



a California joint powers agency

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NOTICE
CALIFORNIA AUTHORITY OF RACING FAIRS
BOARD OF DIRECTORS & LIVE RACING COMMITTEE
CONCURRENT MEETING
JEROME HOBAN, CHAIR
11:00 A.M., TUESDAY, MAY 7, 2024

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and Live Racing Committee will commence at 11:00 A.M., Tuesday, May 7, 2024. The meeting will be held via teleconference originating at the CARF Office, 1776 Tribute Road, Suite 150, Sacramento, CA 95815.

CARF will provide a teleconference option for its upcoming public meeting. Public and members of the California Authority of Racing Fairs Board of Directors and Live Racing Committee may participate via teleconference.

Dial-In Number: 1-669-900-6833
Meeting ID: 835 5928 8603
Access Code: 466104

Zoom Link:

<https://us06web.zoom.us/j/83559288603>

Alameda County Fair
4501 Pleasanton Ave.
Pleasanton, CA 94566

Monterey County Fair
2004 Fairground Road
Monterey, CA 93940

Antelope Valley Fair
2551 West Ave. H, Suite 102
Lancaster, CA 93536

San Joaquin County Fair
1658 S. Airport Way
Stockton, CA 95206

California Department of Food & Ag
1220 N Street
Sacramento, CA 95814

San Mateo Event Center
2495 S. Delaware Street
San Mateo, CA 94403

California State Fair & Exposition
1600 Exposition Blvd.
Sacramento, CA 95815

Solano County Fair
900 Fairgrounds Drive
Vallejo, CA 94589



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AGENDA
CALIFORNIA AUTHORITY OF RACING FAIRS
BOARD OF DIRECTORS & LIVE RACING COMMITTEE
CONCURRENT MEETING
JEROME HOBAN, CHAIR
11:00 A.M., TUESDAY, MAY 7, 2024

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, May 7, 2024. The meeting will be held via teleconference originating at the CARF Office in Sacramento.

AGENDA

- I. Date, Time, and Location of Next Meeting: TBD.
- II. Public Comment.
- III. Closed Session: Conference with Legal Counsel – Anticipated Litigation.
- IV. Approval of Minutes from April 2, 2024.
- V. Report, Discussion and Action, if any, on Legislative Program.
- VI. Report, Discussion and Action, if any, on Calypso Challenge.
- VII. Report, Discussion and Action, if any, on Golden State Racing.
- VIII. Report, Discussion and Action, if any, on Summer Fair Racing Operations.
- IX. Financials.
- X. Executive Director's Report.

**CALIFORNIA AUTHORITY OF RACING FAIRS
Board of Directors & Live Racing Committee
Concurrent Meeting
Tuesday, April 2, 2024**

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, April 2, 2024. The meeting was held via teleconference originating at the CARF office, 1776 Tribute Road, Sacramento, CA 95815.

CARF Board Directors joining by conference call: Stephen Hales, Jerome Hoban, Dan Jacobs, Tom Martinez, Dana Stoehr and Kelly Violini.

CARF Live Racing Committee members joining by conference call: Jerome Hoban, Greg Gomes and Tom Martinez.

Staff and Guests participating via conference call: Larry Swartzlander, Tom Doutrich, Heather Haviland, Juliana Gomes, Raechelle Gibbons, Ann Grottveit, Louie Brown, Cody Boyles, Michael Francesconi, Michael Flores, Matt Cranford, Moira Kenney, Angel Moore, Jen McGuire, Tiffany Loushin, Bill Patterson, Allen Aldrich, Stacey Lapham, James Morgan and Marielena Rodriguez.

Agenda Item 1 – Date, Time and Location of Next Meeting: Tuesday, May 7, 2024, via teleconference.

Agenda Item 2 – Public Comment. None.

Agenda Item 3 – Closed Session: Conference with Legal Counsel – Anticipated Litigation and Public Employee Performance Evaluation. Mr. Hoban reported that the CARF Board met in closed session, heard advice from legal counsel regarding several issues of anticipated litigation and performed an Employee Performance Evaluation of the Executive Director, and took the following action:

{**ACTION**} The CARF Board voted unanimously to provide a salary increase to the Executive Director.

Agenda Item 4 – Approval of Minutes from March 5, 2024. {**ACTION**} Mr. Hales moved to approve the meeting minutes from March 5, 2024, as presented. Mr. Hoban seconded, unanimously approved.

Agenda Item 5 – Report, Discussion and Action, if any, on Legislative Program. Mr. Boyles reported that this year’s CARF spot bill, AB 1946 (Alanis), has entered the Assembly Governmental Organization Committee and will be available should CARF need a vehicle for any of this year’s legislative needs. Last year, the CARF spot bill was used as a vehicle to pass AB 1074 which has kept Golden Gate Fields open till June of this year.

