



*a California joint powers agency*

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

**NOTICE**  
**CALIFORNIA AUTHORITY OF RACING FAIRS**  
**BOARD OF DIRECTORS & LIVE RACING COMMITTEE**  
**CONCURRENT MEETING**  
**JEROME HOBAN, CHAIR**  
**11:00 A.M., TUESDAY, APRIL 2, 2024**

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and Live Racing Committee will commence at 11:00 A.M., Tuesday, April 2, 2024. The meeting will be held via teleconference originating at the CARF Office, 1776 Tribute Road, Suite 150, Sacramento, CA 95815.

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

Dial-In Number: 1-669-900-6833  
Meeting ID: 874 6459 7764  
Access Code: 583153

Zoom Link:

<https://us06web.zoom.us/j/87464597764>

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



*a California joint powers agency*

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

**AGENDA**  
**CALIFORNIA AUTHORITY OF RACING FAIRS**  
**BOARD OF DIRECTORS & LIVE RACING COMMITTEE**  
**CONCURRENT MEETING**  
**JEROME HOBAN, CHAIR**  
**11:00 A.M., TUESDAY, APRIL 2, 2024**

Notice is hereby given that a meeting of the California Authority of Racing Fairs Board of Directors and the Live Racing Committee will commence at 11:00 A.M., Tuesday, April 2, 2024. The meeting will be held via teleconference originating at the CARF Office in Sacramento.

**AGENDA**

- I. Date, Time, and Location of Next Meeting: Tuesday, May 7, 2024, via teleconference.
- II. Public Comment.
- III. Closed Session:
  - Conference with Legal Counsel – Anticipated Litigation.
  - Public Employee Performance Evaluation.
- IV. Approval of Minutes from March 5, 2024.
- V. Report, Discussion and Action, if any, on Legislative Program.
- VI. Report, Discussion and Action, if any, on Calypso Challenge.
- VII. Report, Discussion and Action, if any, on Golden State Racing.
- VIII. Report, Discussion and Action, if any, on Formally Recognizing the Northern California Racing Advisory Committee of Horsemen to Advise on Matters Pertaining to Golden State Racing.
- IX. Report, Discussion and Action, if any, on Summer Fair Racing Operations.
- X. Financials.
- XI. Executive Director's Report.

**CALIFORNIA AUTHORITY OF RACING FAIRS**  
**Board of Directors & Live Racing Committee**  
**Concurrent Meeting**  
**Tuesday, March 5, 2024**

**MINUTES**

A concurrent meeting of the California Authority of Racing Fairs (CARF) Board of Directors and Live Racing Committee was held at 11:00 A.M., Tuesday, March 5, 2024. The meeting was held via teleconference originating at the CARF office, 1776 Tribute Road, Sacramento, CA 95815.

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

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

Staff and Guests participating via conference call: Larry Swartzlander, Tom Doutrich, Heather Haviland, Juliana Gomes, Raechelle Gibbons, Ann Grottveit, Louie Brown, Matt Cranford, Moira Kenney, Christian Estrada, Angel Moore, Terry Gonsalves, Tiffany Loushin, Ruben Gastelo, Marielena Rodriguez, Marielena Trujillo, Bill Patterson, Jordon Egan, Allen Aldrich, Stacey Lapham, Tag Wotherspoon, Annie Donahey, James Morgan.

**Agenda Item 1 – Date, Time and Location of Next Meeting:** Tuesday, April 2, 2024, via teleconference.

**Agenda Item 2 – Public Comment.** None.

**Agenda Item 3 – Closed Session: Conference with Legal Counsel – Anticipated Litigation and Public Employee Performance Evaluation.** Ms. Grottveit reported that the CARF Board met in closed session, heard advice from legal counsel regarding several issues of anticipated litigation, including concerns related to the upcoming Golden Gate Fields closure and 2024 racing dates, and took the following action:

{ACTION} The CARF Board voted unanimously, with one abstention and one recusal, to approve a motion whereby any line of credit or funding provided to facilitate racing in northern California, during the dates vacated by the closure of Golden Gate Fields, be repaid prior to revenue sharing, until such loan is repaid, or further action is taken by the CARF Board of Directors.

**Agenda Item 4 – Approval of Minutes from February 6, 2024. {ACTION}** Mr. Martinez moved to approve the meeting minutes from February 6, 2024, as presented. Mr. Hales seconded, unanimously approved.

