

AGENDA CALIFORNIA AUTHORITY OF RACING FAIRS BOARD OF DIRECTORS MEETING JOHN ALKIRE, CHAIR 12:30 P.M., TUESDAY, DECEMBER 16, 2014

Notice is hereby given that a meeting of the California Authority of Racing Fairs' Board of Directors will commence at 12:30p.m., Tuesday, December 16, 2014. The meeting will be held via Teleconference.

AGENDA

- I. Date, time and location of next meeting: February 3, 2015
- II. Public Comment.
- III. Approval of minutes.
- IV. Report, discussion and action, if any, on CARF 2015 Legislative Program.
- V. Report, discussion and action, if any, on proposed 2015 agency budget.
- VI. Executive Director's Report



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CARF Board of Directors Meeting Toll Free Dial In Number: (800) 791-2345 Participant Code: 83711# Via Teleconference

In order to ensure that all meeting participants are able to hear discussions during the teleconference, we ask that teleconference participants call from a landline and <u>Please Place Phone on MUTE While Not Speaking</u>. The Public and members of the California Authority of Racing Fairs Board of Directors may participate from the following locations:

Alameda County Fair
4501 Pleasanton Ave.
Pleasanton, CA 94566

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

The Big Fresno Fair 1121 S. Chance Avenue Fresno, CA 93702 California State Fair 1600 Exposition Blvd. Sacramento, CA 95815

Monterey County Fair 2004 Fairground Road Monterey, CA 93940

San Mateo County Fair 2495 So. Delaware Street San Mateo, CA 94403 Solano County Fair 900 Fairgrounds Drive Vallejo, CA 94589

Stanislaus County 900 North Broadway Turlock, CA 95380

CALIFORNIA AUTHORITY OF RACING FAIRS Board of Directors Tuesday, October 7, 2014

MINUTES

A meeting of the California Authority of Racing Fairs (CARF) Board of Directors was held at 11:00 A.M., Tuesday, October 7, 2014. The meeting hosted at the Big Fresno Fair, 1121 S. Chance Avenue, Fresno, California.

CARF Board Directors attending: John Alkire, Mike Paluszak and Rick Pickering. Joining by teleconference: Chris Carpenter, Chris Borovansky, Dan Jacobs and Kelly Violini.

Staff and Guests attending: Christopher Korby, Larry Swartzlander, Heather Haviland and John Quiroz. Joining by teleconference: Raechelle Gibbons, Amelia White and Kevin Wong.

Agenda Item 1 – Date, Time and Location of Next Meeting: Date TBD in Sacramento. The next CARF Board of Directors meeting will be held in Sacramento, date and time to be determined.

Agenda Item 2 - Public Comment. None.

Agenda Item 3 – Approval of Minutes. Mr. Pickering moved to approve the meeting minutes as presented. Mr. Paluszak seconded, unanimously approved.

Agenda Item 4 – Report, Discussion and Action, if any, on CARF 2015 Legislative Program. Mr. Brown reported that an updated bill report was distributed in the meeting packets. CARF bill AB 2765 (Committee on Governmental Organization) to extend the sunset date for the California Marketing Committee (CMC) was signed by the Governor.

Mr. Brown reported that AB 2005 (Chesbro), seeking to expand the CHRB Board membership to 11 members; 7 public members appointed by the Governor, 2 members of the Senate appointed by the Senate Committee on Rules and 2 members of the Assembly appointed by the Speaker of the Assembly and AB 2592 (Chesbro), which would require the CHRB to conduct an economic analysis prior to any major changes in the Fair racing calendar (defined as three or more days) were both vetoed by the Governor. CARF and other industry representatives sent letters of opposition to the Governor's office.

Mr. Brown reported that Internet poker was the most active racing issue in 2014, but bore little in the way of results. Neither AB 2291 (Jones-Sawyer) nor SB 1366 (Correa) would have allowed the

horse racing industry the opportunity to compete for a license. Representatives of the racing industry met with the Senate and Assembly G.O. Committees and made it clear that the horse racing industry as a whole would oppose the bills unless they are amended to give the racing industry the opportunity to secure a license. The official position of the tribes and casinos toward the racing industry has yet to be determined, but for the most part little interest in including the racing industry. Mr. Brown stated that CARF and industry principals need to establish a position for 2015 regarding whether to continue to seek a license to conduct Internet poker or to seek mitigation.