Agenda Item 6 – Report, Discussion and Action, if any, on Calypso Challenge. Mr. Swartzlander reported that he has received a draft agreement from United Tote and AMWager to provide tote services for Calypso Challenge. Mr. Swartzlander adds he is close to final agreements and plans to send these agreements to both CDFA and the board before seeking approval at next month’s board meeting.

Agenda Item 7 – Report, Discussion and Action, if any, on Golden State Racing. Mr. Swartzlander reported that he had finalized an agreement with Grants Pass Downs to purchase stalls and expects their delivery to Pleasanton in 2-3 weeks. Current improvements are ongoing to prepare the Pleasanton backside and the foundational base required for the stalls.

Mr. Doutrich and Mr. Swartzlander have finished draft purse overpayment forecasts and purse schedules for the first GSR meet and plan to finalize these with TOC in the coming days.

Mr. Hoban added that he and Mr. Swartzlander have completed a line of credit agreement with the guidance of Ms. Grottveit and requests that CARF board approve.

{ACTION} Mr. Jacobs requested for the Board to approve the terms of the Secured Revolving Line of Credit Promissory Note as described by Ms. Grottveit. Mr. Hales moved, Ms. Violini seconded. YES VOTE: Mr. Jacobs, Mr. Hales, Ms. Violini, Ms. Stoehr. ABSTAIN: Mr. Hoban and Mr. Martinez. Motion passes.

Agenda Item 8 – Report, Discussion and Action, if any, on Formally Recognizing the Northern California Racing Advisory Committee of Horsemen to Advise on Matters Pertaining to Golden State Racing. Mr. Swartzlander notified the board that the Northern California Racing Advisory Committee consists of a mix of trainers, breeders and owners and applauds them in their involvement and input in assisting with Golden State Racing.

Chaired by breeder/owner Justin Oldfield of Daehling Thoroughbreds, Mr. Swartzlander requested the board to formally recognize the group as CARF continues to navigate the changing landscape without Golden Gate Fields. Mr. Swartzlander added that this group does not supplant other horseman’s groups, such as CTBA, but would only assist on focusing on the needs of Northern California.

Ms. Grottveit added that included in the CARF JPA agreement, under Article 8, section B, that CARF may form committees that are appropriate for the business of the authority and as such would classify the proposed committee as an Advisory Committee.

{ACTION} Mr. Jacobs moved to formally recognize the Northern California Racing Advisory Committee of Horsemen to advise on matters pertaining to Golden State Racing, Mr. Martinez seconded. Unanimously approved.

Agenda Item 8 – Report, Discussion and Action, if any, on Summer Fair Racing Operations. Mr. Swartzlander reported that he has an agreement with the California Thoroughbred Trainers (CTT) and is also finalizing the Thoroughbred Owners of California (TOC) horsemen’s agreement. Pending approval, the parties have agreed that there will be a 10% reduction in purses and a reduction to certain stakes races to ensure a balanced purse account.

Mr. Swartzlander added that the Pleasanton CHRB Race Application has been submitted and staff will continue to move forward with the following meets' applications.

Agenda Item 9 – Financials. Ms. Gibbons reported that the financials provided were the same as last month’s and that she is currently preparing for CARF’s 2023 financial audit.

Mr. Hoban requested that Ms. Gibbons prepare a report monthly for the usage of the GSR line of credit to keep the board apprised for full transparency.

Agenda Item 10 – Executive Director’s Report. Mr. Swartzlander reported that he and Mr. Doutrich plan to travel next week to Arizona’s Turf Paradise for horseman’s recruitment.

Respectfully submitted,
Juliana Gomes

CARF Comprehensive Report

5/3/2024

V.

AB 1785 (Pacheco D) California Public Records Act.

Current Text: Amended: 4/3/2024 [html](#) [pdf](#)

Introduced: 1/3/2024

Status: 4/25/2024-Read third time. Passed. Ordered to the Senate. (Ayes 75. Noes 0.) In Senate. Read first time. To Com. on RLS. for assignment.

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

Summary: The California Public Records Act requires state and local agencies to make their records available for public inspection, unless an exemption from disclosure applies. This bill would prohibit a state or local agency from publicly posting, as defined, the home address, telephone number, or both the name and assessor parcel number associated with the home address of any elected or appointed official on the internet without first obtaining the written permission of that individual. By expanding the scope of a current provision and thereby increasing the duties of local agencies, the bill would impose a state-mandated local program.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

AB 1946 (Alanis R) Horse racing: out-of-state thoroughbred races: Stephen Foster Stakes.

Current Text: Introduced: 1/29/2024 [html](#) [pdf](#)

Introduced: 1/29/2024

Status: 5/1/2024-Referred to Com. on G.O.

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

Summary: Under the Horse Racing Law, the total number of thoroughbred races imported by associations or fairs on a statewide basis under specified 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 specified races. This bill would exempt from the 50 imported race per day limitation, races imported that are part of the race card of the Stephen Foster Stakes.