**Agenda Item 5 – Report, Discussion and Action, if any, on Legislative Program.** Mr. Brown reported that, at this time, no substantive bills impacting horse racing are circulating at the Capitol, thereby resulting in a wait and watch approach. Mr. Brown and Mr. Boyles have been meeting with legislative members, as well as Secretary Ross, to inform them of CARF's plans for this fall and the opportunities to keep racing alive in northern California.

**Agenda Item 6 – Report, Discussion and Action, if any, on Calypso Challenge.** Mr. Swartzlander reported that he has received a draft agreement from United Tote to provide tote services for Calypso Challenge. Legal counsel is reviewing the agreement and Mr. Swartzlander anticipates an Aug. 1 launch date, including ADW wagering in dedicated lounges located within the satellite network facilities. A broad synopsis of the agreement is that United Tote will provide and install all hardware at no upfront cost and will receive a fixed monthly fee once the program is up and running.

**Agenda Item 7 – Report, Discussion and Action, if any, on Northern California Racing.** No additional report.

**Agenda Item 8 – Report, Discussion and Action, if any, on Fair Racing Calendar and Live Racing Operations.** Mr. Swartzlander reported that he and Mr. Doutrich are working on the 2024 summer fair purse schedule and racing details for the Thoroughbred Owners of California (TOC) horsemen's agreement. Mr. Swartzlander and Mr. Doutrich are travelling to southern California next week to meet with Bill Nader in person and visit the southern CARF-member satellites.

Mr. Swartzlander stated that with the change in leadership at the Big Fresno Fair, he recommends the CARF Board of Directors and Live Racing Committee take action to ratify the annual "Combined Fair Horse Racing Meeting Agreement" required by the California Horse Racing Board (CHRB). This agreement was formally adopted in 2017 and continues to provide the mechanism for the combined fair purse account and carryover pools. A copy of the 2023 agreement was presented as a handout.

**{ACTION}** Mr. Martinez moved to ratify the Combined Fair Horse Racing Meeting Agreement, as presented, for 2024. Ms. Violini seconded, unanimously approved.

Mr. Hoban clarified that the agreement will be modified to include the additional dates for the Humboldt County Fair and the Big Fresno Fair to bridge the September gap in racing. An updated calendar with those proposed dates is included in the meeting packet.

**Agenda Item 9 – Financials.** Mr. Hoban reported that pre-audit financials are included in the meeting packet and Ms. Gibbons is available to answer question. Ms. Gibbons reported that the financials are updated through January and that the 2023 CARF audit will be conducted in May. No questions.

**Agenda Item 10 – Executive Director’s Report.** Mr. Swartzlander reported that he had a successful aortic valve replacement surgery in February with little down time.

Respectfully submitted,  
Heather Haviland

# CARF Comprehensive Report

## 3/22/2024

V.

**[AB 1785](#) (Pacheco D) California Public Records Act.**

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

**Introduced:** 1/3/2024

**Status:** 3/6/2024-In committee: Hearing postponed by committee.

|           |               |        |       |           |        |        |       |       |          |        |           |
|-----------|---------------|--------|-------|-----------|--------|--------|-------|-------|----------|--------|-----------|
| Desk      | <b>Policy</b> | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. | Enrolled | Vetoed | Chaptered |
| 1st House |               |        |       | 2nd House |        |        |       | Conc. |          |        |           |

**Summary:** The California Public Records Act requires state and local agencies to make their records available for public inspection, unless an exemption from disclosure applies. The act prohibits a state or local agency from posting the home address or telephone number of any elected or appointed official on the internet without first obtaining the written permission of that individual. This bill would define "home address," for purposes of the above provision, to include an assessor's parcel number, which may be converted to a physical address through reference to other information made available online by the state or local agency.

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Watch    |          |          |         |

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

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

**Introduced:** 1/29/2024

**Status:** 2/12/2024-Referred to Com. on G.O.

|           |               |        |       |           |        |        |       |       |          |        |           |
|-----------|---------------|--------|-------|-----------|--------|--------|-------|-------|----------|--------|-----------|
| Desk      | <b>Policy</b> | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. | Enrolled | Vetoed | Chaptered |
| 1st House |               |        |       | 2nd House |        |        |       | Conc. |          |        |           |

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

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Sponsor  |          |          |         |

**Notes:** 3.8.2024 CARF letter submitted to ASM GO

**[AB 2139](#) (Bryan D) Horse racing: minisatellite wagering facilities.**

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

**Introduced:** 2/6/2024

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

|           |               |        |       |           |        |        |       |       |          |        |           |
|-----------|---------------|--------|-------|-----------|--------|--------|-------|-------|----------|--------|-----------|
| Desk      | <b>Policy</b> | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. | Enrolled | Vetoed | Chaptered |
| 1st House |               |        |       | 2nd House |        |        |       | Conc. |          |        |           |

