

BOARD MEETING NOTICE

The 31st DAA Board of Directors will be holding a board meeting on
Tuesday, April 22nd, 2025 at 9:00 a.m.
Ventura County Fairgrounds – McBride Hall

BOARD OF DIRECTORS

Dan Long (President), Guillermo Rodriguez Ceja Jr. (Vice President), Betsy Chess, Leslie Cornejo,
Leah Lacayo, Miriam Mack, Shanté Morgan-Carter

STAFF

Heidi Ortiz, CEO, Jason Amelio, Sales Manager, Madalyn Johnson, Concessions Coordinator,
Jenny Martin, Accounting Supervisor, Emilee Inez, Exhibits Supervisor, Gerry Duran,
Maintenance, Megan Hook, PR and Marketing and Eryn Johnson, Office Assistant

Public Participation

Members of the public are encouraged to provide comment to the Board. While the Board values the participation of the public, the Board president reserves the right to limit the time for public comment to a maximum of three (3) minutes per speaker in order to proceed with the agenda. Public comment must be related to fair authority and jurisdiction and their placement on the agenda is within the discretion of the Board.

All meeting notices, agendas and materials considered by the Board during the meeting will be available to the public prior to the meeting in the fair office. Agendas and meeting notices will be posted on Board's website at www.venturacountyfair.org.

AMERICANS WITH DISABILITIES ACT

Pursuant to the Americans with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Board meetings or Committee meetings, or in connection with other District Fair activities, may request assistance at the 31st DAA Fair office, 10 West Harbor Blvd., Ventura, CA or by calling (805) 648-3376. Requests should be made one (1) week in advance whenever possible.

- B. Building Naming Policy
- X. **Committee Meetings**
 - A. Historical Committee
- XI. **Board Correspondence**
- XII. **Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-3, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.**
 - A. Agreements
 - 1. Standard Agreements
 - 2. Rental Agreements – Interim
 - 3. Concession Agreements
- XIII. **CEO Report**
- XIV. **Presidents Report**
- XV. **Director's Comments**
- XVI. **Future Agenda Items**
- XVII. **Closed Session**

Pursuant to Gov. Code Section 11126(e)(2), the Board is authorized to meet in Closed Session for the purpose of conferring with and receiving advice from legal counsel regarding pending litigation.
- XVIII. **Adjourn**

Americans With Disabilities Act

Pursuant to the Americans with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Board meetings or Committee meetings, or in connection with other District Fair activities, may request assistance at the 31st DAA Fair office, 10 West Harbor Blvd., Ventura, CA or by calling (805) 648-3376. Requests should be made one (1) week in advance whenever possible.

Board of Directors Meeting Minutes

Ventura County Fairgrounds
31st District Agricultural Association - 10 W. Harbor Blvd. - Ventura, CA 93001 - (805) 648-3376
Website: venturacountyfair.org Contact: Heidi Ortiz, Interim Co-CEO

Tuesday, March 25th, 2025 at 9:00 a.m.
Ventura County Fairgrounds – McBride Hall

I. Call to Order

Roll Call

Declaration of Recusal or Conflict of Interest

The meeting convened at 9:03 a.m. and called to order by President Long.

Directors present: President Dan Long, Vice President Guillermo Rodriguez Ceja, Betsy Chess, Leslie Cornejo, Leah Lacayo, Miriam Mack, and Shanté Morgan Carter

Directors absent:

Staff present: Heidi Ortiz, CEO, Jason Amelio, Sales Manager, Jenny Martin, Accounting Supervisor, Emilee Inez, Exhibits Supervisor, Megan Hook, Marketing & PR

There were no conflicts of interest with any of the Board members that were present.

II. Pledge of Allegiance

Director Morgan-Carter led all present in the Pledge of Allegiance.

III. Welcome and Introduction of Guests

Invitation for the public to introduce themselves (not mandatory)

1. Kat Merrick, Executive Director Totally Local VC

IV. Public Comment on Items Not on the Agenda - None

V. Presentations –

Kat Merrick presented on Totally Local VC's involvement in the Ventura County Fair and the purpose of the organization. Through their coordination of the local craft beer area, Totally Local VC was able to raise money to award more than \$6,000 in scholarships to local youth pursuing agriculture. Ms. Merrick thanked the Fair Board with a certificate of appreciation.

