

# **BOARD MEETING NOTICE**

The 31<sup>st</sup> DAA Board of Directors will be holding a board meeting on

**Tuesday, January 28<sup>th</sup>, 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](http://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 31<sup>st</sup> 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 Agenda

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

**Tuesday, January 28<sup>th</sup>, 2025 at 9:00 a.m.**  
**Ventura County Fairgrounds – McBride Hall**

All matters noticed on this agenda may be considered for action. Items listed on the agenda may be considered in any order at the discretion of the Board President. Any item not so noticed will not be considered or discussed. The Board requests your courtesy to mute your electronic devices.

**I. Call to Order**

**Roll Call**

**Declaration of Recusal or Conflict of Interest**

Does any Board member have a conflict of interest that should preclude them from participating in discussions about or voting on any matter on today's agenda?

**II. Pledge of Allegiance**

**III. Welcome and Introduction of Guests**

Invitation for the public to introduce themselves (not mandatory)

**IV. Public Comments on Items Not on the Agenda**

In accordance with state law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

**V. Presentations**

**VI. Meeting Minutes (discussion and/or approval)**

A. November 19<sup>th</sup>, 2024 Board Meeting Minutes

**VII. Financial Reports (discussion and/or approval)**

A. Financials ending September 30<sup>th</sup>, 2024 through November 30<sup>th</sup>, 2024

**VIII. New Business**

A. 2025 Fair Progress

B. Equestrian Events

C. July Events Scheduling

D. Secretary/Treasurer-Manager Annual Delegation of Authority

The (Secretary/Treasurer-Manager) Chief Executive Officer, Heidi Ortiz, is authorized to execute Rental Agreements up to \$150,000.00, Standard 2 Agreements up to \$150,000.00 and Grandstand Contracts up to \$300,000.00 without further authorization from the Board of Directors.

- IX. Old Business**
  - A. Surfer's Point Managed Retreat Update
- X. Board Correspondence**
  - A. CA H5N1 Avian Influenza – Ban on California Poultry and Dairy Exhibitions at Fairs and Shows
  - B. Letter from State Vet: California Poultry and Dairy Cattle Exhibition Ban
- XI. 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, 1-2, 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
- XII. CEO Report**
- XIII. Presidents Report**
- XIV. Director's Comments**
- XV. Future Agenda Items**
- XVI. Adjourn**

#### **Americans With Disabilities Act**

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# 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: Dan Jacobs, Interim CEO

**Tuesday, November 19th, 2024 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, and Miriam Mack

**Directors absent:** Shanté Morgan-Carter

**Staff present:** Madalyn Johnson, Concessions Manager, Jason Amelio, Sales Manager, Jenny Martin, Accounting Supervisor, Emilee Inez, Exhibits Supervisor, Megan Hook, PR and Marketing, and Eryn Johnson, Office Assistant

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

## **II. Pledge of Allegiance**

Mr. Ceja led all present in the Pledge of Allegiance.

## **III. Welcome and Introduction of Guests**

Invitation for the public to introduce themselves (not mandatory)

- Charles Southwick from CDFA introduced himself.

## **IV. Public Comment on Items Not on the Agenda**

In accordance with State law, the Board will not comment or otherwise consider Public Comment matters until and unless such items have been properly noticed for a future meeting.

## **V. Presentations - None**

## **VI. Approval of Minutes**

A. October 22<sup>nd</sup>, 2024 Board Meeting Minutes

**MOTION:** To approve October 22<sup>nd</sup>, 2024 Board Meeting minutes.



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

## **VII. Financial Report**

### **A. Financial Report**

Ms. Martin explained that the Financials are still a draft due to pending items post-Fair. She also defined the differences between the Income Statement and the Revenue Report.

Ms. Lacayo inquired about satellite wagering, and Ms. Martin explained that the two contracts are on different schedules. While working to align them, we're still receiving the same rent percentage, but not the location fees.

## **VIII. New Business - None**

## **IX. Old Business**

### **A. Management Retreat**

Mr. Amelio reported that work on Surfer's Point was initially paused due to the Mountain Fire and Fire Camp concerns. With the fire no longer a threat, the focus is now on potential impacts from an expected king's tide, causing further delays. As a result, construction and closure are postponed until December 2nd, putting us 2.5 months behind schedule. Ms. Lacayo expressed concern about how this might affect next year's Fair. Mr. Amelio clarified that while they expect completion by end of May, work may pause for the Fair and resume afterward if necessary.

## **X. 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, 1-2, 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

Ms. Cornejo noted they were signing an agreement that had already been approved. Mr. Long clarified that Mr. Jacobs renegotiated the contract price, making it open for reconsideration. Ms. Mack suggested adding a note in the future to explain why something is being reconsidered.

**MOTION:** To approve the consent agenda with items A, 1-2.

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

#### **XI. CEO Report**

The Strategic Planning meeting this Friday and Saturday will start at 9:00 A.M., with no set end time. Mr. Ceja estimated it would last about eight hours based on the material to be covered. Mr. Long will contact Ms. Bailey-Findley to check if an agenda is available to distribute to the Board.

#### **XII. President's Report**

Mr. Long expressed gratitude for CalFire's efforts during the Mountain Fire and thanked staff for their swift preparation after receiving the notice Wednesday evening. He praised the professionalism and self-sufficiency of the animal emergency services. He also expressed pride in the facility's support for the community during emergencies, citing a similar response during the Thomas Fire. While expressing remorse for the losses caused by the fire, he commended the firefighters for their excellent work.

#### **XIII. Directors' Comment**

Vice President Ceja

Mr. Ceja praised the CalFire team for their efforts on the front lines and noted the impressive scale of the fire, as shown on the map they left. He also thanked staff for quickly preparing for CalFire with only a few hours' notice.

Director Cornejo

- Ms. Cornejo praised the collaboration between agencies and staff in supporting the community. Despite event cancellations and postponements, she commended the staff for handling everything well and thanked them for their hard work. She noted similarities to the Thomas Fire, when over 35 agencies were involved, and highlighted the Fairgrounds' importance in emergency situations.

Director Chess

- Ms. Chess expressed admiration for the Fairgrounds and staff for stepping up to serve the community. She gained a deeper understanding of CalFire's critical role, comparing them to a General organizing troops. She was impressed by nearly 3,000 firefighters, 500+ engines, 13 helicopters, and a dozen bulldozers involved, as well

as the operation providing food, showers, healthcare, and sleeping arrangements for firefighters.

Director Mack

- Ms. Mack said she was looking forward to the strategic meeting and would review her notes from last year. She asked if there would be an agenda for the retreat. Mr. Long replied he would check.

Director Lacayo

- Ms. Lacayo thanked the Fairgrounds staff for their service to the community, noting that the Fairgrounds is not just an event venue but also steps up in times of need. She emphasized that part of the directors' stewardship is ensuring we can provide services to the community, even without State assistance.

#### **XIV. Future Agenda Items**

1. Equestrian Events
2. 2025 Fair Progress
3. July Events Scheduling
4. Surfer's Point Update

#### **XVI. Adjourn**

The meeting was adjourned at 9:30 a.m.

Submitted by:   
Eryn Johnson, Office Assistant

Approved by:   
Heidi Ortiz, CEO

Approved by:   
Dan Long, Board President



CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

Karen Ross, Secretary

January 7, 2025

## **State Veterinarian Bans All California Poultry and Dairy Cattle Exhibitions at Fairs and Shows**

Dear Poultry and Dairy Cattle Exhibition Organizers and Managers:

H5N1 Avian Influenza (Bird Flu) has become widespread among dairy cows and domestic poultry (commercial and backyard flocks) in California. In fact, California Governor Gavin Newsom has declared a state of emergency due to these detections. Since August 2024, there have been over 700 dairy herds and 60 poultry flocks affecting over 15 million birds with new dairies and flocks being detected.

**Due to the continued spread of H5N1 Bird Flu in California, the State Veterinarian has implemented a ban on all California Poultry and Dairy Cattle Exhibitions at Fairs and Shows immediately until further notice. This action is required to minimize the danger of exposing people and non-infected cows and birds to the disease.**

We urge dairy cow and poultry owners to prevent this devastating disease by continuing to practice enhanced biosecurity measures and prevent comingling with wild bird populations, with other poultry/dairy cows, and their owners. They should also avoid moving or sharing equipment that may serve to transfer the virus. Dairy cow and poultry owners with flocks that have experienced any unusual/suspicious illness or deaths should not move their cows, birds, or their milk or poultry products and should call their veterinarian or our CDFA Sick Bird Hotline at 866-922-BIRD (2473).

Avian influenza is a highly contagious and often fatal disease in birds. The viral spread is promoted by wild birds, especially in wild waterfowl such as ducks and geese, but many other wild bird species can also be a source of spread. The disease spreads through movement of infected or exposed birds, direct or indirect contact with infected wild and domestic birds or contact with virus on fomites (surfaces) such as hands, shoes, clothing, or feet and fur of rodents and other animals. In addition, dairy cows have also been affected by the disease this year, so increased precautions should be taken especially for farms that have both cows and poultry or are in the vicinity of a dairy cow farm.

Clinical signs of H5N1 bird flu in cows include decrease in feed consumption with a simultaneous decrease in rumination and rumen motility, respiratory signs (including clear nasal discharge), acute drop in milk production (severely affected cattle may have thicker, concentrated, colostrum-like milk or produce no milk at all), abnormal tacky or loose feces, lethargy, dehydration, and fever. For more information, please visit our [CDFA H5N1 Bird Flu Virus in Livestock webpage](#).

Clinical signs of H5N1 bird flu (highly pathogenic) in poultry include sudden death, trouble breathing, clear runny discharge (from nose, mouth, and eyes), lethargy, decreased food and water intake, swelling (eyes, head, wattles, or combs), discolored or bruised comb, wattles, or legs, stumbling/falling or twisted neck. For more information, please visit our [CDFA HPAI H5N1 in Poultry](#)





CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

Karen Ross, Secretary

webpage.

The cooperation of cow and bird owners is critical in controlling this disease; when exposed cows and birds are not moved and comingled, disease spread can be prevented. We will continue to assess the threat over the next few months and rescind this ban if the situation changes. If you have any questions, please do not hesitate to contact me directly. Thank you for your cooperation.

For up-to-date information about the HPAI 2022-24 outbreak, you can check the [USDA APHIS Detections of Highly Pathogenic Avian Influenza webpage](#).

Sincerely,

Annette Jones,  
D.V.M.

Digitally signed by Annette Jones,  
D.V.M.  
Date: 2025.01.08 08:35:35 -08'00'

Dr. Annette Jones  
State Veterinarian







CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE

Karen Ross, Secretary

January 8, 2025

F2025-01

TO: All Fairground Managers and Board Chairs

SUBJECT: CA H5N1 Avian Influenza – Ban on California Poultry and Dairy Exhibitions at Fairs and Shows

This letter is to inform you that the California Department of Food and Agriculture (CDFA) State Veterinarian Dr. Annette Jones has implemented a ban on all California Poultry and Dairy Exhibitions at Fairs and Shows, effective immediately until further notice. This action is required to minimize the danger of exposing people and non-infected birds and cows to the H5N1 Avian Influenza (Bird Flu).

The H5N1 Bird Flu is a highly contagious and often fatal disease in birds and has become widespread among dairy cows and domestic poultry (commercial and backyard flocks) in California. Since August 2024, there have been over 700 dairy herds and 60 poultry flocks affecting over 15 million birds with new dairies and flocks being detected.

Please read the enclosed letter from Dr. Annette Jones for more information on H5N1 and the ban. You can also visit the [CDFA HPAI H5N1 in Poultry webpage](#). For up-to-date information about the HPAI outbreak, please visit the [USDA APHIS Detections of Highly Pathogenic Avian Influenza webpage](#).

If you have any questions or concerns about your 2025 fair events, please feel free to contact me at (916) 900-5365 or at [mike.francesconi@cdfa.ca.gov](mailto:mike.francesconi@cdfa.ca.gov).