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

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Watch    |          |          |         |

**[AB 2302](#) (Addis D) Open meetings: local agencies: teleconferences.**

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

**Introduced:** 2/12/2024

**Status:** 2/26/2024-Referred to Com. on L. GOV.

|           |               |        |       |           |        |        |       |       |          |        |           |
|-----------|---------------|--------|-------|-----------|--------|--------|-------|-------|----------|--------|-----------|
| Desk      | <b>Policy</b> | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. | Enrolled | Vetoed | Chaptered |
| 1st House |               |        |       | 2nd House |        |        |       | Conc. |          |        |           |

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

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

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

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

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

**Introduced:** 2/14/2024

**Status:** 3/21/2024-Read second time and amended.

| Desk      | Policy | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. Conc. | Enrolled | Vetoed | Chapters |
|-----------|--------|--------|-------|-----------|--------|--------|-------|-------------|----------|--------|----------|
| 1st House |        |        |       | 2nd House |        |        |       |             |          |        |          |

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

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

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

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

**Introduced:** 2/15/2024

**Status:** 3/4/2024-Referred to Com. on G.O.

| Desk      | Policy | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. Conc. | Enrolled | Vetoed | Chapters |
|-----------|--------|--------|-------|-----------|--------|--------|-------|-------------|----------|--------|----------|
| 1st House |        |        |       | 2nd House |        |        |       |             |          |        |          |

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

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

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

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

**Introduced:** 2/16/2024

**Status:** 3/11/2024-Referred to Com. on G.O.

| Desk      | Policy | Fiscal | Floor | Desk      | Policy | Fiscal | Floor | Conf. Conc. | Enrolled | Vetoed | Chapters |
|-----------|--------|--------|-------|-----------|--------|--------|-------|-------------|----------|--------|----------|
| 1st House |        |        |       | 2nd House |        |        |       |             |          |        |          |

**Summary:** Current law authorizes the California Horse Racing Board to approve minisatellite wagering sites, as defined, under specified conditions. Current law requires an organization formed by associations or fairs to operate the audiovisual signal system to execute a specified agreement with the association conducting a racing meeting and the minisatellite wagering facility that specifies, among other things, the components of its racing program, including live, out-of-zone, out-of-state,

and out-of-country races, that an association or fair will make available to the site. This bill would explicitly require the agreement to specify which live in-state races would be provided by the association or fair to the site.

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

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

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

**Introduced:** 2/16/2024

**Status:** 3/11/2024-Referred to Com. on G.O.

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

**Summary:** The Horse Racing Law authorizes a thoroughbred racing association or fair to distribute the audiovisual signal and accept wagers on the results of out-of-state thoroughbred races conducted in the United States during the calendar period the association or fair is conducting a race meeting, including days on which there is no live racing being conducted by the association or fair, without the consent of the organization that represents horsemen and horsewomen participating in the race meeting and without regard to the amount of purses. Current law prohibits the total number of thoroughbred races imported by associations or fairs on a statewide basis under these provisions from exceeding 50 per day on days when live thoroughbred or fair racing is being conducted in the state, with the exception of prescribed races. This bill would repeal the above-described prohibition and the exceptions to that prohibition.

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

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

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

**Introduced:** 1/11/2023

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

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

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

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

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

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

**Introduced:** 2/14/2023

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

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

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

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

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

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

**Introduced:** 2/16/2023



**Status:** 7/10/2023-July 10 set for first hearing. Placed on REV. & TAX. suspense file. July 10 hearing. Held in committee and under submission.

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

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

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Watch    |          |          |         |

**SB 931**

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

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

**Introduced:** 1/16/2024

**Status:** 3/12/2024-From committee: Do pass and re-refer to Com. on APPR with recommendation: To consent calendar. (Ayes 16. Noes 0.) (March 12). Re-referred to Com. on APPR.

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

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

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Watch    |          |          |         |

**SB 1261**

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

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

**Introduced:** 2/15/2024

**Status:** 3/19/2024-Set for hearing April 10.

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

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

| Organization | Position | Priority | Assigned | Subject |
|--------------|----------|----------|----------|---------|
| CARF         | Watch    |          |          |         |

## Northern California Racing Advisory Committee

CARF Board Members  
1776 Tribute Road, Suite 150  
Sacramento, CA 95815

March 27, 2024

Dear CARF Board Members,

The Northern California Racing Affairs Advisory Committee has existed informally since the announcement that Golden Gate Fields would close to assist CARF in developing a proposal to support year-round racing in Northern California. With the recent decision by the California Horse Racing Board to award dates to CARF (operating as Golden State Racing), it's recommended that the CARF Board of Directors formalize the Advisory Committee and appoint the following members below.

