



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
11:30 A.M., WEDNESDAY, OCTOBER 9, 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 11:30 A.M., Wednesday, October 9, 2024. The meeting will be held via teleconference originating from the Big Fresno Fair, 1121 S. Chance Avenue, Fresno, CA 93702.

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 9788 3080
Access Code: 195775

Zoom Link:

<https://us06web.zoom.us/j/83597883080>

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
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AGENDA

- I. Date, Time, and Location of Next Meeting: TBD.
- II. Public Comment.
- III. Closed Session: Conference with Legal Counsel – Anticipated Litigation.
- IV. Report, Discussion and Action, if any, on Legislative Program.
- V. Report, Discussion and Action, if any, on CARF Employee Policy & Procedures Manual and CalPers Resolution.
- VI. Report, Discussion and Action, if any, on Golden State Racing.
- VII. Report, Discussion and Action, if any, on Summer Fair Racing Operations.
- VIII. Financials.
- IX. Executive Director's Report.

RESOLUTION NO. 2024-01
ELECTING TO BE SUBJECT TO SECTION 22893 TO ESTABLISH HEALTH VESTING
REQUIREMENTS FOR FUTURE ANNUITANTS UNDER THE PUBLIC EMPLOYEES' MEDICAL AND
HOSPITAL CARE ACT

- WHEREAS, (1) Government Code Section 22893 provides that a contracting agency subject to the Public Employees' Medical and Hospital Care Act (the "Act") may file a resolution with the Board of the California Public Employees' Retirement System to provide a postretirement health benefits vesting requirement to employees who retire for service in accordance with Government Code Section 22893; and
- WHEREAS (2) California Authority of Racing Fair ("CARF") is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and
- WHEREAS, (3) CARF is a contracting agency and has filed a resolution with the Board of the California Public Employees' Retirement System to provide a postretirement health benefit vesting requirement to employees who retire for service in accordance with Government Code Section 22893; and
- WHEREAS, (4) CARF, as part of its duties as a Joint Powers Authority ("JPA") in conducting live racing meets at member fairs of the JPA has executed various Collective Bargaining Agreements ("CBA") on behalf of the member fairs, but has never been an employer of individuals subject to CBA; and
- WHEREAS (5) CARF, as part of its duties as a JPA conducting live racing meets at member fairs exercises some supervision of fair employees subject to various CBAs and said employees are excluded from coverage under the Act and;
- WHEREAS (6) The credited service of an employee for purposes of determining the percentage of employer contribution applicable under Government Code Section 22893 shall mean service as defined in Government Code Section 20069, except that not less than five years of that service shall be performed entirely with the **California Authority of Racing Fairs**; and
- WHEREAS, (7) The employer contribution for active employees cannot be less than what is defined in Government Code Section 22892(b); now, therefore be it
- RESOLVED, (a) That employees first hired on or after the effective date of this resolution shall be subject to the requirements defined in Government Section 22893, except that the employer may, once each year without discrimination, allow all employees who were first employed before Government Code Section 22893 became applicable to the employer to individually elect to be subject to the provisions of Government Code Section 22893, and the employer shall notify the Board which employees have made that election; and be it further

- RESOLVED, (b) That the employer contribution shall be necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of the amounts prescribed by Government Code Section 22893(a)(1), plus Administrative fees and Contingency Reserve assessments; and be it further
- RESOLVED, (c) That the percentage of employer contribution payable for post-retirement health benefits for each annuitant shall be based on the employee's completed years of credited service based upon the table in Government Code Section 22893; and be it further
- RESOLVED, (d) CARF has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further
- RESOLVED, (e) That the participation of the employees and annuitants of CARF shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that CARF would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, the California Public Employees' Retirement System may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further
- RESOLVED, (f) That the executive body appoint and direct, and it does hereby appoint and direct, Executive Director Larry Swartzlander to file with the Board a verified copy of this resolution, and to perform on behalf of CARF all functions required of it under the Act.

Adopted at a regular meeting of CARF at 1776 Tribute Road, Suite 150, Sacramento, CA 95815, this ___ day of _____, 2024.

Signed: _____
Chair of the Board, Jerome Hoban

Attest: _____
Executive Director, Larry Swartzlander

California Authority of Racing Fairs

EMPLOYEE POLICY & PROCEDURES MANUAL

Adopted: May 3, 2022

Revised: Oct. 30, 2023

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AT-WILL EMPLOYMENT**I. PURPOSE**

To provide a definition of at-will employment for all employees of the California Authority of Racing Fairs (CARF).

II. POLICY

All CARF employees are “at-will” employees. This means that CARF or the employee can terminate the employment relationship at any time, with or without cause and with or without notice.

All CARF employees are required to read and sign an “Acknowledgement of Receipt” form, which acknowledges that they have reviewed this Policy No. 010 and other CARF personnel policies, and that they understand that their employment with CARF is at-will. The acknowledgment form should be signed and returned to the Executive Director and a copy will be maintained in the employee’s records.

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EQUAL EMPLOYMENT OPPORTUNITY**I. PURPOSE**

To preserve an employment environment free from discrimination as prohibited by law.

II. POLICY

CARF is committed to providing a professional work environment free from discrimination and harassment, including discrimination and harassment based on a protected category, and an environment free from retaliation for participating in any protected activity covered by this policy. CARF will implement appropriate corrective action(s), up to and including formal discipline, in response to misconduct, including violations of CARF's anti-discrimination policy, even if the violation does not rise to the level of unlawful conduct.

CARF maintains a policy of non-discrimination and equal employment opportunities to employees and applicants for employment. CARF provides fair and Equal Employment Opportunity (EEO) for all, without regard to race, color, physical or mental disability¹, medical condition, genetic information, religion, religious creed, gender, gender identity, gender expression, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), marital status, national origin, ancestry, citizenship, age (40 years or older), sexual orientation, veteran and/or military status, protected medical leaves, political affiliation, or any other consideration made unlawful by federal, state or local law. This right of EEO extends to recruitment, hiring, selection, transfer, promotion, training, discipline and all other conditions of employment. It is the responsibility of all Supervisors to assure the application of the EEO policy in their area of control.

CARF prohibits retaliation against a person who engages in activities protected under this policy. Reporting, or assisting in reporting, suspected violations of this policy and cooperating in investigations or proceedings arising out of a violation of this policy are protected activities under this policy.

All employees are expected to assume responsibility for maintaining a work environment that is free from discrimination, harassment and retaliation. Employees

¹ CARF recognizes and supports the obligation to reasonably accommodate employees with disabilities or religious beliefs or practices in order to allow those employees to perform the essential functions of their jobs. If an employee believes they need a reasonable accommodation based on disability or a religious belief or practice, the employee should discuss the matter with their supervisor or the human resources unit.

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EQUAL EMPLOYMENT OPPORTUNITY

are encouraged to promptly report conduct that they believe violates this policy so that we have an opportunity to address and resolve any concerns. Managers and supervisors are required to promptly report conduct that they believe violates this policy. We are committed to responding to alleged violations of this policy in a timely and fair manner and to taking appropriate action aimed at ending the prohibited conduct.

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DEFINITIONS OF EMPLOYMENT STATUS**I. PURPOSE**

To help provide uniformity and equity in applying Human Resources (HR) policies and benefits.

II. POLICY

CARF maintains standard definitions of employment status and classifies employees for purposes of HR administration, benefits eligibility, and related payroll transactions according to the following definitions:

- A. Exempt. Management, supervisory, professional and administrative employees whose positions meet specific tests established by the Fair Labor Standards Act (FLSA). These employees are ineligible to receive overtime pay. However, supervisory, professional and administrative employees may be eligible to earn compensatory time off. (See Policy No. 080 and Policy No. 090).
- B. Non-Exempt. Employees whose positions do not meet FLSA exemption tests and who are eligible for overtime pay in accordance with the FLSA.
- C. Full-Time. Employees scheduled to work 40 hours per week. Full-time employees are eligible for all benefits offered by CARF.
- D. Part-Time. Employees scheduled to work less than 40 hours per week. Part-time employees scheduled to work less than 30 hours per week are ineligible for CARF benefits.
- E. Orientation Period Employee. In most cases, a new employee with less than 90 days of service (See Policy No. 050, New Employee Orientation Period). Restrictions are placed on benefits of orientation employees, and they are subject to different disciplinary rules.
- F. Regular. Employees who have completed the 90-day orientation period.

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DEFINITIONS OF EMPLOYMENT STATUS

- G. CalPERS Retired Annuitant. CalPERS retirees who are hired in accordance with rules set forth in the California PERS Procedures Manual, Employment of a Retiree. These employees are hired for a specific project or projects, for a pre-established period of time. Their employment is governed by a Limited Duration CalPERS Retired Annuitant Employment Contract. CalPERS Retired Annuitants are not eligible for benefits. CalPERS Retired Annuitants may have restricted working hours per fiscal year for all CalPERS agencies.

- H. Racing Employees. CARF provides necessary services to its Member Fairs, by contract or otherwise which may include, but are not limited to: centralized government affairs representation, reports and analysis of the fair and horse racing industry, administration of joint services of CARF including planning, budgeting implementation and fund accounting. Employees who work at these racing meets during the operation of Live Racing Fairs and /or any other racing meet, such as Golden State Racing (GSR) are solely employees of the Live Racing Fair, and if a GSR employee, are employees of Alameda County Fair Agricultural Association.

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DEFINITIONS OF EMPLOYMENT STATUS

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EXEMPT/NON EXEMPT EMPLOYEE STATUS**I. PURPOSE**

To define exempt and non-exempt employee status and to provide guidelines for determining this status according to law.

II. POLICY

Employees may be exempted from the overtime provisions of the Fair Labor Standards Act (FLSA) based on job duties and responsibilities. In the most general terms, employees whose duties involve exercising skills and following procedures and who work under close or frequent supervision, such as employees performing manual or clerical jobs, are considered non-exempt (eligible for overtime pay). Employees whose duties are more conceptual in nature, who work independently, and who exercise significant judgment and discretion in decision making, such as managers and professionals, are considered exempt from overtime pay.

Three classes of exemptions exist: (1) executive, (2) administrative, and (3) professional. For each exemption, a specific set of criteria must be met in order for the employee to fall within that exemption. These criteria are outlined in Section IV, Checklist, below.

All exemptions are subject to a rule of "strict construction," that is, any doubt must be resolved in favor of the employee being identified as non-exempt. The burden of proof lies with the employer to substantiate an exemption.

The Executive Director will review all job descriptions and make the determination as to exempt and non-exempt status for each position, pursuant to Section III, Procedure, below.

III. PROCEDURE

- A. Job Audit. To properly assign exempt or non-exempt status to a position, one must have a thorough understanding of the position's job duties. A job audit should be conducted to gather current information on the specific tasks being performed and the amount of time being spent on each task.
- B. Checklist. The Checklist for Determining Exempt/Non-Exempt Status will be completed for each position. Note that for any one of the three exemptions to apply, all criteria for that exemption must be met - that is, all boxes must be checked for the position to meet that exemption.

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EXEMPT/NON EXEMPT EMPLOYEE STATUS

C. Verification. Where there is any doubt or dispute, more information will be sought from an attorney specializing in labor law, and/or from the Wage and Hour Division of the U.S. Department of Labor, prior to reaching a final decision.

IV. EXEMPT/NON-EXEMPT CHECKLIST

Criteria for exemption as an EXECUTIVE: (all boxes must be checked.) Check the box if the employee:

- Has as his/her primary duty the management of the enterprise or of a recognized department or subdivision.
- Customarily and regularly directs the work of two or more other full-time employees.
- Has the authority to hire and fire employees, or to make recommendations regarding hiring, firing, advancement, or any other change of status of employees.
- Customarily and regularly exercises discretionary powers.
- Is primarily engaged in duties, which meet the test of exemption. More than one-half of the employee’s work time must be spent engaged in exempt work.
- Is paid on a salaried basis at or above the minimum salary threshold requirement under California State law to qualify as an exempt employee.

