County Fair - Vallejo



Solano County Fair - Vallejo

CARF LIVE RACING

MEMBER SERVICES

RACING OPERATIONS

- CARF works with Racing Fairs on preparation, submission and presentation of CHRB License Applications.
- Provides Racing Office computer system (all computer hardware/peripherals) and application software (Equibase) and manages service, technical support and transportation.
- Provides and manages Paymaster services, including Paymaster (CARF employee) bank accounts, audits, payment of all purse moneys to owners and all other distributions of payment to various recipients.
- Communications: provision of voice, fax and data lines necessary to support racing, totalisator and simulcast operations.
- Provides accounting, reconciliation and distribution of all parimutuel commissions, purse, license fees and other distributions.
- Coordinates development and management of purse schedule through Fair Circuit in cooperation with Fair Racing Secretaries and Thoroughbred Owners of California.
- Provides Consolidated Purse Fund management and accounting.
- Provides ontrack promotional

support as needed.

- Manages contracts for daily racing program production, printing and distribution.
- Manages Condition Book production and distribution.
- Manages contracts and logistics for provision of Jumbo Video Screen.
- Manages contract for Starting Gate.
- Manages contract for Photo Finish.
- Manages Carbon Dioxide (TCO2) testing and equipment.
- Furnishes electronic timing system with operator.
- Oversees TV Replay System for Officials.
- Manages provision of Temporary stalls.
- Coordinates provision of Mobile offices for racing operations.
- Daily, on-site management and oversight of all operations above, along with management, coordination and disposition of other matters that may arise from time to time in the course of conducting racing at Fairs.
- Active liaison, representation and advocacy with ontrack Stewards and with senior CHRB officials.

CONTRACTS WITH HORSEMEN'S ASSOCIATIONS

- Negotiate contracts with horsemen's associations, as required by statute
- Thoroughbred Owners of California
- Pacific Coast Quarter Horse Association
- Arabian Racing Association of California
- Racing Mule Association
- California Thoroughbred Trainers

LABOR AGREEMENTS

- Maintains membership in Federation of California Racing Associations to provide representation in racing industry employer group for labor union negotiations.
- Local 280 Pari-Mutuel Employees Guild
- Local 1877 (formerly Local 399) AFL-CIO Service Employees International Union Valets and receiving barn personnel.
- Local 495 International Brotherhood of Teamsters, Chauffeurs, Warehousemen and helpers of America.
- Note: Assist Starters now with Teamsters Local 495 but under a separate agreement.

RACETRACK SAFETY AND MAINTENANCE PROGRAM

- CARF developed this program and provides management oversight throughout Fair circuit.
- Works with Division of Fairs and Expositions to maintain funding support.
- Contracts with Steve Wood, Trackmaster, Inc., to provide expert consultation and oversight of Fair track maintenance.
- Provides specialized John Deere tractors used for maintaining track surfaces.
- Owns and provides custom-built water truck (2001 Sterling).
- Owns and provides rock picker (added 2003).
- Owns or provides harrows, floats, and other miscellaneous equipment required for track maintenance.
- Manages all planning, heavy equipment transportation and logistics.
- Provides daily, on-site management, key personnel and oversight.
- Administers Jockey Club Equine Industry Database for CARF member Fairs.

RECRUITMENT PROGRAM FOR OUT-OF-STATE HORSES

- Organizes and conducts out-of-state recruitment of horses to run at Northern California Fairs.
- Manage payment of incentives.

- Track and report on results of Recruitment Program.

PARI-MUTUEL WAGERING OPERATIONS

- Maintains totalisator contract
- NOTWInc agreement for Northern California simulcast network
- YouBet.com Advanced Deposit Wagering
- TVG Advanced Deposit Wagering
- Xpress Bet Advanced Deposit Wagering
- TwinSpires Advanced Deposit Wagering
- Provides all accounting, reconciliation, banking for ADW wagering operations.

PERSONNEL

- Racing Secretary
- Track Safety and Maintenance Manager
- Morning Fitness Vet
- Veterinarian
- TCO2 Technician
- Track Maintenance Crew Chief
- Horse Ambulance Driver
- Clocker and Timer
- Paymaster
- Program Manager
- Track Announcer
- Stewards' Aide
- Jocks' Room Cook

WEB SITE OPERATION

- Manages racing Website

www.calairs.com on behalf of Fairs which conduct live racing.

- Contracts with information service providers.
- Daily management and administration of racing information provided to racing fans on Website.

