

a California joint powers agency

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

NOTICE CALIFORNIA AUTHORITY OF RACING FAIRS BOARD OF DIRECTORS & LIVE RACING COMMITTEE CONCURRENT MEETING JEROME HOBAN, CHAIR 11:00 A.M., TUESDAY, APRIL 5, 2022

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and Live Racing Committee will commence at 11:00 A.M., Tuesday, April 5, 2022. The meeting will be held via teleconference.

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

Dial-In Number: 1-669-900-6833 Meeting ID: 870 3058 3538 Access Code: 584165

Zoom Link:

https://us06web.zoom.us/j/87030583538



a California joint powers agency

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

AGENDA CALIFORNIA AUTHORITY OF RACING FAIRS BOARD OF DIRECTORS & LIVE RACING COMMITTEE CONCURRENT MEETING JEROME HOBAN, CHAIR 11:00 A.M., TUESDAY, APRIL 5, 2022

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and the Live Racing Committee will commence at 11:00 A.M., Tuesday, April 5, 2022. The meeting will be held via teleconference.

AGENDA

- I. Date, Time and Location of Next Meeting: May 3, 2022 via teleconference.
- II. Public Comment.
- III. Closed Session: Conference with Legal Counsel Anticipated Litigation.
- IV. Report, Discussion and Action, if any, on Fantasy Sports.
- V. Report, Discussion and Action, if any, on Legislative Program.
- VI. Western Fairs Association Update.
- VII. Financials.
- VIII. Report, Discussion and Action, if any, on Live Racing Operations.
 - IX. Executive Director's Report.

CARF Comprehensive Report 3/25/2022

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

Current Text: Introduced: 2/18/2021 html pdf

Introduced: 2/18/2021

Status: 9/10/2021-Failed Deadline pursuant to Rule 61(a)(15). (Last location was INACTIVE FILE on

9/7/2021)(May be acted upon Jan 2022)

Desk Policy Fiscal Floor Desk Policy Fiscal 2 year Conf. Conc. Enrolled Vetoed Chaptered

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

OrganizationPositionPriorityAssignedSubjectCARFWatch

AB 2455 (Aguiar-Curry D) Gaming Policy Advisory Committee.

Current Text: Introduced: 2/17/2022 httml pdf

Introduced: 2/17/2022

Status: 3/3/2022-Referred to Com. on G.O.

Ì	Desk Policy	Fiscal F	Floor	Desk	Policy	Fiscal	Floor	Conf.	Envalled	Vatand	Chantarad
	1st H	ouse			2nd F	louse		Conc.	Elliollea	vetoed	Chaptered

Summary: Current law establishes the Bureau of Gambling Control under the direction of the Department of Justice. Current law requires the commission to establish a 10-member Gaming Policy Advisory Committee composed of representatives of controlled gambling licensees and members of the general public in equal numbers. Existing law requires the executive director of the commission to convene the committee, from time to time, for the purpose of discussing matters of controlled gambling regulatory policy and any other relevant gambling-related issue. This bill would increase the membership of the committee from 10 to 12 members and would require the additional members to include one representative of academia who possesses knowledge on matters related to gaming and one representative from the bureau. The bill would require the executive director to convene the committee at least twice every calendar year, rather than from time to time.

OrganizationPositionPriorityAssignedSubjectCARFWatch

AB 2471 (Cooper D) Horse racing: out-of-state thoroughbred races: Whitney Stakes: unlicensed penalty.

Current Text: Introduced: 2/17/2022 html pdf

Introduced: 2/17/2022

Status: 3/10/2022-Referred to Com. on G.O.

Desk Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Envalled	Vatand	Chantarad
1st Ho	ouse			2nd F	louse		Conc.	Lillolled	vetoeu	Chaptered

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

OrganizationPositionPriorityAssignedSubjectCARFWatch

AB 2736 (Santiago D) Horse racing: Breeders' Cup World Championship.

Current Text: Introduced: 2/18/2022 httml pdf

Introduced: 2/18/2022

Status: 3/17/2022-Referred to Com. on G.O.