VI. Approval of Minutes

A. February 25th, 2025 Board Meeting Minutes

MOTION: To approve February 25th, 2025 Board Meeting Minutes.

A. Discussion and possible action regarding ownership exemption

Ms. Inez explained that due to the influx of requests to the Board regarding the livestock ownership exemption requirement necessitated the formalization of this policy. The goal was to create clarity of rules in what is such a heartbreaking time for a young exhibitor.

MOTION: To approve the Livestock Ownership Exemption Policy.

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Chess (Second)	X		
Director Cornejo	X		
Director Lacayo (Motion)	X		
Director Mack	X		
Director Morgan-Carter	X		
Vice President Ceja	X		
President Long	X		

IX. Old Business

A. Discussion and possible action regarding naming Rights Policy

CEO Ortiz said that they are currently looking at the policy and hoping to have it together soon. Director Cornejo said that she is appreciative and using all the questions and comments the committee has received.

B. 2025 Fair

CEO Ortiz shared that the staff is in full Fair mode. They are perfecting the VIP arena layout. She is finalizing the admissions team.

Ms. Hook gave a brief marketing report. She thanked everyone who attended the Foundation fundraiser event. The plan for pre-sale ticketing was made with great consideration to the community. Renderings of all the buildings have been completed, as seen in the packet provided to the Board.

X. Committee Meetings

Director Chess said that there will be a History Committee meeting on Friday 3/28 at 10 am via zoom.

XI. Board Correspondence - None

XII. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-4, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.

A. Agreements

1. Standard Agreements

He congratulated the staff on all the hard work and progress. He said he had a great time at the Foundation event.

Director Cornejo

She reiterated her thanks for all the work the staff did on the budget, and to Director Lacayo for her collaboration. She added that she loved seeing the theme on the marquis as she drove in to the meeting.

Director Chess

She said that she attended and enjoyed the Foundation event. She said congratulations all around, and that she is proud to be a part of the organization.

XVI. Future Agenda Items

Fair 2025, Building Policies, and the Closed Session minutes from previous meeting.

XVII. Closed Session

Pursuant to Gov. Code Section 11126(e)(2), the Board is authorized to meet in Closed Session for the purpose of conferring with and receiving advice from legal counsel regarding pending litigation.

No reportable action was taken.

XV. Adjourn

The meeting was adjourned at 10:09 a.m.

Submitted by: Emilee Inez
Emilee Inez, Exhibits Supervisor

Approved by: Heidi Ortiz
Heidi Ortiz, CEO

Approved by: Dan Long
Dan Long, Board President CEO

Board Member Name	Approved (Yes Vote)	Not Approved (No Vote)	Abstain
Director Chess (Motion)	X		
Director Cornejo	X		
Director Lacayo	X		
Director Mack (Second)	X		
Vice President Ceja	X		
President Long	X		

IV. Adjourned – 9:20 AM

Submitted by: Emilee Inez
Emilee Inez, Exhibits Supervisor

Approved by: Heidi Ortiz
Heidi Ortiz, CEO

Approved by: Dan Long
Dan Long, Board President/CEO

31st DAA, Ventura County Fair
Statement of Net Position
February 28, 2025

ASSETS

CURRENT ASSETS

Cash - Unrestricted	4,668,777
Cash - Junior Livestock Auction	108,171
Accounts Receivable, Net of Allowance for Doubtful	1,189,851
JLA Accounts Receivables, Net of Allowance for Doubtful	12,046
Deferred Expenses	166,862
TOTAL CURRENT ASSETS	6,145,707

FIXED ASSETS

Land	282,915
Construction in Progress	423,375
Buildings & Improvements, Net of Accumulated Depreciation	3,352,817
Equipment, Net of Accumulated Depreciation	97,719
TOTAL FIXED ASSETS	4,156,826

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	852,633
Deferred Outflows of Resources - OPEB	42,212
TOTAL DEFERRED OUTFLOWS OF RESOURCES	894,846