SIMULCAST OPERATIONS

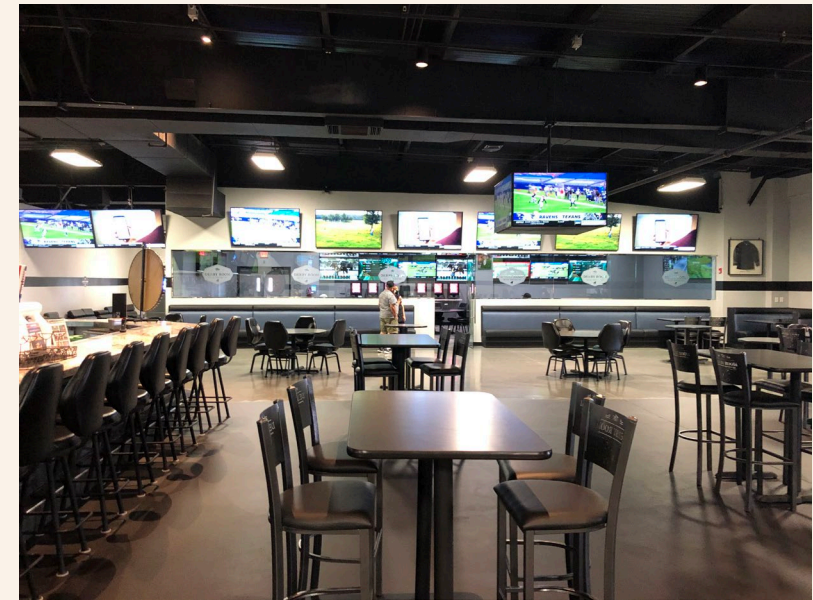
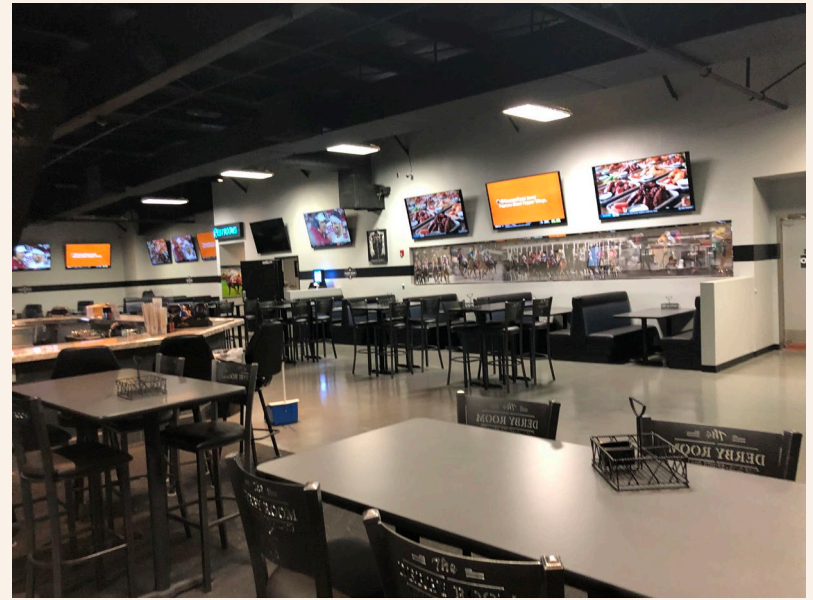
- CARF manages contracts for satellite transmission of TV signal to intrastate, interstate and international locations.
- Manages TV Production for on-track and simulcast coverage.
- Manages telecommunications support: provision of voice, fax and data lines necessary to support simulcast operations.
- Furnishes back up electrical generators.
- Provides accounting, reconciliation, banking for simulcast operations.
- NOTWInc contract for Northern California simulcast network
- Manages contracts for out-of-state simulcast sites and distribution of daily racing programs and other simulcast information.
- Payment of commissions, purses, license fees and all other distributions from simulcast operation.



CARF RACE TRACK SAFETY & MAINTENANCE PROGRAM

CARF's Race Track Safety & Maintenance Program (RTSM), strives to provide safety, fairness and consistency to our racing surfaces. CDFA F&E supports this program by returning the location fee distribution generated by Live Racing Fairs.









ISSUE:

- Calypso Challenge is the working title for the Fantasy Sports Pilot Program proposed to compliment California's pari-mutuel horse racing industry.
- Purse are stagnant and the horse population in the state continues to decline.
- Calypso Challenge contests will offer added value to the video product in our simulcast facilities and introduce a much younger fan/player than exists in the pari-mutuel horse racing industry. This program will offer added revenue to increase purses and upgrade our existing satellite facilities into a sports bar venue.