Criteria for exemption as an ADMINISTRATIVE employee: (all boxes must be checked.) Check the box if the employee:

- Has as his/her primary duty the performance of responsible office or non-manual work directly related to management policies or general business operations.
- Customarily and regularly exercises discretion and independent judgment.
- Regularly and directly assists a bona fide executive or administrative employee; or

Performs work under only general supervision along specialized or technical lines requiring special training, experience or knowledge; or

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EXEMPT/NON EXEMPT EMPLOYEE STATUS

Executes special assignments and tasks under only general supervision.

- Is primarily engaged in duties which meet the exemption test and is paid on a salaried basis at or above the minimum salary threshold requirement under California State law to qualify as an exempt employee. In addition, more than one-half of the employee’s work time must be spent engaged in exempt work.

Criteria for exemption as a PROFESSIONAL employee: (All boxes must be checked.)

Check the box if the employee:

- Has as his/her primary duty the performance of work which requires knowledge of an advanced type in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction and study, as distinguished from a general academic education and from an apprenticeship, and from training in the performance of routine mental, manual or physical processes; or

Has as his/her primary duty the performance of work which is original and creative in character in a recognized field of artistic endeavor, and the result of which depends on the invention, imagination, or talent of the employee.

- Performs work which requires the consistent exercise of discretion and judgment.
- Performs work which is primarily intellectual and varied in character (as opposed to routine mental, manual, mechanical or physical work) and whose output or result cannot be standardized in relation to a given period of time.
- Is primarily engaged in duties which meet the exemption test and is paid on a salaried basis at or above the minimum salary threshold requirement under California State law to qualify as an exempt employee. In addition, more than one-half of the employee’s work time must be spent engaged in exempt work.

NOTE: These checklists were compiled based on California labor law in effect as of January 2020. It is the responsibility of CARF staff to periodically review and update these lists as necessary.

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NEW EMPLOYEE PROBATIONARY PERIOD**I. PURPOSE**

To provide a probationary period of on-the-job work experience during which a new employee and CARF may evaluate employment suitability in terms of knowledge, skill, ability, interest and compatibility.

II. POLICY

New employees will serve a probationary period of at least 90 days from the date of hire. This period is used to determine whether the employment relationship should continue. During the probationary period, the employee's performance will be evaluated. If CARF determines that a satisfactory performance level cannot be achieved through a reasonable amount of training and coaching, the employee will be released immediately.

III. PROCEDURE

- A. The Executive Director will be responsible for all training and evaluation during the employee probationary period.
- B. Written performance appraisals will be conducted after 30, 60 and 90 days. Informal coaching and feedback should be provided on a daily or as needed basis.
- C. Upon satisfactory completion of the probationary period, employees will move to regular status.
- D. At the discretion of the Supervisor, an employee's probationary period may be extended up to an additional 90 days.
- E. If, during the probationary period, unsatisfactory performance does not improve sufficiently the employee will be immediately released from CARF.

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PERSONNEL RECORDS AND PRIVACY**I. PURPOSE**

To set responsibilities and procedures for controlling the release of information contained in the personnel files of CARF employees in order to respect and maintain their privacy and confidentiality.

II. POLICY

CARF senior personnel will develop, maintain, and securely store a personnel file for each CARF employee. A separate confidential file will be kept regarding any CARF employee Workers' Compensation information (claims, settlements, etc.). CARF will process requests for information from the personnel files to ensure that: information is released only to authorized parties and pursuant to applicable laws; only authorized information is kept in the files; and that the employees' rights to privacy and confidentiality are maintained.

III. PROCEDURE

- A. Only information relating directly to the employee's position, his/her background, performance and any other aspect of employment should be included in the employee's personnel file.
- B. All requests received by a CARF employee for information from personnel files shall be referred to the Executive Director for handling. Subpoenas and other legal requests will be sent to the Executive Director and legal counsel.
- C. Employee profile changes, (e.g., new address, telephone number, births or other new dependents, marriage, legal separation, divorce, must be reported immediately to the Executive Director. It is the employee's responsibility to submit this information to CARF in a timely fashion as the employee's income tax status and group insurance may be affected by these changes. Completion of the CARF "Personnel Records Update" Form (**CARF FORM 50**) is required as soon as the information is available, but no later than one week from the effective date of the change.
- D. Any request for employment or salary verification, a personnel recommendation, or credit evaluation of a CARF employee or former employee must be referred to the Executive Director, who will require that the request be placed in writing. CARF may respond to such requests only if written authorization and release is provided by the employee. CARF's response shall be made in writing.

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PERSONNEL RECORDS AND PRIVACY

Unless otherwise required by law, the release of information to third parties will be limited to the following: a) dates of employment (beginning and ending); b) employee's job title and status of full-time, part-time, or temporary; and c) verification of salary.

- E. Examination of an employee's personnel file may be accomplished in accordance with applicable law at reasonable times during office hours under the following conditions:
1. Employee or Former Employee. CARF will comply with the requirements of the California Labor Code allowing an employee or former employee to inspect and/or obtain a copy of their personnel file. Upon written request by the employee the employee may inspect the contents of the personnel file in the presence of the Executive Director. The employee may request a copy of the personnel file in writing. Any employment references, records relating to pending discipline or open investigations or any other records excluded by law are not available for review.
 2. Government Inquiries. CARF will cooperate with federal, state and local government agencies investigating an employee if the investigators furnish proper identification and proof of legal authority to investigate. The Executive Director may permit a government investigator to review a personnel file.
 3. For all inspections, the review date, reviewer, and the contents reviewed and/or copied will be recorded by the Executive Director. Nothing from the file may be removed.
- F. Information relative to the extent of employee's benefits coverage and equity in benefit plans will be released only to the employee. Exceptions will be made when necessary to affect such benefits with providers, or as otherwise required by law.
- G. Personnel records file may contain the following documents:
1. Application, signed and dated (by Personnel and Employee)
 2. Offer letter, signed and dated (by Personnel and Employee)
 3. Reference checks
 4. Verification of Education or other license requirements

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PERSONNEL RECORDS AND PRIVACY

5. Form W-4
 6. Updated personnel information or the Personnel Records Update Form
 7. Receipt and understanding of job description acknowledgement
 8. Salary and personnel status actions (Personnel Action Request Form signed and dated)
 9. Counseling and Discipline Forms, signed and dated (per occurrence)
 10. Performance Evaluation Forms, signed and dated (per occurrence)
 11. Termination or resignation letter, signed and dated (upon separation)
 12. Acknowledgement by employee of receipt of appropriate information, upon separation i.e., COBRA, unemployment, etc.
 13. Exit Interview Form and checklist (upon separation)
 14. Requests to Inspect File
 15. I-9 forms with supporting documents
 16. Copy of employee's driver's license
- H. All documentation of performance problems, or other communications, must have been reviewed and signed by the employee in acknowledgement of receipt.
- I. Originals of personnel records will be maintained by CARF in the personnel files for a period of seven years after an employee's separation date.

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WORK HOURS AND PAYDAYS

I. PURPOSE

To establish CARF's business hours, work week and core hours to allow for flexible scheduling and to establish pay periods and paydays to administer the payment of wages, salaries and overtime for work performed.

II. POLICY

A. **Business Hours and Work Week:** CARF will be open for business from 9:00 a.m. to 5:00 p.m. PDT every day except Saturdays, Sundays and recognized CARF holidays. Due to the number of employees, travel requirements and the Wednesday-Sunday racing schedule, CARF will utilize an outside agency for receptionist duties to maintain consistent business hours as needed.

1. The work week for full-time employees shall be 40 hours. The work week begins at 12:01 p.m. (noon) on Friday and ends at 12:00 p.m. (noon) the following Friday, except for any employee working an alternate work schedule (see Section B.2. below). No employee shall work in excess of 40 hours in any given work week without approval of their immediate supervisor.
2. Employees will be required to work outside of established business hours, including but not limited to, for race meets or other business travel. Some positions require more travel and work outside of business hours than others and the employee should refer to his\her job description.

B. **CARF Core Hours:** All flexible work schedules, with the exception of an approved alternate work schedule (see Section B.2. below), must work around CARF's business hours Monday through Friday, during which time all employees must be available for work.

1. **Flexible Work Hours (Flex Time).** Flexible work hours allow employees to work a set core period of hours and flex the beginning and ending times. Requests for an earlier start and departure time or later start and departure time within an eight-hour day may be authorized by a supervisor provided that:
 - a. All employees in the department are afforded an opportunity to alter their start time.

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WORK HOURS AND PAYDAYS

- b. The starting and ending times are within the hours of 7:00 a.m. and 7:00 p.m. Monday through Friday, working at least eight hours per day, five days a week (for full-time employees).
 - c. The hours are consistently followed and flexible work hours are accepted and recognized by management and the respective department.
 - d. The flexible work hours do not hinder the functioning of the department or create hardships on other employees.
 - e. The requesting employee submits a written request to his/her supervisor for approval. A copy of the - request will be placed in the employee's personnel file. The employee will post their work schedule to the company electronic calendar.
 - f. A flexible work hour schedule may be terminated by management at any time for failure to comply with or to meet any of the criteria for initial approval or due to a change in CARF policy or needs.
2. **Alternate Work Schedule**. An alternate work schedule is a fixed work schedule for regular full-time employees other than the standard eight hours per day, five days per week. CARF recognizes the following alternate work schedules:
- a. Changing the number of hours worked and the number of days per work week will be considered on an individual and departmental basis for all exempt and non-exempt regular full-time employees, as long as the requirements of this policy are met. An alternate work schedule may be authorized by a supervisor provided that:
 - 1) The department is staffed during CARF's business hours from 9:00 a.m. to 5:00 p.m. to meet and maintain the needs of the clients, the department, and CARF.
 - 2) The requested alternate work schedule does not increase CARF's costs, result in delays of service or cause inefficiencies.
 - 3) All regular full-time employees in the department are afforded an opportunity to choose an alternate work schedule.

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WORK HOURS AND PAYDAYS

- 4) The employee's alternate work schedule is recognized and accepted by CARF.
 - 5) Employees must have at least a thirty (30) minute meal break each day.
 - 6) The requested alternate work schedule must not hinder an employee's performance of duties.
 - 7) The supervisor's ability to monitor work performance must not be impacted.
- b. All requests for alternate work schedules will require the following procedure:
- 1) Employees must submit a request for alternative work schedule in writing to their supervisor.
 - 2) Supervisors are responsible for assessing the workload and staffing in their departments to determine the feasibility of alternate work schedules. The alternate work schedule request must be approved or denied by both the supervisor and the manager of the respective department.
 - 3) Approved alternative work schedules must be posted to the company electronic calendar.
 - 4) Alternate work schedules may be terminated by management at any time if the employee fails to comply with or to meet the criteria for initial approval or due to a change in CARF policy or needs.
- C. **Lunch and Rest Periods.** All non-exempt employees must take an unpaid lunch period of at least one-half hour each day worked. Non-exempt employees also receive two paid 15-minute rest periods, or breaks. One break should occur approximately mid- morning and another approximately mid- afternoon. The timing of breaks is subject to supervisory approval, depending on each department's work needs.
- D. **Paydays.** The two-week payroll period runs from Sunday of one week through Saturday of the following week. Employees are paid the first Tuesday following each two-week pay period for all time worked through the

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WORK HOURS AND PAYDAYS

preceding payroll period. A notice specifying regular paydays and the time and place of payment shall be posted at the work place

- E. **Timekeeping.** Each employee is responsible for ensuring that his/her time report/timesheet is accurate and complete. Falsification of time report/timesheets or completion of information on another employee's time report/timesheet is subject to disciplinary action, up to and including immediate termination.
- 1) An exempt employee must account for all certified time off, holiday, vacation, personal holiday and/or sick leave taken in a work day determined by the employee's selected schedule. A non-exempt employee must account for all work hours in a work day determined by the employee's selected schedule.
 - 2) Employees who work an alternate work week will only receive eight (8) hours holiday credit for each recognized CARF holiday.
 - 3) If an employee has already worked the required forty (40) hours in a work week and the holiday occurs on the employee's day off, the employee will receive an additional eight (8) hours of holiday credit.
 - 4) If the employee works either a nine (9) or ten (10) hour day and the holiday falls on an employee's scheduled work day, the employee receives the eight (8) hours of holiday credit and must use accumulated holiday credit, vacation, or CTO to supplement the additional time required to complete the employee's designated work day.
 - 5) Department managers or supervisors will be responsible for review and approval of all time reports/timesheets.
 - 6) Time reports /timesheets are due in the Finance Department no later than 10 a.m. Monday prior to Tuesday's payday.
- F. **Payroll Deductions.** State and federal payroll taxes will be withheld from each employee's paycheck in accordance with law. PERS retirement contributions and voluntary, authorized deductions including health benefits, insurance premiums, credit union contributions, etc. may also be withheld from an employee's paycheck.