Sincerely,

Michael Francesconi  
Branch Chief

Enclosure





**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**September 30, 2024**

	Date	Account Number(s)	YTD Balance
<b>TOTAL NET RESOURCES, Beginning</b>			
Net Resources-Unrestricted	1/1/2024	29100	4,046,583
Unrestricted Net Position - Pension	1/1/2024	29400	(708,412)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,745,586
Prior Year Adjustment (FY 21/22 GASB 75 OPEB Adjustment)	1/1/2024		(238,348)
<b>TOTAL NET RESOURCES, Beginning</b>			<b>\$ 6,845,410</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	9/30/2024	various	14,090,239
State (Local/Base) Allocation(s) (F&E)	9/30/2024	31200	214,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	9/30/2024	31300	-
Capital Project Reimbursement Funds	9/30/2024	31900	36,000
One-time Revenue Sources (fire camp, sale of property)	9/30/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	9/30/2024	33000	-
Other (e.g. Flex Capital)	9/30/2024	34000	-
<b>TOTAL RESOURCES ACQUIRED</b>			<b>14,340,739</b>
<b>RESOURCES APPLIED:</b>			
Operating Expenditures	9/30/2024	various	12,752,943
Depreciation Expense	9/30/2024	90000	298,438
Pension Expense	9/30/2024	96000	-
OPEB Expense	9/30/2024	96001	-
<b>TOTAL RESOURCES APPLIED</b>			<b>13,051,380</b>
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			<b>1,289,358</b>
<b>TOTAL NET RESOURCES, Ending</b>			
Net Resources-Unrestricted	9/30/2024	29100	4,796,209
Unrestricted Net Position - Pension/OPEB	9/30/2024	29400	(946,759)
Net Resources-Restricted	9/30/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	9/30/2024	29000	4,285,318
<b>TOTAL NET RESOURCES, Ending</b>			<b>\$ 8,134,768</b>
Unrestricted Reserve Percentage			37.61%

**31st DAA, Ventura County Fair**  
**Statement of Net Position**  
**September 30, 2024**

**ASSETS**

**CURRENT ASSETS**

Cash - Unrestricted	5,919,112
Cash - Junior Livestock Auction	48,116
Accounts Receivable, Net of Allowance for Doubtful	771,706
JLA Accounts Receivables, Net of Allowance for Doubtful	77,507
Inventory	36,446
Deferred Expenses	83,663
<b>TOTAL CURRENT ASSETS</b>	<b>6,936,551</b>

**FIXED ASSETS**

Land	282,915
Construction in Progress	843,557
Buildings & Improvements, Net of Accumulated Depreciation	3,028,374
Equipment, Net of Accumulated Depreciation	134,099
<b>TOTAL FIXED ASSETS</b>	<b>4,288,946</b>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows of Resources - Pension	645,288
Deferred Outflows of Resources - OPEB	43,207
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>688,495</b>

**TOTAL ASSETS**

**\$ 11,913,992**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Special Event Insurance	115
Accounts Payable	532,090
JLA Accounts Payable	16,496
Sales Tax Payable	2,596
Clearing Accounts	-
Payroll Liabilities	65,048
Drug Fees	1,764
Deferred Revenue	18,384
Guaranteed Deposits	123,374
Compensated Leave Liability	123,788
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	41,600
Net Pension Liability	1,323,721
Net OPEB Liability	216,204
<b>TOTAL LIABILITIES</b>	<b>3,011,053</b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows of Resources - Pension	29,978
Deferred Inflows of Resources - OPEB	65,351
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>95,329</b>

**NET RESOURCES**

Junior Livestock Auction Reserve	672,842
Net Resoures - Unrestricted	\$4,796,209
Unrestricted Net Position - Pension/OPEB	(946,759)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$4,285,318
<b>TOTAL NET RESOURCES</b>	<b>8,807,610</b>

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 11,913,992**

### 31st DAA, Ventura County Fair

#### Cash & Cash Equivalents

September 30, 2024

#### CURRENT CASH

Petty Cash	169.82	
Total Petty Cash		\$169.82
Changefund	340.00	
Changefund - Parking	300.00	
Total Changefund Cash		\$640.00
Cash - Operating BOFA#0920	2,395,555.35	
Cash - Operating MB#5168	2,872,204.43	
Total Operating Cash		\$5,267,759.78
Cash - Premium BOFA#2150	3,534.50	
Total Premium Cash		\$3,534.50
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	26,166.97	
Total Payroll Cash		\$30,589.74
Cash - Savings	0.00	
Cash - Savings MB#5192	574,374.28	
Total Savings Cash		\$574,374.28
Cash - LAIF #13-56-001	42,044.23	
Total LAIF Cash		\$42,044.23
Cash - JLA BOFA#3469	12,280.82	
Cash - JLA MB#1471	35,835.62	
Total JLA Cash		\$48,116.44
<b>TOTAL CASH</b>		<b>\$5,967,229</b>

#### CURRENT ACCOUNTS RECEIVABLES

Accounts Receivable	780,123.37	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	229.45	
Total Net General Accounts Receivables		\$771,706.07
JLA Accounts Receivable	98,304.63	
JLA Allowance for Doubtful Account	(20,797.33)	
Total Net JLA Accounts Receivables		\$77,507.30
<b>TOTAL ACCOUNTS RECEIVABLES</b>		<b>\$849,213</b>

#### CURRENT INVENTORY

Souvenir Booth Inventory	36,446.21	
Total Inventory		\$36,446.21
<b>TOTAL INVENTORY</b>		<b>\$36,446</b>

<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>		<b>\$6,852,888</b>
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Cash & Cash Equivalent

**31st DAA, Ventura County Fair**  
**Income Statement**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/2023	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>OPERATING REVENUES:</b>							
Admission Revenues	ADMIS	2,299,406	2,298,687	3,076,047	2,571,089	(504,958)	120%
Commercial Space	COMSP	359,438	359,438	329,341	354,815	25,474	93%
Carnival Revenues	CARN	1,490,577	1,490,577	4,233,198	1,713,130	(2,520,068)	247%
Concession Revenues	CSREV	1,060,799	1,060,613	1,902,046	2,122,210	220,164	90%
Exhibit Revenues	EXREV	101,681	78,359	77,531	45,549	(31,982)	170%
Horse Show Revenues	HSREV	574	574	8,148	13,700	5,552	59%
Entertainment Revenues	ETREV	71,132	68,804	1,090,233	1,173,020	82,787	93%
Miscellaneous Fair Revenues	MFREV	1,043,607	924,300	1,044,751	1,142,848	98,097	91%
Facility Sales - Interim Revenues	INTRE	3,343,702	2,682,443	2,029,310	2,221,047	191,737	91%
Satellite Wagering Revenues	SWREV	330,741	274,790	216,434	297,000	80,566	73%
Prior Year Revenue	PYREV	111,722	37,931	19,313	-	(19,313)	0%
Other Revenues	OTREV	27,003	22,298	63,888	21,250	(42,638)	301%
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 10,240,383</b>	<b>\$ 9,298,814</b>	<b>\$ 14,090,239</b>	<b>\$ 11,675,658</b>	<b>\$ (2,414,581)</b>	<b>121%</b>
<b>OPERATING EXPENDITURES:</b>							
Administration Expenses	ADEXP	983,302	692,076	1,049,363	1,202,004	152,641	87%
Maintenance Expenses	MNEXP	2,073,138	1,541,829	2,049,200	1,898,367	(150,833)	108%
Publicity Expenses	PBEXP	157,617	145,877	272,574	252,500	(20,074)	108%
Concession Expenses	CSEXP	243,495	243,266	2,698,099	202,224	(2,405,875)	923%
Attendance Expenses	ATEXP	1,029,110	1,022,143	1,343,727	160,201	(1,183,526)	839%
Premium Expenses	PREXP	100,939	98,989	121,345	100,939	(20,406)	120%
Exhibit Expenses	EXEXP	269,875	274,462	215,985	248,252	32,267	87%
Horse Show Expenses	HSEXP	556	500	19,211	500	(18,711)	3842%
Entertainment Expenses	ETEXP	1,548,808	1,537,834	2,499,567	2,375,000	(124,567)	105%
Miscellaneous Fair Expenses	MFEXP	1,423,582	1,216,668	1,847,910	2,547,029	699,119	73%
Facility Sales - Interim Expenses	INTEX	708,728	522,933	484,261	660,259	175,998	73%
Satellite Wagering Expenses	SWEXP	100,832	83,195	35,644	43,736	8,092	81%
Equipment Expenses	EQUIP	16,656	7,031	40,269	28,772	(11,497)	140%
Prior Year Expenses	PYEXP	(596,355)	(12,502)	32,922	4,000	(28,922)	823%
Cash Over/Short	CAOS	1,825	3,685	42,867	1,000	(41,867)	4287%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 8,062,107</b>	<b>\$ 7,377,983</b>	<b>\$ 12,752,943</b>	<b>\$ 9,814,783</b>	<b>\$ (2,938,160)</b>	<b>130%</b>
<b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,178,276</b>	<b>\$ 1,920,831</b>	<b>\$ 1,337,296</b>	<b>\$ 1,860,875</b>	<b>\$ 523,579</b>	<b>72%</b>
Depreciation	90000	406,256	-	298,438	409,000	110,562	73%
Pension Expense	96000	(352,400)	-	-	-	-	0%
OPEB Expense	96001	238,348	-	-	-	-	0%
<b>NET OPER PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 1,886,073</b>	<b>\$ 1,920,831</b>	<b>\$ 1,038,858</b>	<b>\$ 1,451,875</b>	<b>\$ 413,017</b>	<b>72%</b>
State Allocation	31200	-	-	214,500	214,000	(500)	100%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	267,961	161,200	36,000	-	(36,000)	0%
One-Time Revenue Sources	32500	-	-	-	-	-	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	865	-	-	-	-	0%
<b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,447,101</b>	<b>\$ 2,082,030</b>	<b>\$ 1,587,796</b>	<b>\$ 2,074,875</b>	<b>\$ 487,079</b>	<b>77%</b>
<b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,154,898</b>	<b>\$ 2,082,030</b>	<b>\$ 1,289,358</b>	<b>\$ 1,665,875</b>	<b>\$ 376,517</b>	<b>77%</b>

Income Statement

# 31st DAA, Ventura County Fair

## Revenue Report September 30, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMISSIONS TO GROUNDS:</b>							
Gate Admissions	40000-00-100	1,658,820	894,105	2,500,235	1,028,220	(1,472,015)	243%
Admission - Vendor Badge	40010-00-100	-	-	1,752	-	(1,752)	0%
Presale Admissions	40100-00-100	600,431	1,364,427	535,400	1,500,869	965,469	36%
Presale Admissions - Livestock	40110-00-100	40,155	40,155	38,660	42,000	3,340	92%
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>\$ 2,299,406</b>	<b>\$ 2,298,687</b>	<b>\$ 3,076,047</b>	<b>\$ 2,571,089</b>	<b>\$ (504,958)</b>	<b>120%</b>
<b>COMMERCIAL SPACE:</b>							
Commercial Space	41000-00-100	359,438	359,438	329,341	354,815	25,474	93%
<b>TOTAL COMMERCIAL SPACE</b>		<b>\$ 359,438</b>	<b>\$ 359,438</b>	<b>\$ 329,341</b>	<b>\$ 354,815</b>	<b>\$ 25,474</b>	<b>93%</b>
<b>CARNIVAL REVENUE:</b>							
Carnival	40500-00-100	1,257,007	1,257,007	3,853,972	1,414,525	(2,439,447)	272%
Carnival - Presale	40510-00-100	233,570	233,570	379,226	268,605	(110,621)	141%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	30,000	30,000	0%
<b>TOTAL CARNIVAL REVENUE</b>		<b>\$ 1,490,577</b>	<b>\$ 1,490,577</b>	<b>\$ 4,233,198</b>	<b>\$ 1,713,130</b>	<b>\$ (2,520,068)</b>	<b>247%</b>
<b>CONCESSION REVENUE:</b>							
Food Concession	42100-60-100	1,007,671	1,007,671	1,149,712	1,105,238	(44,474)	104%
Souvenir Booth	42200-60-100	-	-	33,137	5,500	(27,637)	602%
Alcohol Concession	42300-60-100	-	-	578,283	948,202	369,919	61%
Vendor Parking	45000-60-100	14,420	14,420	15,282	15,000	(282)	102%
Stock Struck	45010-60-100	3,980	3,980	4,235	4,000	(235)	106%
Camping Fees	46500-60-100	-	-	77,273	-	(77,273)	0%
Reimbursable Revenues	48500-60-100	31,742	31,742	38,569	41,070	2,501	94%
Vendor App Fees	48700-60-100	2,987	2,800	5,555	3,200	(2,355)	174%
<b>TOTAL CONCESSION REVENUE</b>		<b>\$ 1,060,799</b>	<b>\$ 1,060,613</b>	<b>\$ 1,902,046</b>	<b>\$ 2,122,210</b>	<b>\$ 220,164</b>	<b>90%</b>
<b>EXHIBIT REVENUE:</b>							
Exhibit Entry Fees	EXENT	32,219	31,979	30,861	31,979	1,119	97%
Donated Awards	43100-80-100	4,350	4,350	16,625	4,550	(12,075)	365%
Parking Revenue - Livestock	45000-80-100	8,020	8,020	8,100	8,020	(80)	101%
Camping Fees	46500-80-100	-	-	9,565	-	(9,565)	0%
Reimbursable Revenues	48500-80-100	33,510	33,510	2,355	-	(2,355)	0%
Other Misc Revenue	48700-80-100	3,440	500	4,440	500	(3,940)	888%
Donations	48810-80-100	20,142	-	2,060	-	(2,060)	0%
Junior Fair Board Revenue	48700-80-160	-	-	3,525	500	(3,025)	705%
<b>TOTAL EXHIBIT REVENUE</b>		<b>\$ 101,681</b>	<b>\$ 78,359</b>	<b>\$ 77,531</b>	<b>\$ 45,549</b>	<b>\$ (31,982)</b>	<b>170%</b>
<b>HORSE SHOW REVENUE:</b>							
Entry Fees - Open Draft/Carraige	43000-25-150	574	574	3,693	4,000	307	92%
Sponsored Awards - Open Draft/Carraige	43100-25-150	-	-	-	1,000	1,000	0%
Stall Fees - Open Draft/Carraige	43300-25-150	-	-	4,455	4,000	(455)	111%
Camping Fees - Open Draft/Carraige	46500-25-150	-	-	-	500	500	0%
Entry Fees - Youth Open	43000-25-151	-	-	-	4,000	4,000	0%
Stall Fees - Youth Open	43300-25-151	-	-	-	200	200	0%
<b>TOTAL HORSE SHOW REVENUE</b>		<b>\$ 574</b>	<b>\$ 574</b>	<b>\$ 8,148</b>	<b>\$ 13,700</b>	<b>\$ 5,552</b>	<b>59%</b>