Organization	Position	Priority	Assigned	Subject
CARF	Sponsor			

Notes: 3.8.2024 CARF letter submitted to ASM GO

AB 2139 (Bryan D) Horse racing: minisatellite wagering facilities.

Current Text: Introduced: 2/6/2024 [html](#) [pdf](#)

Introduced: 2/6/2024

Status: 2/20/2024-Referred to Com. on G.O.

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

Summary: Current law authorizes the California Horse Racing Board to approve minisatellite wagering sites, as defined, under specified conditions. Current law requires an organization formed by associations or fairs to operate the audiovisual signal system to execute a specified agreement with the association conducting a racing meeting and the minisatellite wagering facility that specifies, among other things, the components of its racing program, including live, out-of-zone, out-of-state, and out-of-country races, that an association or fair will make available to the site. This bill would explicitly require the agreement to specify which live in-state races would be provided by the association or fair to the site.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

AB 2302 (Addis D) Open meetings: local agencies: teleconferences.

Current Text: Introduced: 2/12/2024 [html](#) [pdf](#)

Introduced: 2/12/2024

Status: 4/15/2024-Read second time. Ordered to third reading.

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

Summary: The Ralph M. Brown Act generally requires for teleconferencing that the legislative body of a local agency that elects to use teleconferencing post agendas at all teleconference locations, identify each teleconference location in the notice and agenda of the meeting or proceeding, and have each teleconference location be accessible to the public. Current law also requires that, during the teleconference, at least a quorum of the members of the legislative body participate from locations

within the boundaries of the territory over which the local agency exercises jurisdiction. The act provides an exemption to the jurisdictional requirement for health authorities, as defined. Current law, until January 1, 2026, authorizes the legislative body of a local agency to use alternative teleconferencing in specified circumstances if, during the teleconference meeting, at least a quorum of the members of the legislative body participates in person from a singular physical location clearly identified on the agenda that is open to the public and situated within the boundaries of the territory over which the local agency exercises jurisdiction, and the legislative body complies with prescribed requirements. Current law imposes prescribed restrictions on remote participation by a member under these alternative teleconferencing provisions, including establishing limits on the number of meetings a member may participate in solely by teleconference from a remote location, prohibiting such participation for a period of more than 3 consecutive months or 20% of the regular meetings for the local agency within a calendar year, or more than 2 meetings if the legislative body regularly meets fewer than 10 times per calendar year. This bill would revise those limits, instead prohibiting such participation for more than a specified number of meetings per year, based on how frequently the legislative body regularly meets.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

[AB 2648](#) (Bennett D) Environmentally preferable purchasing: single-use plastic bottles.

Current Text: Amended: 3/21/2024 [html](#) [pdf](#)

Introduced: 2/14/2024

Status: 4/17/2024-In committee: Set, first hearing. Referred to suspense file.

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

Summary: Would, with certain exceptions, prohibit state agencies from entering into, modifying, amending, or renewing a contract, on or after January 1, 2025, to purchase single-use plastic bottles, as defined, for internal use or resale and would require state agencies to take appropriate steps to replace the use of single-use plastic bottles at food service facilities with nonplastic, recyclable, and reusable alternatives, as specified. The bill would require the Department of General Services to ensure that any new, modified, or renewed agreements, contracts, or procurement undertaken by a food service facility as part of a contract or agreement with the Department of General Services comply with the bill, as specified. The bill would require state agencies to submit a report, on or before January 1, 2026, to the Joint Legislative Budget Committee, confirming its compliance with these requirements. The bill would define a state agency for these purposes to include various agencies, including the California State University, and would request that the University of California comply with its provisions.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

[AB 2797](#) (Rubio, Blanca D) Horse racing: harness racing: Valley Victory.

Current Text: Introduced: 2/15/2024 [html](#) [pdf](#)

Introduced: 2/15/2024

Status: 4/25/2024-Read third time. Passed. Ordered to the Senate. (Ayes 75. Noes 0.) In Senate. Read first time. To Com. on RLS. for assignment.

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

Summary: Current law authorizes the California Horse Racing Board to authorize a licensed harness racing association conducting a live racing meeting to accept wagers on the full card of races conducted by another racing association on the day that the other association conducts the Breeders' Crown Stakes, the Meadowlands Pace, the Hambletonian, the Cane Pace, the Kentucky Futurity, or the North American Cup. This bill would additionally authorize the board to authorize an above-described association to accept wagers on the full card of races conducted by another racing association on the day that the other association conducts the Valley Victory.

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

[AB 3179](#) (Rubio, Blanca D) Horse racing: minisatellite wagering facilities.

Current Text: Introduced: 2/16/2024 [html](#) [pdf](#)

Introduced: 2/16/2024

Status: 5/1/2024-Referred to Com. on G.O.