SUBJECT:

EST: May 3, 2022

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**COMPENSATORY TIME OFF (CTO):
MANAGERIAL EXEMPT EMPLOYEES****I. PURPOSE**

To outline the circumstances under which management employees may earn compensatory time off (CTO).

II. POLICY

It is expected that management employees (e.g. Department Managers, key supervisors) work the hours required to ensure the success of their department. At the discretion of the Executive Director, it may be appropriate to grant CTO to management employees in exchange for excessive work hours during critical periods, major projects or special assignments, and/or periods of significant short-staffing.

III. PROCEDURE

Managerial exempt employees will follow the same procedures as nonmanagerial exempt employees except pre-approval must be obtained from the Executive Director. (See Policy No. 090, Section III, Procedure.)

SUBJECT:

COMPENSATORY TIME OFF (CTO): NON-MANAGERIAL EXEMPT EMPLOYEES

EST: May 3, 2022

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I. PURPOSE

To provide a compensatory time off program as a benefit to non-managerial exempt employees when they are required to work more than eight (8) hours per day to meet CARF's business demands. This is a voluntary benefit provided by CARF and is not required by law.

II. POLICY

Exempt employees are expected to work additional hours on occasion without additional compensation. When extended hours in excess of eight (8) hours per day are required by a supervisor, an exempt employee may receive compensatory time off (CTO).

When an exempt full-time or part-time employee is required to work over and above eight (8) hours in a day, the department manager/supervisor and the employee may agree to compensatory time off up to but not exceeding one (1) times the hours worked. All compensatory time must be shown on the employee's time sheet.

III. PROCEDURE

- A. An employee becomes eligible to participate in this program when he/she has worked in excess of eight (8) hours in a day. Paid time off for holidays, jury duty, vacation, sick leave, or any leave of absence will not be considered hours worked.
- B. Employees must obtain pre-approval from the department manager to accrue and use CTO. CTO can only be accrued for additional hours necessary to conduct CARF work. Employee requests to work and accrue additional hours for personal reasons will not be authorized.
- C. Employees must record CTO on timesheets as "Preapproved CTO Earned" and "Preapproved CTO Taken." By approving the timesheet the supervisor is verifying that the amount claimed equals the amount approved. CTO shall accrue when (pre-approved) time is worked:
 1. In excess of eight (8) hours per day.
 2. On a scheduled non-work day, e.g., holidays or weekend.
- D. Employees may accrue up to a maximum of 120 hours of CTO at any given time.

SUBJECT:

EST: May 3, 2022

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COMPENSATORY TIME OFF (CTO): NON-MANAGERIAL EXEMPT EMPLOYEES

- E. CTO hours must be used by the employee before vacation hours are used for time away from work.
- F. CTO cannot be used to extend a separation date.
- G. Unused CTO is not paid to the employee upon separation from CARF.

SUBJECT:

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OVERTIME: NON-EXEMPT EMPLOYEES**I. PURPOSE**

To provide guidelines for administering overtime pay to comply with applicable wage and hour statutes and regulations.

II. POLICY

CARF's overtime pay policy complies with the overtime provisions of the Federal Fair Labor Standards Act (FLSA). Exemption from these provisions will be claimed for an employee only when it is established that the employee's duties and responsibilities meet the requirements for such exemption. (See Policy 030, Definitions of Employment Status, and Policy 40, Exempt/Non-Exempt Employee Status.) As a local public agency subject to the limitations placed upon Sonoma County, CARF is subject to the FLSA and is not subject to the overtime provisions of the California State Industrial Welfare Commission Wage Orders.

III. PROCEDURE

Only actual hours worked will be used to calculate overtime pay. Paid time off for holidays, jury duty, vacation, sick leave or any leave of absence will not be considered as hours worked. Overtime pay policies for employees includes the following principle elements:

- A. Non-exempt employees will be paid straight time for all hours worked up to forty (40) regular hours in one work week.
- B. Overtime worked by non-exempt employees must be authorized in advance by the Executive Director.
- C. Non-exempt employees will be paid one-and-one-half times the base pay rate ("time-and-a-half") for hours worked in excess of forty (40) regular hours in a work week. Only time physically worked during the work week is counted towards hours in excess of the 40 hours and will be paid at the overtime rate. For example, vacation time, sick leave or other leave used during the work week do not count toward overtime.
- D. Overtime pay will be paid with regular pay during the regular pay period.
- E. Department Managers and Supervisors are strictly prohibited from engaging in the following practices for non-exempt employees:

SUBJECT:

EST: May 3, 2022

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OVERTIME: NON-EXEMPT EMPLOYEES

1. Allowing employee to work without recording the exact time of work accurately on the employee's timesheet.
2. Allowing an employee to make up time missed from work on one day, by working the time on another day, without accurate recording of time for each day on the employee's timesheet.
3. Allowing an employee to work at home.
4. Failing to pay at least time and one-half for any time worked over forty (40) hours in any one work week.

SUBJECT:

EST: Sep. 18, 2002

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HOLIDAYS

REV: May 3, 2022

I. PURPOSE

To provide a competitive paid time-off benefit to recognize traditional holidays.

II. POLICY

A. Regular full-time employees and regular part-time employees working 30 hours or more per week are eligible for holiday pay. Part-time employees will be eligible for holiday pay only on scheduled work days and only for the number of hours normally scheduled to work.

B. The following days are recognized as CARF paid holidays:

<u>Holiday</u>	<u>Date Observed</u>
New Year's Day	January 1
Martin Luther King Jr. Birthday	Third Monday in January
Presidents Day	Third Monday in February
Cesar Chavez Day	March 31
Memorial Day	Last Monday in May
Juneteenth	June 20
Independence Day	July 4
Labor Day	First Monday in September
Columbus Day	October 10
Veterans Day	November 11
Thanksgiving Day	Fourth Thursday in November
Friday Following Thanksgiving	Fourth Friday in November
Christmas Eve	December 24
Christmas Day	December 25
Personal Holidays (2) [Exempt/Nonexempt]	To be selected by the employee
Personal Holidays (3) [Managers]	To be selected by the employee

C. CARF paid holidays which fall on a Saturday will be observed on the preceding Friday; paid holidays which fall on a Sunday will be observed on the following Monday.

D. To be eligible for holiday pay, an employee must work or receive paid time off for the last regularly scheduled workday preceding the holiday and the first regularly scheduled workday following the holiday.

E. If a CARF paid holiday falls during an employee's scheduled vacation, the holiday will not be counted as vacation taken.

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HOLIDAYS

REV: May 3, 2022

- F. An employee who separates or commences an unpaid leave of absence on the last scheduled workday preceding a holiday will not receive holiday pay.
- G. Non-exempt employees required to work on a scheduled holiday will be paid their regular rate for hours worked, in addition to their regular holiday pay.
- H. A paid holiday will not be credited as a regular work day for computation of weekly overtime.
- I. Exempt employees required to work on a holiday will be given another day off at a time mutually convenient to the employee and CARF.
- J. PERSONAL HOLIDAY
 - 1. Personal holidays are intended to be used to observe predictable days or personal significance such as religious holidays, birthdays, weddings or other special occasions. Employees must schedule these days each year with their supervisor as far in advance as possible and seniority will prevail.
 - 2. If a full-time employee's date of hire is prior to March 31, a manager will receive three (3) personal holidays and an exempt/nonexempt employee will receive two (2) personal holidays for the year. When a manager is hired after March 31, and prior to September 30, the manager will receive two (2) personal holidays. When an exempt/nonexempt employee is hired after March 31, and prior to September 30, the employee will receive one personal holiday. Employees hired after September 30 will not be eligible for any personal holidays for that calendar year. Eligible part time employees hired on or prior to September 30 will receive one personal holiday and eligible part time employees hired after this date will not be eligible for a personal holiday for that calendar year.
 - 3. Full-time managers are credited with three (3) personal holidays and full-time exempt/nonexempt employees are credited with two (2) personal holidays on January 1, of each calendar year and must be used by December 31 of that same year.
 - 4. Employees who do not use all of their personal holiday time by the end of the calendar year will forfeit their personal holiday time.

SUBJECT:

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HOLIDAYS

REV: May 3, 2022

5. Part-time employees working 30 hours or more per week ("eligible part-time employees") are credited with one (1) personal holiday on January 1 of each calendar year, which must be used by December 31 of that same year.

SUBJECT:

EST: May 3, 2022

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REV: Oct. 30, 2023

VACATION ACCRUAL AND USAGE**I. PURPOSE**

A traditional paid time-off benefit that will provide time away from work and support CARF's goals to attract and retain quality employees.

II. POLICY

CARF encourages each eligible employee to take an annual vacation as paid time off away from work. Vacation leave credits can be accrued to a maximum of 440 hours (55 days).

CARF does not provide vacation pay unless vacation time is taken as time off from work, the employee has exceeded the vacation cap, the employee exercises eligibility for buy back or the employee separates from CARF.

III. PROCEDURE

- A. Vacation may be accrued up to 440 hours (55 days). To accrue vacation hours an employee must be on paid time throughout the pay period. For vacation liquidation purposes, vacation will accrue from November 1 to October 31 of each calendar year.
- B. Accrued vacation hours may be used to augment exhausted sick leave. However, sick leave cannot be used to augment vacation.
- C. When an employee's vacation credits will exceed 440 hours as of December 1 in any given year, an employee must choose one of the following options to eliminate excess vacation credits:

OPTION I – VACATION LIQUIDATION PLAN

- 1. Employees will be required to submit a vacation liquidation plan (CARF Form: Vacation Liquidation Plan) to his/her supervisor for approval. This plan would allow the employee to use those hours exceeding the vacation cap before Dec. 31 of the same year and/or cash out the excess hours (see Option II). No vacation hours in excess of the annual cap of 440 hours will be carried over into a new calendar year.
- 2. The employee's liquidation plan, approved by his/her supervisor, must be submitted to the Executive Director for review no later than November 15.

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VACATION ACCRUAL AND USAGE

REV: Oct. 30, 2023

OPTION II – CARF VACATION BUY BACK PROGRAM

1. If an employee has taken 40 hours of vacation in the current year (see Section III Procedure A), up to 80 hours may be cashed out.
2. If an employee has taken 80 hours of vacation in the current year (see Section III Procedure A), up to 120 hours may be cashed out.
3. If an employee has taken 120 hours of vacation in the current year (see Section III Procedure A), up to 160 hours may be cashed out.
4. Vacation hours may be cashed out at 100% of the regular pay rate by November 15 of each calendar year. Employee electing to sell vacation hours must complete CARF Form: Vacation Liquidation Plan to the Executive Director no later than November 7.
5. At the discretion of the Executive Director, participation in the Vacation Buy Back Program may be open to all CARF employees who will maintain a vacation balance of 80 hours going into the next calendar year.