Revenues



**31st DAA, Ventura County Fair**  
**Revenue Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ENTERTAINMENT FAIR REVENUE</b>							
Admission - Box Seats	40000-75-100	28,020	28,020	114,957	28,020	(86,937)	410%
Admission - Motorsports	40010-75-100	-	-	-	150,000	150,000	0%
Admission - Concerts	40020-75-100	-	-	480,119	875,000	394,882	55%
Admission - Rodeo	40030-75-100	40,784	40,784	37,542	120,000	82,458	31%
Presale Admission - Box Seats	40100-75-100	-	-	4,000	-	(4,000)	0%
Presale Admission - Concerts	40120-75-100	-	-	366,983	-	(366,983)	0%
Presale Admission - Rodeo	40130-75-100	-	-	67,153	-	(67,153)	0%
Commission on Sales	41500-75-100	2,328	-	15,209	-	(15,209)	0%
Other Misc Revenue	48700-75-100	-	-	4,271	-	(4,271)	0%
<b>TOTAL ENTERTAINMENT FAIR REVENUE</b>		<b>\$ 71,132</b>	<b>\$ 68,804</b>	<b>\$ 1,090,233</b>	<b>\$ 1,173,020</b>	<b>\$ 82,787</b>	<b>93%</b>
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>							
Parking Revenue	45000-00-100	399,540	399,580	438,280	425,000	(13,280)	103%
Camping Fees	46500-00-100	-	-	-	89,648	89,648	0%
Other Misc Revenue	48700-00-100	127,561	20,158	11,385	25,000	13,615	46%
Donations Revenue	48810-00-100	3,950	3,950	-	3,200	3,200	0%
Sponsorship Revenue	48800-50-100	512,556	500,612	595,086	600,000	4,914	99%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,043,607</b>	<b>\$ 924,300</b>	<b>\$ 1,044,751</b>	<b>\$ 1,142,848</b>	<b>\$ 98,097</b>	<b>91%</b>
<b>INTERIM REVENUE</b>							
Concession Revenue (alcohol & beverages)	42300-40-400	942,824	814,623	250,982	-	(250,982)	0%
Parking Revenue	45000-40-400	480,576	397,783	359,213	487,298	128,085	74%
Parking Revenue - Beachfront	45010-40-400	176,966	135,863	98,934	168,727	69,793	59%
Building Rental	46100-40-400	541,554	404,355	474,779	550,000	75,221	86%
Building Rental - Derby Club	46110-40-400	149,150	99,222	146,559	121,150	(25,409)	121%
Grounds Rental	46200-40-400	318,618	245,143	253,226	400,000	146,774	63%
Equipment Rental (chairs, tables, etc.)	46300-40-400	179,544	142,630	123,440	162,312	38,872	76%
Camping Fees	46500-40-400	88,224	75,419	5,045	-	(5,045)	0%
Reimbursable Revenue - Utilities	48500-40-400	54,142	48,744	57,628	20,000	(37,628)	288%
Reimbursable Revenue - Outside Security	48510-40-400	52,085	50,136	2,000	-	(2,000)	0%
Reimbursable Revenue - In House Security	48520-40-400	12,600	12,600	-	12,600	12,600	0%
Reimbursable Revenue - Standby Labor	48530-40-400	62,425	48,380	58,157	62,000	3,843	94%
Set-Up/Clean-Up Fees	48550-40-400	124,161	92,056	93,370	125,000	31,630	75%
Reimbursable Revenue - Fire Marshall	48560-40-400	18,314	16,034	8,460	-	(8,460)	0%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	-	-	10,500	-	(10,500)	0%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	-	-	80,146	1,960	(78,186)	4089%
Other Misc Revenue	48700-40-400	142,519	99,455	6,872	110,000	103,128	6%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%
<b>TOTAL INTERIM REVENUE</b>		<b>\$ 3,343,702</b>	<b>\$ 2,682,443</b>	<b>\$ 2,029,310</b>	<b>\$ 2,221,047</b>	<b>\$ 191,737</b>	<b>91%</b>



# 31st DAA, Ventura County Fair

## Revenue Report September 30, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>SATELLITE WAGERING</b>							
Admission	40000-20-200	-	-	1,261	-	(1,261)	0%
Commission	41500-20-200	309,189	253,238	215,173	275,000	59,827	78%
Parking Revenue	45000-20-200	21,552	21,552	-	22,000	22,000	0%
Prior Year Revenue	49000-20-200	-	-	-	-	-	0%
<b>TOTAL SATELLITE WAGERING REVENUE</b>		<b>\$ 330,741</b>	<b>\$ 274,790</b>	<b>\$ 216,434</b>	<b>\$ 297,000</b>	<b>\$ 80,566</b>	<b>73%</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	111,722	37,931	19,313	-	(19,313)	0%
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>\$ 111,722</b>	<b>\$ 37,931</b>	<b>\$ 19,313</b>	<b>\$ -</b>	<b>\$ (19,313)</b>	<b>0%</b>
<b>OTHER OPERATING REVENUE</b>							
Reimbursable Revenue	48500-00-000	438	349	1,500	-	(1,500)	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	15,780	14,311	45,445	13,250	(32,195)	343%
Interest Earnings	48710-00-000	9,741	6,593	16,914	8,000	(8,914)	211%
Donations	48810-00-000	1,045	1,045	29	-	(29)	0%
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>\$ 27,003</b>	<b>\$ 22,298</b>	<b>\$ 63,888</b>	<b>\$ 21,250</b>	<b>\$ (42,638)</b>	<b>301%</b>

**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMINISTRATION EXPENSE</b>							
Salaries & Wages - Perm	50000-11-000	276,587	208,371	171,936	387,064	215,128	44%
Salaries & Wages - Temp	50100-11-000	57,601	32,449	91,593	61,500	(30,093)	149%
Compensated Leave	50300-11-000	9,808	-	-	-	-	0%
Employee Benefits	51000-11-000	154,300	123,854	18,102	144,901	126,799	12%
PERS Employer Contribution	51010-11-000	(5,777)	(3,301)	50,612	-	(50,612)	0%
OPEB Employer Contribution	51020-11-000	(433)	(248)	2,629	-	(2,629)	0%
Payroll Taxes	51100-11-000	21,349	14,849	18,754	21,525	2,771	87%
Worker's Comp Insurance	51200-11-000	28,739	-	16,801	31,000	14,199	54%
Unemployment Insurance	51300-11-000	33,787	16,974	25,326	18,671	(6,655)	136%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	761	-	176,331	-	(176,331)	0%
Interest Expense	54010-11-000	1,595	1,088	763	1,443	680	53%
Director Expense	56000-11-000	3,353	1,376	4,503	6,500	1,997	69%
Dues & Subscription	57000-11-000	6,683	5,283	5,810	1,200	(4,610)	484%
Insurance	60000-11-000	254,295	181,456	243,504	312,000	68,496	78%
Other Misc Expense	65000-11-000	1,948	340	3,800	-	(3,800)	0%
Postage	67000-11-000	1,540	1,540	1,802	1,700	(102)	106%
Professional Services	69000-11-000	26,028	16,955	158,986	35,500	(123,486)	448%
Audit Cost	69010-11-000	-	-	15,200	124,000	108,800	12%
Office Supplies & Expense	74000-11-000	83,064	75,626	23,510	27,000	3,490	87%
Telephone	75000-11-000	15,991	10,778	6,512	9,000	2,488	72%
Travel / Training Expense	77000-11-000	12,083	4,686	12,889	19,000	6,111	68%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>\$ 983,302</b>	<b>\$ 692,076</b>	<b>\$ 1,049,363</b>	<b>\$ 1,202,004</b>	<b>\$ 152,641</b>	<b>87%</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Perm	50000-12-000	158,004	121,503	141,958	233,500	91,542	61%
Salaries & Wages - Temp	50100-12-000	552,245	436,212	644,060	325,000	(319,060)	198%
Employee Benefits	51000-12-000	126,103	96,311	41,264	115,000	73,736	36%
PERS Employer Contribution	51010-12-000	1,871	1,658	131,728	-	(131,728)	0%
OPEB Employer Contribution	51020-12-000	-	-	4,564	-	(4,564)	0%
Payroll Taxes	51100-12-000	32,438	25,854	41,886	30,000	(11,886)	140%
Worker's Comp Insurance	51200-12-000	54,784	-	49,407	59,000	9,593	84%
Vehicle Insurance	60000-12-000	-	-	-	29,837	29,837	0%
Utilities - Electrical	63000-12-000	481,328	379,430	416,834	501,284	84,450	83%
Utilities - Gas/Propane	63010-12-000	40,786	33,539	49,834	39,200	(10,634)	127%
Utilities - Water/Sewer	63020-12-000	146,905	85,894	92,064	177,044	84,980	52%
Grounds Maintenance & Repairs	64000-12-000	64,406	62,834	46,991	69,500	22,509	68%
Equipment Maintenance	64010-12-000	66,469	35,265	69,205	72,500	3,295	95%
Professional Services	69000-12-000	198,882	142,210	112,949	100,000	(12,949)	113%
Equipment Rental	72000-12-000	36,726	17,034	55,417	25,197	(30,220)	220%
Supplies & Expenses	74000-12-000	97,380	91,350	69,152	102,305	33,153	68%
Telephone Expenses	75000-12-000	-	-	2,617	-	(2,617)	0%
Travel & Training Expenses	77000-12-000	-	-	1,505	1,000	(505)	151%
Trash/Waste Removal	78000-12-000	14,813	12,736	77,764	18,000	(59,764)	432%
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>\$ 2,073,138</b>	<b>\$ 1,541,829</b>	<b>\$ 2,049,200</b>	<b>\$ 1,898,367</b>	<b>\$ (150,833)</b>	<b>108%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>PUBLICITY EXPENSE</b>							
Advertising	52000-13-100	103,821	96,580	122,918	130,000	7,082	95%
Professional Services	69000-13-100	24,904	20,404	75,036	66,000	(9,036)	114%
Program Expense	70000-13-100	-	-	25,053	20,000	(5,053)	125%
Promotional Expense	71000-13-100	24,243	24,243	22,667	25,000	2,333	91%
Supplies & Expense	74000-13-100	4,649	4,649	26,899	11,500	(15,399)	234%
<b>TOTAL PUBLICITY EXPENSE</b>		<b>\$ 157,617</b>	<b>\$ 145,877</b>	<b>\$ 272,574</b>	<b>\$ 252,500</b>	<b>\$ (20,074)</b>	<b>108%</b>
<b>CONCESSION EXPENSE</b>							
Salaries & Wages - Perm	50000-60-100	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-60-100	-	-	65,109	40,000	(25,109)	163%
Employee Benefits	51000-60-100	-	-	-	-	-	0%
Payroll Taxes	51100-60-100	-	-	3,721	900	(2,821)	413%
PERS Employer Contribution	51010-60-100	-	-	10,356	-	(10,356)	0%
OPEB Employer Contribution	51020-60-100	-	-	-	-	-	0%
Worker's Comp Insurance	51200-60-100	-	-	3,515	-	(3,515)	0%
Professional Services	69000-60-100	-	-	17,394	-	(17,394)	0%
Professional Services - Carnival	69010-60-100	-	-	2,402,048	24,520	(2,377,528)	9796%
Tent & Booth Rent Expense	72000-60-100	100,565	100,565	1,227	98,163	96,936	1%
Supplies & Expense	74000-60-100	8,692	8,692	3,974	8,641	4,667	46%
Supplies & Expense - Carnival	74010-60-100	134,238	134,009	190,756	120,000	(70,756)	159%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 243,495</b>	<b>\$ 243,266</b>	<b>\$ 2,698,099</b>	<b>\$ 292,224</b>	<b>\$ (2,405,875)</b>	<b>923%</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temp	50100-70-100	85,428	85,428	117,515	30,000	(87,515)	392%
Employee Benefits	51000-70-100	1,819	1,819	-	1,819	1,819	0%
PERS Employer Contribution	51010-70-100	-	-	1,734	-	(1,734)	0%
Payroll Taxes	51100-70-100	1,989	1,989	2,386	626	(1,760)	381%
Worker's Comp Insurance	51200-70-100	6,967	-	3,399	-	(3,399)	0%
Professional Services	69000-70-100	217,753	217,753	27,719	17,756	(9,963)	156%
Fair Parade (Cattle Drive)	71000-70-100	-	-	-	25,000	25,000	0%
Security Expense	73000-70-100	681,136	681,136	967,508	-	(967,508)	0%
Supplies & Expense	74000-70-100	34,018	34,018	214,876	85,000	(129,876)	253%
Supplies & Expense - Admission	74020-70-100	-	-	8,590	-	(8,590)	0%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 1,029,110</b>	<b>\$ 1,022,143</b>	<b>\$ 1,343,727</b>	<b>\$ 160,201</b>	<b>\$ (1,183,526)</b>	<b>839%</b>
<b>Premium Expense (Excluding Horse Show)</b>							
Premium Cash Awards	66000-85-100	92,967	91,017	107,463	92,967	(14,496)	116%
Professional Services	69000-85-100	-	-	9,500	-	(9,500)	0%
Supplies & Expenses	74000-85-100	7,972	7,972	4,382	7,972	3,590	55%
<b>TOTAL PREMIUM EXPENSE</b>		<b>\$ 100,939</b>	<b>\$ 98,989</b>	<b>\$ 121,345</b>	<b>\$ 100,939</b>	<b>\$ (20,406)</b>	<b>120%</b>