						-
Desk Policy Fiscal Floor	Desk Policy Fiscal Floor	Conf.	Enrolled	Votood	Chantorod	
1st House	2nd House	Conc.	Ellioned	vetoeu	Chaptered	ı

Summary: Current law requires, for every year that the Breeders' Cup World Championship series is conducted at a race meeting in California, that specified amounts that would have otherwise been

distributed to a purse account be made available to the organization operating the series for the purpose of promoting and supporting the Breeders' Cup World Championship. This bill would instead require these amounts to be available to the thoroughbred racing association hosting the Breeders' Cup World Championship as well as to the organization operating the series. This bill contains other related provisions and other existing laws.

Organization Position Priority Assigned Subject

CARF Watch

AB 2812 (Bigelow R) Horse racing: minisatellite wagering facilities.

Current Text: Introduced: 2/18/2022 html pdf

Introduced: 2/18/2022

Status: 3/17/2022-Referred to Com. on G.O.

Ì	Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Envalled	Vatand	Chaptered
-		1st H	ouse			2nd F	louse		Conc.	Lilionea	vetoeu	Chaptered

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

Organization Position Priority Assigned Subject

CARF Watch

AB 2870 (Santiago D) Gambling Control Act.

Current Text: Introduced: 2/18/2022 html pdf

Introduced: 2/18/2022

Status: 3/17/2022-Referred to Com. on G.O.

Desk Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Votood	Chaptered
1st l	louse			2nd F	louse		Conc.	Lillolled	vetoeu	Chaptered

Summary: The Gambling Control Act establishes the California Gambling Control Commission, which is responsible for licensing and regulating various gambling activities and establishments. Current law requires the commission to establish a 10-member Gaming Policy Advisory Committee and requires the executive director of the commission to convene the committee, from time to time, for the purpose of discussing matters of controlled gambling regulatory policy and any other relevant gambling-related issue. This bill would require the executive director to convene the committee at least once annually, rather than from time to time, for the purpose of discussing those gambling policy matters and any other gambling-related issue.

Organization Position Priority Assigned Subject

CARF Watch

SB 576 (Archuleta D) Gambling: local moratorium.

Current Text: Amended: 4/7/2021 html pdf

Introduced: 2/18/2021

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

(May be acted upon Jan 2022)

Desk Policy Fiscal Floo	Desk 2 year Fiscal Fl	or Conf.	Enrolled	Votood	Chantored
1st House	2nd House	Conc.	Elliolled	vetoeu	Chaptered

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

Organization	Position	Priority	Assigned	Subject
CARF	Watch			

SB 1403 (Jones R) Horse racing: satellite wagering: out-of-country thoroughbred races.

Current Text: Introduced: 2/18/2022 html pdf

Introduced: 2/18/2022

Status: 3/9/2022-Referred to Com. on G.O.

Desk Policy Fiscal F	loor Desk	Policy	Fiscal	Floor	Conf.	Envalled	Vatand	Chantarad
1st House		2nd F	louse		Conc.	Enronea	vetoed	Chaptered

Summary: Would authorize a thoroughbred racing association or fair to accept wagers on out-of-country races up to 6:30 p.m., Pacific standard time, on the first Saturday in November, without the consent of the harness or quarter horse racing association that is then conducting a live racing meeting.