IV. ELIGIBILITY

- A. An eligible employee's entitlement to earn vacation is based on the employment anniversary date.
- B. The following schedule specifies the amount of vacation leave credits earned by full-time exempt, nonexempt and managerial employees for a corresponding period of continuous service:

<u>Length of Service Completed</u>	HOURS EARNED PER PAY PERIOD			
	Non-Exempt	Exempt Non-Managerial	Exempt Managerial	Executive Director
First 12 Months	3.08	3.94	4.81	5.95
13-60 Months (5 Years)	4.31	5.17	6.04	7.08
61-120 Months (10 Years)	5.54	6.09	6.65	7.69
121-180 Months (15 Years)	6.15	6.71	7.27	8.31
181-240 Months (20 Years)	6.77	7.32	7.88	8.92
241-360 Months (30 Years)	7.38	8.01	8.65	9.69
361 Months and Greater	8.92	9.17	9.42	10.46

SUBJECT:

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REV: Oct. 30, 2023

VACATION ACCRUAL AND USAGE

- C. Newly hired employees accrue vacation leave credits from date of hire. However, an employee is not eligible to take accrued vacation until the probationary period has been completed. The Executive Director may approve a higher-earned rate for new employees at the time of hire.
- D. Regular, part-time employees working 30 hours per week or more accrue their vacation allowance on the same basis as full-time employees, except it is prorated according to the number of hours they work. Part-time employees working less than 30 hours per week are not eligible for vacation unless they participate in the California Public Retirement System.
- E. Vacation leave credits are not earned during any unpaid leave of absence. Vacation will be prorated for employees on State Disability Insurance (SDI) or Workers' Compensation (WC) provided they use at least 20 hours per week of vacation or sick leave credits to supplement their SDI or WC payment.
- F. Unused vacation leave credits will be paid to employees upon separation at the employee's regular rate of pay earned on the date of separation.

V. SCHEDULING

- A. CARF requires employees to take a minimum of five working days off, in addition to annual paid holidays (see POLICY 110 Holidays), either with Compensatory Time Off or vacation, each calendar year. CARF strongly encourages employees to take at least ten working days off in addition to annual paid holidays to provide employees with adequate rest and time away from work. Vacation or CTO may be taken by separate weeks or by days.
- B. Vacation leave credits must be used in a minimum of one-half hour increments.
- C. When an employee wishes to take time off work for either vacation or use of Compensatory Time Off and prior to actual time being taken off, the employee must request the time off in written communication (email is accepted). Time off cannot be taken without supervisor approval.
- D. Selection of vacation dates is subject to approval of the employee's supervisor. Preference in selection of dates will be granted based on department work needs and length of employee service with CARF.
- E. If a CARF paid holiday falls during an employee's vacation, the holiday will not be counted as vacation taken. The employee may extend the vacation by one day or take the vacation day at a later date.

SUBJECT:

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VACATION ACCRUAL AND USAGE

- F. Vacation dates must be scheduled and approved by the employee's supervisor. Each manager/supervisor will maintain a department schedule and record of the vacation time taken by each employee.

VI. CATASTROPHIC LEAVE DONATIONS

CARF recognizes that circumstances may arise when an employee needs to take extended periods of time off from work due to personal and/or family illness. In order to assist employees during these times of need, CARF employees may donate vacation hours to other CARF employees who are in need of additional hours for time off related to personal and/or family illness. CARF employees donating time may donate as many hours as they wish as long as they maintain a balance of 80 hours.

Donated hours are calculated on an hour-for-hour basis, not on the cash value of the vacation hours.

CARF employees wishing to donate time must submit a CARF Catastrophic Leave Donation form to CARF Executive Staff for approval.

Recipients of donated time are prohibited from participating in the Vacation Buy Out Program until such time as they have depleted all accrued and donated vacation hours and have once again accrued an excess of 80 hours.

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SICK LEAVE

REV: Dec. 7, 2016; May 3, 2022

I. PURPOSE

To provide paid sick leave benefits for eligible employees to use as required by Healthy Workplaces, Healthy Families Act ("HWHF Act").

II. POLICY

"Sick leave benefit" is paid compensation which can be used alone or combined with some other paid leave to equal the employee's regular rate of pay. Sick leave may be accrued in an unlimited amount.

Sick leave can be used for the diagnosis, care or treatment of an existing health condition or preventative care for the employee or for a family member as defined under the HWHF Act. "Family member" includes a spouse, registered domestic partner, child, sibling, parent, parent-in-law, grandparent, grandchild, foster child, foster parent or others as provided by law.

Employees may seek leave to obtain relief if they are victims of crime or abuse. This includes domestic violence, sexual assault, stalking, or other offenses that caused physical injury, or mental injury with a threat of physical injury. Leave is also available for those whose immediate family member is a homicide victim.

III. PROCEDURE

- A. Amount of Benefit. During absence from work caused by an existing health condition or preventative care for the employee or family member, an eligible employee's wage or salary will continue to be paid for the amount of time accrued in the employee's sick leave account. Full-time employees will earn 3.6923 hours per pay period. Sick leave accrual for part-time employees will be prorated.¹ Sick Leave may be accrued in an unlimited amount.

New employees accrue sick leave from date of hire; however, they are ineligible to use sick leave credit until the probationary period has been successfully completed. The number of sick leave days credited is not intended to establish a guideline for acceptable attendance.

- B. Eligibility. An employee is eligible to use sick leave upon completion of orientation.
1. When an employee requests sick leave benefits exceeding three (3) days, CARF may require a health provider statement verifying the illness or injury

¹ All employees who work at least 30 days for the same employer within a year in California, including part-time, per diem, and temporary employees, are entitled to California's Paid Sick Leave with some specific exceptions.

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SICK LEAVE

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and its beginning and expected ending dates. Failure to provide a note from a physician (or appropriate health care provider) may lead to a denial of benefits and possible corrective action.

2. Prior approval of the Executive Director may be required for an employee to be granted sick leave for the care of a sick or injured member of the employee's immediate family or household when such sick leave exceeds (3) days.
- C. CTO Used as Sick Leave. If an employee has CTO it may not be used for sick leave unless all sick leave has been used. CTO can only be used for sick leave purposes if:
1. Scheduled in advance.
 2. Need for leave is documented by medical service provider.
 3. Approved by the supervisor or Executive Director.
- D. Separation. If an employee separates from CARF, no sick leave that has accrued will be paid. An employee who retires from CARF and PERS simultaneously can convert accrued sick leave as of the date of PERS retirement to service credit based upon PERS service credit calculations.
- E. Guidelines for Administering Sick Leave. These guidelines shall be followed in administering sick leave:
1. Minimum Unit. Sick leave benefits must be taken in one-half hour increments.
 2. Advance Notice: Maintenance of Contact. For any use of sick leave, the employee must give CARF reasonable advance notice if possible or provide notice as soon as practical. During leaves not covered by FMLA or CFRA, an employee must maintain daily contact with the supervisor in order for the supervisor to know the employee's estimated date of return to work. Contact must be made within one hour of the start of the employee's shift. Sick leave benefits are contingent upon maintenance of regular contact.
 3. Physician's Release Upon Return. Before returning to work from a sick leave absence of 30 calendar days or more, an employee must provide a physician's verification that he or she may safely return to work.

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SICK LEAVE

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4. Exhaustion of Sick Leave. If an employee's medical absence continues beyond the period covered by sick leave, the employee may, at the sole discretion of CARF, be placed on medical leave of absence status without pay. At the employee's option, unused vacation time may be used upon the expiration of accrued sick leave.

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GROUP BENEFITS

REV:

I. PURPOSE

To summarize group insurance and other benefit programs CARF offers to eligible employees.

II. POLICY

CARF provides a comprehensive group health program for regular full-time employees and regular part-time employees who work 30 hours or more per week. Full details can be found in the CalPERS health benefit publications, which employees receive during their orientation. CARF also offers dental, vision and long-term care insurance for eligible employees and certain insurance programs mandated by state and federal regulations for all employees. CARF Group Benefits are not offered to Live Racing Fair or GSR employees, who are employees of the Live Racing Fairs.

III. PROCEDURE

CARF offers major medical, long-term care, dental, vision, group, supplemental life, long-term disability, and accidental death and dismemberment insurance to regular employees. Dependents are eligible for some benefits. The premiums are paid by CARF with a modest contribution paid by the employee in some cases. All benefits provided, including but not limited to those provided through the California Public Employees' Retirement System (CalPERS), are subject to applicable laws, regulations, contracts, resolutions and plan documents.

A. Retirement.

1. CalPERS Classic Members. CARF's retirement program is provided through the California Public Employees' Retirement System (CalPERS) and reference must be made to CalPERS to determine benefits and which members are considered "Classic." In general, per the Public Employees' Pension Reform Act of 2013 (PEPRA), a member who joined CalPERS prior to January 1, 2013 and who, on or after January 1, 2013, was hired by a different CalPERS employer following a break in service of six months or less is considered "Classic".

CARF employees who are "Classic" contribute 7% of their gross salary to CalPERS. CARF participates in employer paid member contributions (EPMC) on behalf of eligible employees and pays 2% of the employees' contribution. In addition, CARF contributes an amount determined by CalPERS as the employer's contribution, which the employee is eligible for upon retirement from CalPERS. Under PEPRA, CARF may reduce or eliminate EPMC for Classic members.

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GROUP BENEFITS

REV:

2. CalPERS PEPRA Members. CARF's retirement program is provided through CalPERS and reference must be made to CalPERS to determine benefits and which employees are considered "PEPRA". Under PEPRA, new members to CalPERS are defined as follows:
 - a. A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who has no prior membership in any California Public Retirement System.
 - b. A new hire who is brought into CalPERS membership for the first time on or after January 1, 2013, and who was a member with another California Public Retirement System prior to January 1, 2013, and is not eligible for reciprocity.
 - c. A member who first established CalPERS membership prior to January 1, 2013, and who is rehired by a different CalPERS employer after a break in service of greater than six months.

Under PEPRA, new members are required to pay 50 percent of the normal cost rate of the defined benefit plan or the current contribution rate of "similarly situated employees" (employees in the same benefit group, meaning those with the same benefit formula). In addition, CARF is prohibited from providing Employer Paid Member Contributions (EPMC) to PEPRA employees.

3. Credited Service. The credited service of an employee for purposes of determining the percentage of employer contribution applicable under Government Code Section 22893 shall mean service as defined in Government Code Section 20069, except that not less than five years of that service shall be performed entirely with the California Authority of Racing Fairs.
- B. Health Insurance Plan. CARF's contribution to health insurance is adjusted pursuant to the formula set forth in Government Code Section 22825.1, which provides that the employer's contribution with respect to each employee or annuitant shall be an amount equal to 100% of the weighted average of the health benefit plan premiums for employees or annuitants enrolled for self alone plus ninety (90) percent of the weighted average of the additional premiums required for enrollment of family members in the four (4) health benefits plans which have the largest number of enrollments during the fiscal year to which the formula applied. The employee is responsible for any co-payments.
 - C. Dental Plan. CARF's contribution to dental insurance is currently 100% of the premium for each eligible employee and his/her dependent(s). Employees may

be responsible for premium increases in the future. Employee is responsible for any co-payments.

- D. Vision Service Plan. Eligible CARF employees and his/her dependent(s) may participate in a predetermined vision service plan. Employee is responsible for any co-payments.

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GROUP BENEFITS

REV:

- E. Long-Term Care Plan. CARF's contribution to CalPERS long-term care insurance will be a predetermined amount determined by CARF annually. CARF employees participating in this program will be responsible for any additional premium costs not covered under the amount paid by CARF, as well as any co-payments associated with long-term care insurance.
- F. Group Life Insurance. CARF provides term life insurance to eligible exempt, non-exempt and managerial employees based on annual salary earnings rounded to the nearest \$1,000.00 as well as the level of position held with CARF.
- G. Long Term Disability Insurance. Employees are eligible for long term disability (LTD) coverage after ninety (90) days of continuous disability. The plan provides limited coverage and is paid 100% by CARF.
- H. State Unemployment Insurance. This is an employer paid program funded entirely by CARF on behalf of the employee. The program provides weekly benefits to employees who become unemployed.
- I. Workers' Compensation. CARF participates in a self-insurance program to cover the cost of work-incurred injury or illness. Benefits help pay for an employee's medical treatment and for part of the income lost while recovering. Specific benefits are prescribed by law depending on the circumstances in each case. All work-related accidents should be reported immediately to the supervisor and Executive Director so that a claim may be filed in a timely manner.
- J. State Disability Insurance (SDI). CARF is self-insured for temporary disability benefits up to 52 weeks for employees unable to work because of disability due to a non-occupational accident or illness. The program duplicates the SDI program with two exceptions:
1. The benefits are 100% employer paid; and,
 2. The period allowed to submit a claim is extended from 45 days to 60 days.