TOTAL ASSETS	\$ 11,197,379
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LIABILITIES & NET RESOURCES

LIABILITIES

Special Event Insurance	-
Accounts Payable	200,832
JLA Accounts Payable	-
Sales Tax Payable	-
Payroll Liabilities	63,170
Drug Fees	-
Deferred Revenue	165,335
Guaranteed Deposits	128,122
Compensated Leave Liability	82,572
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	-
Net Pension Liability	1,933,890
Net OPEB Liability	218,182
TOTAL LIABILITIES	3,337,976

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	30,032
Deferred Inflows of Resources - OPEB	55,018
TOTAL DEFERRED INFLOWS OF RESOURCES	85,051

NET RESOURCES

Junior Livestock Auction Reserve	705,135
Net Resoures - Unrestricted	\$4,254,668
Unrestricted Net Position - Pension/OPEB	(1,342,276)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$4,156,826
TOTAL NET RESOURCES	7,774,352

TOTAL LIABILITIES & NET RESOURCES	\$ 11,197,379
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31st DAA, Ventura County Fair

Income Statement

February 28, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 2/29/2024	Current YTD 2/28/25	Budget 2025	Balance of Budget	% Used 2025
OPERATING REVENUES:							
Admission Revenues	ADMIS	3,078,610	-	-	3,097,200	3,097,200	0%
Commercial Space	COMSP	326,306	14,581	-	353,000	353,000	0%
Carnival Revenues	CARN	4,246,248	-	-	4,246,250	4,246,250	0%
Concession Revenues	CSREV	1,295,885	44,374	1,625	1,103,072	1,101,447	0%
Exhibit Revenues	EXREV	78,549	-	50	67,565	67,515	0%
Horse Show Revenues	HSREV	8,148	-	-	-	-	0%
Entertainment Revenues	ETREV	1,070,505	-	-	1,055,660	1,055,660	0%
Miscellaneous Fair Revenues	MFREV	1,661,136	60,000	-	1,622,855	1,622,855	0%
Facility Sales - Interim Revenues	INTRE	2,569,215	331,325	293,562	2,206,765	1,913,203	13%
Satellite Wagering Revenues	SWREV	270,738	49,816	12,188	242,310	230,122	5%
Prior Year Revenue	PYREV	27,371	(5,450)	-	-	-	0%
Other Revenues	OTREV	73,111	4,140	6,747	71,225	64,478	9%
TOTAL OPERATING REVENUES		\$ 14,705,821	\$ 498,786	\$ 314,172	\$ 14,065,902	\$ 13,751,730	2%
OPERATING EXPENDITURES:							
Administration Expenses	ADEXP	1,376,160	158,682	254,699	1,358,905	1,104,206	19%
Maintenance Expenses	MNEXP	2,665,119	327,345	383,243	2,708,605	2,325,362	14%
Publicity Expenses	PBEXP	267,525	5,749	-	281,500	281,500	0%
Concession Expenses	CSEXP	112,905	16,816	19,629	135,986	116,357	14%
Attendance Expenses	ATEXP	3,948,327	975	-	3,987,685	3,987,685	0%
Premium Expenses	PREXP	119,835	3,699	411	106,334	105,923	0%
Exhibit Expenses	EXEXP	236,639	2,281	16,303	292,746	276,443	6%
Horse Show Expenses	HSEXP	19,211	-	-	-	-	0%
Entertainment Expenses	ETEXP	2,519,942	-	-	2,468,489	2,468,489	0%
Miscellaneous Fair Expenses	MFEXP	1,878,989	30,208	11,009	2,011,453	2,000,444	1%
Facility Sales - Interim Expenses	INTEX	714,293	87,849	78,541	587,423	508,882	13%
Satellite Wagering Expenses	SWEXP	42,892	6,526	10,284	42,905	32,621	24%
Equipment Expenses	EQUIP	49,540	5,235	3,575	48,075	44,500	7%
Prior Year Expenses	PYEXP	47,100	3,608	15,779	20,000	4,221	79%
Cash Over/Short	CAOS	42,025	(4,026)	(816)	11,685	12,501	-7%
TOTAL OPERATING EXPENSES		\$ 14,040,501	\$ 644,947	\$ 792,657	\$ 14,061,791	\$ 13,269,134	6%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 665,319	\$ (146,160)	\$ (478,486)	\$ 4,111	\$ 482,597	-11639%
Depreciation	90000	437,180	66,319	-	440,000	440,000	0%
Pension Expense	96000	397,100	-	-	-	-	0%
OPEB Expense	96100	(7,793)	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ (161,167)	\$ (212,480)	\$ (478,486)	\$ (435,889)	\$ 42,597	110%
State Allocation	31200	329,000	214,500	-	110,000	110,000	0%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	36,000	30,000	-	-	-	0%
One-Time Revenue Sources	32500	504,671	-	-	-	-	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	-	-	-	-	-	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 1,534,990	\$ 98,340	\$ (478,486)	\$ 114,111	\$ 592,597	-419%
NET PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 708,504	\$ 32,020	\$ (478,486)	\$ (325,889)	\$ 152,597	147%