Mr. Brown reported that AB 2490 (Eggman), the DAA's regulatory relief bill, was signed by the Governor and creates significant reform to benefit Fairs. Mr. Brown stated that he believes there is still opportunity with the current Administration for Fairs to receive support in the form of new funding, but encourages Fair representatives to refrain from using the term "restore funding."

Agenda Item 5 – Report, Discussion and Action, if any, on Acceptance of Independent Auditor's Report. Mr. Wong presented the results of the CARF audit for year ended December 31, 2013. The majority of the audit field work was completed in mid to late May 2014. The audit was presented to CARF staff in draft form in July and final form in late August. Mr. Wong reviewed the CARF financial statements, recapped highlights from the management discussion and analysis letter and provided a detailed overview of the document titled "Communications with Those Charged with Governance."

Mr. Wong reported that CARF management was cooperative and well-prepared throughout the audit process. The audit found that the financial statements included in the audit report present fairly the financial position of the agency and fall in accordance with all generally accepted accounting principles. As in previous audit reports, control deficiencies exist in only two areas (resulting in a qualified opinion): a lack of sufficient audit evidence to guarantee the revenue from Advance Deposit Wagering (ADW) providers and a lack of checks/balances regarding paymaster duties, specifically segregation of duties, which would provide stronger internal control during live racing. Mr. Wong acknowledges that due to the nature of the operations, a complete segregation of duties (i.e. hiring an assistant paymaster) is not practical.

Mr. Paluzsak asked about which pari-mutuel reporting entities provide audited reports and which entities provide handle figures for which Gilbert and Associates cannot offer an opinion. Mr. Korby replied that there is a daily pari-mutuel audit performed, for which CARF employs an independent auditor working with the CHRB. Mr. Wong added that his firm does review the audits from outside sources and ties the figures in the footnote, but leaves the opinion to the accountants providing the audit reports. ADW handle and distributions are not audited, which is the reason that Gilbert & Associates must issue a qualified opinion in the CARF audit. Mr. Korby noted that this is an industry-wide issue in CA which has existed since ADW was implemented and has not yet been remedied. Mr. Korby will follow up on the matter.

Mr. Paluszak moved to accept the 2013 CARF Audit Report as presented. Ms. Violini seconded, unanimously approved.

Agenda Item 6 – Report on Contract for Statewide Totalisator Services. Mr. Korby reported that a working group of industry representatives circulated a Request for Proposal (RFP) to candidate tote companies for bids on a statewide totalisator system. California tracks and satellites are currently served by Sportech Racing, LLC (previously known as Autotote).

Mr. Korby stated that presently there are three primary totalisator systems operating in North America: Sportech Racing, LLC, Amtote International and United Tote. The working group will be evaluating the two RFP's that have been returned by Sportech and Amtote. If a change occurs in the tote service provider, the changeover will be conducted in the fall/winter of 2015.

Agenda Item 7 – Financials. Mr. Alkire reported that financials are included in the meeting packet and that Ms. Gibbons is available to answer questions.

Agenda Item 8 – Executive Director's Report. Mr. Korby reported that the meeting packets include a letter distributed by the Stronach Group regarding new medication protocols at Stronachowned tracks which would affect Golden Gate Fields and Santa Anita Park in California.

Respectfully submitted, Heather Haviland



California Authority of Racing Fairs Agency Income Statement 2014 Year End Projections with Proposed 2015 Budget