Benefits are not automatic. Employees must complete the required form to receive benefits. These forms are available upon request.

IV. RETIREMENT

- A. Retirement. CARF's retirement program is provided through the California Public Employees' Retirement System (CalPERS) and CalPERS makes the final determination of eligibility and benefits. Employees are vested with CalPERS upon five (5) years of service credit. To retire from CalPERS an employee must be

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GROUP BENEFITS

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at least fifty (50) years of age, and have at least five (5) years of CalPERS service credit. "Additional Service Credit" ("Air Time") purchased by an employee does not count towards CalPERS service credit when vesting.

- B. Health Benefits into Retirement. Employees hired prior to May 15, 2022, who are enrolled in a CalPERS health plan upon retirement from CARF and who are vested with CalPERS will be eligible to receive the same employer paid contributions to health insurance as active CARF employees, not subject to a vesting schedule.

Employees hired on or after May 15, 2022 shall be subject to the vesting schedule requirements defined in Government Code Section 22893, except that CARF may, once each year without discrimination, allow all employees who were first employed before Government Code Section 22893 became applicable to CARF to individually elect to be subject to the provisions of Government Code Section 22893.

Excerpt from Government Code Section 22893:

(a) Notwithstanding Section 22892, the percentage of employer contribution payable for postretirement health benefits for an employee of a contracting agency subject to this section shall, except as provided in subdivision (b), be based on the member's completed years of credited state service at retirement as shown in the following table:

Credited Years of Service	Percentage of Employer Contribution
10	50
11	55
12	60
13	65
14	70
15	75
16	80
17	85
18	90
19	95
20 or more	100

- C. Other Employee Benefits into Retirement. Certain employee benefits may be carried into retirement for "eligible employees" who retire from CARF and

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GROUP BENEFITS

REV:

CalPERS simultaneously. Eligible retired employees will receive the same employer paid contributions towards the following benefits as active CARF employees:

1. Dental insurance for retired employee and eligible dependents.
- 2.

D. Definition of Eligible Employee. For the purpose of determining an eligible employee, the following will apply:

1. Employees hired prior to May 15, 2022, must have a minimum of ten (10) years of CARF services or a combination of five (5) years of CARF service and fifteen (15) years of CalPERS service; or
2. Employees hired on or after May 15, 2022, must have a minimum of twenty (20) years of CARF service or a combination of ten (10) years of CARF service and ten (10) years of CalPERS service.
3. "Additional Service Credit" (or "Air Time") purchased by an employee will not be considered when determining the years of service of an employee.
4. The terms "eligible spouse" and "eligible dependents" are used interchangeably. Both refer to an employee's spouse or registered domestic partner, and eligible children under the age of 26 or a disabled child who has never been married and is incapable of self support because of a mental or physical condition that existed prior to age 26.
5. Survivors of retired employees (annuitants) will remain enrolled in CARF's Dental Program as long as they remain eligible.
6. Upon the death of a retired employee (annuitant) a survivor cannot add any new dependents.
7. Retired employees and their eligible dependents may participate in CARF's vision service plan at their own expense. CARF does not pay for this benefit.

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DEFERRED COMPENSATION PROGRAM

REV:

I. PURPOSE

To permit regular full-time and part-time employees to defer a portion of their compensation to supplement retirement income.

II. POLICY

The CARF 457 Trust (hereinafter called the "Plan") is voluntary and permits employees to contribute a portion of their earnings on a pre-tax basis to one of several investment choices. The maximum annual dollar amount of the employee's contribution is controlled by existing government regulations.

While this Plan has important savings and tax advantages, other aspects of this Plan will require special consideration. A summary Plan description can be obtained from executive staff.

III. EMPLOYMENT PARTICIPATION

- A. An employee may become a participant by filing a Participation Agreement no later than ten (10) working days prior to the payroll period for which the compensation is to be deferred.
- B. Participating employees and their beneficiaries agree to the terms and conditions of the Plan.
- C. The amount of deferred compensation in any taxable year may not exceed the applicable IRS limits. See executive staff for the current limits.
- D. A participant must defer a minimum of \$12.50 per bi-weekly pay period. Amounts above \$12.50 must be in multiples of \$5 and must be the same in each bi-weekly pay period.
- E. Benefits are made available to the participant at the following times:
 - 1. The participant separates from service.
 - 2. The participant is faced with an unforeseen emergency subject to the requirements of Section IV, subsection 9 of the Plan and IRS Regulation 225d, Section 1,457- 2(h)(4).
 - 3. The calendar year in which the participant attains the age of 60.

IV. LEAVES OF ABSENCE

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DEFERRED COMPENSATION PROGRAM

REV:

- A. Participating employee may continue to be enrolled in the Plan while on a paid leave of absence.
 - B. When on certain types of unpaid leaves of absence, the participant shall be deemed to have terminated participation during such leave and will have to re-enroll when such leave ends.
- V. TERMINATION BY PARTICIPANT**
- A. Participation may be terminated by filing a notice of termination with CARF at least ten (10) working days prior to the bi-weekly pay period in which termination is to take effect.
 - B. Once a participant terminates, he/she must re-enroll to begin participation in the Plan.
- VI. PROCEDURE UPON SEPARATION FROM CARF**
- A. Employees with less than one full year of service must withdraw the monies from the Plan.
 - B. Employees with one or more years of service have the option to:
 - 1. Leave monies in the Plan (monies will earn interest on dividends as provided in the Plan).
 - 2. Elect a payment schedule and commencement date.
 - 3. Transfer monies to a new employer's 457 plan.

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CONFLICT OF INTEREST**I. PURPOSE**

To protect the integrity of CARF information, products, services and employee efforts, and to reduce the risk of litigation. This policy is in addition to conflict of interest laws and regulations established by the State of California and the Fair Political Practices Commission (see Section IV below).

II. POLICY

CARF recognizes the right of employees to engage in activities outside of their employment with CARF which are of a private nature and unrelated to the business. A policy of full disclosure will be followed to assess and prevent potential conflicts of interest from arising. All CARF employees are expected to make their best efforts to protect the interests of CARF and the conduct of its affairs. Full time employees are expected to devote their full time to employment with CARF.

III. PROCEDURE

A. While describing all the circumstances and conditions which might develop is impossible, the following is set forth to guide employees:

1. No CARF employee may engage in outside employment that interferes with his or her primary job with CARF. Nor will any employee engage in any work or activity that in some way presents a conflict of interest or is adverse to CARF.
2. No CARF employee shall solicit any income or item of value (including cash, services, goods or materials) from an existing or potential CARF fair, client, contractor, sub-contractor, consultant, supplier or vendor to CARF. An employee may solicit financial support or donations for a CARF or fair industry event when approved by the Executive Director.
3. If an employee, spouse or other member of an employee's immediate family is engaged in or intends to engage in a business similar in nature to CARF's, it must be disclosed in advance to the employee's supervisor and CARF management.
4. No outside work may be done during an employee's regular CARF office hours. No CARF facilities, equipment, labor or supplies shall be used to conduct any non-CARF activity at any time.

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CONFLICT OF INTEREST

5. Any employee doing any outside work is under an obligation to advise his or her client that the work is no way by, for, or in the name of CARF.
- B. Any questions regarding a possible conflict of interest or outside work should be discussed with CARF Executive Staff.
- C. Failure to disclose or discuss information related to any of the above points may lead to corrective action up to and including discharge from CARF employment.

IV. STATE LAW REGARDING CONFLICTS OF INTEREST AND GIFTS

- A. Conflicts of Interest: State law establishes separate and distinct policies regarding the prohibition of certain defined conflicts of interest, as well as the disclosure of income, loans, gifts and other assets received in addition to salary. It is the employee's responsibility to comply with these state laws and policies.
- B. Disclosure Forms: A conflict of interest disclosure form (FPPC Form 700) must be completed annually by all employees holding a position listed in CARF's Conflict of Interest Code. If you have any questions regarding this procedure, please direct them to CARF's designated filing officer for the Fair Political Practices Commission disclosure forms.
- C. Gifts: Limits on the receipt of gifts apply to all CARF employees and officials whose positions are identified in CARF's separate Conflict of Interest Code ("Designated Employees"). Effective January 1, 2019, Designated Employees may not accept gifts from any single source totaling \$500 or more per calendar year. In addition, any single gift exceeding \$50 in value must be reported on the FPPC Form 700. Each Designated Employee is responsible for staying up to date on current gift limitations. A gift is any payment or other benefit to you for which you do not provide payment or services of equal value. Gifts include the value of gifted tickets to any event or location. "Gifts" for the purposes of these rules do not include gifts from family members. Designated Employees (FPPC Form 700 filers) should carefully read and follow all reporting requirements shown on the reverse side of the Form 700.

Detailed guidance is available on the FPPC website at: <http://www.fppc.ca.gov>

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**HARRASSMENT, INCLUDING SEXUAL
HARRASSMENT**

REV:

I. PURPOSE

To create a workplace environment that is free from unlawful employment practices and to maintain a policy to prevent harassment, discrimination, and retaliation. To establish CARF's anti-harassment policy and set forth guidelines for handling violations of the policy and to specify the related complaint handling procedures.

II. POLICY

This policy applies to all employees, including supervisors and managers, as well as to third parties that employees come in contact with such as contractors, vendors, trades people, and board and committee members.

Harassment, including sexual harassment, is contrary to basic standards of conduct between individuals and is prohibited by state and federal law. It will therefore constitute a violation of CARF policy for any employee to engage in any of the acts or behavior defined below, and such misconduct will subject an employee to corrective action up to and including immediate discharge.

Any employee who believes harassment, sexual or otherwise, is or may be occurring, should immediately report the conduct, by following the procedure described below, without fear of reprisal or retaliation. Confidentiality will be maintained to the extent permitted by the circumstances.

III. DEFINITIONS

State and federal laws protect individuals from unlawful harassment based on the following protected classifications:

- Race, Color
- Ancestry, National Origin
- Religion, Creed
- Age (over 40)
- Disability, Mental and Physical
- Sex, Gender (Including Pregnancy, Childbirth, Breastfeeding or Related Medical Conditions)
- Sexual Orientation
- Gender Identity, Gender Expression
- Medical Condition
- Genetic information
- Marital Status

- Military and Veteran

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**HARRASSMENT, INCLUDING SEXUAL
HARRASSMENT**

REV:

Harassment includes but is not limited to, the following types of behavior:

- A. Verbal Conduct - such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, or comments;
- B. Visual Displays - such as derogatory and/or sexually-oriented computer or other electronic displays, posters, photography, cartoons, drawings, or gestures;
- C. Physical Conduct - including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race, or any other protected basis;
- D. Threats and Demands - to submit to sexual requests as a condition of continued employment, or to avoid some other loss, and offers of employment benefits, in return for sexual favors; and
- E. Retaliation - for reporting or threatening to report harassment.

IV. PROCEDURE

- A. Complaints of harassment of any type will be handled through this policy, which provides several options by which an employee may make a complaint. Options include submitting a written or verbal complaint to one or more of the following:
 - 1. The employee's immediate supervisor.
 - 2. The next higher level of management above the immediate supervisor.
 - 3. The Executive Director.
 - 4. CARF Legal Counsel.
- B. The individual receiving a complaint, including supervisors, must immediately report the complaint to the Executive Director.
- C. The employee making a complaint may also meet with the CARF EAP Consultant (legal counsel) for assistance in handling the complaint, as well as consultation regarding the effect of the harassment.
- D. A prompt, thorough and impartial investigation of each complaint will be conducted.