The objective of the Advisory Committee will remain the same. The Advisory Committee will be comprised of owners, trainers, and breeders to support the efforts of the CARF board and staff to ensure a successful meet in the fall of 2024 and in the future. Business and operational decisions will continue to be made by CARF. The Advisory Committee offers the opportunity for CARF staff to meet with representatives of the industry regularly to address challenges and opportunities in real time and ensure that future CARF decisions have the collective support of industry stakeholders in Northern California. Ongoing collaboration between CARF and industry partners will be key to ensure long-term success.

Justin Oldfield – Owner/Breeder (Chairman)  
George Schmitt – Owner/Breeder  
Johnny Taboada – Owner/Breeder  
Rob Smolich – Owner  
Blaine Wright – Trainer  
Jamey Thomas – Trainer  
Gloria Haley – Trainer

Regards,

**Justin Oldfield**

Owner, Daehling Thoroughbreds  
[www.daehlingranch.com](http://www.daehlingranch.com) | [joldfield@daehlingranch.com](mailto:joldfield@daehlingranch.com)

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

2023

26-Mar-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 | 8  |
| Sonoma County Fair    | 9  |
| Humboldt County Fair  | 8  |
| Big Fresno Fair       | 11 |
| GOLDEN STATE RACING   | 26 |

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

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

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

|                      |    |
|----------------------|----|
| FAIR SIMO-ONLY DATES | 77 |
|----------------------|----|

**GOLDEN GATE FIELDS (BLOCK OF DATES)**

2024

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

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

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

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

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

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

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

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

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

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

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

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

4 13 4 9

7 8 5 11

14 16

7 17



**CALIFORNIA AUTHORITY OF RACING FAIRS  
STATEMENT OF NET POSITION  
January 31, 2024**

|   | <b>CURRENT YTD</b> | <b>PRIOR YTD</b> |
|---|--------------------|------------------|
|   | <b>01/31/24</b>    | <b>01/31/23</b>  |
| <b>ASSETS</b>                               |                    |                  |
| Cash - LAIF & Investments                   | 211,641            | 204,666          |
| Cash - Operating/Money Market               | 536,835            | 315,379          |
| Cash - Trust                                | 1,457,486          | 1,597,801        |
| CHECKING - PPP PMB                          | 0                  | 0                |
| Marketable Securities                       | 0                  | 0                |
| A/R - Member Dues                           | 77,902             | 99,732           |
| A/R - Programs South                        | 0                  | 0                |
| A/R - Racing Fairs & Settlements            | 1,042,293          | 705,757          |
| A/R - Other Receivables CMC,DRF,GGF         | 379,479            | 106,650          |
| RECEIVABLE FROM HORSEMEN UNSECURED          | 0                  | 0                |
| Prepays/Deposits                            | 79,208             | 69,293           |
| OPEB Assets                                 | 151,416            | 525,379          |
|   | <hr/>              | <hr/>            |
| Total Current Assets                        | 3,936,260          | 3,624,657        |
| <b>Fixed Assets</b>                         |                    |                  |
| AUTOMOBILE                                  | 204,018            | 204,018          |
| FURNITURE & EQUIPMENT                       | 0                  | 0                |
| COMPUTER HARDWARE/SOFTWARE                  | 3,378              | 3,784            |
| SIMULCAST EQUIPMENT                         | 0                  | 0                |
| PRINTING EQUIPMENT                          | 0                  | 0                |
| TRACK EQUIPMENT                             | (165,018)          | (152,018)        |
| Total Fixed Assets (Net of Depr.)           | 42,378             | 55,784           |
| <b>TOTAL ASSETS</b>                         | <hr/>              | <hr/>            |
|   | 3,978,637          | 3,680,440        |
| <b>DEFERRED OUTFLOWS - OPEB</b>             | <b>364,808</b>     | <b>119,459</b>   |
| <b>DEFERRED OUTFLOWS - PENSION GASB68</b>   | <b>504,448</b>     | <b>504,448</b>   |
|   | <hr/>              | <hr/>            |
| <b>TOTAL ASSETS</b>                         | <b>4,847,893</b>   | <b>4,304,347</b> |
| <b>LIABILITIES</b>                          |                    |                  |
| A/P & Withholdings                          | 441,465            | 401,239          |
| Compensated Leave Accruals                  | 57,757             | 57,757           |
| A/P - Program Royalties to Host             | 0                  | 0                |
| PPP LOAN                                    | 0                  | 0                |
| Racing Distributions                        | 764,210            | 65,602           |
| Purses                                      | 144,727            | 592,180          |
| AB460 1%/RTM                                | 103,335            | (59,331)         |
| Horsemens Recruitment Programs              | 33,828             | 36,484           |
| LOU-5 - Symposium Funds                     | 0                  | 0                |
| Revenue Generating Project Funds            | 138,911            | 144,702          |
| Racing Operations Augmentation Funds        | 106,815            | 128,146          |
| Change Fund                                 | 530,377            | 626,929          |
| FAIRS - Equipment Replacement Funds         | 354,134            | 260,252          |
| NET PENSION LIABILITY, GASB68               | 1,120,187          | 1,120,187        |
| NET OPEB LIABILITY                          | 0                  | 0                |
| <b>TOTAL CURRENT &amp; NONCURRENT LIAB.</b> | <hr/>              | <hr/>            |
|   | 3,795,745          | 3,374,147        |
| <b>DEFERRED INFLOWS - OPEB</b>              | <b>136,774</b>     | <b>210,791</b>   |
| <b>DEFERRED INFLOWS - PENSION GASB68</b>    | <b>167,710</b>     | <b>167,710</b>   |
| <b>NET POSITION</b>                         |                    |                  |
| Agency Fund Equity                          | 1,230,971          | 1,021,350        |
| F&E Net Assets                              | (26,000)           | (96,074)         |
| Reserves - PENSION GASB68                   | (783,449)          | (783,449)        |
| Reserves, OPEB GASB 75                      | 379,450            | 434,047          |
| Net Income/(Net Loss)                       | (53,308)           | (24,175)         |
| <b>TOTAL NET POSITION</b>                   | <hr/>              | <hr/>            |
|   | 4,847,893          | 4,304,347        |