	2012 Year End Actual	2013 Year End Actual	2014 Year End Projections	2014 Annual Budget	2014 Budget Variance	2014 % Budget to Projections	2015 Proposed Budget	2014 vs 2015 Budget Diff
Revenue:		00.070	0.5.100	04.046		4000/		
Other Revenue/OPEB trust Reimb	82	22,060	95,120	94,916	204	100%	35,000	(59,916)
Interest Income	9,141	(1,344)	2,552	2,500	52	102%	2,500	0
Member Dues	270,062	246,963	234,370	234,368	2	100%	234,368	0
CARF South Prog Admin Fee	18,841	16,259	14,800	17,987	(3,187)	82%	15,000	(2,987)
CARF Live Racing Agency Allocation	138,136	116,998	157,410	157,410	0	100%	252,326	94,916
Total Revenue	436,272	400,936	504,252	507,181	(2,929)	99%	539,194	32,013
Expenses:								
Salaries	250,529	201,085	168,935	185,098	16,163	91%	182,513	(2,585)
Employee Benefits	27,265	16,864	21,382	19,827	(1,555)	108%	19,960	133
Post Retirement Benefits	4,108	40,220	40,675	34,916	(5,759)	116%	36,175	1,259
Payroll Taxes	7,171	18,183	18,242	20,831	2,589	88%	19,648	(1,183)
Accounting Costs	16,579	16,395	16,250	16,250	(0)	100%	16,250	O O
Audit Services	9,485	9,485	6,775	6,775	O O	100%	6,775	0
Automobile Expense	7,690	218	1,487	3,000	1,513	50%	3,000	0
Contracted Services	11,770	9,071	4,192	9,500	5,308	44%	9,500	0
Depreciation	17,369	20,170	19,228	19,280	52	100%	17,748	(1,532)
Dues & Subscriptions	2,640	2,949	2,517	3,000	483	84%	3,000	0
Insurance Expense	44,196	47,930	50,950	48,000	(2,950)	106%	50,950	2,950
Legal Expenses	37,126	72,642	55,915	20,000	(35,915)	280%	50,000	30,000
Legislative Expenses	53,344	56,617	45,665	45,000	(665)	101%	45,000	0
Meetings Expense	2,189	2,730	1,510	3,000	1,490	50%	3,000	0
Misc. (Ag Day,PERS admin fee)	326	349	370	0	(370)	0%	500	500
Office Supplies	31,394	24,815	25,088	20,000	(5,088)	125%	25,000	5,000
Postage & Shipping	3,849	2,693	2,660	3,600	940	74%	3,600	0
Rent (Tribute Road)	35,770	35,770	35,770	35,770	0	100%	45,478	9,708
Repairs & Maintenance	0	0	0	500	500	0%	500	0
Telephone Expense	9,481	8,592	8,509	10,000	1,491	85%	10,000	0
Training	350	0	369	1,000	631	37%	1,000	0
Travel Expense	26,767	15,188	18,560	15,000	(3,560)	124%	17,000	2,000
Total Expenses	599,399	601,964	545,050	520,347	(24,703)	105%	566,598	46,251
Agency Income (Loss)	(163,127)	(201,028)	(40,797)	(13,166)	(27,632)		(27,404)	(14,238)
Total Bal Sheet Net Income (Loss)	(154,682)	(197,518)	(37,992)	(10,633)	(33,733)		(24,904)	(14,271)



California Authority of Racing Fairs Southern Region Income Statement 2014 Year End Projections with Proposed 2015 Budget

	2012 Year End Actual	2013 Year End Actual	2014 Year End Projections	2014 Annual Budget	2014 Budget Variance	2014 % Budget to Projections	2015 Proposed Budget	2014 vs 2015 Budget Diff
Program Revenue:				-				
Program Sales	262,545	221,902	197,793	239,828	(42,035)	82%	200,000	(39,828)
Other Revenue	0	0	0	0	o o	0%	0	0
Royalties/Fees Due Host	(235,260)	(202,133)	(180,188)	(219,308)	39,120	82%	(182,500)	36,808
Total Revenue	27,285	19,769	17,606	20,520	(2,914)		17,500	(3,020)
								0
Expenses:								0
Legal Expenses	0	0	0	0	0	0%	0	0
Meetings Expense	0	0	0	0	0	0%	0	0
Misc Exp.(Storage)	0	0	0	0	0	0%	0	0
Office Supplies	0	0	0	0	0	0%	0	0
Paper Expense	0	0	0	0	0	0%	0	0
Postage & Shipping	0	0	0	0	0	0%	0	0
Printing Supplies	0	0	0	0	0	0%	0	0
Rent & Utility Expenses	0	0	0	0	0	0%	0	0
Repairs & Maintenance	0	0	0	0	0	0%	0	0
Telephone Expense	0	0	0	0	0	0%	0	0
Travel Expense	0	0	0	0	0	0%	0	0
Total Expenses	0	0	0	0	0	0%	0	0
Operating Income (Loss)	27,285	19,769	17,606	20,520	(2,914)	86%	17,500	(3,020)
CARF Admin Fee Rebate	18,841	16,259	14,800	17,987	3,187	82%	15,000	(2,987)
Income (Loss)	8,444	3,510	2,806	2,533	(6,102)	111%	2,500	(33)