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**HARRASSMENT, INCLUDING SEXUAL
HARRASSMENT**

REV:

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- E. The person who receives the complaint is to notify only those persons necessary to thoroughly investigate the complaint to ensure reasonable confidentiality about the charge.
 - F. CARF prohibits retaliation against any employee submitting a complaint or participating in an investigation. To ensure protection of the complainant and/or others involved in the investigation from retaliation, any person who engages in retaliatory behavior shall be disciplined, up to and including discharge from employment.
 - G. The complainant will be informed whether the complaints were substantiated or not at the end of the investigation.
 - H. If misconduct is found following the investigation, CARF will take appropriate remedial action. Any employee found to have violated this policy shall be disciplined, up to and including termination of employment.
 - I. An employee who engages in harassment may be held personally liable for any monetary damages and any defense expenses.

V. REQUIRED TRAINING

Supervisory employees will be provided with at least two hours of sexual harassment prevention training within six months of hire or promotion, and every two years after that. The same applies to nonsupervisory employees with one hour of sexual harassment prevention training provided.

Seasonal and temporary employees or any employee hired to work for less than six months will be provided sexual harassment prevention training within 30 days of hire or 100 hours worked, whichever is earlier.

VI. DFEH REQUIRED FACT SHEET

Each employee is provided with a copy of the fact sheet or poster issued by the California Department of Fair Employment and Housing (DFEH) entitled Sexual Harassment, Form DFEH-185.¹

The DFEH fact sheet can be found at:

https://www.dfeh.ca.gov/wp-content/uploads/sites/32/2020/03/SexualHarassmentFactSheet_ENG.pdf

The DFEH poster can be found at:

¹ Either the poster or the fact sheet can be distributed to employees to meet legal requirements.

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**HARRASSMENT, INCLUDING SEXUAL
HARRASSMENT**

REV:

https://www.dfeh.ca.gov/wp-content/uploads/sites/32/2019/08/DFEH_SexualHarassmentPoster.pdf

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STANDARDS OF CONDUCT

REV:

I. PURPOSE

To assure a safe, efficient and healthy work environment and to fully inform all employees of their responsibilities in this regard.

II. POLICY

CARF employees are required to abide by standards and policies established to protect all employees and the organization from potential injuries or harm and to promote a harmonious and efficient work environment.

CARF's practice is to help identify performance and behavioral issues and to provide assistance with resolving such issues.

Failure by employees to observe established standards, policies and rules can lead to disciplinary action including, but not limited to, formal warnings, suspension, and termination of employment. However, any and all disciplinary action by CARF is purely discretionary and in no way limits or alters the "at-will" employment relationship.

III. STANDARDS OF CONDUCT

CARF employees shall not engage in any conduct or activity inconsistent with his or her duties as a CARF employee. It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of improper conduct that may result in disciplinary action, up to and including termination of employment:

1. Improper release of confidential information.
2. Falsification of records, such as employment application materials or employee time records.
3. Possession, distribution, sale, use or being under the influence of alcohol, marijuana or illegal drugs while on the job or while on CARF business, including while operating vehicles or equipment.
4. Damaging or destroying CARF property due to careless or willful acts.
5. Failing to observe safety rules or regulations or any act which threatens the safety, health or well-being of an individual.
6. Threatening violence or injury to another person.

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STANDARDS OF CONDUCT

REV:

7. Engaging in sexual harassment or other unlawful harassment or discrimination.
8. Discrimination or retaliation in violation of CARF's policies and the law.
9. Inability or unwillingness to work in harmony with other employees. Being discourteous to CARF employees, clients, customers, or other persons doing business or coming in contact with CARF.
10. Violating any criminal law on the job (e.g. theft, fraud, bribery, carrying concealed weapons or explosives).
11. Participating in fighting, throwing things, horseplay, practical jokes or other disorderly conduct which may endanger the well-being of any individual or CARF operations.
12. Interfering with another individual's performance or right to work in an environment free from endangerment of physical or mental well-being, including the use of any threatening, intimidating, abusive or insulting language or behavior.
13. Being insubordinate or refusing to comply with instructions or failing to perform reasonable duties which are assigned.
14. Using CARF material, time, equipment, or property to manufacture or produce an item or offering of service for personal use or other unauthorized purposes.
15. Excessive or unexcused absenteeism or tardiness or other behavior which does not allow for the performance requirements of the position to be met.
16. Violation of personnel or administrative policies or engaging in any practices that are inconsistent with ordinary and reasonable rules of conduct necessary to the mutual welfare of CARF and its employees and clients.
17. Using power and authority of position to promote personal gain or influence business dealings in a way that benefits the individual personally.
18. Purchasing items for personal use through CARF (i.e. office supplies, postage, etc.) or use any CARF services and/or discounts for personal use (i.e. Fed Ex shipping) without permission and personal compensation.
19. Continual unsatisfactory performance or conduct.

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EMPLOYEE CONCERNS & COMPLAINTS

REV:

I. PURPOSE

To provide a process for employees to discuss concerns, complaints or problems with management and to receive careful consideration, evaluation, and a prompt resolution.

II. POLICY

CARF management emphasizes open door practices in which employees have the opportunity to deal directly with their supervisor and other members of management regarding complaints or conditions of employment.

Each employee is encouraged to discuss work related concerns, complaints or problems with their supervisor and/or management and to have a process to appeal an unfavorable decision to a higher authority. Concerns, complaints or problems covered by this policy may include:

- A. An act, occurrence, or attitude, either expressed or implied, resulting in a real or imagined feeling of injustice and/or having been oppressed or injured.
- B. A feeling that insufficient consideration has been given to an individual or group alleging that they have been treated improperly or unfairly.
- C. A condition of employment or application of a policy that the employee thinks is unjust or inequitable.

Complaints of Harassment, including Sexual Harassment, should be submitted and will be handled as behavior unbecoming of CARF's Standard of Conduct (Policy No. 220). Concerns, complaints or problems with a performance evaluation or corrective or disciplinary action are not covered by this policy. An employee dissatisfied with a performance evaluation or corrective action shall have the option of writing a letter to be included in the employee's personnel file expressing the employee's reasons for dissatisfaction.

III. PROCEDURE

- A. For the purpose of adjusting concerns, complaints and problems, the employee is encouraged to first seek assistance by contacting his or her immediate supervisor, verbally or in writing. The supervisor will be responsible for handling the complaint as an important business matter, making every effort to resolve the problem. Supervisors must consult with the Executive Director in an attempt to find an appropriate equitable resolution, consistent with other solutions for similar complaints.

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EMPLOYEE CONCERNS & COMPLAINTS

REV:

- B. If the employee complaint involves his or her supervisor or if the employee does not feel free to express the concerns to the supervisor, or the employee is dissatisfied with the supervisor's solution, the employee may use the following alternative channels:
1. The employee is encouraged to discuss complaints with the next higher level of management. If the outcome of this discussion is unsuccessful, or the employee believes he/she cannot discuss the problem with either their supervisor and/or manager the employee may consult with the Executive Director or the CARF general legal counsel.
 2. Contact a CARF Board Director to initiate an investigation into the situation and assist in resolving the complaint or mediating the dispute. The employee must put the complaint in writing.
- C. Every effort must be made to resolve the issue within 10 days of the employee's initial complaint.
- D. An employee may ask the Executive Director, another employee, or another manager to be present at a complaint discussion with any level of management.
- E. Appeals. If the employee's complaint is not settled satisfactorily with the immediate supervisor, the employee is encouraged to appeal the complaint to the higher level of management, and then the Executive Director. It is expected that supervisors will support this appeal process if a solution is found to help rectify any remaining dissatisfaction.
- F. Management may seek the advice of the Employee Assistance Program (EAP) consultant and/or may seek to resolve the complaint by having the EAP consultant facilitate communications between the employee and his/her supervisor in order to resolve the conflict in a mutually agreeable way.

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PERFORMANCE EVALUATION

REV:

I. PURPOSE

To provide a process to evaluate employees for purposes of development, merit review and counseling.

II. POLICY

The employee performance appraisal process is designed to accomplish the following:

- A. To enhance individual employee performance and ensure effective business operations.
- B. To summarize both formal and informal performance discussions held with employees throughout the review period.
- C. To document performance areas in which employees do well and those areas which require improvement. To establish performance goals and plans to correct performance shortcomings.
- D. To link employee performance with merit increase considerations.
- E. To receive input and feedback from employee regarding CARF operations, industry relations, etc.

III. PROCEDURE

The Executive Director (ED) is responsible to set and communicate clear performance standards for his or her employees at the beginning the review period. The ED is also responsible to observe and discuss with his or her employees positive and negative aspects of their performance in relation to standards throughout the review period. The ED is responsible to conduct formal performance appraisals on each employee summarizing past discussions and setting performance goals.

A. Timing.

- 1. Regular employees will normally receive an annual performance evaluation between the months of January and April of each calendar year.
- 2. Newly hired employees will be evaluated at 30, 60, and 90 days during the probationary period. (See Policy No. 050, New Employee Probationary Period.)

- B. Performance Evaluation Forms. Employee performance evaluation forms can be obtained from the Executive Director.

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PERFORMANCE EVALUATION

REV:

- C. Performance Evaluation Discussion. The Executive Director will hold a discussion with the employee regarding each performance evaluation. The discussion should be held at a prearranged time in a private location free from interruptions.
- D. Employee Signature. The employee will be asked to comment on the evaluation and acknowledge it by signing the form. He or she will then be given a copy of the signed evaluation. If the employee declines to sign the form, he or she should be encouraged to discuss any concerns and offered the opportunity to write a rebuttal. If the employee still declines to sign the evaluation, the Executive Director should write "Employee Declined to Sign" at the bottom of the form, add his or her initials and the date, and give the employee a copy of the evaluation. The supervisor should then notify his or her manager of the situation.

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TRAINING AND EDUCATION ASSISTANCE

REV:

I. PURPOSE

To help employees obtain additional education or training to increase their competence in present jobs and to prepare for advancement within CARF.

II. POLICY

CARF may reimburse training and career advancement classes, seminars and workshops at a predetermined percentage for class fees books, software or other educational supplies for courses which employees take at a recognized institution. These courses must increase employees' competence in their present jobs, and/or prepare them for advancement in CARF.

An employee must be employed with CARF when the course is completed in order to qualify for reimbursement. However, an employee who separates during enrollment because of reduction in force or elimination of the job, or who is unable to complete the course because of relocation within CARF, will be reimbursed for all costs incurred up to the date of separation. Records of educational programs completed by each employee and records of reimbursement will be maintained by CARF.

III. DEFINITIONS

A. Training. Classes and seminars designed to:

1. Help an employee maintain the legal or technical requirements of his/her existing position as identified by law or his/her position description.
2. Meet the requests of employee's supervisor to upgrade particular skills and/or knowledge in his/her existing position.

B. Career Advancement Education. Classes and seminars not included under the definition of training, but which:

1. Help an employee meet legal or technical requirements for possible advancement to a particular position within CARF; or
2. Increase an employee's competency within his/her existing position as explained in a written education/career advancement plan approved as part of his/her performance appraisal.

Class attendance and completion of study assignments must be accomplished outside of the employee's regular working hours. Unsatisfactory job performance

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TRAINING AND EDUCATION ASSISTANCE

REV:

during enrollment may result in forfeiture of educational reimbursement and disciplinary actions.

IV. REIMBURSEMENT

- A. Training. Pre-approved class fees and books will be reimbursed at 100%. CARF may also pay travel costs and parking according to existing travel policies for recognized conventions, conferences, seminars, and workshops requiring a single trip.
- B. Career Advancement Education. Pre-approved class fees and books may be reimbursed at a rate of up to 50% per semester or its equivalent. Travel costs (including parking) for career advancement education courses will not be reimbursed.