**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>EXHIBIT EXPENSE</b>							
Salaries & Wages - Perm	50000-80-100	-	-	-	25	25	0%
Salaries & Wages - Temp	EXWAT	35,725	35,725	28,212	35,701	7,489	79%
Employee Benefits	51000-80-100	4,234	4,234	-	5,265	5,265	0%
PERS Employer Contribution	51010-80-100	1,031	1,031	6,669	-	(6,669)	0%
OPEB Employer Contribution	51020-80-100	-	-	-	-	-	0%
Payroll Taxes	EXPRT	1,879	1,879	2,108	1,879	(229)	112%
Worker's Comp Insurance	EXWC	2,914	-	1,427	3,500	2,073	41%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	11,605	11,605	10,171	6,799	(3,372)	150%
Sponsored Cash	66020-80-100	-	-	-	-	-	0%
Supplies & Expenses	EXSE	212,369	219,870	32,063	193,321	161,258	17%
Professional Services	EXPRO	-	-	131,225	-	(131,225)	0%
Volunteer Event	74010-80-100	-	-	711	644	(67)	110%
Travel & Training	77000-80-100	118	118	1,324	118	(1,206)	1122%
Junior Fair Board Expense	65000-80-160	-	-	2,074	1,000	(1,074)	207%
<b>TOTAL EXHIBIT EXPENSE</b>		<b>\$ 269,875</b>	<b>\$ 274,462</b>	<b>\$ 215,985</b>	<b>\$ 248,252</b>	<b>\$ 32,267</b>	<b>87%</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>							
Professional Services - Open Draft/Carrage	69000-25-150	-	-	14,975	-	(14,975)	0%
Supplies & Expenses - Open Draft/Carrage	74000-25-150	556	500	4,236	500	(3,736)	847%
Professional Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>\$ 556</b>	<b>\$ 500</b>	<b>\$ 19,211</b>	<b>\$ 500</b>	<b>\$ (18,711)</b>	<b>3842%</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>							
Salaries & Wages - Temp	50100-75-100	-	-	1,787	-	(1,787)	0%
Employee Benefits	51000-75-100	-	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	26	-	(26)	0%
Worker's Comp Insurance	51200-75-100	-	-	48	-	(48)	0%
Entertainment - Rodeo	58000-75-100	146,540	146,540	143,000	160,000	17,000	89%
Entertainment - Grounds Acts	58010-75-100	230,090	233,590	405,400	300,000	(105,400)	135%
Entertainment - Motorsports	58020-75-100	-	-	-	50,000	50,000	0%
Entertainment - Concerts	58030-75-100	800,799	800,799	1,312,098	1,200,000	(112,098)	109%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	-	-	388,444	-	(388,444)	0%
Professional Services - Rodeo	69020-75-100	-	-	-	-	-	0%
Supplies & Expense - Grandstands	74000-75-100	257,165	242,691	200,843	450,000	249,158	45%
Supplies & Expense - Grounds Acts	74010-75-100	114,213	114,213	44,903	215,000	170,098	21%
Supplies & Expense - Rodeo	74020-75-100	-	-	3,019	-	(3,019)	0%
<b>TOTAL FAIRTIME ATTRACTIONS</b>		<b>\$ 1,548,808</b>	<b>\$ 1,537,834</b>	<b>\$ 2,499,567</b>	<b>\$ 2,375,000</b>	<b>\$ (124,567)</b>	<b>105%</b>



**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>MISCELLANEOUS FAIR EXPENSE</b>							
<b>ADMINISTRATION</b>							
Salaries & Wages - Perm	50000-11-100	6,770	6,770	6,101	7,600	1,499	80%
Salaries & Wages - Temp	50100-11-100	57,409	49,668	23,713	55,000	31,287	43%
Employee Benefits	51000-11-100	11,441	8,966	2,118	12,500	10,382	17%
PERS Employer Contribution	51010-11-100	970	970	2,868	-	(2,868)	0%
OPEB Employer Contribution	51020-11-100	-	-	175	-	(175)	0%
Payroll Taxes	51100-11-100	3,943	3,351	1,509	3,970	2,461	38%
Worker's Comp Insurance	51200-11-100	5,227	-	906	5,500	4,594	16%
Director's Expense	56000-11-100	8,791	6,763	353	15,000	14,647	2%
Supplies & Expenses	74000-11-100	111,499	111,398	24,078	125,000	100,922	19%
<b>MAINTENANCE</b>							
Salaries & Wages - Perm	50000-12-100	5,532	5,532	33,239	4,000	(29,239)	831%
Salaries & Wages - Temp	50100-12-100	16,653	16,653	169,477	145,000	(24,477)	117%
Employee Benefits	51000-12-100	67	67	6,104	2,200	(3,904)	277%
PERS Employer Contribution	51010-12-100	-	-	17,214	-	(17,214)	0%
OPEB Employer Contribution	51020-12-100	-	-	750	-	(750)	0%
Payroll Taxes	51100-12-100	537	537	11,398	537	(10,861)	2123%
Worker's Comp Insurance	51200-12-100	1,673	-	6,343	1,800	(4,543)	352%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	19	19	24,538	19	(24,519)	129147%
Professional Services	69000-12-100	281,698	240,281	290,204	250,000	(40,204)	116%
Equipment Rental	72000-12-100	191,601	106,863	248,008	205,000	(43,008)	121%
Supplies & Maintenance	74000-12-100	143,724	103,286	95,375	100,226	4,851	95%
Trash/Waste Removal	78000-12-100	-	-	19,671	-	(19,671)	0%
<b>FACILITY SALES</b>							
Salaries & Wages - Perm	50000-40-100	5,637	5,637	4,384	5,637	1,253	0%
Salaries & Wages - Temp	50100-40-100	-	-	-	-	-	479%
Employee Benefits	51000-40-100	-	-	814	-	(814)	0%
PERS Employer Contribution	51010-40-100	-	-	627	-	(627)	0%
OPEB Employer Contribution	51020-40-100	-	-	87	-	(87)	0%
Payroll Taxes	51100-40-100	-	-	318	-	(318)	0%
Worker's Comp Insurance	51200-40-100	491	-	177	-	(177)	0%
Professional Services	69000-40-100	-	-	-	-	-	0%
Outside Security Expense	73000-40-100	-	-	-	948,806	948,806	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<b>SPONSORSHIP</b>							
Professional Services	69000-50-100	146,206	135,573	185,689	150,000	(35,689)	124%
Equipment Rental	72000-50-100	69,785	69,785	-	89,000	89,000	0%
Supplies & Expenses	74000-50-100	9,316	9,316	1,757	8,000	6,243	22%
<b>PARKING</b>							
Salaries & Wages - Temp	50000-65-100	-	-	3,763	39,111	35,348	10%
Salaries & Wages - Temp	50100-65-100	12,089	11,764	28,783	13,289	(15,494)	217%
Employee Benefits	51000-65-100	31	26	815	31	(784)	2628%
PERS Employer Contribution	51010-65-100	-	-	745	-	(745)	0%
OPEB Employer Contribution	51020-65-100	-	-	85	-	(85)	0%

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
Payroll Taxes	51100-65-100	303	298	956	303	(653)	316%
Worker's Comp Insurance	51200-65-100	1,122	-	903	1,500	597	60%
Professional Services	69000-65-100	-	-	340,210	-	(340,210)	0%
Overflow Parking Rental	72000-65-100	13,890	13,890	12,500	13,000	500	96%
Equipment Rental	72001-65-100	22,656	14,751	2,804	20,000	17,196	14%
Supplies & Expense	74000-65-100	39,234	39,234	7,448	40,000	32,552	19%
<b>OTHER FAIR</b>							
Chargebacks	54020-00-100	-	-	206,344	-	(206,344)	0%
Professional Services	69000-00-100	255,267	255,267	64,559	285,000	220,441	0%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,423,582</b>	<b>\$ 1,216,668</b>	<b>\$ 1,847,910</b>	<b>\$ 2,547,029</b>	<b>\$ 699,119</b>	<b>73%</b>
<b>INTERIM EXPENSE</b>							
<b>PUBLICITY</b>							
Advertising	52000-13-400	3,514	1,482	7,565	7,500	(65)	101%
Professional Services	69000-13-400	47,895	28,702	25,363	44,500	19,137	57%
Promotional Expense	71000-13-400	529	529	-	-	-	0%
Supplies & Expenses	74000-13-400	1,550	1,550	2,170	5,000	2,830	43%
<b>FACILITY SALARYS</b>							
Salaries & Wages - Perm	50000-40-400	69,068	52,791	51,408	68,716	17,308	75%
Salaries & Wages - Temp	50100-40-400	28,663	20,612	18,748	25,000	6,252	75%
Employee Benefits	51000-40-400	41,597	31,195	13,034	36,365	23,331	36%
PERS Employer Contribution	51010-40-400	-	-	17,507	-	(17,507)	0%
OPEB Employer Contribution	51020-40-400	-	-	1,678	-	(1,678)	0%
Payroll Taxes	51100-40-400	5,815	4,543	4,627	5,175	548	89%
Worker's Comp Insurance	51200-40-400	7,880	-	4,690	9,100	4,410	52%
Professional Services	69000-40-400	71,185	58,825	63,218	52,000	(11,218)	122%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	7,001	6,534	7,014	5,467	(1,547)	128%
Outside Security Expense	73000-40-400	235,446	175,624	141,507	175,000	33,493	81%
Supplies & Expenses	74000-40-400	120	120	5,915	30,159	24,244	20%
Telephone	75000-40-400	413	236	531	354	(177)	150%
Travel & Training	77000-40-400	522	522	674	522	(152)	129%
Trash/Waste Removal	78000-40-400	43,569	37,458	12,494	56,000	43,506	22%
<b>PARKING</b>							
Salaries & Wages - Perm	50000-65-400	-	-	-	1,339	1,339	0%
Salaries & Wages - Temp	50100-65-400	83,890	64,149	64,990	79,000	14,010	82%
Employee Benefits	51000-65-400	38,482	30,238	-	39,508	39,508	0%
PERS Employer Contribution	51010-65-400	848	848	3,250	-	(3,250)	0%
Payroll Taxes	51100-65-400	5,038	4,038	1,870	5,000	3,130	37%
Worker's Comp Insurance	51200-65-400	9,629	-	4,128	11,000	6,872	38%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	-	-	28,430	-	(28,430)	0%
Supplies & Expense - Main Lot	74000-65-400	3,720	2,308	3,416	1,554	(1,862)	220%
Supplies & Expense - Beach Lot	74010-65-400	2,355	626	33	2,000	1,967	2%
<b>TOTAL INTERIM EXPENSE</b>		<b>\$ 708,728</b>	<b>\$ 522,933</b>	<b>\$ 484,261</b>	<b>\$ 660,259</b>	<b>\$ 175,998</b>	<b>73%</b>

Expenses



**31st DAA, Ventura County Fair**  
**Expense Report**  
**September 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 9/30/23	Current YTD 9/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>SATELLITE WAGERING EXPENSE</b>							
CARF Dues	57000-20-200	17,867	4,498	13,494	4,500	(8,994)	300%
Grounds Maintenance & Repairs	64000-20-200	-	-	9,100	-	(9,100)	0%
Equipment Maintenance	64010-20-200	-	-	-	1,500	1,500	0%
Professional Services	69000-20-200	-	-	3,810	-	(3,810)	0%
Supplies & Expenses	74000-20-200	236	-	993	236	(757)	421%
Trash Removal	78000-20-200	28,755	24,723	8,246	37,500	29,254	22%
Prior Year Expenses	80000-20-200	53,974	53,974	-	-	-	0%
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		<b>\$ 100,832</b>	<b>\$ 83,195</b>	<b>\$ 35,644</b>	<b>\$ 43,736</b>	<b>\$ 8,092</b>	<b>81%</b>
<b>EQUIPMENT EXPENSE</b>							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	16,656	7,031	40,269	28,772	(11,497)	140%
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>\$ 16,656</b>	<b>\$ 7,031</b>	<b>\$ 40,269</b>	<b>\$ 28,772</b>	<b>\$ (11,497)</b>	<b>140%</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Adjustments	80000-00-000	(596,355)	(12,502)	32,922	4,000	(28,922)	823%
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>\$ (596,355)</b>	<b>\$ (12,502)</b>	<b>\$ 32,922</b>	<b>\$ 4,000</b>	<b>\$ (28,922)</b>	<b>823%</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash +/- Interim	85000-00-000	1,825	3,685	42,867	1,000	(41,867)	4287%
<b>CASH (OVER)/UNDER</b>		<b>\$ 1,825</b>	<b>\$ 3,685</b>	<b>\$ 42,867</b>	<b>\$ 1,000</b>	<b>\$ (41,867)</b>	<b>4287%</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000-00-000	406,257	-	298,438	409,000	110,562	73%
Prior Year Depreciation Expense	80010-00-000	(0)	-	-	-	-	0%
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 406,256</b>	<b>\$ -</b>	<b>\$ 298,438</b>	<b>\$ 409,000</b>	<b>\$ 110,562</b>	<b>73%</b>
<b>PENSION EXPENSE</b>							
Pension Expense	96000-00-000	(352,400)	-	-	-	-	0%
<b>TOTAL PENSION EXPENSE</b>		<b>\$ (352,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>OPEB EXPENSE</b>							
OPEB Expense	96010-00-000	238,348	-	-	-	-	0%
<b>TOTAL OPEB EXPENSE</b>		<b>\$ 238,348</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**31st DAA, Ventura County Fair**  
**Junior Livestock Auction**  
**September 30, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 9/30/24	Budget 2024	Balance of Budget
<b>BEGINNING RESOURCES:</b> 1/1/2024	25100-30-300	\$ 502,138	\$ 589,003		
<b>AUCTION REVENUES:</b>					
Commission Revenue	41500-30-300	0	77,999	0	(77,999)
Buyers Receipts	47600-30-300	0	0	0	0
Other Misc Revenue	48700-30-300	7,561	35,264	350	(34,914)
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	0	0	0	0
Sponsorships	48800-30-300	46,500	83,925	30,000	(53,925)
Donations	48810-30-300	90,000	290	0	(290)
Prior Year Revenue	49000-30-300	13,843	0	0	0
<b>TOTAL REVENUES</b>		<b>157,904</b>	<b>197,478</b>	<b>30,350</b>	<b>(167,128)</b>
<b>AUCTION EXPENDITURES:</b>					
Bad Debt Expense	53000-30-300	0	0	0	0
Bank/CC Charges	54000-30-300	2,458	18,802	0	(18,802)
Payments to Sellers	57600-30-300	0	0	0	0
Hauling and Slaughter	65000-30-300	0	29,920	0	(29,920)
Professional Services	69000-30-300	10,985	30,229	5,000	(24,244)
Publicity & Marketing	71000-30-300	0	964	500	(500)
Supplies & Expense	74000-30-300	42,333	16,966	47,000	30,034
Lunch Expense	74010-30-300	15,263	16,759	12,000	(4,759)
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
<b>TOTAL EXPENDITURES</b>		<b>71,038</b>	<b>113,639</b>	<b>64,500</b>	<b>(49,139)</b>
<b>NET JLA INCOME</b>		<b>86,865</b>	<b>83,839</b>	<b>(34,150)</b>	<b>(117,989)</b>
<b>ENDING RESOURCES:</b> 9/30/2024	25100-30-300	\$ 589,003	\$ 672,842		