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

|   | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2024</b>      | <b>2024</b>      | <b>2024</b>     |
|---|------------------|------------------|----------------|------------------|------------------|-----------------|
|   | <b>Year End</b>  | <b>Year End</b>  | <b>Actual</b>  | <b>Annual</b>    | <b>Budget</b>    | <b>% Budget</b> |
|   | <b>Actual</b>    | <b>Actual</b>    | <b>January</b> | <b>Budget</b>    | <b>Variance</b>  |                 |
| <b>Summary Expenses</b>                   |                  |                  |                |                  |                  |                 |
| <b>Agency &amp; Live Racing Expenses:</b> |                  |                  |                |                  |                  |                 |
| SALARIES                                  | 443,077          | 504,660          | 36,067         | 525,947          | 489,880          | 7%              |
| BENEFITS                                  | 64,066           | 71,558           | 6,354          | 69,493           | 63,139           | 9%              |
| POST RETIREMENT BENEFITS                  | 33,852           | 35,068           | 3,004          | 35,000           | 31,996           | 9%              |
| ER TAXES                                  | 137,081          | 146,285          | 13,300         | 171,379          | 158,079          | 8%              |
| ACCOUNTING                                | 71,663           | 71,663           | 6,270          | 75,245           | 68,975           | 8%              |
| AUDIT SERVICES                            | 41,900           | 18,700           | 0              | 35,000           | 35,000           | 0%              |
| AUTOMOBILE                                | 5,781            | 3,619            | 0              | 9,000            | 9,000            | 0%              |
| OUTSIDE LABOR                             | 260,956          | 2,444            | 374            | 2,500            | 2,126            | 15%             |
| DEPRECIATION                              | 34,751           | (68,317)         | 0              | 19,500           | 19,500           | 0%              |
| DUES/SUBSCRIP                             | 99               | 0                | 0              | 200              | 200              | 0%              |
| INSURANCE                                 | 61,115           | 66,468           | 6,018          | 73,115           | 67,097           | 8%              |
| LEGAL                                     | 37,453           | 66,150           | 29,790         | 60,000           | 30,210           | 50%             |
| LEGISLATIVE                               | 45,320           | 46,159           | 3,750          | 46,500           | 42,750           | 8%              |
| MEETINGS                                  | 832              | 633              | 0              | 1,000            | 1,000            | 0%              |
| MISC                                      | 199              | 213              | 19             | 200              | 181              | 10%             |
| OFFICE SUPP                               | 6,533            | 6,095            | 383            | 6,500            | 6,117            | 6%              |
| POSTAGE/SHIP                              | 355              | 284              | 0              | 500              | 500              | 0%              |
| RENT/UTIL                                 | 13,414           | 13,414           | 1,118          | 13,500           | 12,382           | 8%              |
| REPAIRS/MTCE                              | 0                | 0                | 0              | 500              | 500              | 0%              |
| TELEPHONE                                 | 11,164           | 12,224           | 947            | 12,500           | 11,553           | 8%              |
| TRAINING                                  | 0                | 0                | 0              | 1,000            | 1,000            | 0%              |
| TRAVEL                                    | 80,290           | 72,773           | 0              | 77,000           | 77,000           | 0%              |
| <b>Total Operating Expenses</b>           | <b>1,349,899</b> | <b>1,070,093</b> | <b>107,395</b> | <b>1,235,579</b> | <b>1,128,184</b> | <b>9%</b>       |