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

Summary: Current law authorizes the California Horse Racing Board to approve minisatellite wagering sites, as defined, under specified conditions. Current law requires an organization formed by associations or fairs to operate the audiovisual signal system to execute a specified agreement with

the association conducting a racing meeting and the minisatellite wagering facility that specifies, among other things, the components of its racing program, including live, out-of-zone, out-of-state, and out-of-country races, that an association or fair will make available to the site. This bill would explicitly require the agreement to specify which live in-state races would be provided by the association or fair to the site.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

AB 3261 **(Fong, Mike D)** **Horse racing: out-of-state thoroughbred races.**

Current Text: Amended: 4/24/2024 [html](#) [pdf](#)

Introduced: 2/16/2024

Status: 4/25/2024-Re-referred to Com. on APPR.

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

Summary: Current law prohibits the total number of thoroughbred races imported by associations or fairs on a statewide basis under the provisions of the Horse Racing Law from exceeding 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 instead prohibit the total number of thoroughbred races imported by associations or fairs on a statewide basis under these provisions from exceeding 75 per day on days when live thoroughbred or fair racing is being conducted in the state, with the exception of prescribed races.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

SB 74 **(Dodd D)** **State entities: state-owned or state-issued devices: social media platforms.**

Current Text: Amended: 8/17/2023 [html](#) [pdf](#)

Introduced: 1/11/2023

Status: 9/6/2023-Ordered to inactive file on request of Assembly Member Bryan.

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

Summary: Would require state agencies, when implementing social media and cybersecurity policies pursuant to the Statewide Information Management Manual and authorizing any agency installation or download of an application for a particular social media platform on a state-issued or state-owned electronic device for an official state purpose, to adopt risk mitigation strategies tailored to risks posed by that social media platform, as specified. For purposes of adopting these risk mitigation strategies, the bill would specify that there is a rebuttable presumption that a state agency shall prohibit installation or download on that agency's state-issued or state-owned electronic devices of any application for a social media platform to which any of specified conditions apply, and would specify how that rebuttable presumption may be overcome by the state agency. The bill would define various terms for these purposes. The bill would declare that it is to take effect immediately as an urgency statute.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

SB 536 **(Rubio D)** **Horse racing: out-of-state thoroughbred races: Delaware Handicap.**

Current Text: Amended: 1/3/2024 [html](#) [pdf](#)

Introduced: 2/14/2023

Status: 1/22/2024-Read third time. Passed. (Ayes 39. Noes 0.) Ordered to the Assembly. In Assembly. Read first time. Held at Desk.

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

Summary: Under the Horse Racing Law, the total number of thoroughbred races imported by associations or fairs on a statewide basis under these provisions is 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 Delaware Handicap.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

SB 624 **(Alvarado-Gil D)** **Horse racing: state-designated fairs: allocation of revenues: gross receipts for sales and use tax.**

Current Text: Amended: 6/26/2023 [html](#) [pdf](#)

Introduced: 2/16/2023

Status: 7/10/2023-July 10 set for first hearing. Placed on REV. & TAX. suspense file. July 10 hearing.

Held in committee and under submission.

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

Summary: Current law requires a tax return filed with the California Department of Tax and Fee Administration (CDTFA) that reports gross receipts for sales and use tax purposes to segregate the gross receipts of the seller and the sales price of the property on a line or a separate form when the place of sale in this state or for use in this state is on or within the real property of a state-designated fair, as defined, or any real property of a state-designated fair that is leased to another party. Current law requires, on or before November 1 of each year, the CDTFA to report to the Department of Finance the amount of the total gross receipts segregated on these tax returns for the prior fiscal year, and that 3/4 of 1% of the total gross receipts be included in the next annual Governor’s Budget for use by the Department of Food and Agriculture for allocation to fairs and that those funds be transferred by the Controller to the Fair and Exposition Fund, which is continuously appropriated, as prescribed. Existing law provides that certain revenues deposited into the Fair and Exposition Fund are appropriated without regard to fiscal years for allocation by the Secretary of Food and Agriculture for capital outlay to California fairs, as specified. This bill would increase the amount of the total gross receipts required to be included in the next annual Governor’s Budget for use by the Department of Food and Agriculture and transferred to the Fair and Exposition Fund, as specified, from 3/4 of 1% to 3.5%. From the funds subject to allocation by the Secretary of Food and Agriculture for capital outlay to California fairs, which the bill would increase by adding this 3.5% gross receipts transfer, the bill would require, each fiscal year, the sum of \$2,500,000, or an amount equal to 5% of the fund, whichever is greater, to be paid to the department for purposes of providing administrative services to fairs, as specified.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

SB 931

(Committee on Governmental Organization) Gambling: work permits: suspension.

Current Text: Introduced: 1/16/2024 [html](#) [pdf](#)

Introduced: 1/16/2024

Status: 4/29/2024-Referred to Com. on G.O.