BACKGROUND:

- In the last 10 years, the following satellites have closed: Redding, Redwood Acres - Eureka, Turlock, Tulare, Earl Warren Showgrounds, Santa Maria, Bakersfield and Indio. Handle continues to decline in the satellites as well as attendance which attracts the aging player. No funding exists to upgrade the facilities.
- The social aspect of horse racing has always been the core of the sport. Eliminating facilities to offer this atmosphere will continue the downfall of the racing industry as well as eliminating jobs.



CAUSES:

- The product offered in our facilities does not attract new fans. The facilities have no funding for major improvements which results in facilities that require maintenance and upgrade. Poor environments are not appealing to current fans nor helpful in attracting prospective fans.

CONCLUSION:

- Major satellites cannot continue to operate under the same model. The product must be improved and the facilities must move to a sports venue model. Offering an improved product without improving the facility will result in failure.



Calypso Challenge Pro Forma
2.5 Year Coverage
Updated 7/21/21

Skill Play Sports

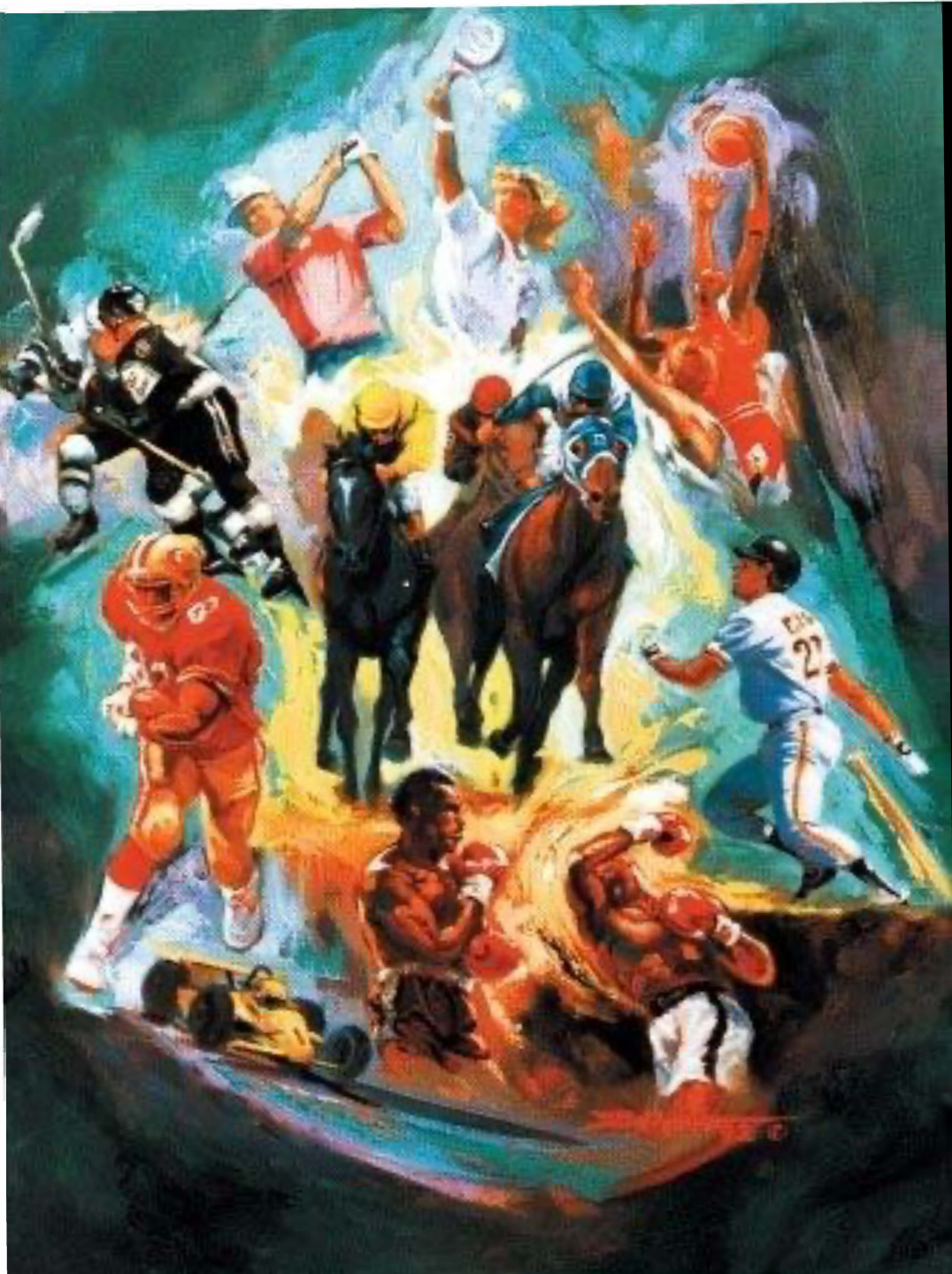
	<i>NFL,PGA,MLB,NASCAR</i>	<i>Varied Start Ups</i>	<i>All Locations full year</i>
	CARF Pilot	Mobile, Added Sites	Interstate Expansion
	FY 2021	FY 2022	FY 2023
	<i>CA Launch</i>	<i>CA Expansion</i>	<i>Expansion outside CA</i>
Contest Entry Fees	\$45,456,636	\$152,725,477	\$285,829,711
Online Entry Fees	\$0	33,599,605	\$71,457,428
Total Contest entry "handle"	\$45,456,636	186,325,082	\$357,287,138
Est. Land based affiliate venues	18	28	33
Blended Admin Fee %	15%	15%	15%
Gross Revenues	\$6,818,495	\$27,948,762	\$53,593,071
Calypso Operations	\$3,613,803	\$14,812,844	\$28,404,327
Satellite Operations	\$3,204,693	\$13,135,918	\$25,188,743
Calypso Expenses			
Payroll	\$250,000	\$500,000	\$550,000
Rent	\$28,000	\$55,000	\$60,000
Utilities	\$8,400	\$17,000	\$18,500
Insurance	\$39,153	\$60,000	\$70,000
Payroll Taxes	\$87,500	\$175,000	\$192,500
CHRIMS, Reconciliation	\$6,000	\$12,000	\$14,000
Travel	\$40,000	\$75,000	\$80,000
Consultant Fee	\$250,000	\$250,000	\$250,000
Consultant Fee Loan Repayment	\$250,000	\$250,000	\$250,000
Legal	\$50,000	\$100,000	\$110,000
Accounting Services	\$75,000	\$150,000	\$165,000
Web Services	\$125,000	\$250,000	\$275,000
Broadcast (6 channels)	\$125,000	\$250,000	\$275,000
Office Expense	\$13,500	\$25,000	\$28,000
Subscription services	\$67,300	\$130,000	\$145,000
Marketing/Promotion	\$785,500	\$3,260,689	\$6,252,000
Tote Fees	\$227,283	\$931,625	\$1,786,436
Facility improvement costs	\$681,650	\$2,794,876	\$5,359,307
Total Expenses	\$6,313,979	\$22,422,108	\$41,069,486
Net Income	\$504,516	\$5,526,654	\$12,523,585