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

|  | <b>2022<br/>Year End<br/>Actual</b> | <b>2023<br/>Year End<br/>Actual</b> | <b>2023<br/>January<br/>YTD</b> | <b>2024<br/>January<br/>YTD</b> | <b>2024<br/>Annual<br/>Budget</b> | <b>2024<br/>Budget<br/>Variance</b> | <b>2024<br/>% Budget</b> |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------|
| <b>Revenue:</b>                              |                                     |                                     |                                 |                                 |                                   |                                     |                          |
| Other Revenue/OPEB trust Reimb               | 292,133                             | 177,981                             | 0                               | 0                               | 50,000                            | (50,000)                            | 0%                       |
| Interest Income                              | 4,544                               | 7,131                               | 5                               | 0                               | 0                                 | 0                                   | 0%                       |
| Member Dues                                  | 200,067                             | 200,068                             | 50,017                          | 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                             | 318,643                             | 0                               | 0                               | 318,643                           | (318,643)                           | 0%                       |
| <b>Total Revenue</b>                         | <b>796,552</b>                      | <b>703,823</b>                      | <b>50,022</b>                   | <b>50,017</b>                   | <b>568,707</b>                    | <b>(518,690)</b>                    | <b>9%</b>                |
| <b>Expenses:</b>                             |                                     |                                     |                                 |                                 |                                   |                                     |                          |
| Salaries                                     | 132,966                             | 160,130                             | 11,993                          | 12,554                          | 179,483                           | 166,929                             | 7%                       |
| Employee Benefits                            | 18,766                              | 22,542                              | 1,743                           | 1,932                           | 21,077                            | 19,145                              | 9%                       |
| Post Retirement Benefits                     | 33,852                              | 35,068                              | 2,725                           | 3,004                           | 35,000                            | 31,996                              | 9%                       |
| Payroll Taxes                                | 40,870                              | 44,569                              | 3,753                           | 3,693                           | 54,067                            | 50,374                              | 7%                       |
| Accounting Costs                             | 17,916                              | 17,916                              | 1,493                           | 1,568                           | 18,811                            | 17,243                              | 8%                       |
| Advertising Expense                          | 0                                   | 0                                   | 0                               | 0                               | 0                                 | 0                                   | 0%                       |
| Audit Services                               | 17,150                              | 5,200                               | 0                               | 0                               | 8,750                             | 8,750                               | 0%                       |
| Automobile Expense                           | 2,875                               | 3,619                               | 0                               | 0                               | 4,000                             | 4,000                               | 0%                       |
| Contracted Services                          | 260,956                             | 2,444                               | 45                              | 374                             | 2,500                             | 2,126                               | 15%                      |
| Depreciation                                 | 3,642                               | 1,758                               | 226                             | 0                               | 19,500                            | 19,500                              | 0%                       |
| Dues & Subscriptions                         | 99                                  | 0                                   | 0                               | 0                               | 200                               | 200                                 | 0%                       |
| Insurance Expense                            | 61,115                              | 66,468                              | 5,319                           | 6,018                           | 73,115                            | 67,097                              | 8%                       |
| Legal Expenses                               | 37,453                              | 66,150                              | 360                             | 29,790                          | 60,000                            | 30,210                              | 50%                      |
| Legislative Expenses                         | 45,320                              | 46,159                              | 3,750                           | 3,750                           | 46,500                            | 42,750                              | 8%                       |
| Meetings Expense                             | 815                                 | 633                                 | 0                               | 0                               | 1,000                             | 1,000                               | 0%                       |
| Misc. (Ag Day Sponsor)                       | 199                                 | 213                                 | 18                              | 19                              | 200                               | 181                                 | 10%                      |
| Office Supplies                              | 6,533                               | 6,095                               | 264                             | 383                             | 6,500                             | 6,117                               | 6%                       |
| Postage & Shipping                           | 355                                 | 284                                 | 0                               | 0                               | 500                               | 500                                 | 0%                       |
| Rent (Tribute Road)                          | 13,414                              | 13,414                              | 1,118                           | 1,118                           | 13,500                            | 12,382                              | 8%                       |
| Repairs & Maintenance                        | 0                                   | 0                                   | 0                               | 0                               | 500                               | 500                                 | 0%                       |
| Telephone Expense                            | 4,789                               | 6,213                               | 670                             | 439                             | 6,500                             | 6,061                               | 7%                       |
| Training                                     | 0                                   | 0                                   | 0                               | 0                               | 1,000                             | 1,000                               | 0%                       |
| Travel Expense                               | 4,914                               | 5,321                               | 1,839                           | 0                               | 7,000                             | 7,000                               | 0%                       |
| <b>Total Expenses</b>                        | <b>703,997</b>                      | <b>504,196</b>                      | <b>35,315</b>                   | <b>64,642</b>                   | <b>559,704</b>                    | <b>495,061</b>                      | <b>12%</b>               |
| <b>Agency Income (Loss)</b>                  | <b>92,555</b>                       | <b>199,627</b>                      | <b>14,707</b>                   | <b>(14,625)</b>                 | <b>9,004</b>                      | <b>(23,628)</b>                     |                          |
| <b>Southern Prog Income (Loss)</b>           | <b>0</b>                            | <b>0</b>                            | <b>0</b>                        | <b>0</b>                        | <b>0</b>                          | <b>0</b>                            |                          |
| <b>Total Bal Sheet Net Income (Loss)</b>     | <b>92,555</b>                       | <b>199,627</b>                      | <b>14,707</b>                   | <b>(14,625)</b>                 | <b>9,004</b>                      | <b>(23,628)</b>                     |                          |
| GASB 68 PENSION EXPENSE                      | 27,689                              | 0                                   | 0                               | 0                               | 25,000                            |                                     | 0%                       |
| GASB 75 OPEB EXPENSE                         | (72,478)                            | 54,597                              | 0                               | 0                               | 0                                 |                                     | 0%                       |
| <b>Total Net Income after GASB68, GASB75</b> | <b>(7,612)</b>                      | <b>254,224</b>                      | <b>14,707</b>                   | <b>(14,625)</b>                 | <b>(15,997)</b>                   |                                     | <b>0</b>                 |