Income Statement

31st DAA, Ventura County Fair

Revenue Report February 28, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 2/29/24	Current YTD 2/28/25	Budget 2025	Balance of Budget	% Used 2025
ENTERTAINMENT FAIR REVENUE							
Admission - Box Seats	40000-75-100	22,400	-	-	22,400	22,400	0%
Admission - Motorsports	40010-75-100	-	-	-	-	-	0%
Admission - Concerts	40020-75-100	459,769	-	-	459,770	459,770	0%
Admission - Rodeo	40030-75-100	37,651	-	-	37,540	37,540	0%
Presale Admission - Box Seats	40100-75-100	4,000	-	-	4,000	4,000	0%
Presale Admission - Concerts	40120-75-100	460,053	-	-	445,320	445,320	0%
Presale Admission - Rodeo	40130-75-100	67,153	-	-	67,150	67,150	0%
Commission on Sales	41500-75-100	19,480	-	-	19,480	19,480	0%
Other Misc Revenue	48700-75-100	-	-	-	-	-	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 1,070,505	\$ -	\$ -	\$ 1,055,660	\$ 1,055,660	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Souvenir Booth	42200-00-100	33,193	-	-	400,000	400,000	0%
Alcohol Concession	42300-00-100	578,283	-	-	33,190	33,190	0%
Parking Revenue	45000-00-100	438,600	-	-	578,280	578,280	0%
Camping Fees	46500-00-100	-	-	-	-	-	0%
Other Misc Revenue	48700-00-100	15,973	-	-	11,385	11,385	0%
Donations Revenue	48810-00-100	-	-	-	-	-	0%
Sponsorship Revenue	48800-50-100	595,086	60,000	-	600,000	600,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 1,661,136	\$ 60,000	\$ -	\$ 1,622,855	\$ 1,622,855	0%
INTERIM REVENUE							
Concession Revenue (alcohol & beverages)	42300-40-400	317,747	18,083	65,845	317,750	251,905	21%
Parking Revenue	45000-40-400	472,746	84,527	70,534	400,000	329,466	18%
Parking Revenue - Beachfront	45010-40-400	137,500	19,637	15,746	140,000	124,254	11%
Building Rental	46100-40-400	551,654	53,350	36,130	400,000	363,870	9%
Building Rental - Derby Club	46110-40-400	194,559	34,556	32,000	192,000	160,000	17%
Grounds Rental	46200-40-400	341,815	47,902	27,715	250,000	222,285	11%
Equipment Rental (chairs, tables, etc.)	46300-40-400	160,064	26,170	11,499	135,000	123,501	9%
Camping Fees	46500-40-400	18,370	3,080	12,880	10,000	(2,880)	129%
Reimbursable Revenue - Utilities	48500-40-400	62,956	4,088	288	62,830	62,542	0%
Reimbursable Revenue - Outside Security	48510-40-400	2,000	2,000	-	2,000	2,000	0%
Reimbursable Revenue - In House Security	48520-40-400	-	-	-	-	-	0%
Reimbursable Revenue - Standby Labor	48530-40-400	74,029	10,727	6,180	74,000	67,820	8%
Set-Up/Clean-Up Fees	48550-40-400	122,057	21,342	11,745	110,000	98,255	11%
Reimbursable Revenue - Fire Marshall	48560-40-400	8,700	720	-	9,000	9,000	0%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	18,000	-	3,000	18,000	15,000	17%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	80,146	4,893	-	80,000	80,000	0%
Other Misc Revenue	48700-40-400	6,872	250	-	6,185	6,185	0%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%
TOTAL INTERIM REVENUE		\$ 2,569,215	\$ 331,325	\$ 293,562	\$ 2,206,765	\$ 1,913,203	13%