V. PROCEDURE

- A. In all cases, employees are requested to explore all avenues for achieving educational goals and present written justification when the least expensive option is not utilized.
- B. An employee must receive approval from the Executive Director. The employee must also provide an in-depth course description and course outline along with all known associated costs.
- C. Employees must receive a grade of "C" or better or pass a "pass/fail" course to be reimbursed.
- D. The employee submits receipts for class fees and books, mileage and parking if the course is requested by CARF and the employee's official school grade report. An employee will not be reimbursed without receipts.

VI. TAX STATUS OF TRAINING AND EDUCATION REIMBURSEMENT

- A. Training is considered a requirement of employment, therefore, reimbursements are not taxable.
- B. Career Advancement Education cost reimbursements are considered benefits which contribute to the employee's upward mobility and, therefore, are taxable.

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EMPLOYEE SEPARATION

REV:

I. PURPOSE

The purpose of this policy is to aid in the timely and accurate processing of employees who are leaving CARF and will no longer be on CARF payroll.

II. POLICY

It is CARF's policy to ensure that all employee rights are protected in an employee's separation from CARF and that all procedures for separation are consistent with fair and equitable employee relations practices. The policy covers the following categories of separation as defined:

- A. Resignation. A voluntary separation including:
 - 1. Resignation with or without notice.
 - 2. Failure to return from a leave of absence as arranged with CARF.
- B. Release. A separation in which the employee is not qualified or adapted for the type of work assigned and no other assignment is available.
- C. Death. The death of an employee in active employment or leave of absence.
- D. Retirement. A voluntary separation which usually includes qualification for benefits under CARF retirement plan (See PERS plan documents for details).
- E. Discharge. A separation in which the employee is removed from the payroll as an "at-will" employee, including but not limited to for violation of employee standards of conduct, safety regulations or unsatisfactory job performance.

III. PROCEDURE

- A. Notice to Employee. There are no requirements for advance notice to employees upon separation by CARF unless notice is required by a written employment agreement between CARF and an employee. (See Policy No. 010, At-Will Employment and Policy No. 220, Standards of Conduct.)
- B. Pay in Lieu of Notice. Where a future date is established for separation, immediate removal from duties may be desirable to minimize the adverse effect on other employees or to allow the separated employee to seek new employment. In such cases, up to two weeks pay may be provided in lieu of advance notice. The prior approval of the Executive Director must be secured by the supervisor for pay in lieu of notice.

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EMPLOYEE SEPARATION

REV:

- C. Management Approvals. When an employee is released or discharged, written approvals will be required from the supervisor and/or manager and the CARF Executive Staff.
- D. Resignation. An employee who resigns with or without notice will be asked immediately by the Executive Director to put notice of voluntary resignation in writing. The notice will be placed in the employee's personnel file. The Executive Director must obtain all keys and other company property, credit card, materials and equipment from the separated employee prior to the last day of work.
- E. Exit Interview. Separated employees, whether voluntary or involuntary, will be referred to the CARF Executive Staff for participation in a voluntary Exit Interview before their last day of work.
- F. Employment References for Separated Employees. Refer to Policy No.060, Personnel Records and Privacy.
- G. Records Update Form. The Executive Director is responsible for the completion of the CARF Personnel Records Update Form.
- H. Benefit Eligibility.
 - 1. Employees are not paid, nor are employees eligible, for an accrued sick leave time at the time of separation.
 - 2. Accrued and unused vacation allowance will be paid to employees upon separation.
 - 3. Benefits Coverage Upon Separation. Upon separation, the Executive Director will notify the employee of his/her right to continue his/her health insurance for the employee and covered dependents. According to the rights specified in State and Federal law, including the Consolidated Omnibus Budget Reconciliation Act (COBRA):
 - a. CARF must provide for, at the separating employee's or qualified beneficiaries' sole expense, the continuation of identical coverage to CARF health care coverage for the employee and/or his/her qualified beneficiaries in the event of:
 - 1) The employee's death;
 - 2) Voluntary or involuntary termination of employment (other than for gross misconduct) or reduction in hours;
 - 3) Divorce or legal separation;

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EMPLOYEE SEPARATION

REV:

- 4) The employee becomes entitled to Medicare benefits (the continuation of coverage is only available for the covered spouse and dependent children);
 - 5) A dependent child is no longer considered a dependent as defined under the applicable plan provisions.
- b. The availability of such coverage must continue for up to 18 months when an employee is terminated or has his/her hours reduced. For all other events, the availability of such coverage must continue for up to 36 months.
 - c. If one of the following events occurs before the expiration of the 18 or 36 month periods described in b. above, coverage will cease at that time:
 - 1) Termination of all employer-provided group health plans;
 - 2) Failure of employee or beneficiary to pay required contributions;
 - 3) The individual becomes covered as an employee or dependent under another employer's plan, so long as the plan does not exclude of limit coverage for a qualified beneficiary's existing conditions;
 - 4) Entitlement of employee or beneficiary to Medicare benefits; or
 - 5) A qualified beneficiary becomes covered under another group health plan, subject to HIPAA's portability provisions (applies to former spouses of covered employees).
 - d. The monthly premium for the group continuation plan will be 102% of the current plan rate.
 - e. CARF is not required to make a contribution towards the cost of such group continuation.
 - f. CARF must provide written notice of rights to group continuation coverage to the employee (and spouse, if applicable), following the qualifying event.
 - g. It is the responsibility of the employee or qualified beneficiary to notify the CARF Executive Staff immediately of: a divorce or legal separation; or a dependent child ceasing to be a dependent. CARF then has fourteen (14) days to notify the employee or qualified beneficiary of his or her right to elect group continuation. The notice is to be sent to the employee's or qualified beneficiary's last known address.

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REV:

EMPLOYEE SEPARATION

- h. The employee or qualified beneficiary is entitled to a conversion policy with the insurer upon the expiration of the group continuation plan.
4. Life Insurance Benefits. Conversion privileges of the CARF life insurance benefit plan are outlined in the master insurance policy. Consult plan documents for complete details.
5. Vested Rights Under the Public Employees' Retirement System. General provisions of benefit credit are specified in the PERS plan document. Consult the PERS plan document for complete details.

EXEMPT EMPLOYEE LEAVE TIME REPORT

EMPLOYEE NAME			PAYROLL PERIOD	
PAY PERIOD START DATE			END DATE	
Please indicate any time off taken during the pay period with the appropriate code below. You will receive your regular bi-weekly salary with the following leave time charges:				
DAY	DATE	CODE	HOURS TAKEN	EXPLANATION IF NEEDED
SAT				
SUN				
MON				
TUE				
WED				
THU				
FRI				
SAT				
SUN				
MON				
TUES				
WED				
THU				
FRI				
EXPLANATION CODES				
CTO – COMPENSATORY TIME OFF H – HOLIDAY O – OTHER PH – PERSONAL HOLIDAY S – SICK V – VACATION				

****ADDITIONAL DOCUMENTATION MUST BE SUBMITTED WITH THE TIMESHEET TO HUMAN RESOURCES**

[] CHECK HERE IF NO LEAVE WAS USED DURING THIS PAY PERIOD

EMPLOYEE SIGNATURE	DATE
MANAGER SIGNATURE	DATE

2024 NORTHERN CALIFORNIA RACING CALENDAR - V3

2023

15-May-24

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	9
Sonoma County Fair	9
Humboldt County Fair	8
Big Fresno Fair	14
GOLDEN STATE RACING	26

June 12 - July 9
 July 10-30
 July 31-Aug. 20
 Aug. 21-Sept. 10
 Sept. 11-Oct. 15

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	74
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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				

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DRAFT 2025 NORTHERN CALIFORNIA RACING CALENDAR - DRAFT B

2024

30-Aug-24

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				

3

RACE DAYS

Alameda County Fair	12
California State Fair	8
Sonoma County Fair	9
Humboldt County Fair	9
Big Fresno Fair	10
GOLDEN STATE RACING	96

NOR CAL RACING

GOLDEN STATE RACING - Spring Meet	69
GOLDEN STATE RACING - Fall Meet	27
TOTAL NOR CAL RACING DAYS	96

2025

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	

13

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	

11

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					

12

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			

12

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

14

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					

4

9

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		

3

8

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						

9

6

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				

3

4

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	

7

6

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						

14

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			

6



CALIFORNIA AUTHORITY OF RACING FAIRS
STATEMENT OF NET POSITION
August 31, 2024

	CURRENT YTD	PRIOR YTD
	08/31/24	08/31/23
ASSETS		
Cash - LAIF & Investments	11,641	207,664
Cash - Operating/Money Market	784,155	418,924
Cash - Trust	1,864,897	1,738,187
CHECKING - PPP PMB	0	0
Marketable Securities	0	0
A/R - Member Dues	25,185	26,265
A/R - Programs South	0	0
A/R - Racing Fairs & Settlements	2,653,364	2,629,840
A/R - Other Receivables ERF,Misc	326,733	182,707
A/R - GOLDEN STATE RACING	0	0
RECEIVABLE FROM HORSEMEN UNSECURED	0	0
Prepays/Deposits	41,264	37,686
OPEB Assets	151,416	525,379
Total Current Assets	5,858,655	5,766,652
Fixed Assets		
AUTOMOBILE	204,018	204,018
FURNITURE & EQUIPMENT	0	0
COMPUTER HARDWARE/SOFTWARE	1,572	3,378
SIMULCAST EQUIPMENT	0	0
PRINTING EQUIPMENT	0	0
TRACK EQUIPMENT	(149,907)	(152,018)
Total CARF Fixed Assets (Net of Depr.)	55,683	55,378
GOLDEN STATE RACING EQUIPMENT	1,369,971	0
TOTAL ASSETS	7,284,308	5,822,029
DEFERRED OUTFLOWS - OPEB		
	364,808	119,459
DEFERRED OUTFLOWS - PENSION GASB68		
	459,238	504,448
TOTAL ASSETS	8,108,354	6,445,936
LIABILITIES		
A/P & Withholdings	1,681,721	918,288
Compensated Leave Accruals	48,039	57,757
A/P - Program Royalties to Host	0	0
PPP LOAN	0	0
LINE OF CREDIT GSR	0	0
Racing Distributions	1,187,805	4,629,564
Purses - FAIRS	2,454,940	(2,044,080)
Purses - GSR	0	0
AB460 1%/RTM	150,963	1,952
PROMOTIONAL MATERIALS	21,273	34,170
LOU-5 - Symposium Funds	0	0
Revenue Generating Project Funds	138,911	142,722
Racing Operations Augmentation Funds	106,815	128,146
Change Fund	492,877	555,304
FAIRS - Equipment Replacement Funds	304,134	354,134
NET PENSION LIABILITY, GASB68	1,223,711	1,120,187
NET OPEB LIABILITY	0	0
TOTAL CURRENT & NONCURRENT LIAB.	7,811,188	5,898,143
DEFERRED INFLOWS - OPEB		
	136,774	210,791
DEFERRED INFLOWS - PENSION GASB68		
	147,011	167,710
NET POSITION		
Equity CARF	1,230,102	1,021,350
Equity GSR	0	0
F&E Net Assets	(26,000)	(96,074)
Reserves - PENSION GASB68	(911,484)	(783,449)
Reserves, OPEB GASB 75	379,450	434,047
Net Income/(Net Loss) CARF	268,217	(406,582)
Net Income/(Net Loss) GSR	(926,903)	0
TOTAL NET POSITION	13,382	169,292
	8,108,354	6,445,936