Larry Swartzlander (916) 799-7084 larry@calfairs.net

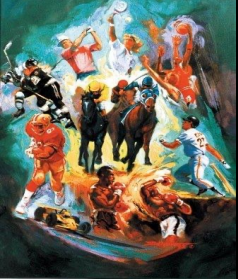
Heather Haviland (916) 837-8427 heather@calfairs.net

Juliana Gomes (559) 917-6775 admin@calfairs.net



VI.

Calypso Challenge Fantasy Sports



The Calypso Challenge



The Calypso Challenge provides a graphic, user friendly fantasy sports concept designed for the popular inclinations of sports enthusiasts, created by the professionals who pioneered today's legal sports entertainment wagering markets.

Fantasy Sports has gained legal acceptance as “skilled game contests”, legally offered to over 90% of the U.S. population, supported by both major sports leagues and fans. Unlike sports betting Daily Fantasy Sports (DFS) can commingle prize pools across states, like horse racing, permitting regular “jackpot” prize potential in contests featuring well known athletes.

For 2021, the US Fantasy Sports market is estimated at over **\$8 billion**.



Fantasy sports content from the following live sporting associations:



NATIONAL FOOTBALL LEAGUE (NFL)

MAJOR LEAGUE BASEBALL (MLB)

NATIONAL BASKETBALL ASSOCIATION (NBA)

NATIONAL HOCKEY LEAGUE (NHL)

NATIONAL ASSOCIATION OF STOCK CAR AUTO RACING (NASCAR)

PROFESSIONAL GOLF ASSOCIATION (PGA)

NATIONAL COLLEGIATE ATHLETIC ASSOCIATION (NCAA)

MIXED MARTIAL ARTS (MMA) & More



motorsport.com



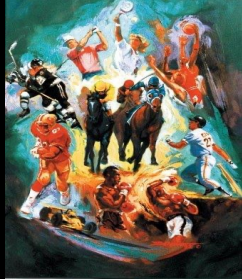
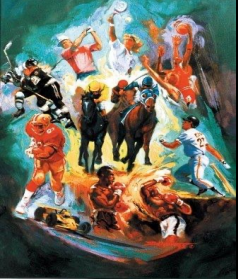