Revenues

31st DAA, Ventura County Fair
Expense Report
February 28, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 2/29/24	Current YTD 2/28/25	Budget 2025	Balance of Budget	% Used 2025
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000	200,239	29,652	22,408	176,596	154,188	13%
Salaries & Wages - Temp	50100-11-000	129,027	16,238	21,375	130,000	108,625	16%
Compensated Leave	50300-11-000	(41,215)	-	-	60,988	60,988	0%
Employee Benefits	51000-11-000	25,242	5,077	4,540	30,950	26,410	15%
PERS Employer Contribution	51010-11-000	65,827	11,917	10,020	70,865	60,845	14%
OPEB Employer Contribution	51020-11-000	4,030	861	657	4,281	3,624	15%
Payroll Taxes	51100-11-000	23,378	2,948	3,217	18,074	14,857	18%
Worker's Comp Insurance	51200-11-000	22,704	4,538	5,340	19,009	13,669	28%
Unemployment Insurance	51300-11-000	37,237	-	-	25,000	25,000	0%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	242,308	3,348	5,062	229,930	224,868	2%
Interest Expense	54010-11-000	800	471	-	800	800	0%
Director Expense	56000-11-000	5,171	2,860	103	5,170	5,067	2%
Dues & Subscription	57000-11-000	9,446	4,475	23,010	9,450	(13,560)	243%
Insurance	60000-11-000	326,213	47,565	67,023	330,000	262,977	20%
Other Misc Expense	65000-11-000	5,807	-	-	8,400	8,400	0%
Postage	67000-11-000	2,053	-	500	2,050	1,550	24%
Professional Services	69000-11-000	177,317	14,982	10,176	93,818	83,642	11%
Audit Cost	69010-11-000	91,300	-	60,150	91,300	31,150	66%
Office Supplies & Expense	74000-11-000	25,908	1,808	15,301	25,900	10,599	59%
Telephone	75000-11-000	8,290	1,654	439	8,300	7,861	5%
Travel / Training Expense	77000-11-000	15,077	10,289	5,379	18,024	12,645	30%
TOTAL ADMINISTRATION EXPENSE		\$ 1,376,160	\$ 158,682	\$ 254,699	\$ 1,358,905	\$ 1,104,206	19%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000	219,773	30,690	46,917	274,369	227,452	17%
Salaries & Wages - Temp	50100-12-000	846,604	98,947	127,191	711,975	584,784	18%
Employee Benefits	51000-12-000	60,039	9,156	13,163	79,147	65,984	17%
PERS Employer Contribution	51010-12-000	171,872	28,546	35,739	213,124	177,385	17%
OPEB Employer Contribution	51020-12-000	6,850	949	1,534	9,204	7,670	17%
Payroll Taxes	51100-12-000	57,593	7,774	11,665	72,400	60,735	16%
Worker's Comp Insurance	51200-12-000	68,603	11,489	21,247	61,153	39,906	35%
Vehicle Insurance	60000-12-000	-	-	-	-	-	0%
Utilities - Electrical	63000-12-000	527,547	49,045	55,499	555,184	499,685	10%
Utilities - Gas/Propane	63010-12-000	55,831	4,508	3,835	58,623	54,788	7%
Utilities - Water/Sewer	63020-12-000	118,949	33,387	15,205	124,896	109,691	12%
Grounds Maintenance & Repairs	64000-12-000	76,722	318	18,704	98,840	80,136	19%
Equipment Maintenance	64010-12-000	86,807	6,665	9,430	85,995	76,565	11%
Professional Services	69000-12-000	135,260	16,450	9,283	110,195	100,912	8%
Equipment Rental	72000-12-000	59,203	11,632	752	65,000	64,248	1%
Supplies & Expenses	74000-12-000	78,526	15,260	7,175	90,000	82,825	8%
Telephone Expenses	75000-12-000	4,636	-	525	4,700	4,175	11%
Travel & Training Expenses	77000-12-000	1,505	1,505	1,204	5,000	3,796	24%
Trash/Waste Removal	78000-12-000	88,797	1,022	4,173	88,800	84,627	5%
TOTAL MAINTENANCE EXPENSE		\$ 2,665,119	\$ 327,345	\$ 383,243	\$ 2,708,605	\$ 2,325,362	14%