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

Summary: Current law requires specified employees of a gambling enterprise to apply for and obtain a work permit from the California Gambling Control Commission or from a city, county, or city and county. Current law authorizes the commission to issue an order summarily suspending a person’s work permit upon a finding that the suspension is necessary for the immediate preservation of the public peace, health, safety, or general welfare, and provides for a hearing within 30 calendar days of the date of service of the suspension. This bill would instead provide for a hearing within 27 calendar days.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

SB 1261

(Alvarado-Gil D) Horse racing: state-designated fairs: allocation of revenues: gross receipts for sales and use tax.

Current Text: Amended: 4/1/2024 [html](#) [pdf](#)

Introduced: 2/15/2024

Status: 4/22/2024-April 22 hearing: Placed on APPR suspense file.

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

Summary: Existing law requires a tax return filed with the California Department of Tax and Fee Administration (CDTFA) that reports gross receipts for sales and use tax purposes to segregate the gross receipts of the seller and the sales price of the property on a line or a separate form when the place of sale in this state or for use in this state is on or within the real property of a state-designated fair, as defined, or any real property of a state-designated fair that is leased to another party. Existing law requires, on or before November 1 of each year, the CDTFA to report to the Department of Finance the amount of the total gross receipts segregated on these tax returns for the prior fiscal year, and that 3/4 of 1% of the total gross receipts be included in the next annual Governor’s Budget for use by the Department of Food and Agriculture for allocation to fairs and that those funds be transferred by the Controller to the Fair and Exposition Fund, which is continuously appropriated, as prescribed. This bill would instead increase the amount of the total gross receipts required to be included in the next annual Governor’s Budget for use by the Department of Food and Agriculture and transferred to the Fair and Exposition Fund, as specified, from 3/4 of 1% to 5%. The bill would make other nonsubstantive changes regarding appropriations to the department for fairs.

Organization **Position** **Priority** **Assigned** **Subject**
 CARF Watch

Total Measures: 13

Total Tracking Forms: 13

2024 NORTHERN CALIFORNIA RACING CALENDAR - CHRB Approved 3/21/2024

VIII.

2023

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						

RACE DAYS

Alameda County Fair	13
California State Fair	8
Sonoma County Fair	9
Humboldt County Fair	8
Big Fresno Fair	11
GOLDEN STATE RACING	26

June 12 - July 9
 July 10-30
 July 31-Aug. 20
 Aug. 21-Sept. 17
 Sept. 18-Oct. 15

26-Mar-24
 GOLDEN STATE RACING (GSR) - Oct. 16 - Dec. 24

NOR CAL RACING - MEET #1	0
GOLDEN STATE RACING - MEET #2	26
TOTAL GOLDEN STATE RACING DAYS	26
TOTAL GSR SIMO-ONLY DAYS	44

FAIR SIMO-ONLY DATES	77
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GOLDEN GATE FIELDS (BLOCK OF DATES)

2024

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	30	31			

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	29		

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
	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						
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	31			

August						
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

September						
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					

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	30	31		

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				

4 13 4 9

7 8 5 11

14 16

7 17



CALIFORNIA AUTHORITY OF RACING FAIRS
STATEMENT OF NET POSITION
April 30, 2024

ASSETS	CURRENT YTD 04/30/24	PRIOR YTD 04/30/23
Cash - LAIF & Investments	211,641	206,046
Cash - Operating/Money Market	609,834	236,764
Cash - Trust	270,986	1,657,353
CHECKING - PPP PMB	0	0
Marketable Securities	0	0
A/R - Member Dues	69,685	91,638
A/R - Programs South	0	0
A/R - Racing Fairs & Settlements	117,803	120,440
A/R - Other Receivables CMC,DRF,GGF	349,648	106,619
A/R - GOLDEN STATE RACING	0	0
RECEIVABLE FROM HORSEMEN UNSECURED	0	0
Prepays/Deposits	46,197	40,795
OPEB Assets	151,416	525,379
Total Current Assets	<u>1,827,210</u>	<u>2,985,032</u>
Fixed Assets		
AUTOMOBILE	204,018	204,018
FURNITURE & EQUIPMENT	0	0
COMPUTER HARDWARE/SOFTWARE	2,229	4,195
SIMULCAST EQUIPMENT	0	0
PRINTING EQUIPMENT	0	0
TRACK EQUIPMENT	(165,018)	(152,018)
Total CARF Fixed Assets (Net of Depr.)	<u>41,228</u>	<u>56,195</u>
GOLDEN STATE RACING EQUIPMENT	844,597	0
TOTAL ASSETS	<u>2,713,035</u>	<u>3,041,227</u>
DEFERRED OUTFLOWS - OPEB	364,808	119,459
DEFERRED OUTFLOWS - PENSION GASB68	504,448	504,448
TOTAL ASSETS	<u>3,582,291</u>	<u>3,665,134</u>
LIABILITIES		
A/P & Withholdings	68,459	137,203
Compensated Leave Accruals	72,988	57,757
A/P - Program Royalties to Host	0	0
PPP LOAN	0	0
LINE OF CREDIT GSR	0	0
Racing Distributions	247,276	(72,990)
Purses - FAIRS	117,077	590,842
Purses - GSR	0	0
LOU-5 - Symposium Funds	0	0
Revenue Generating Project Funds	138,911	144,702
Change Fund	530,377	598,804
FAIRS - Equipment Replacement Funds	354,134	359,060
NET PENSION LIABILITY, GASB68	1,120,187	1,120,187
NET OPEB LIABILITY	0	0
TOTAL CURRENT & NONCURRENT LIAB.	<u>2,893,385</u>	<u>3,040,864</u>
DEFERRED INFLOWS - OPEB	136,774	210,791
DEFERRED INFLOWS - PENSION GASB68	167,710	167,710
NET POSITION		
Equity CARF	1,205,154	1,021,350
Reserves - PENSION GASB68	(783,449)	(783,449)
Reserves, OPEB GASB 75	379,450	434,047
Net Income/(Net Loss) CARF	(373,333)	(330,105)
Net Income/(Net Loss) GSR	(17,400)	0
TOTAL NET POSITION	<u>384,422</u>	<u>245,769</u>