**31st DAA, Ventura County Fair**  
**Capital Assets**  
**September 30, 2024**

DESCRIPTION	Date	Reference	Balance
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>1/1/2024</b>		<b>\$ 18,739,074</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land		19100-00-000	-
Buildings & Improvements:		19200-00-000	127,705
Construction in Progress:			
Raceway Bleachers		19000-00-900	6,692
Raceway Restrooms		19000-00-901	10,750
Arena & Barns		19000-00-902	27,079
Grounds Bathroom Remodels		19000-00-903	1,379
Reader Board		19000-00-904	28,456
Anacapa Awning Project		19000-00-905	36,220
San Miguel Awning Project		19000-00-906	29,813
Ag Building Improvement		19000-00-907	55,659
Gas Line Upgrades		19000-00-908	298,467
Strawberry Festival Project (grounds/Bldg improvement)		19000-00-910	27,679
Sewer Upgrade		19000-00-911	44,654
Small Livestock Project		19000-00-912	2,811
Grounds Lighting Project		19000-00-913	22,055
Area 1 Concrete Project		19000-00-914	1,132
Fairgrounds Landscape Project		19000-00-915	-
Wrought Iron Fencing		19000-00-916	-
Announcer Booth Project		19000-00-917	-
Raceway Expansion Project		19000-00-918	-
Equipment		19300-00-000	117,618
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>838,170</b>
<b>DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):</b>			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>			<b>-</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>9/30/2024</b>		<b>\$ 19,577,243</b>
<b>DEPRECIATION:</b>			
<b>Accumulated Depreciation as of:</b>	<b>1/1/2024</b>		<b>\$ 14,993,488</b>
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense	DEPRE	90000-00-000	298,438
<b>ACCUMULATED DEPRECIATION as of:</b>	<b>9/30/2024</b>		<b>\$ 15,291,925</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b>	<b>9/30/2024</b>		<b>\$ 4,285,318</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>9/30/2024</b>	25000-00-000	<b>-</b>
<b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>	<b>9/30/2024</b>		<b>\$ 4,285,318</b>

**31st DAA, Ventura County Fair**  
**Satellite Wagering**  
**September 30, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 9/30/24	Budget 2024	Balance of Budget
<b>REVENUES:</b>					
Admission Revenue	40000-20-200	0	1,261	0	(1,261)
Commission Revenue	41500-20-200	309,189	215,173	275,000	59,827
Parking Revenue	45000-20-200	21,552	0	22,000	22,000
Prior Year Revenue	49000-20-200	0	0	0	0
<b>TOTAL REVENUES</b>		<b>330,741</b>	<b>216,434</b>	<b>297,000</b>	<b>80,566</b>
<b>EXPENDITURES:</b>					
CARF Dues	57000-20-200	17,867	13,494	4,500	(8,994)
Grounds & Maintenance Repairs	64000-20-200	0	9,100	0	(9,100)
Equipment Maintenance	64010-20-200	0	0	1,500	1,500
Professional Services	69000-20-200	0	3,810	0	(3,810)
Supplies & Expense	74000-20-200	236	993	236	(757)
Trash Removal	78000-20-200	28,755	8,246	37,500	29,254
Prior Year Expense	80000-20-200	53,974	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>100,832</b>	<b>35,644</b>	<b>43,736</b>	<b>8,092</b>
<b>NET SATELLITE WAGERING PROFIT/LOSS</b>		<b>229,909</b>	<b>180,791</b>	<b>253,264</b>	<b>72,473</b>

**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**October 31, 2024**

	Date	Account Number(s)	YTD Balance
<b>TOTAL NET RESOURCES, Beginning</b>			
Net Resources-Unrestricted	1/1/2024	29100	4,046,583
Unrestricted Net Position - Pension	1/1/2024	29400	(708,412)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,745,586
Prior Year Adjustment (FY 21/22 GASB 75 OPEB Adjustment)	1/1/2024		(238,348)
<b>TOTAL NET RESOURCES, Beginning</b>			<b>\$ 6,845,410</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	10/31/2024	various	14,335,723
State (Local/Base) Allocation(s) (F&E)	10/31/2024	31200	214,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	10/31/2024	31300	-
Capital Project Reimbursement Funds	10/31/2024	31900	36,000
One-time Revenue Sources (fire camp, sale of property)	10/31/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	10/31/2024	33000	-
Other (e.g. Flex Capital)	10/31/2024	34000	-
<b>TOTAL RESOURCES ACQUIRED</b>			<b>14,586,223</b>
<b>RESOURCES APPLIED:</b>			
Operating Expenditures	10/31/2024	various	13,201,217
Depreciation Expense	10/31/2024	90000	331,597
Pension Expense	10/31/2024	96000	-
OPEB Expense	10/31/2024	96001	-
<b>TOTAL RESOURCES APPLIED</b>			<b>13,532,815</b>
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			<b>1,053,409</b>
<b>TOTAL NET RESOURCES, Ending</b>			
Net Resources-Unrestricted	10/31/2024	29100	4,569,506
Unrestricted Net Position - Pension/OPEB	10/31/2024	29400	(952,969)
Net Resources-Restricted	10/31/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	10/31/2024	29000	4,276,071
<b>TOTAL NET RESOURCES, Ending</b>			<b>\$ 7,892,608</b>
Unrestricted Reserve Percentage			34.61%



**31st DAA, Ventura County Fair**  
**Statement of Net Position**  
**October 31, 2024**

**ASSETS**

**CURRENT ASSETS**

Cash - Unrestricted	5,499,824
Cash - Junior Livestock Auction	98,412
Accounts Receivable, Net of Allowance for Doubtful	695,160
JLA Accounts Receivables, Net of Allowance for Doubtful	28,230
Inventory	36,446
Deferred Expenses	65,014
<b>TOTAL CURRENT ASSETS</b>	<b>6,423,087</b>

**FIXED ASSETS**

Land	282,915
Construction in Progress	859,196
Buildings & Improvements, Net of Accumulated Depreciation	3,007,464
Equipment, Net of Accumulated Depreciation	133,685
<b>TOTAL FIXED ASSETS</b>	<b>4,283,260</b>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows of Resources - Pension	639,511
Deferred Outflows of Resources - OPEB	42,774
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>682,285</b>

**TOTAL ASSETS**

**\$ 11,388,632**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Special Event Insurance	115
Accounts Payable	246,681
JLA Accounts Payable	-
Sales Tax Payable	2,596
Clearing Accounts	-
Payroll Liabilities	65,602
Drug Fees	1,764
Deferred Revenue	37,884
Guaranteed Deposits	122,474
Compensated Leave Liability	123,788
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	41,600
Net Pension Liability	1,323,721
Net OPEB Liability	216,204
<b>TOTAL LIABILITIES</b>	<b>2,728,302</b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows of Resources - Pension	29,978
Deferred Inflows of Resources - OPEB	65,351
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>95,329</b>

**NET RESOURCES**

Junior Livestock Auction Reserve	672,393
Net Resoures - Unrestricted	\$4,569,506
Unrestricted Net Position - Pension/OPEB	(952,969)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$4,276,071
<b>TOTAL NET RESOURCES</b>	<b>8,565,001</b>

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 11,388,632**



**31st DAA, Ventura County Fair**  
**Cash & Cash Equivalents**  
**October 31, 2024**

**CURRENT CASH**

Petty Cash	169.82	
Total Petty Cash		\$169.82
Changefund	340.00	
Changefund - Parking	6,000.00	
Total Changefund Cash		\$6,340.00
Cash - Operating BOFA#0920	1,897,331.13	
Cash - Operating MB#5168	2,944,064.36	
Total Operating Cash		\$4,841,395.49
Cash - Premium BOFA#2150	3,516.50	
Total Premium Cash		\$3,516.50
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	25,116.38	
Total Payroll Cash		\$29,539.15
Cash - Savings	0.00	
Cash - Savings MB#5192	576,320.25	
Total Savings Cash		\$576,320.25
Cash - LAIF #13-56-001	42,542.83	
Total LAIF Cash		\$42,542.83
Cash - JLA BOFA#3469	12,280.82	
Cash - JLA MB#1471	86,131.63	
Total JLA Cash		\$98,412.45
<b>TOTAL CASH</b>		<b>\$5,598,236</b>

**CURRENT ACCOUNTS RECEIVABLES**

Accounts Receivable	703,526.72	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	279.77	
Total Net General Accounts Receivables		\$695,159.74
JLA Accounts Receivable	49,027.63	
JLA Allowance for Doubtful Account	(20,797.33)	
Total Net JLA Accounts Receivables		\$28,230.30
<b>TOTAL ACCOUNTS RECEIVABLES</b>		<b>\$723,390</b>

**CURRENT INVENTORY**

Souvenir Booth Inventory	36,446.21	
Total Inventory		\$36,446.21
<b>TOTAL INVENTORY</b>		<b>\$36,446</b>

<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>\$6,358,073</b>
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Cash & Cash Equivalent

**31st DAA, Ventura County Fair**  
**Income Statement**  
**October 31, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/2023	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>OPERATING REVENUES:</b>							
Admission Revenues	ADMIS	2,299,406	2,298,687	3,076,047	2,571,089	(504,958)	120%
Commercial Space	COMSP	359,438	359,438	329,491	354,815	25,324	93%
Carnival Revenues	CARN	1,490,577	1,490,577	4,233,198	1,713,130	(2,520,068)	247%
Concession Revenues	CSREV	1,060,799	1,060,613	1,903,202	2,122,210	219,008	90%
Exhibit Revenues	EXREV	101,681	98,501	77,531	45,549	(31,982)	170%
Horse Show Revenues	HSREV	574	574	8,148	13,700	5,552	59%
Entertainment Revenues	ETREV	71,132	71,132	1,090,233	1,173,020	82,787	93%
Miscellaneous Fair Revenues	MFREV	1,043,607	928,704	1,044,751	1,142,848	98,097	91%
Facility Sales - Interim Revenues	INTRE	3,343,702	3,049,130	2,256,110	2,221,047	(35,063)	102%
Satellite Wagering Revenues	SWREV	330,741	287,425	231,076	297,000	65,924	78%
Prior Year Revenue	PYREV	111,722	37,931	19,313	-	(19,313)	0%
Other Revenues	OTREV	27,003	23,401	66,626	21,250	(45,376)	314%
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 10,240,383</b>	<b>\$ 9,706,112</b>	<b>\$ 14,335,723</b>	<b>\$ 11,675,658</b>	<b>\$ (2,660,065)</b>	<b>123%</b>
<b>OPERATING EXPENDITURES:</b>							
Administration Expenses	ADEXP	983,302	804,649	1,191,393	1,202,004	10,611	99%
Maintenance Expenses	MNEXP	2,073,138	1,708,303	2,275,617	1,898,367	(377,250)	120%
Publicity Expenses	PBEXP	157,617	150,617	285,324	252,500	(32,824)	113%
Concession Expenses	CSEXP	243,495	243,266	2,699,001	292,224	(2,406,777)	924%
Attendance Expenses	ATEXP	1,029,110	1,022,143	1,343,727	160,201	(1,183,526)	839%
Premium Expenses	PREXP	100,939	100,939	119,835	100,939	(18,896)	119%
Exhibit Expenses	EXEXP	269,875	267,192	222,656	248,252	25,596	90%
Horse Show Expenses	HSEXP	556	500	19,211	500	(18,711)	3842%
Entertainment Expenses	ETEXP	1,548,808	1,546,010	2,499,567	2,375,000	(124,567)	105%
Miscellaneous Fair Expenses	MFEXP	1,423,582	1,326,214	1,865,951	2,547,029	681,078	73%
Facility Sales - Interim Expenses	INTEX	708,728	589,362	526,064	660,259	134,195	80%
Satellite Wagering Expenses	SWEXP	100,832	89,761	35,644	43,736	8,092	81%
Equipment Expenses	EQUIP	16,656	7,031	41,737	28,772	(12,965)	145%
Prior Year Expenses	PYEXP	(596,355)	(590,101)	32,922	4,000	(28,922)	823%
Cash Over/Short	CAOS	1,825	2,282	42,571	1,000	(41,571)	4257%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 8,062,107</b>	<b>\$ 7,268,168</b>	<b>\$ 13,201,217</b>	<b>\$ 9,814,783</b>	<b>\$ (3,386,434)</b>	<b>135%</b>
<b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,178,276</b>	<b>\$ 2,437,944</b>	<b>\$ 1,134,506</b>	<b>\$ 1,860,875</b>	<b>\$ 726,369</b>	<b>61%</b>
Depreciation	90000	406,256	-	331,597	409,000	77,403	81%
Pension Expense	96000	(346,623)	-	-	-	-	0%
OPEB Expense	96001	238,781	-	-	-	-	0%
<b>NET OPER PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 1,879,862</b>	<b>\$ 2,437,944</b>	<b>\$ 802,909</b>	<b>\$ 1,451,875</b>	<b>\$ 648,966</b>	<b>55%</b>
State Allocation	31200	-	-	214,500	214,000	(500)	100%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	267,961	161,200	36,000	-	(36,000)	0%
One-Time Revenue Sources	32500	-	-	-	-	-	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	865	-	-	-	-	0%
<b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,447,101</b>	<b>\$ 2,599,143</b>	<b>\$ 1,385,006</b>	<b>\$ 2,074,875</b>	<b>\$ 689,869</b>	<b>67%</b>
<b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,148,687</b>	<b>\$ 2,599,143</b>	<b>\$ 1,053,409</b>	<b>\$ 1,665,875</b>	<b>\$ 612,466</b>	<b>63%</b>