Calypso Challenge

Fantasy Sports

The Contests

Pari-mutuel Fantasy Sports



The screenshot shows a betting interface with a dark blue background. At the top, there are tabs for 'SPORT', 'COMPETITION', and 'EVENT'. Below these are 'BET TYPE' and 'AMOUNT' fields. A 'PROPOSITION NUMBER' field is also present. A 'PLACE THIS BET' button is next to the proposition number, with 'CLEAR' and 'START OVER' buttons nearby. A large red box on the left contains the text 'SELECT SPORT TYPE' with a white arrow pointing to the right. Below this, there is a list of sport types: 'PRO FOOTBALL', 'PRO BASEBALL', 'COLLEGE FOOTBALL', 'NASCAR', 'SOCCER', and 'PRO BASKETBALL'. At the bottom left, there are buttons for 'SESSION HISTORY', 'ACCOUNT FUNCTIONS', 'DEPOSIT TO ACCOUNT', and 'WITHDRAW FROM ACCOUNT'. At the bottom right, there is a 'BALANCE \$50.00' display and a 'RETURN BALANCE' button. At the very bottom, there are 'RACING' and 'SPORTS' buttons.

Calypso Challenge is adapted to the pari-mutuel system schematic, with results based on an athlete's fantasy scoring based on live game statistical performances.

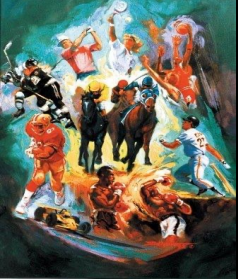
Simply pick an athlete(s) competing in live sporting events. Opening odds for individual athletes reflect researched probability of scoring fantasy points versus other athletes in the contest field.

Example: in football, you would pick a quarterback(s) from a listed field of other performing quarterbacks playing in live events. Nothing could be easier!

Contestants determine the final athletes' values depending on the entry fee popularity of contest selections. Example: If a selected athlete achieves the first, second, or third most fantasy points, contest prizes are paid like horse racings win, place and show. A contestant can also play multi-contests, like exactas (pick the top two scoring athletes in a contests) and daily doubles (pick the top scorer in two different contests).

Picking winners from multiple contests can result in prizes totaling in the millions of dollars!!

Calypso Challenge differs from usual fantasy sports by using the proven "skilled selection" platform: pari-mutuel systems. Contest transparency, efficiency and integrity is guaranteed!!!



Simple, fair scoring methods



- Athletes points are developed using obvious achievement objectives from their respective sports
- Football example:
 - Quarterbacks, Running Backs and Receivers earn one point for each positive yard gained passing, rushing, or receiving.
 - 5 Bonus points for scored points, example: 30 points for a 6-point scored touchdown.
 - Refunds from “scratches” if a selected athlete does not appear during any segment of the live game. This obvious fairness in scoring is not offered with the major fantasy sports providers.











Broadcast Feed of Fantasy contest results updated in real time



SUNDAY STARTERS

RACE 1

5:33

FINAL ODDS	QUARTERBACKS	POINTS	PASS YD	PASS TD	RUSH YD	RUSH TD	RECV YD	RECV TD
1 	3 #17 RYAN TANNEHILL	405	287	4	-2	0		
10 	5 #10 DAVIS MILLS	403	301	3	12	0		
3 	2 #8 KIRK COUSINS	339	250	3	-1	0		
4 	8 #16 TREVOR LAWRENCE	300	223	2	17	0		
7 	12 #7 BEN ROETHLISBERGER	270	244	1	-4	0		
6 	9 #5 CASE KEENUM	251	176	2	15	0		
5 	10 #2 CARSON WENTZ	232	185	1	17	0		
8 	7 #2 TYLER HUNTLEY	213	141	0	72	0		
9 	18 #17 JAKE FROMM	186	103	1	53	0		
2 	25 #4 TAYLOR HEINICKE	123	120	0	3	0		

* TOUCHDOWNS WORTH 30 POINTS EACH

Fair, easy and appealing fantasy sport contests

- ✓ **Proven , adaptable technology: turn-key platform to California and beyond**
- ✓ **Contestants compete against each other; pari-mutuel pricing keeps it fair**
- ✓ **Sports entertainment contests attracts and retains consumers**
- ✓ **Allows fans to "participate" with daily sporting events**
- ✓ **Transparency: Entry fees and the pricing effect is visible to the contestant**
- ✓ **Proven Appeal to the millennial demographic**



Fantasy Sports

Legal



Legal - Morgan, Lewis & Bockius, LLP



GSFS is evaluated to be a contest of skill, where skill of the contestant predominates towards success in the contest

“In sum, as the proposed fantasy sports game is not won or lost based on a winning outcome from any real sports team or single performance of an individual athlete, but on the accumulated statistical point totals developed by individual contestants competing against each other, based on their knowledge and skill, the game is not the conduct of gambling or wagering under accepted definitions in most state and federal laws.”