California Authority of Racing Fairs Revenues Generated and Paid through CARF 2014 Preliminary Race Recap Report

2014 Race Meet	Pleasanton	Sacramento	Humboldt	Stockton	Fresno	Total
Tote Handle	\$22,829,476	\$10,420,236	\$3,594,596	\$9,205,653	\$14,377,457	\$60,427,417
ADW Handle	\$8,102,758	\$4,828,976	\$2,537,038	\$4,228,906	\$4,817,496	\$24,515,174
All Handle Total	\$30,932,234	\$15,249,212	\$6,131,633	\$13,434,559	\$19,194,953	\$84,942,592
REVENUE:						
Takeout	4,962,833	2,237,901	776,908	1,983,737	3,064,479	13,025,857
Programs	23,522	15,633	3,782	14,227	16,625	73,789
Summarized Revenues	28,279	61,324	102,905	165,487	36,588	394,582
ADW (California & Exports)	1,124,669	761,373	303,818	598,040	753,987	3,541,887
Total	6,139,302	3,076,230	1,187,413	2,761,491	3,871,679	17,036,115
EXPENSES:						
2014 Circuit Billing	167,747	98,170	87,881	86,132	127,254	567,185
2014 Jan-June Billbacks	77,097	24,502	11,765	15,557	17,458	146,379
2014 July-September Billbacks	58,019	43,070	30,856	71,170	45,943	249,057
2014 Oct-December Billbacks						0
Racetrack Maintenance						0
Relocation Costs						0
Total Track Expenses	302,863	165,742	130,503	172,859	190,655	962,621

Revenues Generated and Paid through CARF

Total Purses Revenue	1,530,625	815,911	381,342	809,551	1,014,517	4,551,947
Total Track Commissions Revenue	1,382,934	738,897	336,259	638,846	914,184	4,011,121
TOTAL PURSES/FAIR COMMISSIONS	2.913.558	1.554.808	717.601	1.448.398	1.928.701	8.563.067