**California Authority of Racing Fairs  
Live Racing Income Statement**

**January 31, 2024**

|                                      | 2022 = 35 days   | 2023 = 35 days   |                |                | 2024 = 35 days   |                  |                 |
|--------------------------------------|------------------|------------------|----------------|----------------|------------------|------------------|-----------------|
|                                      | <b>2022</b>      | <b>2023</b>      | <b>2023</b>    | <b>2024</b>    | <b>2024</b>      | <b>2024</b>      | <b>2024</b>     |
|                                      | <b>Year End</b>  | <b>Year End</b>  | <b>January</b> | <b>January</b> | <b>Annual</b>    | <b>Budget</b>    | <b>% Budget</b> |
|                                      | <b>Actual</b>    | <b>Actual</b>    | <b>YTD</b>     | <b>YTD</b>     | <b>Budget</b>    | <b>Variance</b>  |                 |
| <b>Revenues:</b>                     |                  |                  |                |                |                  |                  |                 |
| Reimb. From Live Racing Fairs        | 2,138,421        | 2,120,303        | 0              | 42             | 2,090,376        | (2,090,334)      | 0%              |
| 3rd Party Lasik Reimb                | 39,652           | 29,740           | 23,284         | 35,509         | 40,000           | (4,491)          | 89%             |
| Racing Operations Augmentation Funds | 0                | 0                | 0              | 0              | 73,000           | (73,000)         | 0%              |
| NCOTWINC Reimbursement               | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| RTM 1% Funds                         | 0                | 0                | 0              | 0              | 0                |                  |                 |
| Advertising Revenue                  |                  |                  |                |                |                  |                  |                 |
| <b>Operating Expenses:</b>           |                  |                  |                |                |                  |                  |                 |
| Salaries                             | 310,111          | 344,530          | 22,318         | 23,513         | 346,464          | 322,951          | 7%              |
| Employee Benefits                    | 45,301           | 49,015           | 3,997          | 4,422          | 48,416           | 43,994           | 9%              |
| Payroll Taxes                        | 96,211           | 101,716          | 9,592          | 9,608          | 117,312          | 107,704          | 8%              |
| Accounting Costs                     | 53,747           | 53,747           | 4,479          | 4,703          | 56,434           | 51,731           | 8%              |
| Audit Services                       | 24,750           | 13,500           | 0              | 0              | 26,250           | 26,250           | 0%              |
| Automobile Expense                   | 2,907            | 0                | 0              | 0              | 5,000            | 5,000            | 0%              |
| Legal Expenses                       | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| Meetings Expense                     | 17               | 0                | 0              | 0              | 0                | 0                | 0%              |
| Telephone Expense                    | 6,375            | 6,012            | 498            | 507            | 6,000            | 5,493            | 8%              |
| Travel Expense                       | 75,376           | 67,451           | 0              | 0              | 70,000           | 70,000           | 0%              |
| <b>Sub-Totals</b>                    | <b>614,794</b>   | <b>635,972</b>   | <b>40,884</b>  | <b>42,753</b>  | <b>675,876</b>   | <b>633,123</b>   | <b>6%</b>       |
| <b>Racing Support Services:</b>      |                  |                  |                |                |                  |                  |                 |
| Announcer                            | 16,625           | 15,200           | 0              | 0              | 25,000           | 25,000           | 0%              |
| Condition Bk/Program Cover           | 9,325            | 9,519            | 0              | 0              | 10,000           | 10,000           | 0%              |