Organization Position Priority Assigned Subject

CARF Watch

Total Measures: 8

Total Tracking Forms: 8



CALIFORNIA AUTHORITY OF RACING FAIRS STATEMENT OF NET POSITION February 28, 2022

ASSETS	CURRENT YTD 02/28/22	PRIOR YTD 02/28/21
Cash - LAIF & Investments	200,273	200,273
Cash - Operating/Money Market	332,850	517,356
Cash - Trust	2,149,518	1,634,818
CHECKING - PPP PMB	0	0
Marketable Securities	0	0
A/R - Member Dues	58,772	100,762
A/R - Programs South	0	31,056
A/R - Racing Fairs & Settlements	693,572	26,124
A/R - Other Receivables CMC,DRF,GGF	16,955	156,264
RECEIVABLE FROM HORSEMEN UNSECURED	0	0
Prepaids/Deposits	56,029	51,428
OPEB Assets	601,917	520,076
Total Current Assets	4,109,885	3,238,156
Fixed Assets		
COMPUTER HARDWARE/SOFTWARE	4,909	5,523
TRACK EQUIPMENT	101,183	202,365
Total Fixed Assets (Net of Depr.)	106,091	207,888
TOTAL ASSETS	4,215,977	3,446,044
DEFERRED OUTFLOWS - OPEB	0	0
DEFERRED OUTFLOWS - PENSION GASB68	187,388	187,388
TOTAL ASSETS	4,403,365	3,633,432
LIABILITIES	570 445	500.454
A/P & Withholdings	572,445	566,151
Compensated Leave Accruals	62,856	58,760
A/P - Program Royalties to Host	0	0
PPP LOAN	0	0
Racing Distributions	3,565	(1,065)
Purses	754,970	92,681
AB460 1%/RTM	(59,089)	(28,973)
Horsemens Recruitment Programs	38,728	38,728
LOU-5 - Symposium Funds	0	0
Revenue Generating Project Funds	282,024	328,741
Racing Operations Augmentation Funds	174,981	174,981
Change Fund	862,398	1,014,000
FAIRS - Equipment Replacement Funds	103,569	104,209
NET PENSION LIABILITY, GASB68 NET OPEB LIABILITY	900,032 0	900,032 0
TOTAL CURRENT & NONCURRENT LIAB.		
	3,696,478	3,248,245
DEFERRED INFLOWS - OPEB	3,696,478 240,348	233,158
DEFERRED INFLOWS - OPEB DEFERRED INFLOWS - PENSION GASB68		· · ·
DEFERRED INFLOWS - PENSION GASB68 NET POSITION	240,348 127,022	233,158 127,022
DEFERRED INFLOWS - PENSION GASB68 NET POSITION Agency Fund Equity	240,348 127,022 929,248	233,158 127,022 765,117
DEFERRED INFLOWS - PENSION GASB68 NET POSITION	240,348 127,022	233,158 127,022
DEFERRED INFLOWS - PENSION GASB68 NET POSITION Agency Fund Equity	240,348 127,022 929,248	233,158 127,022 765,117
DEFERRED INFLOWS - PENSION GASB68 NET POSITION Agency Fund Equity F&E Net Assets	240,348 127,022 929,248 (64,966)	233,158 127,022 765,117 (46,857)
DEFERRED INFLOWS - PENSION GASB68 NET POSITION Agency Fund Equity F&E Net Assets Reserves - PENSION GASB68	240,348 127,022 929,248 (64,966) (839,666)	233,158 127,022 765,117 (46,857) (839,666)
DEFERRED INFLOWS - PENSION GASB68 NET POSITION Agency Fund Equity F&E Net Assets Reserves - PENSION GASB68 Reserves, OPEB GASB 75	240,348 127,022 929,248 (64,966) (839,666) 361,569	233,158 127,022 765,117 (46,857) (839,666) 286,918

3/30/2022 1 of 4



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

	2020	2021	2022	2022	2022	2022
	Year End	Year End	Actual	Annual	Budget	% Budget
	Actual	Actual	Jan-Feb	Budget	Variance	
Summary Expenses						
Agency & Live Racing Expenses:						
SALARIES	447,874	449,461	63,542	427,026	363,484	15%
BENEFITS	71,919	61,535	10,624	62,760	52,136	17%
POST RETIREMENT BENEFITS	38,373	41,795	5,278	45,508	40,230	12%
ER TAXES	112,529	125,224	21,950	130,258	108,308	17%
ACCOUNTING	68,250	68,250	11,944	71,663	59,719	17%
AUDIT SERVICES	37,950	15,450	1,500	36,400	34,900	4%
AUTOMOBILE	3,113	7,667	0	8,500	8,500	0%
OUTSIDE LABOR	1,031	1,016	15	1,000	985	2%
DEPRECIATION	21,635	21,960	554	3,500	2,946	16%
DUES/SUBSCRIP	448	0	0	400	400	0%
INSURANCE	51,936	56,853	9,970	58,000	48,030	17%
LEGAL	46,902	116,253	3,240	60,000	56,760	5%
LEGISLATIVE	45,458	45,320	7,500	46,000	38,500	16%
MEETINGS	2,410	607	0	2,500	2,500	0%
MISC	177	994	27	200	173	14%
OFFICE SUPP	14,176	6,248	255	7,000	6,745	4%
POSTAGE/SHIP	388	692	15	500	485	3%
RENT/UTIL	13,414	13,414	2,236	13,500	11,264	17%
REPAIRS/MTCE	0	0	0	500	500	0%
TELEPHONE	9,333	9,314	1,627	10,500	8,873	15%
TRAINING	0	0	0	1,000	1,000	0%
TRAVEL	23,154	51,013	1,854	62,000	60,146	3%
Total Operating Expenses	1,010,469	1,093,067	142,133	1,048,715	906,582	14%