“...the proposed fantasy sports contest is not a lottery or sweepstakes, and is not a betting, gambling or wagering scheme. As the proposal involves contests of skill among players competing in the game, it is not any of the activity contemplated by PASPA.”

Opinion by Thomas Gede, Esq.



CALIFORNIA AUTHORITY OF RACING FAIRS
STATEMENT OF NET POSITION
December 31, 2021

	CURRENT YTD	PRIOR YTD
	12/31/21	12/31/20
ASSETS		
Cash - LAIF & Investments	200,273	200,273
Cash - Operating/Money Market	457,131	745,837
Cash - Trust	2,523,308	1,203,827
CHECKING - PPP PMB	0	0
Marketable Securities	0	0
A/R - Member Dues	39,580	56,442
A/R - Programs South	0	32,188
A/R - Racing Fairs & Settlements	998,884	462,620
A/R - Other Receivables CMC,DRF,GGF	31,341	148,534
RECEIVABLE FROM HORSEMEN UNSECURED	0	0
Prepays/Deposits	74,628	66,804
OPEB Assets	520,076	520,076
Total Current Assets	<u>4,845,221</u>	<u>3,436,601</u>
Fixed Assets		
COMPUTER HARDWARE/SOFTWARE	5,463	6,117
TRACK EQUIPMENT	101,183	202,365
Total Fixed Assets (Net of Depr.)	<u>106,646</u>	<u>208,482</u>
TOTAL ASSETS	<u>4,951,867</u>	<u>3,645,083</u>
DEFERRED OUTFLOWS - OPEB	0	0
DEFERRED OUTFLOWS - PENSION GASB68	187,388	187,388
TOTAL ASSETS	<u>5,139,255</u>	<u>3,832,471</u>
LIABILITIES		
A/P & Withholdings	339,664	544,011
Compensated Leave Accruals	62,856	58,760
A/P - Program Royalties to Host	0	608
PPP LOAN	0	0
Racing Distributions	1,074,818	(1,065)
Purses	569,644	95,423
AB460 1%/RTM	23,985	54,101
Horsemen's Recruitment Programs	38,728	38,978
LOU-5 - Symposium Funds	0	0
Revenue Generating Project Funds	282,024	328,741
Racing Operations Augmentation Funds	174,981	168,981
Change Fund	895,732	1,014,000
FAIRS - Equipment Replacement Funds	103,569	104,209
NET PENSION LIABILITY, GASB68	900,032	900,032
NET OPEB LIABILITY	0	0
TOTAL CURRENT & NONCURRENT LIAB.	<u>4,466,032</u>	<u>3,306,780</u>
DEFERRED INFLOWS - OPEB	233,158	233,158
DEFERRED INFLOWS - PENSION GASB68	127,022	127,022
NET POSITION		
Agency Fund Equity	765,117	688,669
F&E Net Assets	(46,857)	(28,749)
Reserves - PENSION GASB68	(839,666)	(752,300)
Reserves, OPEB GASB 75	286,918	276,386
Net Income/(Net Loss)	147,532	(18,495)
TOTAL NET POSITION	<u>313,042</u>	<u>165,512</u>
	5,139,255	3,832,471



**California Authority of Racing Fairs
Agency & Live Racing Operating Expense Summary**

	2019 Year End Actual	2020 Year End Actual	2021 Actual Jan-Dec	2021 Annual Budget	2021 Budget Variance	2021 % Budget
Summary Expenses						
Agency & Live Racing Expenses:						
SALARIES	485,322	447,874	449,461	367,438	(82,023)	122%
BENEFITS	59,282	71,919	61,535	70,399	8,864	87%
POST RETIREMENT BENEFITS	86,689	38,373	41,795	43,081	1,286	97%
ER TAXES	107,348	112,529	125,224	117,487	(7,737)	107%
ACCOUNTING	65,000	68,250	62,563	68,263	5,701	92%
AUDIT SERVICES	31,700	37,950	15,450	17,301	1,851	89%
AUTOMOBILE	4,558	3,113	7,667	6,000	(1,667)	128%
OUTSIDE LABOR	1,931	1,031	1,016	1,000	(16)	102%
DEPRECIATION	3,185	21,635	21,960	3,500	(18,460)	627%
DUES/SUBSCRIP	0	448	0	400	400	0%
INSURANCE	48,336	51,936	56,853	52,000	(4,853)	109%
LEGAL	69,704	46,902	116,253	40,000	(76,253)	291%
LEGISLATIVE	45,536	45,458	45,320	46,000	680	99%
MEETINGS	3,044	2,410	607	2,500	1,893	24%
MISC	125	177	994	200	(794)	497%
OFFICE SUPP	16,376	14,176	6,148	5,000	(1,148)	123%
POSTAGE/SHIP	660	388	683	500	(183)	137%
RENT/UTIL	15,277	13,414	13,414	13,500	86	99%
REPAIRS/MTCE	0	0	0	500	500	0%
TELEPHONE	8,870	9,333	9,314	9,500	186	98%
TRAINING	300	0	0	1,000	1,000	0%
TRAVEL	55,976	23,154	51,013	57,000	5,987	89%
Total Operating Expenses	1,109,220	1,010,469	1,087,270	922,569	(164,701)	118%