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

	2022	2023	2024	2024	2024	2024
	Year End	Year End	Actual	Annual	Budget	% Budget
	Actual	Actual	Jan-April	Budget	Variance	
Summary Expenses						
Agency & Live Racing Expenses:						
SALARIES	443,077	519,891	148,218	525,947	377,729	28%
BENEFITS	64,066	71,558	26,368	69,493	43,125	38%
POST RETIREMENT BENEFITS	33,852	35,068	9,981	35,000	25,019	29%
ER TAXES	137,081	146,285	48,599	171,379	122,780	28%
ACCOUNTING	71,663	71,663	18,881	75,245	56,364	25%
AUDIT SERVICES	41,900	18,700	1,600	35,000	33,400	5%
AUTOMOBILE	5,781	3,619	10	9,000	8,990	0%
OUTSIDE LABOR	260,956	2,444	776	2,500	1,724	31%
DEPRECIATION	34,751	33,523	492	19,500	19,008	3%
DUES/SUBSCRIP	99	0	99	200	101	49%
INSURANCE	61,115	66,468	24,073	73,115	49,042	33%
LEGAL	37,453	66,150	97,012	60,000	(37,012)	162%
LEGISLATIVE	45,320	46,159	11,355	46,500	35,145	24%
MEETINGS	832	633	0	1,000	1,000	0%
MISC	199	213	61	200	139	31%
OFFICE SUPP	6,533	6,093	932	6,500	5,568	14%
POSTAGE/SHIP	355	284	107	500	393	21%
RENT/UTIL	13,414	13,414	4,471	13,500	9,029	33%
REPAIRS/MTCE	0	0	0	500	500	0%
TELEPHONE	11,164	12,224	4,054	12,500	8,446	32%
TRAINING	0	0	0	1,000	1,000	0%
TRAVEL	80,290	72,773	652	77,000	76,348	1%
Total Operating Expenses	1,349,899	1,187,162	397,740	1,235,579	837,839	32%



**California Authority of Racing Fairs
Agency Income Statement
April 30, 2024**

	2022 Year End Actual	2023 Year End Actual	2022 Jan-April YTD	2023 Jan-April YTD	2024 Jan-April YTD	2024 Annual Budget	2024 Budget Variance	2024 % Budget
Revenue:								
Other Revenue/OPEB trust Reimb	292,133	177,981	9,817	335	1,652	50,000	(48,348)	3%
Interest Income	4,544	7,192	65	1,416	87	0	87	0%
Member Dues	200,067	200,068	100,034	100,034	100,034	200,064	(100,030)	50%
Live Racing variance billing								
CARF Live Racing Agency Allocation	299,797	318,643	0	0	0	318,643	(318,643)	0%
Total Revenue	796,552	703,883	109,916	101,785	101,773	568,707	(466,934)	18%
Expenses:								
Salaries	132,966	175,361	44,454	54,659	51,789	179,483	127,694	29%
Employee Benefits	18,766	22,542	6,196	6,970	8,102	21,077	12,975	38%
Post Retirement Benefits	33,852	35,068	11,077	10,901	9,981	35,000	25,019	29%
Payroll Taxes	40,870	44,569	13,053	15,108	15,012	54,067	39,055	28%
Accounting Costs	17,916	17,916	5,972	5,972	4,772	18,811	14,039	25%
Advertising Expense	0	0	0	0	0	0	0	0%
Audit Services	17,150	5,200	1,500	0	1,600	8,750	7,150	18%
Automobile Expense	2,875	3,619	10	388	10	4,000	3,990	0%
Contracted Services	260,956	2,444	45	388	776	2,500	1,724	31%
Depreciation	3,642	2,414	1,109	940	492	19,500	19,008	3%
Dues & Subscriptions	99	0	0	0	99	200	101	49%
Insurance Expense	61,115	66,468	19,941	21,277	24,073	73,115	49,042	33%
Legal Expenses	37,453	66,150	24,770	12,270	97,012	60,000	(37,012)	162%
Legislative Expenses	45,320	46,159	15,080	15,100	11,355	46,500	35,145	24%
Meetings Expense	815	633	0	72	0	1,000	1,000	0%
Misc. (Ag Day Sponsor)	199	213	55	72	61	200	139	31%
Office Supplies	6,533	6,093	1,142	1,368	932	6,500	5,568	14%
Postage & Shipping	355	284	31	22	107	500	393	21%
Rent (Tribute Road)	13,414	13,414	4,471	4,471	4,471	13,500	9,029	33%
Repairs & Maintenance	0	0	0	0	0	500	500	0%
Telephone Expense	4,789	6,213	1,103	2,344	2,020	6,500	4,480	31%
Training	0	0	0	0	0	1,000	1,000	0%
Travel Expense	4,914	5,321	1,832	4,820	73	7,000	6,927	1%
Total Expenses	703,997	520,082	151,841	157,142	232,739	559,704	326,964	42%
Agency Income (Loss)	92,555	183,802	(41,925)	(55,357)	(130,966)	9,004	(139,969)	
Total Bal Sheet Net Income (Loss)	92,555	183,802	(41,925)	(55,357)	(130,966)	9,004	(139,969)	
GASB 68 PENSION EXPENSE	27,689	0	0	0	0	25,000		0%
GASB 75 OPEB EXPENSE	(72,478)	54,597	0	0	0	0		0%
Total Net Income after GASB68, GASB75	(7,612)	238,399	(41,925)	(55,357)	(130,966)	(15,997)		0