3/30/2022 2 of 4



California Authority of Racing Fairs Agency Income Statement February 28, 2022

	2020 Year End Actual	2021 Year End Actual	2021 Jan-Feb YTD	2022 Jan-Feb YTD	2022 Annual Budget	2022 Budget Variance	2022 % Budget
Revenue:							
Other Revenue/OPEB trust Reimb	38,983	170,980	0	0	45,000	(45,000)	0%
Interest Income	2,421	249	57	20	0	20	0%
Member Dues	201,064	201,064	50,266	50,017	200,064	(150,047)	25%
CARF South Prog Admin Fee	0	0	0	0	0	0	0%
Live Racing variance billing							
CARF Live Racing Agency Allocation	299,797	299,797	0	0	300,000	(300,000)	0%
Total Revenue	542,276	672,090	50,323	50,037	545,064	(495,027)	9%
Expenses:							
Salaries	152,625	132,988	22,065	22,250	162,543	140,293	14%
Employee Benefits	22,942	17,366	2,243	3,239	19,200	15,961	17%
Post Retirement Benefits	38,373	41,795	5,529	5,278	45,508	40,230	12%
Payroll Taxes	28,810	40,786	7,228	6,527	44,133	37,606	15%
Accounting Costs	17,063	17,063	2,844	2,986	17,916	14,930	17%
Advertising Expense	0	0	0	0	0	0	0%
Audit Services	16,050	4,388	0	1,500	13,975	12,475	11%
Automobile Expense	2,773	3,601	0	0	3,500	3,500	0%
Contracted Services	1,031	1,016	53	15	1,000	985	2%
Depreciation	3,526	3,852	594	554	3,500	2,946	16%
Dues & Subscriptions	398	0	0	0	400	400	0%
Insurance Expense	51,936	56,853	8,997	9,970	58,000	48,030	17%
Legal Expenses	46,902	116,253	20,840	3,240	60,000	56,760	5%
Legislative Expenses	45,458	45,320	7,500	7,500	46,000	38,500	16%
Meetings Expense	2,410	607	0	0	2,500	2,500	0%
Misc. (Ag Day Sponsor)	177	994	29	27	200	173	14%
Office Supplies	14,176	6,248	615	255	7,000	6,745	4%
Postage & Shipping	388	692	284	15	500	485	3%
Rent (Tribute Road)	13,414	13,414	2,236	2,236	13,500	11,264	17%
Repairs & Maintenance	0	0	0	0	500	500	0%
Telephone Expense	4,881	3,517	561	551	4,500	3,949	12%
Training	0	0	0	0	1,000	1,000	0%
Travel Expense	2,627	1,241	0	1,079	7,000	5,921	15%
Total Expenses	465,958	507,993	81,616	67,224	512,376	445,151	13%
Agency Income (Loss)	76,317	164,097	(31,293)	(17,186)	32,689	(49,875)	
Southern Prog Income (Loss)	141	34	0	0	0	0	
Total Bal Sheet Net Income (Loss)	76,458	164,131	(31,293)	(17,186)	32,689	(49,875)	
GASB 68 PENSION EXPENSE	87,366	0	0	0	50.000		0%
GASB 75 OPEB EXPENSE	(10,532)	(74,651)	0	0	0		0%
Total Net Income after GASB68, GASB75	(21,440)	89,480	(31,293)	(17,186)	(17,312)		0
0.10200, 0.10270	(=1,)	->,	(,-/-/	(,100)	(,012)		J