**California Authority of Racing Fairs
Agency Income Statement
December 31, 2021**

	2019 Year End Actual	2020 Year End Actual	2020 Jan-Dec YTD	2021 Jan-Dec YTD	2021 Annual Budget	2021 Budget Variance	2021 % Budget
Revenue:							
Other Revenue/OPEB trust Reimb	37,804	38,983	38,983	170,974	43,000	127,974	398%
Interest Income	2,045	2,421	2,421	232	1,000	(768)	23%
Member Dues	203,922	201,064	201,064	201,064	201,064	0	100%
CARF South Prog Admin Fee	0	0	0	0	0	0	0%
Live Racing variance billing							
CARF Live Racing Agency Allocation	299,797	299,797	299,797	299,797	299,797	0	100%
Total Revenue	543,579	542,265	542,265	672,067	544,861	127,206	123%
Expenses:							
Salaries	138,159	152,625	152,625	132,988	127,140	(5,848)	105%
Employee Benefits	17,545	22,942	22,942	17,366	18,170	804	96%
Post Retirement Benefits	86,689	38,373	38,373	41,795	43,081	1,286	97%
Payroll Taxes	27,828	28,810	28,810	40,786	37,927	(2,859)	108%
Accounting Costs	16,250	17,063	17,063	15,641	17,063	1,422	92%
Advertising Expense	0	0	0	0	0	0	0%
Audit Services	9,800	16,050	16,050	4,388	6,238	1,851	70%
Automobile Expense	710	2,773	2,773	3,601	3,000	(601)	120%
Contracted Services	1,931	1,031	1,031	1,016	1,000	(16)	102%
Depreciation	3,185	3,526	3,526	3,852	3,500	(352)	110%
Dues & Subscriptions	0	398	398	0	400	400	0%
Insurance Expense	48,336	51,936	51,936	56,853	52,000	(4,853)	109%
Legal Expenses	69,704	46,902	46,902	116,253	40,000	(76,253)	291%
Legislative Expenses	45,536	45,458	45,458	45,320	46,000	680	99%
Meetings Expense	2,987	2,410	2,410	607	2,500	1,893	24%
Misc. (Ag Day Sponsor)	125	177	177	994	200	(794)	497%
Office Supplies	16,376	14,176	14,176	6,148	5,000	(1,148)	123%
Postage & Shipping	660	388	388	683	500	(183)	137%
Rent (Tribute Road)	15,277	13,414	13,414	13,414	13,500	86	99%
Repairs & Maintenance	0	0	0	0	500	500	0%
Telephone Expense	4,736	4,881	4,881	3,517	4,500	983	78%
Training	300	0	0	0	1,000	1,000	0%
Travel Expense	4,257	2,627	2,627	1,241	7,000	5,759	18%
Total Expenses	510,390	465,958	465,958	506,461	430,220	(76,242)	118%
Agency Income (Loss)	33,189	76,306	76,306	165,605	114,642	50,964	
Southern Prog Income (Loss)	4,462	141	141	34	3,000	(2,966)	
Total Bal Sheet Net Income (Loss)	37,652	76,447	76,447	165,640	117,642	47,998	
GASB 68 PENSION EXPENSE	99,291	87,366	87,366	0	50,000		0%
GASB 75 OPEB EXPENSE	0	(10,532)	(10,532)	0	0		0%
Total Net Income after GASB68, GASB75	(61,639)	(21,451)	(21,451)	165,640	67,642		0