Expenses

31st DAA, Ventura County Fair
Expense Report
February 28, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 2/29/24	Current YTD 2/28/25	Budget 2025	Balance of Budget	% Used 2025
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-100	10,358	-	8,540	50,067	41,527	17%
Salaries & Wages - Temp	EXWAT	30,218	-	-	-	-	0%
Employee Benefits	51000-80-100	2,908	-	2,020	12,122	10,102	17%
PERS Employer Contribution	51010-80-100	9,840	-	2,136	12,815	10,679	17%
OPEB Employer Contribution	51020-80-100	304	-	244	1,461	1,217	17%
Payroll Taxes	EXPRT	3,041	-	642	1,077	435	60%
Worker's Comp Insurance	EXWC	2,281	-	1,041	3,104	2,063	34%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	10,171	-	-	20,000	20,000	0%
Sponsored Cash	66020-80-100	-	-	-	500	500	0%
Supplies & Expenses	EXSE	32,183	1,092	-	48,500	48,500	0%
Professional Services	EXPRO	131,225	-	40	132,600	132,560	0%
Volunteer Event	74010-80-100	711	-	-	5,500	5,500	0%
Travel & Training	77000-80-100	1,324	980	1,537	3,000	1,463	51%
Junior Fair Board Expense	65000-80-160	2,074	209	103	2,000	1,897	5%
TOTAL EXHIBIT EXPENSE		\$ 236,639	\$ 2,281	\$ 16,303	\$ 292,746	\$ 276,443	6%
HORSE SHOW EXPENSE (Excluding Premiums)							
Professional Services - Open Draft/Carraige	69000-25-150	14,975	-	-	-	-	0%
Supplies & Expenses - Open Draft/Carraige	74000-25-150	4,236	-	-	-	-	0%
Professionsl Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		\$ 19,211	\$ -	\$ -	\$ -	\$ -	0%
FAIR ENTERTAINMENT EXPENSE							
Salaries & Wages - Temp	50100-75-100	1,787	-	-	1,787	1,787	0%
Employee Benefits	51000-75-100	-	-	-	-	-	0%
Payroll Taxes	51100-75-100	26	-	-	26	26	0%
Worker's Comp Insurance	51200-75-100	48	-	-	111	111	0%
Entertainment - Rodeo	58000-75-100	143,000	-	-	143,000	143,000	0%
Entertainment - Grounds Acts	58010-75-100	405,400	-	-	355,400	355,400	0%
Entertainment - Motrosports	58020-75-100	-	-	-	-	-	0%
Entertainment - Concerts	58030-75-100	1,312,098	-	-	1,312,100	1,312,100	0%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	447,289	-	-	447,290	447,290	0%
Professional Services - Rodeo	69020-75-100	-	-	-	-	-	0%
Supplies & Expense - Grandstands	74000-75-100	177,373	-	-	175,850	175,850	0%
Supplies & Expense - Grounds Acts	74010-75-100	29,903	-	-	29,905	29,905	0%
Supplies & Expense - Rodeo	74020-75-100	3,019	-	-	3,020	3,020	0%
TOTAL FAIR ENTERTAINMENT EXPENSE		\$ 2,519,942	\$ -	\$ -	\$ 2,468,489	\$ 2,468,489	0%