Income Statement

# 31st DAA, Ventura County Fair

## Revenue Report October 31, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMISSIONS TO GROUNDS:</b>							
Gate Admissions	40000-00-100	1,658,820	894,105	2,500,235	1,028,220	(1,472,015)	243%
Admission - Vendor Badge	40010-00-100	-	-	1,752	-	(1,752)	0%
Presale Admissions	40100-00-100	600,431	1,364,427	535,320	1,500,869	965,549	36%
Presale Admissions - Livestock	40110-00-100	40,155	40,155	38,740	42,000	3,260	92%
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>\$ 2,299,406</b>	<b>\$ 2,298,687</b>	<b>\$ 3,076,047</b>	<b>\$ 2,571,089</b>	<b>\$ (504,958)</b>	<b>120%</b>
<b>COMMERCIAL SPACE:</b>							
Commercial Space	41000-00-100	359,438	359,438	329,491	354,815	25,324	93%
<b>TOTAL COMMERCIAL SPACE</b>		<b>\$ 359,438</b>	<b>\$ 359,438</b>	<b>\$ 329,491</b>	<b>\$ 354,815</b>	<b>\$ 25,324</b>	<b>93%</b>
<b>CARNIVAL REVENUE:</b>							
Carnival	40500-00-100	1,257,007	1,257,007	3,853,972	1,414,525	(2,439,447)	272%
Carnival - Presale	40510-00-100	233,570	233,570	379,226	268,605	(110,621)	141%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	30,000	30,000	0%
<b>TOTAL CARNIVAL REVENUE</b>		<b>\$ 1,490,577</b>	<b>\$ 1,490,577</b>	<b>\$ 4,233,198</b>	<b>\$ 1,713,130</b>	<b>\$ (2,520,068)</b>	<b>247%</b>
<b>CONCESSION REVENUE:</b>							
Food Concession	42100-60-100	1,007,671	1,007,671	1,150,843	1,105,238	(45,605)	104%
Souvenir Booth	42200-60-100	-	-	33,137	5,500	(27,637)	602%
Alcohol Concession	42300-60-100	-	-	578,283	948,202	369,919	61%
Vendor Parking	45000-60-100	14,420	14,420	15,282	15,000	(282)	102%
Stock Struck	45010-60-100	3,980	3,980	4,235	4,000	(235)	106%
Camping Fees	46500-60-100	-	-	77,273	-	(77,273)	0%
Reimbursable Revenues	48500-60-100	31,742	31,742	38,569	41,070	2,501	94%
Vendor App Fees	48700-60-100	2,987	2,800	5,580	3,200	(2,380)	174%
<b>TOTAL CONCESSION REVENUE</b>		<b>\$ 1,060,799</b>	<b>\$ 1,060,613</b>	<b>\$ 1,903,202</b>	<b>\$ 2,122,210</b>	<b>\$ 219,008</b>	<b>90%</b>
<b>EXHIBIT REVENUE:</b>							
Exhibit Entry Fees	EXENT	32,219	31,979	30,861	31,979	1,119	97%
Donated Awards	43100-80-100	4,350	4,350	16,625	4,550	(12,075)	365%
Parking Revenue - Livestock	45000-80-100	8,020	8,020	8,100	8,020	(80)	101%
Camping Fees	46500-80-100	-	-	9,565	-	(9,565)	0%
Reimbursable Revenues	48500-80-100	33,510	33,510	2,355	-	(2,355)	0%
Other Misc Revenue	48700-80-100	3,440	500	4,440	500	(3,940)	888%
Donations	48810-80-100	20,142	20,142	2,060	-	(2,060)	0%
Junior Fair Board Revenue	48700-80-160	-	-	3,525	500	(3,025)	705%
<b>TOTAL EXHIBIT REVENUE</b>		<b>\$ 101,681</b>	<b>\$ 98,501</b>	<b>\$ 77,531</b>	<b>\$ 45,549</b>	<b>\$ (31,982)</b>	<b>170%</b>
<b>HORSE SHOW REVENUE:</b>							
Entry Fees - Open Draft/Carraige	43000-25-150	574	574	3,693	4,000	307	92%
Sponsored Awards - Open Draft/Carraige	43100-25-150	-	-	-	1,000	1,000	0%
Stall Fees - Open Draft/Carraige	43300-25-150	-	-	4,455	4,000	(455)	111%
Camping Fees - Open Draft/Carraige	46500-25-150	-	-	-	500	500	0%
Entry Fees - Youth Open	43000-25-151	-	-	-	4,000	4,000	0%
Stall Fees - Youth Open	43300-25-151	-	-	-	200	200	0%
<b>TOTAL HORSE SHOW REVENUE</b>		<b>\$ 574</b>	<b>\$ 574</b>	<b>\$ 8,148</b>	<b>\$ 13,700</b>	<b>\$ 5,552</b>	<b>59%</b>

Revenues



# 31st DAA, Ventura County Fair

## Revenue Report October 31, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>ENTERTAINMENT FAIR REVENUE</b>							
Admission - Box Seats	40000-75-100	28,020	28,020	114,957	28,020	(86,937)	410%
Admission - Motorsports	40010-75-100	-	-	-	150,000	150,000	0%
Admission - Concerts	40020-75-100	-	-	480,119	875,000	394,882	55%
Admission - Rodeo	40030-75-100	40,784	40,784	37,542	120,000	82,458	31%
Presale Admission - Box Seats	40100-75-100	-	-	4,000	-	(4,000)	0%
Presale Admission - Concerts	40120-75-100	-	-	366,983	-	(366,983)	0%
Presale Admission - Rodeo	40130-75-100	-	-	67,153	-	(67,153)	0%
Commission on Sales	41500-75-100	2,328	2,328	15,209	-	(15,209)	0%
Other Misc Revenue	48700-75-100	-	-	4,271	-	(4,271)	0%
<b>TOTAL ENTERTAINMENT FAIR REVENUE</b>		<b>\$ 71,132</b>	<b>\$ 71,132</b>	<b>\$ 1,090,233</b>	<b>\$ 1,173,020</b>	<b>\$ 82,787</b>	<b>93%</b>
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>							
Parking Revenue	45000-00-100	399,540	399,540	438,280	425,000	(13,280)	103%
Camping Fees	46500-00-100	-	-	-	89,648	89,648	0%
Other Misc Revenue	48700-00-100	127,561	20,158	11,385	25,000	13,615	46%
Donations Revenue	48810-00-100	3,950	3,950	-	3,200	3,200	0%
Sponsorship Revenue	48800-50-100	512,556	505,056	595,086	600,000	4,914	99%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,043,607</b>	<b>\$ 928,704</b>	<b>\$ 1,044,751</b>	<b>\$ 1,142,848</b>	<b>\$ 98,097</b>	<b>91%</b>
<b>INTERIM REVENUE</b>							
Concession Revenue (alcohol & beverages)	42300-40-400	942,824	867,002	280,900	-	(280,900)	0%
Parking Revenue	45000-40-400	480,576	443,048	403,396	487,298	83,902	83%
Parking Revenue - Beachfront	45010-40-400	176,966	153,214	114,089	168,727	54,638	68%
Building Rental	46100-40-400	541,554	517,789	516,314	550,000	33,686	94%
Building Rental - Derby Club	46110-40-400	149,150	121,150	162,559	121,150	(41,409)	134%
Grounds Rental	46200-40-400	318,618	284,518	283,891	400,000	116,109	71%
Equipment Rental (chairs, tables, etc.)	46300-40-400	179,544	166,107	135,032	162,312	27,280	83%
Camping Fees	46500-40-400	88,224	82,149	10,480	-	(10,480)	0%
Reimbursable Revenue - Utilities	48500-40-400	54,142	51,508	60,006	20,000	(40,006)	300%
Reimbursable Revenue - Outside Security	48510-40-400	52,085	51,140	2,000	-	(2,000)	0%
Reimbursable Revenue - In House Security	48520-40-400	12,600	12,600	-	12,600	12,600	0%
Reimbursable Revenue - Standby Labor	48530-40-400	62,425	57,415	66,832	62,000	(4,832)	108%
Set-Up/Clean-Up Fees	48550-40-400	124,161	114,296	110,894	125,000	14,106	89%
Reimbursable Revenue - Fire Marshall	48560-40-400	18,314	18,314	8,700	-	(8,700)	0%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	-	-	14,000	-	(14,000)	0%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	-	-	80,146	1,960	(78,186)	4089%
Other Misc Revenue	48700-40-400	142,519	108,880	6,872	110,000	103,128	6%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%
<b>TOTAL INTERIM REVENUE</b>		<b>\$ 3,343,702</b>	<b>\$ 3,049,130</b>	<b>\$ 2,256,110</b>	<b>\$ 2,221,047</b>	<b>\$ (35,063)</b>	<b>102%</b>

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report October 31, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>SATELLITE WAGERING</b>							
Admission	40000-20-200	-	-	1,261	-	(1,261)	0%
Commission	41500-20-200	309,189	265,873	229,814	275,000	45,186	84%
Parking Revenue	45000-20-200	21,552	21,552	-	22,000	22,000	0%
Prior Year Revenue	49000-20-200	-	-	-	-	-	0%
<b>TOTAL SATELLITE WAGERING REVENUE</b>		<b>\$ 330,741</b>	<b>\$ 287,425</b>	<b>\$ 231,076</b>	<b>\$ 297,000</b>	<b>\$ 65,924</b>	<b>78%</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	111,722	37,931	19,313	-	(19,313)	0%
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>\$ 111,722</b>	<b>\$ 37,931</b>	<b>\$ 19,313</b>	<b>\$ -</b>	<b>\$ (19,313)</b>	<b>0%</b>
<b>OTHER OPERATING REVENUE</b>							
Reimbursable Revenue	48500-00-000	438	349	1,500	-	(1,500)	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	15,780	14,845	45,739	13,250	(32,489)	345%
Interest Earnings	48710-00-000	9,741	7,163	19,358	8,000	(11,358)	242%
Donations	48810-00-000	1,045	1,045	29	-	(29)	0%
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>\$ 27,003</b>	<b>\$ 23,401</b>	<b>\$ 66,626</b>	<b>\$ 21,250</b>	<b>\$ (45,376)</b>	<b>314%</b>



**31st DAA, Ventura County Fair**  
**Expense Report**  
**October 31, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMINISTRATION EXPENSE</b>							
Salaries & Wages - Perm	50000-11-000	276,587	246,751	175,765	387,064	211,299	45%
Salaries & Wages - Temp	50100-11-000	57,601	42,451	108,020	61,500	(46,520)	176%
Compensated Leave	50300-11-000	9,808	-	-	-	-	0%
Employee Benefits	51000-11-000	154,300	135,799	20,884	144,901	124,017	14%
PERS Employer Contribution	51010-11-000	(5,777)	(4,126)	53,361	-	(53,361)	0%
OPEB Employer Contribution	51020-11-000	(433)	(310)	2,751	-	(2,751)	0%
Payroll Taxes	51100-11-000	21,349	18,126	20,113	21,525	1,412	93%
Worker's Comp Insurance	51200-11-000	28,739	-	18,392	31,000	12,608	59%
Unemployment Insurance	51300-11-000	33,787	16,974	25,326	18,671	(6,655)	136%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	761	-	199,284	-	(199,284)	0%
Interest Expense	54010-11-000	1,595	1,243	800	1,443	643	55%
Director Expense	56000-11-000	3,353	1,376	4,623	6,500	1,877	71%
Dues & Subscription	57000-11-000	6,683	5,476	6,653	1,200	(5,453)	554%
Insurance	60000-11-000	254,295	221,990	270,186	312,000	41,814	87%
Other Misc Expense	65000-11-000	1,948	340	5,755	-	(5,755)	0%
Postage	67000-11-000	1,540	1,540	1,939	1,700	(239)	114%
Professional Services	69000-11-000	26,028	18,717	165,339	35,500	(129,839)	466%
Audit Cost	69010-11-000	-	-	68,200	124,000	55,800	55%
Office Supplies & Expense	74000-11-000	83,064	77,596	23,763	27,000	3,237	88%
Telephone	75000-11-000	15,991	11,977	7,350	9,000	1,650	82%
Travel / Training Expense	77000-11-000	12,083	8,729	12,889	19,000	6,111	68%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>\$ 983,302</b>	<b>\$ 804,649</b>	<b>\$ 1,191,393</b>	<b>\$ 1,202,004</b>	<b>\$ 10,611</b>	<b>99%</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Perm	50000-12-000	158,004	133,666	163,685	233,500	69,815	70%
Salaries & Wages - Temp	50100-12-000	552,245	472,263	721,264	325,000	(396,264)	222%
Employee Benefits	51000-12-000	126,103	105,979	47,368	115,000	67,632	41%
PERS Employer Contribution	51010-12-000	1,871	1,871	146,644	-	(146,644)	0%
OPEB Employer Contribution	51020-12-000	-	-	5,326	-	(5,326)	0%
Payroll Taxes	51100-12-000	32,438	28,024	47,319	30,000	(17,319)	158%
Worker's Comp Insurance	51200-12-000	54,784	-	56,420	59,000	2,580	96%
Vehicle Insurance	60000-12-000	-	-	-	29,837	29,837	0%
Utilities - Electrical	63000-12-000	481,328	429,555	468,243	501,284	33,041	93%
Utilities - Gas/Propane	63010-12-000	40,786	37,350	51,094	39,200	(11,894)	130%
Utilities - Water/Sewer	63020-12-000	146,905	105,593	101,072	177,044	75,972	57%
Grounds Maintenance & Repairs	64000-12-000	64,406	62,517	55,342	69,500	14,158	80%
Equipment Maintenance	64010-12-000	66,469	38,846	77,941	72,500	(5,441)	108%
Professional Services	69000-12-000	198,882	158,176	114,950	100,000	(14,950)	115%
Equipment Rental	72000-12-000	36,726	25,526	58,888	25,197	(33,691)	234%
Supplies & Expenses	74000-12-000	97,380	92,941	72,850	102,305	29,455	71%
Telephone Expenses	75000-12-000	-	-	3,105	-	(3,105)	0%
Travel & Training Expenses	77000-12-000	-	-	1,505	1,000	(505)	151%
Trash/Waste Removal	78000-12-000	14,813	15,996	82,600	18,000	(64,600)	459%
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>\$ 2,073,138</b>	<b>\$ 1,708,303</b>	<b>\$ 2,275,617</b>	<b>\$ 1,898,367</b>	<b>\$ (377,250)</b>	<b>120%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**October 31, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>PUBLICITY EXPENSE</b>							
Advertising	52000-13-100	103,821	101,321	126,168	130,000	3,832	97%
Professional Services	69000-13-100	24,904	20,404	84,536	66,000	(18,536)	128%
Program Expense	70000-13-100	-	-	25,053	20,000	(5,053)	125%
Promotional Expense	71000-13-100	24,243	24,243	22,667	25,000	2,333	91%
Supplies & Expense	74000-13-100	4,649	4,649	26,899	11,500	(15,399)	234%
<b>TOTAL PUBLICITY EXPENSE</b>		<b>\$ 157,617</b>	<b>\$ 150,617</b>	<b>\$ 285,324</b>	<b>\$ 252,500</b>	<b>\$ (32,824)</b>	<b>113%</b>
<b>CONCESSION EXPENSE</b>							
Salaries & Wages - Perm	50000-60-100	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-60-100	-	-	65,759	40,000	(25,759)	164%
Employee Benefits	51000-60-100	-	-	-	-	-	0%
Payroll Taxes	51100-60-100	-	-	3,770	900	(2,870)	419%
PERS Employer Contribution	51010-60-100	-	-	10,512	-	(10,512)	0%
OPEB Employer Contribution	51020-60-100	-	-	-	-	-	0%
Worker's Comp Insurance	51200-60-100	-	-	3,561	-	(3,561)	0%
Professional Services	69000-60-100	-	-	17,394	-	(17,394)	0%
Professional Services - Carnival	69010-60-100	-	-	2,402,048	24,520	(2,377,528)	9796%
Tent & Booth Rent Expense	72000-60-100	100,565	100,565	1,227	98,163	96,936	1%
Supplies & Expense	74000-60-100	8,692	8,692	3,974	8,641	4,667	46%
Supplies & Expense - Carnival	74010-60-100	134,238	134,009	190,756	120,000	(70,756)	159%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 243,495</b>	<b>\$ 243,266</b>	<b>\$ 2,699,001</b>	<b>\$ 292,224</b>	<b>\$ (2,406,777)</b>	<b>924%</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temp	50100-70-100	85,428	85,428	117,515	30,000	(87,515)	392%
Employee Benefits	51000-70-100	1,819	1,819	-	1,819	1,819	0%
PERS Employer Contribution	51010-70-100	-	-	1,734	-	(1,734)	0%
Payroll Taxes	51100-70-100	1,989	1,989	2,386	626	(1,760)	381%
Worker's Comp Insurance	51200-70-100	6,967	-	3,399	-	(3,399)	0%
Professional Services	69000-70-100	217,753	217,753	27,719	17,756	(9,963)	156%
Fair Parade (Cattle Drive)	71000-70-100	-	-	-	25,000	25,000	0%
Security Expense	73000-70-100	681,136	681,136	967,508	-	(967,508)	0%
Supplies & Expense	74000-70-100	34,018	34,018	214,876	85,000	(129,876)	253%
Supplies & Expense - Admission	74020-70-100	-	-	8,590	-	(8,590)	0%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 1,029,110</b>	<b>\$ 1,022,143</b>	<b>\$ 1,343,727</b>	<b>\$ 160,201</b>	<b>\$ (1,183,526)</b>	<b>839%</b>
<b>Premium Expense (Excluding Horse Show)</b>							
Premium Cash Awards	66000-85-100	92,967	92,967	105,953	92,967	(12,986)	114%
Professional Services	69000-85-100	-	-	9,500	-	(9,500)	0%
Supplies & Expenses	74000-85-100	7,972	7,972	4,382	7,972	3,590	55%
<b>TOTAL PREMIUM EXPENSE</b>		<b>\$ 100,939</b>	<b>\$ 100,939</b>	<b>\$ 119,835</b>	<b>\$ 100,939</b>	<b>\$ (18,896)</b>	<b>119%</b>