California Authority of Racing Fairs Live Racing Income Statement

2014 Year End Projections with Proposed 2015 Budget

2012= 61days 2013=43 days 2014=41 da	ays	
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	2012 Year End Actual	2013 Year End Actual	2014 Year End Projections	2014 Annual Budget	2014 Budget Variance	2014 % Budget to Projections	2015 Proposed Budget	2014 vs 2015 Budget Diff
Revenues:						, , , , , , , , , , , , , , , , , , , ,		
Reimb. From Live Racing Fairs	1,063,471	1,010,448	1,064,437	1,029,473	34,964	103%	1,111,494	82,021
Operating Expenses:								
Salaries	362,294	407,250	364,348	365,747	1,399	100%	367,001	1,254
Employee Benefits	41,443	66,112	45,931	45,196	(735)		44,667	(529)
Payroli Taxes	15,317	33,228	37,007	42,070	5,063	88%	39,770	(2,300)
Accounting Costs	49,394	49,186	48,755	48,750	(5)		48,750	0
Audit Services	17,615	17,615	20,325	20,325	0	100%	20,325	0
Automobile Expense	40	54	2,918	1,000	(1,918)		1,000	0
Dues & Subscriptions, NTRA	0	0	0	0	0	0%	0	0
Insurance Expense	0	0	0	0	0	0%	0	0
Legal Expenses	811	0	0	5,000	5,000	0%	5,000	0
Meetings Expense	870	1,109	331	2,000	1,669	17%	2,000	0
Misc. Exp (Storage Bank fee)	339	37	12	0	(12)		0	0
Telephone Expense	5,794	4,547	4,926	5,000	74	99%	5,000	0
Travel Expense	40,923	38,090	34,812	25,000	(9,812)	139%	35,000	10,000
Sub-Totals	534,841	617,227	559,366	560,088	722	100%	568,513	8,425
Racing Support Services:								
Announcer, News, Morning Line	22,800	0	33,387	37,852	4,465	88%	40,530	2,678
Condition Bk/Program Cover	15,575	23,412	26,560	25,000	(1,560)	106%	25,000	0
Racing Operations Support	79,596	54,323	65,446	53,983	(11,463)	121%	65,000	11,017
TC02 Testing	6,915	5,235	6,685	6,500	(185)		6,500	0
Marketing/Web Devel	120	331	406	1,000	594	41%	1,000	0
Network Management	260	0	0	0	0	0%	0	0
Paymaster Operations	7,383	6,292	6,728	6,500	(228)	104%	6,500	0
Program Production	179,919	128,370	144,299	110,000	(34,299)		150,000	40,000
Racing Office System	38,120	26,995	28,460	50,000	21,540	57%	30,000	(20,000)
Recruitment	13,712	1,862	16,666	15,000	(1,666)		15,000	0
Jumbo Screen	114,750	68,850	68,850	70,000	1,150	98%	70,000	0
Supplies	13,326	10,737	12,923	10,500	(2,423)		13,000	2,500
Tattooing	16,313	11,741	11,867	17,000	5,133	70%	15,000	(2,000)
Timing/Clocker	0	0	13,120	14,712	1,592	89%	18,740	4,028
Transportation	1,915	1,700	1,750	3,500	1,750	50%	3,500	0
TV Production/Simulcast	42,916	53,206	60,926	55,000	(5,926)	111%	60,000	5,000
RTM ALLOCATION (TRANS.&MAINT)	0	73,689	73,689	91,528	17,839	81%	73,689	(17,839)
RTM SUPPORT COSTS	0	0	47,103	0	(47,103)	0%	49,523	49,523
Sub-Totals	553,619	466,744	618,865	568,075	(50,790)	109%	642,982	74,907
Total Gross Expenses	1,088,459	1,083,971	1,178,231	1,128,163	(50,068)	104%	1,211,495	83,332
Augmentation LRF	0	52,457	73,689	73,689	0	100%	75,000	1,311
NCOTWINC Reimbursement	25,000	25,000	25,000	25,000	0	100%	25,000	0
Total Net Expenses	1,063,459	1,006,514	1,079,542	1,029,473			1,111,494	82,021

Proposed 2015 MEMBER DUES BASED ON 2014 HANDLE Oct 17, 2013 to October 16, 2014
2014 CARF MEMBER FAIRS TOTAL HANDLE

run takeout		run takeout summary report for each host	unary report fo	or each host			2014 handle	Actual	Approved	Proposed
	Off-Track	On-Track	Out-of-State	Off Track	ADW	Total	J0 %		2014	2015
Location	S/W Handle	Handle	Handle	Handle	Handle	Handle	Total	Dues	Dues	Dues
Anderson	1,498,589			,		1,498,589	0.398%	2,879	2,879	2,879
Tulare	652,787					652,787	0.173%	2,879	0	0
Shalimar (Indio)	2,997,933					2,997,933	0.796%	6,717	6,717	6,717
Monterey	4,706,686					4,706,686	1.250%	6,717	6,717	6,717
Turlock	5,391,844					5,391,844	1.432%	6,717	6,717	6,717
Bakersfield	0					0	0.000%	5,038	0	0
Victorville	5,552,522					5,552,522	1.475%	6,717	6,717	6,717
Ferndale	138,059	614,957	685,841	2,293,798	2,537,038	6,269,692	1.665%	6,717	6,717	6,717
Lake Perris	10,773,052					10,773,052	2.861%	14,393	14,393	14,393
Lancaster	10,569,591					10,569,591	2.807%	14,393	14,393	14,393
Vallejo	14,141,343					14,141,343	3.755%	14,393	14,393	14,393
Ventura	16,377,989					16,377,989	4.349%	17,991	17,991	17,991
San Bernardino	20,685,205					20,685,205	5.493%	17,991	17,991	17,991
Fresno	8,850,906	2,873,597	3,815,511	7,688,349	4,817,496	28,045,859	7.448%	17,991	17,991	17,991
Stockton	14,516,868	835,911	2,035,774	6,333,968	4,228,906	27,951,427	7.423%	17,991	17,991	17,991
San Jose	27,010,044					27,010,044	7.173%	17,991	17,991	17,991
Santa Rosa	8,874,983	3,480,915	5,788,471	11,947,856	9,331,079	39,423,304	10.469%	0	0	0
Sacramento	20,362,698	1,403,954	2,294,723	6,721,559	4,828,976	35,611,910	9.457%	21,590	21,590	21,590
Pieasanton	28,340,235	4,987,885	7,537,863	10,303,729	8,102,758	59,272,469	15.741%	21,590	21,590	21,590
San Mateo	59,623,612					59,623,612	15.834%	21,590	21,590	21,590
Totals	261,064,944	14,197,218	22,158,182	45,289,258	33,846,253	376,555,856	100%	242,285	234,368	234,368