**California Authority of Racing Fairs
Live Racing Income Statement
April 30, 2024**

	2022 = 35 days	2023 = 35 days	2022 = 35 days	2023 = 35 days	2024 = 35 days	2024 = 35 days	2024 = 35 days	2024 = 35 days
	2022	2023	2022	2023	2024	2024	2024	2024
	Year End	Year End	Jan-April	Jan-April	Jan-April	Annual	Budget	% Budget
	Actual	Actual	YTD	YTD	YTD	Budget	Variance	
Revenues:								
Reimb. From Live Racing Fairs	2,138,421	2,120,303	50,000	0	42	2,090,376	(2,090,334)	0%
3rd Party Lasik Reimb	39,652	29,740	13,341	23,284	35,509	40,000	(4,491)	89%
Racing Operations Augmentation Funds	0	0	0	0	0	73,000	(73,000)	0%
NCOTWINC Reimbursement	0	0	0	0	0	0	0	0%
RTM 1% Funds	0	0	0	0	0	0	0	
Advertising Revenue								
Operating Expenses:								
Salaries	310,111	344,530	82,631	100,582	96,428	346,464	250,036	28%
Employee Benefits	45,301	49,015	14,772	15,991	18,266	48,416	30,150	38%
Payroll Taxes	96,211	101,716	29,112	33,441	33,586	117,312	83,726	29%
Accounting Costs	53,747	53,747	17,916	17,916	14,108	56,434	42,326	25%
Audit Services	24,750	13,500	0	0	0	26,250	26,250	0%
Automobile Expense	2,907	0	10	0	0	5,000	5,000	0%
Depreciation	0	0	0	0	0	0	0	0%
Dues & Subscriptions, NTRA	0	0	0	0	0	0	0	0%
Insurance Expense	0	0	0	0	0	0	0	0%
Legal Expenses	0	0	0	0	0	0	0	0%
Meetings Expense	17	0	0	0	0	0	0	0%
Misc. Exp (Storage,Bank fee)	0	0	0	0	0	0	0	0%
Telephone Expense	6,375	6,012	2,157	1,982	2,034	6,000	3,966	34%
Travel Expense	75,376	67,451	2,769	4,614	579	70,000	69,421	1%
Sub-Totals	614,794	635,972	149,367	174,526	165,002	675,876	510,874	24%
Racing Support Services:								
Announcer	16,625	15,200	0	0	0	25,000	25,000	0%
Condition Bk/Program Cover	9,325	9,519	129	136	2,723	10,000	7,277	27%
Racing Operations Support	158,152	150,724	1,027	3,537	8,193	160,000	151,807	5%
Simulcast Management	0	40,000	0	20,000	20,000	40,000	20,000	50%
RCN Broadcast	26,595	16,635	9,960	0	0	40,000	40,000	0%
Fitness Vet/TC02 Testing	103,427	104,988	0	445	0	120,000	120,000	0%
3RD Party Lasiks	39,652	29,740	0	0	0	40,000	40,000	0%
Marketing/Web Devel	12,695	8,160	30	80	80	8,500	8,420	1%
Network Management	0	0	0	0	0	0	0	0%
Paymaster Operations	9,045	3,571	508	1,393	1,022	6,000	4,978	17%
Incompass Racing Office	120,163	113,954	3,000	3,750	2,275	135,000	132,725	2%
Racing Office Expenses	16,739	21,566	(1,204)	179	173	22,000	21,827	1%
Recruitment	798	3,928	0	0	0	10,000	10,000	0%
Jumbo Screen	81,900	76,800	0	0	0	100,000	100,000	0%
Supplies	21,183	20,605	388	733	451	15,000	14,549	3%
Tattooing	10,598	13,330	0	(50)	0	15,000	15,000	0%
Timing/Clocker	0	0	0	0	0	0	0	0%
Transportation-silks	500	500	0	0	0	1,000	1,000	0%
TV Production/Simulcast	291,866	296,368	0	263	0	330,000	330,000	0%
RTM Allocation (Maintenance)	187,821	221,759	44,567	71,095	42,263	200,000	157,737	21%
RTM Transportation	84,692	91,612	13,756	4,145	14,253	90,000	75,747	16%
RTM Prior Year	0	0	0	0	0	0	0	0%
Stabling & Training	0	0	0	0	0	0	0	0%
RTM Support	371,946	275,110	17,800	17,800	21,483	160,000	138,518	13%
Sub-Totals	1,563,721	1,514,070	89,961	123,506	112,916	1,527,500	1,414,584	7%
Total Gross Expenses	2,178,515	2,150,041	239,327	298,032	277,918	2,203,376	1,925,458	13%
Total Net Expenses	2,178,515	2,150,041	239,327	298,032	277,918	2,090,376		