Expenses

31st DAA, Ventura County Fair
Expense Report
February 28, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 2/29/24	Current YTD 2/28/25	Budget 2025	Balance of Budget	% Used 2025
Payroll Taxes	51100-65-100	956	-	-	956	956	0%
Worker's Comp Insurance	51200-65-100	903	-	-	4,082	4,082	0%
Professional Services	69000-65-100	322,974	-	-	342,000	342,000	0%
Overflow Parking Rental	72000-65-100	12,500	-	-	13,200	13,200	0%
Equipment Rental	72001-65-100	2,804	-	-	3,000	3,000	0%
Supplies & Expense	74000-65-100	7,448	-	-	1,200	1,200	0%
OTHER FAIR							
Chargebacks	54020-00-100	217,082	-	564	285,686	285,122	0%
Professional Services	69000-00-100	83,558	-	-	67,807	67,807	0%
Souvenir Booth Expense	74000-00-100	-	-	-	-	-	0%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,878,989	\$ 30,208	\$ 11,009	\$ 2,011,453	\$ 2,000,444	1%
INTERIM EXPENSE							
PUBLICITY							
Advertising	52000-13-400	8,265	882	-	10,000	10,000	0%
Professional Services	69000-13-400	50,832	5,080	9,991	35,000	25,009	29%
Promotional Expense	71000-13-400	-	-	-	-	-	0%
Supplies & Expenses	74000-13-400	2,611	124	62	5,000	4,938	1%
FACILITY SALES							
Salaries & Wages - Perm	50000-40-400	90,388	13,539	11,995	63,154	51,159	19%
Salaries & Wages - Temp	50100-40-400	18,748	5,411	-	30,000	30,000	0%
Employee Benefits	51000-40-400	18,048	3,254	3,516	22,810	19,294	15%
PERS Employer Contribution	51010-40-400	25,180	5,517	2,980	33,252	30,272	9%
OPEB Employer Contribution	51020-40-400	2,553	679	340	3,792	3,452	9%
Payroll Taxes	51100-40-400	7,499	1,378	841	9,694	8,853	9%
Worker's Comp Insurance	51200-40-400	7,406	1,684	1,611	5,776	4,165	28%
Professional Services	69000-40-400	129,975	3,728	60	65,820	65,760	0%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	7,014	600	-	7,000	7,000	0%
Outside Security Expense	73000-40-400	188,539	28,335	28,944	189,000	160,056	15%
Supplies & Expenses	74000-40-400	6,458	146	125	1,200	1,075	10%
Telephone	75000-40-400	709	118	119	720	601	17%
Travel & Training	77000-40-400	674	674	1,025	675	(350)	152%
Trash/Waste Removal	78000-40-400	12,494	3,006	-	12,500	12,500	0%
PARKING							
Salaries & Wages - Perm	50000-65-400	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-400	90,779	11,670	14,130	50,800	36,670	28%
Employee Benefits	51000-65-400	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-400	4,304	606	659	6,400	5,741	10%
Payroll Taxes	51100-65-400	2,624	315	398	3,400	3,002	12%
Worker's Comp Insurance	51200-65-400	5,906	1,036	1,725	-	(1,725)	0%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	28,430	-	-	28,430	28,430	0%
Supplies & Expense - Main Lot	74000-65-400	3,416	66	-	1,500	1,500	0%
Supplies & Expense - Beach Lot	74010-65-400	1,443	-	22	1,500	1,478	1%
TOTAL INTERIM EXPENSE		\$ 714,293	\$ 87,849	\$ 78,541	\$ 587,423	\$ 508,882	13%