**California Authority of Racing Fairs
Live Racing Income Statement
December 31, 2021**

	2019=41 days	2020= 24 days			2021 = 29 days			
	2019	2020	2019	2020	2021	2021	2021	2021
	Year End	Year End	Jan-Sept	Jan-Dec	Jan-Dec	Annual	Budget	% Budget
	Actual	Actual	YTD	YTD	YTD	Budget	Variance	
Revenues:								
Reimb. From Live Racing Fairs	1,894,625	887,907	1,894,625	887,907	1,492,951	2,283,350	(790,399)	65%
3rd Party Lasik Reimb	56,185	25,728	56,185	25,728	35,525	65,000	(29,475)	55%
Racing Operations Augmentation Funds	0	202,996	0	202,996	0	0	0	0%
NCOTWINC Reimbursement	0	0	0	0	0	0	0	0%
RTM 1% Funds	249,174	0	0	0	0	0	0	
Advertising Revenue								
Operating Expenses:								
Salaries	347,164	295,249	347,164	295,249	316,473	240,298	(76,175)	132%
Employee Benefits	41,737	48,977	41,737	48,977	44,169	52,229	8,060	85%
Payroll Taxes	79,520	83,719	79,520	83,719	84,438	79,560	(4,878)	106%
Accounting Costs	48,750	51,187	48,750	51,187	46,922	51,200	4,278	92%
Audit Services	21,900	21,900	21,900	21,900	11,063	11,063	1	100%
Automobile Expense	3,848	340	3,848	340	4,067	3,000	(1,067)	136%
Legal Expenses	0	0	0	0	0	0	0	0%
Meetings Expense	57	0	57	0	0	0	0	0%
Telephone Expense	4,134	4,452	4,134	4,452	5,797	5,000	(797)	116%
Travel Expense	51,719	20,528	51,719	20,528	49,772	50,000	228	100%
Sub-Totals	598,830	526,402	598,830	526,402	562,700	492,350	(70,350)	114%
Racing Support Services:								
Announcer	22,550	9,900	22,550	9,900	13,775	30,000	16,225	46%
Condition Bk/Program Cover	9,808	3,619	9,808	3,619	7,770	10,000	2,230	78%
Racing Operations Support	126,971	73,149	126,971	73,149	107,016	125,000	17,984	86%
Signal Broadcast (RCN)	0	29,708	0	29,708	7,832	100,000	92,168	8%
Simulcast Management	0	20,142	0	20,142	0	24,000	24,000	0%
Fitness Vet/TC02 Testing	56,492	61,273	56,492	61,273	91,741	170,000	78,259	54%
3RD PARTY LASIKS	56,185	21,839	56,185	21,839	22,184	50,000	27,816	44%
Marketing/Web Devel	1,931	1,031	1,931	1,031	120	2,000	1,880	6%
Network Management	0	0	0	0	0	0	0	0%
Paymaster Operations	3,983	1,546	3,983	1,546	8,448	47,000	38,552	18%
Incompass Racing Office	143,528	53,083	143,528	53,083	82,207	135,000	52,794	61%
Racing Office Expenses	17,189	3,998	17,189	3,998	5,613	18,000	12,387	31%
Recruitment	2,498	1,216	2,498	1,216	2,800	10,000	7,200	28%
Jumbo Screen	98,450	0	98,450	0	69,150	100,000	30,850	69%
Supplies	10,153	6,242	10,153	6,242	7,895	10,000	2,105	79%
Tattooing	20,665	15,294	20,665	15,294	(1,213)	20,000	21,213	-6%
Timing/Clocker	14,541	6,182	14,541	6,182	13,340	15,000	1,660	89%
Transportation-silks	2,730	0	2,730	0	0	3,000	3,000	0%
TV Production/Simulcast	333,598	127,010	333,598	127,010	220,696	330,000	109,304	67%
RTM ALLOCATION (MAINT)	162,723	74,272	162,723	74,272	135,833	140,000	4,167	97%
RTM TRANSPORTATION	77,275	9,125	77,275	9,125	51,617	75,000	23,383	69%
RTM PRIOR YEAR LOAN	0	0	0	0	0	0	0	0%
STABLING AND TRAINING	281,442	0	281,442	0	0	282,000	282,000	0%
RTM SUPPORT COSTS	158,443	71,600	158,443	71,600	118,950	160,000	41,050	74%
Sub-Totals	1,601,155	590,227	1,601,155	590,227	965,775	1,856,000	890,225	52%
Total Gross Expenses	2,199,984	1,116,630	2,199,984	1,116,630	1,528,475	2,348,350	819,875	65%
Total Net Expenses	2,199,984	891,795	2,143,799	891,795	1,506,291	2,298,350		

0 over (under) billbacks

2022 Northern California Race Dates

2021

December						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
31						

Race days subject to change

Golden Gate Fields	
Pleasanton	13
Sacramento	9
Ferndale (Unoverlapped)	3
Ferndale (Overlapped)	3
Fresno	7

2022

January						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

February						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
S	M	T	W	T	F	S
31					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26				

May						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

August						
S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
S	M	T	W	T	F	S
30	31			1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

November						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2022

January						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

February						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

July						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2023

January

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						