Expenses

**31st DAA, Ventura County Fair**  
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Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>EXHIBIT EXPENSE</b>							
Salaries & Wages - Perm	50000-80-100	-	-	2,030	25	(2,005)	8118%
Salaries & Wages - Temp	EXWAT	35,725	35,725	30,218	35,701	5,483	85%
Employee Benefits	51000-80-100	4,234	4,234	948	5,265	4,317	18%
PERS Employer Contribution	51010-80-100	1,031	1,031	7,704	-	(7,704)	0%
OPEB Employer Contribution	51020-80-100	-	-	61	-	(61)	0%
Payroll Taxes	EXPTT	1,879	1,879	2,413	1,879	(534)	128%
Worker's Comp Insurance	EXWC	2,914	-	1,714	3,500	1,786	49%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	11,605	11,605	10,171	6,799	(3,372)	150%
Sponsored Cash	66020-80-100	-	-	-	-	-	0%
Supplies & Expenses	EXSE	212,369	212,600	32,063	193,321	161,258	17%
Professional Services	EXPRO	-	-	131,225	-	(131,225)	0%
Volunteer Event	74010-80-100	-	-	711	644	(67)	110%
Travel & Training	77000-80-100	118	118	1,324	118	(1,206)	1122%
Junior Fair Board Expense	65000-80-160	-	-	2,074	1,000	(1,074)	207%
<b>TOTAL EXHIBIT EXPENSE</b>		<b>\$ 269,875</b>	<b>\$ 267,192</b>	<b>\$ 222,656</b>	<b>\$ 248,252</b>	<b>\$ 25,596</b>	<b>90%</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>							
Professional Services - Open Draft/Carrage	69000-25-150	-	-	14,975	-	(14,975)	0%
Supplies & Expenses - Open Draft/Carrage	74000-25-150	556	500	4,236	500	(3,736)	847%
Professional Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>\$ 556</b>	<b>\$ 500</b>	<b>\$ 19,211</b>	<b>\$ 500</b>	<b>\$ (18,711)</b>	<b>3842%</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>							
Salaries & Wages - Temp	50100-75-100	-	-	1,787	-	(1,787)	0%
Employee Benefits	51000-75-100	-	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	26	-	(26)	0%
Worker's Comp Insurance	51200-75-100	-	-	48	-	(48)	0%
Entertainment - Rodeo	58000-75-100	146,540	146,540	143,000	160,000	17,000	89%
Entertainment - Grounds Acts	58010-75-100	230,090	233,590	405,400	300,000	(105,400)	135%
Entertainment - Motorsports	58020-75-100	-	-	-	50,000	50,000	0%
Entertainment - Concerts	58030-75-100	800,799	800,799	1,312,098	1,200,000	(112,098)	109%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	-	-	388,444	-	(388,444)	0%
Professional Services - Rodeo	69020-75-100	-	-	-	-	-	0%
Supplies & Expense - Grandstands	74000-75-100	257,165	250,867	200,843	450,000	249,158	45%
Supplies & Expense - Grounds Acts	74010-75-100	114,213	114,213	44,903	215,000	170,098	21%
Supplies & Expense - Rodeo	74020-75-100	-	-	3,019	-	(3,019)	0%
<b>TOTAL FAIRTIME ATTRACTIONS</b>		<b>\$ 1,548,808</b>	<b>\$ 1,546,010</b>	<b>\$ 2,499,567</b>	<b>\$ 2,375,000</b>	<b>\$ (124,567)</b>	<b>105%</b>

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Description	Acct. No.	Actuals 2023	Prior YTD 10/31/23	Current YTD 10/31/24	Budget 2024	Balance of Budget	% Used 2024
<b>MISCELLANEOUS FAIR EXPENSE</b>							
<i>ADMINISTRATION</i>							
Salaries & Wages - Perm	50000-11-100	6,770	6,770	6,101	7,600	1,499	80%
Salaries & Wages - Temp	50100-11-100	57,409	52,049	23,713	55,000	31,287	43%
Employee Benefits	51000-11-100	11,441	9,728	2,118	12,500	10,382	17%
PERS Employer Contribution	51010-11-100	970	970	2,868	-	(2,868)	0%
OPEB Employer Contribution	51020-11-100	-	-	175	-	(175)	0%
Payroll Taxes	51100-11-100	3,943	3,533	1,509	3,970	2,461	38%
Worker's Comp Insurance	51200-11-100	5,227	-	906	5,500	4,594	16%
Director's Expense	56000-11-100	8,791	8,791	353	15,000	14,647	2%
Supplies & Expenses	74000-11-100	111,499	111,398	24,078	125,000	100,922	19%
<i>MAINTENANCE</i>							
Salaries & Wages - Perm	50000-12-100	5,532	5,532	33,239	4,000	(29,239)	831%
Salaries & Wages - Temp	50100-12-100	16,653	16,653	169,477	145,000	(24,477)	117%
Employee Benefits	51000-12-100	67	67	6,104	2,200	(3,904)	277%
PERS Employer Contribution	51010-12-100	-	-	17,214	-	(17,214)	0%
OPEB Employer Contribution	51020-12-100	-	-	750	-	(750)	0%
Payroll Taxes	51100-12-100	537	537	11,398	537	(10,861)	2123%
Worker's Comp Insurance	51200-12-100	1,673	-	6,343	1,800	(4,543)	352%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	19	19	24,538	19	(24,519)	129147%
Professional Services	69000-12-100	281,698	245,246	290,204	250,000	(40,204)	116%
Equipment Rental	72000-12-100	191,601	197,339	248,008	205,000	(43,008)	121%
Supplies & Maintenance	74000-12-100	143,724	103,799	95,375	100,226	4,851	95%
Trash/Waste Removal	78000-12-100	-	-	19,671	-	(19,671)	0%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-100	5,637	5,637	4,384	5,637	1,253	0%
Salaries & Wages - Temp	50100-40-100	-	-	-	-	-	479%
Employee Benefits	51000-40-100	-	-	814	-	(814)	0%
PERS Employer Contribution	51010-40-100	-	-	627	-	(627)	0%
OPEB Employer Contribution	51020-40-100	-	-	87	-	(87)	0%
Payroll Taxes	51100-40-100	-	-	318	-	(318)	0%
Worker's Comp Insurance	51200-40-100	491	-	177	-	(177)	0%
Professional Services	69000-40-100	-	-	-	-	-	0%
Outside Security Expense	73000-40-100	-	-	-	948,806	948,806	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<i>SPONSORSHIP</i>							
Professional Services	69000-50-100	146,206	135,573	185,689	150,000	(35,689)	124%
Equipment Rental	72000-50-100	69,785	69,785	-	89,000	89,000	0%
Supplies & Expenses	74000-50-100	9,316	9,316	1,757	8,000	6,243	22%
<i>PARKING</i>							
Salaries & Wages - Temp	50000-65-100	-	-	3,763	39,111	35,348	10%
Salaries & Wages - Temp	50100-65-100	12,089	12,089	28,783	13,289	(15,494)	217%
Employee Benefits	51000-65-100	31	31	815	31	(784)	2628%
PERS Employer Contribution	51010-65-100	-	-	745	-	(745)	0%
OPEB Employer Contribution	51020-65-100	-	-	85	-	(85)	0%

Expenses



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Payroll Taxes	51100-65-100	303	303	956	303	(653)	316%
Worker's Comp Insurance	51200-65-100	1,122	-	903	1,500	597	60%
Professional Services	69000-65-100	-	-	340,210	-	(340,210)	0%
Overflow Parking Rental	72000-65-100	13,890	13,890	12,500	13,000	500	96%
Equipment Rental	72001-65-100	22,656	22,656	2,804	20,000	17,196	14%
Supplies & Expense	74000-65-100	39,234	39,234	7,448	40,000	32,552	19%
<b>OTHER FAIR</b>							
Chargebacks	54020-00-100	-	-	224,305	-	(224,305)	0%
Professional Services	69000-00-100	255,267	255,267	64,639	285,000	220,361	0%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,423,582</b>	<b>\$ 1,326,214</b>	<b>\$ 1,865,951</b>	<b>\$ 2,547,029</b>	<b>\$ 681,078</b>	<b>73%</b>
<b>INTERIM EXPENSE</b>							
<b>PUBLICITY</b>							
Advertising	52000-13-400	3,514	2,632	8,265	7,500	(765)	110%
Professional Services	69000-13-400	47,895	33,472	25,363	44,500	19,137	57%
Promotional Expense	71000-13-400	529	529	-	-	-	0%
Supplies & Expenses	74000-13-400	1,550	1,550	2,285	5,000	2,715	46%
<b>FACILITY SALES</b>							
Salaries & Wages - Perm	50000-40-400	69,068	58,130	59,962	68,716	8,754	87%
Salaries & Wages - Temp	50100-40-400	28,663	23,996	18,748	25,000	6,252	75%
Employee Benefits	51000-40-400	41,597	34,644	14,663	36,365	21,702	40%
PERS Employer Contribution	51010-40-400	-	-	19,638	-	(19,638)	0%
OPEB Employer Contribution	51020-40-400	-	-	1,921	-	(1,921)	0%
Payroll Taxes	51100-40-400	5,815	4,975	5,245	5,175	(70)	101%
Worker's Comp Insurance	51200-40-400	7,880	-	5,297	9,100	3,803	58%
Professional Services	69000-40-400	71,185	64,105	64,358	52,000	(12,358)	124%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	7,001	7,001	7,014	5,467	(1,547)	128%
Outside Security Expense	73000-40-400	235,446	201,606	156,483	175,000	18,517	89%
Supplies & Expenses	74000-40-400	120	159	6,458	30,159	23,701	21%
Telephone	75000-40-400	413	295	591	354	(237)	167%
Travel & Training	77000-40-400	522	522	674	522	(152)	129%
Trash/Waste Removal	78000-40-400	43,569	40,593	12,494	56,000	43,506	22%
<b>PARKING</b>							
Salaries & Wages - Perm	50000-65-400	-	-	-	1,339	1,339	0%
Salaries & Wages - Temp	50100-65-400	83,890	71,555	74,190	79,000	4,810	94%
Employee Benefits	51000-65-400	38,482	33,591	-	39,508	39,508	0%
PERS Employer Contribution	51010-65-400	848	848	3,620	-	(3,620)	0%
Payroll Taxes	51100-65-400	5,038	4,452	2,138	5,000	2,862	43%
Worker's Comp Insurance	51200-65-400	9,629	-	4,780	11,000	6,220	43%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	-	-	28,430	-	(28,430)	0%
Supplies & Expense - Main Lot	74000-65-400	3,720	2,351	3,416	1,554	(1,862)	220%
Supplies & Expense - Beach Lot	74010-65-400	2,355	2,355	33	2,000	1,967	2%
<b>TOTAL INTERIM EXPENSE</b>		<b>\$ 708,728</b>	<b>\$ 589,362</b>	<b>\$ 526,064</b>	<b>\$ 660,259</b>	<b>\$ 134,195</b>	<b>80%</b>