**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-Aug	Budget	Variance	
Summary Operating Expenses						
Agency & Live Racing Expenses:						
SALARIES	443,077	494,943	319,610	525,947	206,337	61%
BENEFITS	64,066	71,558	52,026	69,493	17,467	75%
POST RETIREMENT BENEFITS	33,852	35,068	22,519	35,000	12,481	64%
ER TAXES	137,081	146,285	103,322	171,379	68,057	60%
ACCOUNTING	71,663	71,663	50,233	75,245	25,012	67%
AUDIT SERVICES	41,900	18,700	66,613	35,000	(31,613)	190%
AUTOMOBILE	5,781	3,619	1,196	9,000	7,804	13%
OUTSIDE LABOR	260,956	2,444	2,474	2,500	26	99%
DEPRECIATION	34,751	(67,660)	1,149	19,500	18,351	6%
DUES/SUBSCRIP	99	0	99	200	101	49%
INSURANCE	61,115	66,468	48,286	73,115	24,829	66%
LEGAL	37,453	66,150	312,281	60,000	(252,281)	520%
LEGISLATIVE	45,320	46,159	30,205	46,500	16,295	65%
MEETINGS	832	633	205	1,000	795	21%
MISC	199	213	128	200	72	64%
OFFICE SUPP	6,533	6,093	3,160	6,500	3,340	49%
POSTAGE/SHIP	355	284	316	500	184	63%
RENT/UTIL	13,414	13,414	8,943	13,500	4,557	66%
REPAIRS/MTCE	0	0	0	500	500	0%
TELEPHONE	11,164	12,224	9,607	12,500	2,893	77%
TRAINING	0	0	0	1,000	1,000	0%
TRAVEL	80,290	72,773	28,479	77,000	48,521	37%
Total Operating Expenses	1,349,899	1,061,030	1,060,850	1,235,579	174,729	86%



**California Authority of Racing Fairs
Agency Income Statement
August 31, 2024**

	2022 Year End Actual	2023 Year End Actual	2022 Jan-Aug YTD	2023 Jan-Aug YTD	2024 Jan-Aug YTD	2024 Annual Budget	2024 Budget Variance	2024 % Budget
Revenue:								
Other Revenue/OPEB trust Reimb	292,133	177,981	10,058	27,613	23,428	50,000	(26,572)	47%
Interest Income	4,544	7,192	96	3,084	156	0	156	0%
Member Dues	200,067	200,068	150,051	150,051	150,051	200,064	(50,013)	75%
Live Racing variance billing								
CARF Live Racing Agency Allocation	299,797	318,643	224,848	238,982	518,643	318,643	200,000	163%
Total Revenue	796,552	703,883	385,053	419,730	692,278	568,707	123,571	122%
Expenses:								
Salaries	132,966	150,412	94,407	108,604	110,050	179,483	69,433	61%
Employee Benefits	18,766	22,542	12,699	14,040	15,919	21,077	5,158	76%
Post Retirement Benefits	33,852	35,068	22,159	22,846	22,519	35,000	12,481	64%
Payroll Taxes	40,870	44,569	26,951	30,638	31,401	54,067	22,666	58%
Accounting Costs	17,916	17,916	11,944	11,944	12,610	18,811	6,201	67%
Advertising Expense	0	0	0	0	0	0	0	0%
Audit Services	17,150	5,200	14,450	4,250	16,375	8,750	(7,625)	187%
Automobile Expense	2,875	3,619	326	2,031	1,196	4,000	2,804	30%
Contracted Services	260,956	2,444	1,189	827	2,474	2,500	26	99%
Depreciation	3,642	2,414	2,354	1,758	1,149	19,500	18,351	6%
Dues & Subscriptions	99	0	0	0	99	200	101	49%
Insurance Expense	61,115	66,468	40,075	42,914	48,286	73,115	24,829	66%
Legal Expenses	37,453	66,150	32,140	35,865	312,281	60,000	(252,281)	520%
Legislative Expenses	45,320	46,159	30,160	30,959	30,205	46,500	16,295	65%
Meetings Expense	815	633	251	311	205	1,000	795	21%
Misc. (Ag Day Sponsor)	199	213	126	142	128	200	72	64%
Office Supplies	6,533	6,093	2,827	3,293	3,160	6,500	3,340	49%
Postage & Shipping	355	284	108	51	316	500	184	63%
Rent (Tribute Road)	13,414	13,414	8,943	8,943	8,943	13,500	4,557	66%
Repairs & Maintenance	0	0	0	0	0	500	500	0%
Telephone Expense	4,789	6,213	2,778	4,273	3,947	6,500	2,553	61%
Training	0	0	0	0	0	1,000	1,000	0%
Travel Expense	4,914	5,321	3,072	4,925	1,491	7,000	5,509	21%
Total Expenses	703,997	495,133	306,958	328,613	622,755	559,704	(63,052)	111%
Agency Income (Loss)	92,555	208,750	78,096	91,117	69,523	9,004	60,520	
Total Bal Sheet Net Income (Loss)	92,555	208,750	78,096	91,117	69,523	9,004	60,520	
GASB 68 PENSION EXPENSE	27,689	128,035	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)	135,312	78,096	91,117	69,523	(15,997)		0



**California Authority of Racing Fairs
Live Racing Income Statement
August 31, 2024**

	2022 = 35 days 2022	2023 = 35 days 2023	2022 2022	2023 2023	2024 = 70 days 2024	2024	2024	2024
	Year End	Year End	Jan-Aug	Jan-Aug	Jan-Aug	Annual	Budget	% Budget
	Actual	Actual	YTD	YTD	YTD	Budget	Variance	
Revenues:								
Reimb. From Live Racing Fairs	2,138,421	2,120,303	1,285,170	919,154	1,800,422	2,090,376	(289,954)	86%
3rd Party Lasik Reimb	39,652	29,740	32,906	49,534	61,724	40,000	21,724	154%
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	
Revenue Sub-Totals	2,178,073	2,150,043	1,318,076	968,688	1,862,146	2,203,376	(341,230)	85%
Operating Expenses:								
Salaries	310,111	344,530	181,810	206,387	209,561	346,464	136,903	60%
Employee Benefits	45,301	49,015	29,576	32,116	36,106	48,416	12,310	75%
Payroll Taxes	96,211	101,716	60,558	68,351	71,921	117,312	45,391	61%
Accounting Costs	53,747	53,747	35,831	35,831	37,622	56,434	18,812	67%
Audit Services	24,750	13,500	18,750	12,750	50,238	26,250	(23,988)	191%
Automobile Expense	2,907	0	2,907	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	4,333	3,981	5,660	6,000	340	94%
Travel Expense	75,376	67,451	27,305	18,870	26,988	70,000	43,012	39%
Operatng Exp. Sub-Totals	614,794	635,972	361,070	378,287	438,096	675,876	237,780	65%
Racing Support Services:								
Announcer	16,625	15,200	12,825	11,875	13,320	25,000	11,680	53%
Condition Bk/Program Cover	9,325	9,519	7,642	7,095	6,162	10,000	3,838	62%
Racing Operations Support	158,152	150,724	129,954	118,182	105,629	160,000	54,371	66%
Simulcast Management	0	40,000	0	30,000	30,000	40,000	10,000	75%
RCN Broadcast	26,595	16,635	19,948	13,308	13,315	40,000	26,685	33%
Fitness Vet/TC02 Testing	103,427	104,988	75,171	82,857	134,408	120,000	(14,408)	112%
3RD Party Lasiks	39,652	29,740	31,055	24,640	32,814	40,000	7,186	82%
Marketing/Web Devel	12,695	8,160	12,535	8,160	8,100	8,500	400	95%
Network Management	0	0	0	0	0	0	0	0%
Paymaster Operations	9,045	3,571	772	2,738	2,920	6,000	3,080	49%
Incompass Racing Office	120,163	113,954	73,018	77,087	88,977	135,000	46,023	66%
Racing Office Expenses	16,739	21,566	16,560	19,449	8,719	22,000	13,281	40%
Recruitment	798	3,928	376	101	823	10,000	9,177	8%
Jumbo Screen	81,900	76,800	66,600	58,950	70,275	100,000	29,725	70%
Supplies	21,183	20,605	10,526	8,640	4,975	15,000	10,025	33%
Tattooing	10,598	13,330	717	8,662	7,442	15,000	7,558	50%
Timing/Clocker	0	0	0	0	0	0	0	0%
Transportation-silks	500	500	500	500	1,000	1,000	0	100%
TV Production/Simulcast	291,866	296,368	222,213	224,262	265,342	330,000	64,658	80%
RTM Allocation (Maintenance)	187,821	221,759	139,548	169,227	131,124	200,000	68,876	66%
RTM Transportation	84,692	91,612	57,220	51,957	61,064	90,000	28,936	68%
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	330,646	170,410	238,947	160,000	(78,947)	149%
Racing Support Exp. Sub-Totals	1,563,721	1,514,070	1,207,826	1,088,100	1,225,356	1,527,500	302,144	80%
Total Gross Expenses	2,178,515	2,150,041	1,568,895	1,466,387	1,663,452	2,203,376	539,924	75%
Total Net Expenses	2,178,515	2,150,041	1,537,840	1,441,747	1,630,638	2,090,376		

198,694 over (under) billbacks



**California Authority of Racing Fairs
Golden State Racing Income Statement
August 31, 2024**

	2024	2024	2024	2024
	Jan-Aug	Annual	Budget	% Budget
	YTD	Budget	Variance	
Revenues:				
GSR COMMISSIONS	0	0	0	0%
GSR MISCELLANEOUS	0	0	0	0%
Total Revenue	0	0	0	
ACF Invoice Expense				
	268,450	0	(268,450)	0%
Operating Expenses:				
Salaries	0	0	0	0%
Employee Benefits	0	0	0	0%
Payroll Taxes	0	0	0	0%
Accounting Costs	0	0	0	0%
Audit Services	0	0	0	0%
Automobile Expense	0	0	0	0%
Depreciation GSR	0	0	0	0%
Dues & Subscriptions, NTRA	0	0	0	0%
Insurance Expense	0	0	0	0%
Legal Expenses	0	0	0	0%
Meetings Expense	0	0	0	0%
Misc. Exp (Storage,Bank fee)	0	0	0	0%
Telephone Expense	0	0	0	0%
Travel Expense	0	0	0	0%
Operating Exp. Sub-Totals	0	0	0	0%
Racing Support Services:				
Announcer	0	0	0	0%
Condition Bk/Program Cover	209	0	(209)	0%
Racing Operations Support	2,750	0	(2,750)	0%
Simulcast Management - GSR	0	0	0	0%
RCN Broadcast - GSR	0	0	0	0%
Fitness Vet/TC02 Testing	0	0	0	0%
3RD Party Lasiks	0	0	0	0%
Marketing/Web Devel	18,185	0	(18,185)	0%
Network Management	0	0	0	0%
Paymaster Operations	0	0	0	0%
Incompass Racing Office	0	0	0	0%
Racing Office Expenses	0	0	0	0%
Recruitment	0	0	0	0%
Jumbo Screen	0	0	0	0%
Supplies	18,191	0	(18,191)	0%
Tattooing	0	0	0	0%
Timing/Clocker	0	0	0	0%
Transportation-silks	0	0	0	0%
TV Production/Simulcast	9,091	0	(9,091)	0%
RTM Allocation (Maintenance)	17,994	0	(17,994)	0%
RTM Transportation	0	0	0	0%
RTM Prior Year	0	0	0	0%
Stabling & Training	0	0	0	0%
RTM Support	58,500	0	(58,500)	0%
Racing Support Exp. Sub-Totals	124,920	0	(124,920)	0%
Racing Billback Exp Allocation	533,534	0	(533,534)	0%
Total Gross Expenses	926,903	0	(926,903)	0%
Total Net Expenses	926,903	0		
Net of Revenue minus Expenses	(926,903)			

2025 Calendar

January

Su	Mo	Tu	We	Th	Fr	Sa
29	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	31	1

February

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	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	1

March

Su	Mo	Tu	We	Th	Fr	Sa
23	24	25	26	27	28	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	1	2	3	4	5

April

Su	Mo	Tu	We	Th	Fr	Sa
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	1	2	3

May

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	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	Mo	Tu	We	Th	Fr	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	1	2	3	4	5

July

Su	Mo	Tu	We	Th	Fr	Sa
29	30	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	1	2

August

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	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
31	1	2	3	4	5	6

September

Su	Mo	Tu	We	Th	Fr	Sa
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	1	2	3	4

October

Su	Mo	Tu	We	Th	Fr	Sa
28	29	30	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	1

November

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	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	1	2	3	4	5	6

December

Su	Mo	Tu	We	Th	Fr	Sa
30	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	1	2	3