CALIFORNIA AUTHORITY OF RACING FAIRS BALANCE SHEET December 5, 2014

ASSETS

155515	CURRENT YTD	PRIOR YTD
Current Assets	12/05/14	12/31/13
CASH - LAIF & INVESTMENTS	1,779,610	865,476
CASH - OPERATING/MM	543,681	843,920
CASH - TRUST & TOC	395,493	1,184,745
MARKETABLE SECURITIES	1,326,922	1,923,122
A/R - DUES	36,531	22,498
A/R - PROGRAMS	9,474	39,881
A/R - RACING FAIRS & SETTLEMNT	408,431	609,854
A/R - OTHER A/R	47,328	177,292
PREPAIDS/DEPOSITS	101,922	58,563
OPEB ASSETS	126,118	126,118
Total Current Assets	4,775,509	5,851,469
Ft l. A A		
Fixed Assets AUTOMOBILE	30,460	45,817
FURNITURE & EQUIPMENT	30,400	45,017
COMPUTER HARDWARE/SOFTWARE	2.685	3,727
TRACK EQUIPMENT	50,078	50,078
Total Fixed Assets (Net of Depr.)		99,622
Total Pixeu Assets (Act of Dept.)	00,223	77,022
TOTAL ASSETS	4,858,732	5,951,091
LIABILITIES & NET ASSETS		
Current Liabilities		
A/P & WITHHOLDINGS	418,745	1,007,597
COMPENSATED LEAVE ACCRUALS	121,851	121,851
A/P - PROGRAM ROYALTIES TO HOST	36,910	50,265
RACING DISTRIBUTIONS	685,277	194,028
PURSES	(92,023)	515,496
TRACK SAFETY/MAINT	(4,366)	130,405
HORSEMENS RECRUITMENT PROGRAMS	47,966	20,257
LOU-5 - SYMPOSIUM	3,805	3,805
REV GEN PROJECT FUNDS AUGMENTATION FUNDS	503,366	507,634
	617,837	615,437
Total Current Liabilities Non-Current Liabilities	2,339,369	3,166,774
CHANGE FUND	1,014,000	1,014,000
FAIRS - EQUIP REPLACEMENT FUNDS	868,541	1,102,633
Total Non-Current Liabilities		2,116,633
TOTAL HOU-CHITCH LIADURES	1,002,541	2,110,033
TOTAL LIABILITIES	4,221,909	5,283,407
Net Assets		
FUND EQUITY	617,606	815,124
F&E Net Assets	50,078	50,078
NET INCOME/LOSS	(30,861)	(197,518)
Total Net Assets	636,823	667,684
TOTAL LIABILITIES & NET ASSETS	4,858,732	5,951,091
	-	

Calendar for year 2015 (United States)

		Ja	nua	ary		
Su	Мо	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	31

		Fel	oru	ary		
Su	Мо	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
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Calendar for year 2016 (United States)

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Calendar for year 2017 (United States)

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