| Racing Operations Support            | 158,152          | 150,724          | 217            | 409            | 160,000          | 159,591          | 0%              |
| Signal Broadcast (RCN)               | 26,595           | 16,635           | 0              | 0              | 40,000           | 40,000           | 0%              |
| Simulcast Management                 | 0                | 40,000           | 10,000         | 10,000         | 40,000           | 30,000           | 25%             |
| Fitness Vet/TC02 Testing             | 103,427          | 104,988          | 445            | 0              | 120,000          | 120,000          | 0%              |
| 3RD PARTY LASIKS                     | 39,652           | 29,740           | 0              | 0              | 40,000           | 40,000           | 0%              |
| Marketing/Web Devel                  | 12,695           | 8,160            | 0              | 0              | 8,500            | 8,500            | 0%              |
| Network Management                   | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| Paymaster Operations                 | 9,045            | 3,571            | 458            | 807            | 6,000            | 5,193            | 13%             |
| Incompass Racing Office              | 120,163          | 113,954          | 1,525          | 775            | 135,000          | 134,225          | 1%              |
| Racing Office Expenses               | 16,739           | 21,566           | 45             | 46             | 22,000           | 21,954           | 0%              |
| Recruitment                          | 798              | 3,928            | 0              | 0              | 10,000           | 10,000           | 0%              |
| Jumbo Screen                         | 81,900           | 76,800           | 0              | 0              | 100,000          | 100,000          | 0%              |
| Supplies                             | 21,183           | 20,605           | 11             | 15             | 15,000           | 14,985           | 0%              |
| Tattooing                            | 10,598           | 13,330           | (50)           | 0              | 15,000           | 15,000           | 0%              |
| Timing/Clocker                       | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| Transportation-silks                 | 500              | 500              | 0              | 0              | 1,000            | 1,000            | 0%              |
| TV Production/Simulcast              | 291,866          | 296,368          | 0              | 0              | 330,000          | 330,000          | 0%              |
| RTM ALLOCATION (MAINT)               | 187,821          | 221,759          | 4,180          | 4,985          | 200,000          | 195,015          | 2%              |
| RTM TRANSPORTATION                   | 84,692           | 91,612           | 0              | 0              | 90,000           | 90,000           | 0%              |
| RTM PRIOR YEAR LOAN                  | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| STABLING AND TRAINING                | 0                | 0                | 0              | 0              | 0                | 0                | 0%              |
| RTM SUPPORT COSTS                    | 371,946          | 275,110          | 4,450          | 4,450          | 160,000          | 155,550          | 3%              |
| <b>Sub-Totals</b>                    | <b>1,563,721</b> | <b>1,514,070</b> | <b>21,281</b>  | <b>21,488</b>  | <b>1,527,500</b> | <b>1,506,012</b> | <b>1%</b>       |
| <b>Total Gross Expenses</b>          | <b>2,178,515</b> | <b>2,150,041</b> | <b>62,166</b>  | <b>64,241</b>  | <b>2,203,376</b> | <b>2,139,135</b> | <b>3%</b>       |
| Total Net Expenses                   | 2,138,863        | 2,120,301        | 62,166         | 64,241         | 2,090,376        |                  |                 |

# 2024

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

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

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

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

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

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

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

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

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

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

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

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