3/30/2022 3 of 4



California Authority of Racing Fairs Live Racing Income Statement February 28, 2022

		rebruary 28	, 2022				
	2020= 24 days	2021 = 29 days		2022 = 35 days			
	2020	2021	2021	2022	2022	2022	2022
	Year End	Year End	Jan-Feb	Jan-Feb	Annual	Budget	% Budget
	Actual	Actual	YTD	YTD	Budget	Variance	/o Buaget
Revenues:	1100001	1101441	112	112	Duager	vuriunce	
Reimb. From Live Racing Fairs	887,907	1,533,381	0	50,000	1,991,340	(1,941,340)	3%
3rd Party Lasik Reimb	25,728	22,184	0	13,341	38,000	(24,659)	35%
Racing Operations Augmentation Funds	202,996	0	0	0	0	0	0%
NCOTWINC Reimbursement	0	0	0	0	0	0	0%
RTM 1% Funds	0	0	0	0	0		
Advertising Revenue							
Operating Expenses:							
Salaries	295,249	316,473	61,816	41,292	264,483	223,191	16%
Employee Benefits	48,977	44,169	9,835	7,385	43,560	36,175	17%
Payroll Taxes	83,719	84,438	18,581	15,423	86,125	70,702	18%
Accounting Costs	51,187	51,187	8,531	8,958	53,747	44,789	17%
Audit Services	21,900	11,063	0	0	22,425	22,425	0%
Automobile Expense	340	4,067	0	0	5,000	5,000	0%
Legal Expenses	0	0	0	0	0	0	0%
Meetings Expense	0	0	0	0	0	0	0%
Telephone Expense	4,452	5,797	544	1,076	6,000	4,924	18%
Travel Expense	20,528	49,772	216	775	55,000	54,225	1%
Sub-Totals	526,402	566,966	99,522	74,909	536,340	461,431	14%
Racing Support Services:							
Announcer	9,900	13,775	0	0	30,000	30,000	0%
Condition Bk/Program Cover	3,619	9,326	0	0	10,000	10,000	0%
Racing Operations Support	73,149	107,195	591	527	125,000	124,473	0%
Signal Broadcast (RCN)	29,708	7,878	0	0	60,000	60,000	0%
Simulcast Management	20,142	0	0	0	10,000	10,000	0%
Fitness Vet/TC02 Testing	61,273	91,741	0	0	170,000	170,000	0%
3RD PARTY LASIKS	21,839	22,184	0	0	50,000	50,000	0%
Marketing/Web Devel	1,031	120	30	0	2,000	2,000	0%
Network Management	0	0	0	0	0	0	0%
Paymaster Operations	1,546	8,448	76	391	20,000	19,609	2%
Incompass Racing Office	53,083	96,964	1,475	1,475	135,000	133,525	1%
Racing Office Expenses	3,998	5,613	(1,627)		18,000	19,204	-7%
Recruitment	1,216	2,800	0	0	10,000	10,000	0%
Jumbo Screen	0	69,150	0	0	100,000	100,000	0%
Supplies	6,242	7,895	185	275	10,000	9,725	3%
Tattooing	15,294	5,074	0	0	20,000	20,000	0%
Timing/Clocker	6,182 0	13,340	0	0	15,000	15,000	0% 0%
Transportation-silks		220,606			3,000	3,000	
TV Production/Simulcast RTM ALLOCATION (MAINT)	127,010 74,272	220,696 135,833	0	7,550	330,000 140,000	330,000	0% 5%
RTM TRANSPORTATION	9,125	51,617	6,379 580	7,330	75,000	132,450 75,000	3% 0%
RTM PRIOR YEAR LOAN	9,123	0	0	0	73,000	73,000	0%
STABLING AND TRAINING	0	0	0	0	0	0	0%
RTM SUPPORT COSTS	71,600	118,950	2,000	8,900	160,000	151,100	6%
Sub-Totals	590,227	988,599	9,689	17,914	1,493,000	1,475,086	1%
Sur I VIIIIS	370,221	700,379	7,007	17,714	1,775,000	1,773,000	1 /0
Total Gross Expenses	1,116,630	1,555,565	109,211	92,823	2,029,340	1,936,517	5%
Total Net Expenses	913,634	1,533,381	109,211	92,823	1,979,340		

3/30/2022 4 of 4

2022 Northern California Race Dates

2021

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

Race days subject to change

nace days subject to	mange	
Golden Gate Fields		
Pleasanton		13
Sacramento		9
Ferndale (Unoverlappe	d)	3
Ferndale (Overlapped)		3
Fresno		7

2022

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

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

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

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

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

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

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

November							
S	Μ	Т	W	Т	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				
13 20	14	15 22	16 23	17	18	1	

December									
S	М	Т	W	Т	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			

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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