Expenses

31st DAA, Ventura County Fair
Junior Livestock Auction
February 28, 2025

DETAIL	Account Number	Actual 2024	Current YTD 2/28/25	Budget 2025	Balance of Budget
BEGINNING RESOURCES: 1/1/2025	25100-30-300	\$ 589,003	\$ 706,108		
AUCTION REVENUES:					
Commission Revenue	41500-30-300	77,999	0	75,000	75,000
Buyers Receipts	47600-30-300	0	0	0	0
Other Misc Revenue	48700-30-300	44,356	0	0	0
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	0	0	0	0
Sponsorships	48800-30-300	83,925	0	100,000	100,000
Donations	48810-30-300	290	0	0	0
Prior Year Revenue	49000-30-300	3,291	0	0	0
TOTAL REVENUES		209,861	-	175,000	175,000
AUCTION EXPENDITURES:					
Bad Debt Expense	53000-30-300	55	0	0	0
Bank/CC Charges	54000-30-300	20,913	124	20,340	20,216
Payments to Sellers	57600-30-300	0	0	0	0
Hauling and Slaughter	65000-30-300	5,287	0	29,920	29,920
Professional Services	69000-30-300	30,229	850	30,230	29,380
Publicity & Marketing	71000-30-300	964	0	964	964
Supplies & Expense	74000-30-300	18,549	0	18,550	18,550
Lunch Expense	74010-30-300	16,759	0	16,760	16,760
Prior Year Expense	80000-30-300	0	0	0	0
Cash Shortage/Overage	85100-30-300	0	0	0	0
Equipment Expense	87500-30-300	0	0	0	0
TOTAL EXPENDITURES		92,755	974	116,764	115,790
NET JLA INCOME		117,105	(974)	58,236	59,210
ENDING RESOURCES: 2/28/2025	25100-30-300	\$ 706,109	\$ 705,135		

31st DAA, Ventura County Fair
Satellite Wagering
February 28, 2025

DETAIL	Account Number	Actual 2024	Current YTD 2/28/25	Budget 2025	Balance of Budget
REVENUES:					
Admission Revenue	40000-20-200	0	0	0	0
Commission Revenue	41500-20-200	246,738	12,188	242,310	230,122
Parking Revenue	45000-20-200	24,000	0	0	0
Prior Year Revenue	49000-20-200	0	0	0	0
TOTAL REVENUES		270,738	12,188	242,310	230,122
EXPENDITURES:					
CARF Dues	57000-20-200	17,992	0	17,995	17,995
Grounds & Maintenance Repairs	64000-20-200	11,851	10,284	11,855	1,571
Equipment Maintenance	64010-20-200	0	0	0	0
Professional Services	69000-20-200	3,810	0	3,810	3,810
Supplies & Expense	74000-20-200	993	0	995	995
Trash Removal	78000-20-200	8,246	0	8,250	8,250
Prior Year Expense	80000-20-200	0	0	0	0
TOTAL EXPENDITURES		42,892	10,284	42,905	32,621
NET SATELLITE WAGERING PROFIT/LOSS					
		227,846	1,904	199,405	197,501

STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
25-081	Jennifer Waite	Floriculture Superintendent	\$ 3,500.00
25-082	Dolphin Rents, Inc	2-Year Arena Rentals	NTE \$71,000
25-083	Caught Red Handed	Grounds Entertainment	\$ 650.00

Concession Agreements

Contract #	Company	Fee
25-013	Painted Black Clothing	\$2,900.00
25-015	Chapman Jewelry	\$3,400.00
25-021	Yosemite Signs	\$2,700.00
25-023	West Coast Innovations	\$14,200.00
25-026	Major Motion	\$3,200.00
25-035	Happy Cheeks Facepainting - OCEAN	\$4,750.00
25-038	Modern Airbrush	\$2,700.00
25-045	Reborn Cabinets	\$3,000.00
25-046	The Coolest Coolers	\$1,900.00
25-054	Vegan Leather	\$4,500.00
25-055	Forever Summer Tan (Wood Flags)	\$2,500.00
25-057	Lemon & Lei	\$1,400.00
25-058	Itoyz INC	\$2,900.00
25-059	Tsuyakos Treasures	\$4,650.00
25-061	Mac's Auto Upholstery	\$1,800.00
25-062	E & D Hat Co	\$4,300.00
25-063	Thomas Spears Art	\$1,500.00
25-064	Vista Mobility	\$2,800.00
25-072	Damon Arts Caricature	\$2,300.00
25-077	Fair Time Apples - Paul's Products	\$5,200.00
25-078	Ventura County Republican Party	\$1,700.00