(242,367) over (under) billbacks



**California Authority of Racing Fairs
Golden State Racing Income Statement
April 30, 2024**

	2022 Year End Actual	2023 Year End Actual	2022 Jan-April YTD	2023 Jan-April YTD	2024 Jan-April YTD	2024 Annual Budget	2024 Budget Variance	2024 % Budget
Revenues:								
GSR COMMISSIONS	0	0	0	0	0	0	0	0%
GSR MISCELLANEOUS	0	0	0	0	0	0	0	0%
Operating Expenses:								
Salaries	0	0	0	0	0	0	0	0%
Employee Benefits	0	0	0	0	0	0	0	0%
Payroll Taxes	0	0	0	0	0	0	0	0%
Accounting Costs	0	0	0	0	0	0	0	0%
Audit Services	0	0	0	0	0	0	0	0%
Automobile Expense	0	0	0	0	0	0	0	0%
Depreciation GSR	0	0	0	0	0	0	0	0%
Dues & Subscriptions, NTRA	0	0	0	0	0	0	0	0%
Insurance Expense	0	0	0	0	0	0	0	0%
Legal Expenses	0	0	0	0	0	0	0	0%
Meetings Expense	0	0	0	0	0	0	0	0%
Misc. Exp (Storage,Bank fee)	0	0	0	0	0	0	0	0%
Telephone Expense	0	0	0	0	0	0	0	0%
Travel Expense	0	0	0	0	0	0	0	0%
Sub-Totals	0	0	0	0	0	0	0	0%
Racing Support Services:								
Announcer	0	0	0	0	0	0	0	0%
Condition Bk/Program Cover	0	0	0	0	0	0	0	0%
Racing Operations Support	0	0	0	0	0	0	0	0%
Simulcast Management - GSR	0	0	0	0	0	0	0	0%
RCN Broadcast - GSR	0	0	0	0	0	0	0	0%
Fitness Vet/TCO2 Testing	0	0	0	0	0	0	0	0%
3RD Party Lasiks	0	0	0	0	0	0	0	0%
Marketing/Web Devel	0	0	0	0	0	0	0	0%
Network Management	0	0	0	0	0	0	0	0%
Paymaster Operations	0	0	0	0	0	0	0	0%
Incompass Racing Office	0	0	0	0	0	0	0	0%
Racing Office Expenses	0	0	0	0	0	0	0	0%
Recruitment	0	0	0	0	0	0	0	0%
Jumbo Screen	0	0	0	0	0	0	0	0%
Supplies	0	0	0	0	0	0	0	0%
Tattooing	0	0	0	0	0	0	0	0%
Timing/Clocker	0	0	0	0	0	0	0	0%
Transportation-silks	0	0	0	0	0	0	0	0%
TV Production/Simulcast	0	0	0	0	0	0	0	0%
RTM Allocation (Maintenance)	0	0	0	0	0	0	0	0%
RTM Transportation	0	0	0	0	0	0	0	0%
RTM Prior Year	0	0	0	0	0	0	0	0%
Stabling & Training	0	0	0	0	0	0	0	0%
RTM Support	0	0	0	0	17,400	0	(17,400)	0%
Sub-Totals	0	0	0	0	17,400	0	(17,400)	0%
Total Gross Expenses	0	0	0	0	17,400	0	(17,400)	0%
Total Net Expenses	0	0	0	0	17,400	0		
					(17,400)			

2024

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	29		

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				