Expenses



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<b>SATELLITE WAGERING EXPENSE</b>							
CARF Dues	57000-20-200	17,867	4,498	13,494	4,500	(8,994)	300%
Grounds Maintenance & Repairs	64000-20-200	-	-	9,100	-	(9,100)	0%
Equipment Maintenance	64010-20-200	-	-	-	1,500	1,500	0%
Professional Services	69000-20-200	-	-	3,810	-	(3,810)	0%
Supplies & Expenses	74000-20-200	236	-	993	236	(757)	421%
Trash Removal	78000-20-200	28,755	26,791	8,246	37,500	29,254	22%
Prior Year Expenses	80000-20-200	53,974	58,472	-	-	-	0%
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		<b>\$ 100,832</b>	<b>\$ 89,761</b>	<b>\$ 35,644</b>	<b>\$ 43,736</b>	<b>\$ 8,092</b>	<b>81%</b>
<b>EQUIPMENT EXPENSE</b>							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	16,656	7,031	41,737	28,772	(12,965)	145%
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>\$ 16,656</b>	<b>\$ 7,031</b>	<b>\$ 41,737</b>	<b>\$ 28,772</b>	<b>\$ (12,965)</b>	<b>145%</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Adjustments	80000-00-000	(596,355)	(590,101)	32,922	4,000	(28,922)	823%
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>\$ (596,355)</b>	<b>\$ (590,101)</b>	<b>\$ 32,922</b>	<b>\$ 4,000</b>	<b>\$ (28,922)</b>	<b>823%</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash +/- Interim	85000-00-000	1,825	2,282	42,571	1,000	(41,571)	4257%
<b>CASH (OVER)/UNDER</b>		<b>\$ 1,825</b>	<b>\$ 2,282</b>	<b>\$ 42,571</b>	<b>\$ 1,000</b>	<b>\$ (41,571)</b>	<b>4257%</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000-00-000	406,257	-	331,597	409,000	77,403	81%
Prior Year Depreciation Expense	80010-00-000	(0)	-	-	-	-	0%
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 406,256</b>	<b>\$ -</b>	<b>\$ 331,597</b>	<b>\$ 409,000</b>	<b>\$ 77,403</b>	<b>81%</b>
<b>PENSION EXPENSE</b>							
Pension Expense	96000-00-000	(346,623)	-	-	-	-	0%
<b>TOTAL PENSION EXPENSE</b>		<b>\$ (346,623)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>OPEB EXPENSE</b>							
OPEB Expense	96010-00-000	-	-	-	-	-	0%
<b>TOTAL OPEB EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**31st DAA, Ventura County Fair**  
**Junior Livestock Auction**  
**October 31, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 10/31/24	Budget 2024	Balance of Budget
<b>BEGINNING RESOURCES:</b> 1/1/2024	25100-30-300	\$ 502,138	\$ 589,003		
<b>AUCTION REVENUES:</b>					
Commission Revenue	41500-30-300	0	77,999	0	(77,999)
Buyers Receipts	47600-30-300	0	0	0	0
Other Misc Revenue	48700-30-300	7,561	36,281	350	(35,931)
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	0	0	0	0
Sponsorships	48800-30-300	46,500	83,925	30,000	(53,925)
Donations	48810-30-300	90,000	290	0	(290)
Prior Year Revenue	49000-30-300	13,843	0	0	0
<b>TOTAL REVENUES</b>		<b>157,904</b>	<b>198,494</b>	<b>30,350</b>	<b>(168,144)</b>
<b>AUCTION EXPENDITURES:</b>					
Bad Debt Expense	53000-30-300	0	0	0	0
Bank/CC Charges	54000-30-300	2,458	20,267	0	(20,267)
Payments to Sellers	57600-30-300	0	0	0	0
Hauling and Slaughter	65000-30-300	0	29,920	0	
Professional Services	69000-30-300	10,985	30,229	5,000	
Publicity & Marketing	71000-30-300	0	964	500	
Supplies & Expense	74000-30-300	42,333	16,966	47,000	30,034
Lunch Expense	74010-30-300	15,263	16,759	12,000	(1,759)
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
<b>TOTAL EXPENDITURES</b>		<b>71,038</b>	<b>115,104</b>	<b>64,500</b>	<b>(50,604)</b>
<b>NET JLA INCOME</b>		<b>86,865</b>	<b>83,390</b>	<b>(34,150)</b>	<b>(117,540)</b>
<b>ENDING RESOURCES:</b> 10/31/2024	25100-30-300	\$ 589,003	\$ 672,394		

**31st DAA, Ventura County Fair**  
**Capital Assets**  
**October 31, 2024**

DESCRIPTION	Date	Reference	Balance
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>1/1/2024</b>		<b>\$ 18,739,074</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land		19100-00-000	-
Buildings & Improvements:		19200-00-000	139,540
Construction in Progress:			
Raceway Bleachers		19000-00-900	6,692
Raceway Restrooms		19000-00-901	10,750
Arena & Barns		19000-00-902	27,079
Grounds Bathroom Remodels		19000-00-903	1,379
Reader Board		19000-00-904	28,456
Anacapa Awning Project		19000-00-905	37,687
San Miguel Awning Project		19000-00-906	31,447
Ag Building Improvement		19000-00-907	63,328
Gas Line Upgrades		19000-00-908	298,467
Strawberry Festival Project (grounds/Bldg improvement)		19000-00-910	27,679
Sewer Upgrade		19000-00-911	44,654
Small Livestock Project		19000-00-912	2,811
Grounds Lighting Project		19000-00-913	22,055
Area 1 Concrete Project		19000-00-914	1,910
Fairgrounds Landscape Project		19000-00-915	530
Wrought Iron Fencing		19000-00-916	-
Announcer Booth Project		19000-00-917	-
Raceway Expansion Project		19000-00-918	-
Equipment		19300-00-000	117,618
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>862,083</b>
<b>DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):</b>			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>			<b>-</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>10/31/2024</b>		<b>\$ 19,601,156</b>
<b>DEPRECIATION:</b>			
<b>Accumulated Depreciation as of:</b>	<b>1/1/2024</b>		<b>\$ 14,993,488</b>
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense	DEPRE	90000-00-000	331,597
<b>ACCUMULATED DEPRECIATION as of:</b>	<b>10/31/2024</b>		<b>\$ 15,325,085</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b>	<b>10/31/2024</b>		<b>\$ 4,276,071</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>10/31/2024</b>	25000-00-000	<b>-</b>
<b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>	<b>10/31/2024</b>		<b>\$ 4,276,071</b>

**31st DAA, Ventura County Fair**  
**Satellite Wagering**  
**October 31, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 10/31/24	Budget 2024	Balance of Budget
<b>REVENUES:</b>					
Admission Revenue	40000-20-200	0	1,261	0	(1,261)
Commission Revenue	41500-20-200	309,189	229,814	275,000	45,186
Parking Revenue	45000-20-200	21,552	0	22,000	22,000
Prior Year Revenue	49000-20-200	0	0	0	0
<b>TOTAL REVENUES</b>		<b>330,741</b>	<b>231,076</b>	<b>297,000</b>	<b>65,924</b>
<b>EXPENDITURES:</b>					
CARF Dues	57000-20-200	17,867	13,494	4,500	(8,994)
Grounds & Maintenance Repairs	64000-20-200	0	9,100	0	(9,100)
Equipment Maintenance	64010-20-200	0	0	1,500	1,500
Professional Services	69000-20-200	0	3,810	0	(3,810)
Supplies & Expense	74000-20-200	236	993	236	(757)
Trash Removal	78000-20-200	28,755	8,246	37,500	29,254
Prior Year Expense	80000-20-200	53,974	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>100,832</b>	<b>35,644</b>	<b>43,736</b>	<b>8,092</b>
<b>NET SATELLITE WAGERING PROFIT/LOSS</b>		<b>229,909</b>	<b>195,432</b>	<b>253,264</b>	<b>57,832</b>

**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**November 30, 2024**

	Date	Account Number(s)	YTD Balance
<b>TOTAL NET RESOURCES, Beginning</b>			
Net Resources-Unrestricted	1/1/2024	29100	4,046,583
Unrestricted Net Position - Pension	1/1/2024	29400	(708,412)
Net Resources-Restricted	1/1/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2024	29000	3,745,586
Prior Year Adjustment (FY 21/22 GASB 75 OPEB Adjustment)	1/1/2024		(238,348)
<b>TOTAL NET RESOURCES, Beginning</b>			<b>\$ 6,845,410</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	11/30/2024	various	14,495,839
State (Local/Base) Allocation(s) (F&E)	11/30/2024	31200	214,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	11/30/2024	31300	-
Capital Project Reimbursement Funds	11/30/2024	31900	36,000
One-time Revenue Sources (fire camp, sale of property)	11/30/2024	32500	-
Contributions from Other Gov't (non-F&E) Sources	11/30/2024	33000	-
Other (e.g. Flex Capital)	11/30/2024	34000	-
<b>TOTAL RESOURCES ACQUIRED</b>			<b>14,746,339</b>
<b>RESOURCES APPLIED:</b>			
Operating Expenditures	11/30/2024	various	13,603,135
Depreciation Expense	11/30/2024	90000	364,757
Pension Expense	11/30/2024	96000	-
OPEB Expense	11/30/2024	96001	-
<b>TOTAL RESOURCES APPLIED</b>			<b>13,967,892</b>
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			<b>778,446</b>
<b>TOTAL NET RESOURCES, Ending</b>			
Net Resources-Unrestricted	11/30/2024	29100	4,320,925
Unrestricted Net Position - Pension/OPEB	11/30/2024	29400	(946,759)
Net Resources-Restricted	11/30/2024	29300	-
Net Resources-Capital Assets, Less Related Debt	11/30/2024	29000	4,249,690
<b>TOTAL NET RESOURCES, Ending</b>			<b>\$ 7,623,856</b>
Unrestricted Reserve Percentage			31.76%



**31st DAA, Ventura County Fair**  
**Statement of Net Position**  
**November 30, 2024**

**ASSETS**

**CURRENT ASSETS**

Cash - Unrestricted	5,179,834
Cash - Junior Livestock Auction	103,531
Accounts Receivable, Net of Allowance for Doubtful	664,017
JLA Accounts Receivables, Net of Allowance for Doubtful	23,043
Inventory	36,446
Deferred Expenses	37,379
<b>TOTAL CURRENT ASSETS</b>	<b>6,044,251</b>

**FIXED ASSETS**

Land	282,915
Construction in Progress	865,394
Buildings & Improvements, Net of Accumulated Depreciation	2,975,452
Equipment, Net of Accumulated Depreciation	133,270
<b>TOTAL FIXED ASSETS</b>	<b>4,257,031</b>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Outflows of Resources - Pension	645,288
Deferred Outflows of Resources - OPEB	43,207
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>688,495</b>

**TOTAL ASSETS**

**\$ 10,989,777**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Special Event Insurance	-
Accounts Payable	125,746
JLA Accounts Payable	-
Sales Tax Payable	2,596
Clearing Accounts	-
Payroll Liabilities	78,396
Drug Fees	1,764
Deferred Revenue	16,106
Guaranteed Deposits	122,474
Compensated Leave Liability	123,788
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	41,600
Net Pension Liability	1,323,721
Net OPEB Liability	216,204
<b>TOTAL LIABILITIES</b>	<b>2,598,268</b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflows of Resources - Pension	29,978
Deferred Inflows of Resources - OPEB	65,351
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>95,329</b>

**NET RESOURCES**

Junior Livestock Auction Reserve	672,325
Net Resoures - Unrestricted	\$4,320,925
Unrestricted Net Position - Pension/OPEB	(946,759)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$4,249,690
<b>TOTAL NET RESOURCES</b>	<b>8,296,181</b>

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 10,989,777**

**31st DAA, Ventura County Fair**  
**Cash & Cash Equivalents**  
**November 30, 2024**

**CURRENT CASH**

Petty Cash	169.82	
Total Petty Cash		\$169.82
Changefund	340.00	
Changefund - Parking	6,000.00	
Total Changefund Cash		\$6,340.00
Cash - Operating BOFA#0920	1,642,636.30	
Cash - Operating MB#5168	2,874,880.85	
Total Operating Cash		\$4,517,517.15
Cash - Premium BOFA#2150	3,516.50	
Total Premium Cash		\$3,516.50
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	27,052.20	
Total Payroll Cash		\$31,474.97
Cash - Savings	0.00	
Cash - Savings MB#5192	578,272.81	
Total Savings Cash		\$578,272.81
Cash - LAIF #13-56-001	42,542.83	
Total LAIF Cash		\$42,542.83
Cash - JLA BOFA#3469	12,280.82	
Cash - JLA MB#1471	91,250.48	
Total JLA Cash		\$103,531.30
<b>TOTAL CASH</b>		<b>\$5,283,365</b>

**CURRENT ACCOUNTS RECEIVABLES**

Accounts Receivable	672,432.63	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	231.60	
Total Net General Accounts Receivables		\$664,017.48
JLA Accounts Receivable	43,840.13	
JLA Allowance for Doubtful Account	(20,797.33)	
Total Net JLA Accounts Receivables		\$23,042.80
<b>TOTAL ACCOUNTS RECEIVABLES</b>		<b>\$687,060</b>

**CURRENT INVENTORY**

Souvenir Booth Inventory	36,446.21	
Total Inventory		\$36,446.21
<b>TOTAL INVENTORY</b>		<b>\$36,446</b>

<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>		<b>\$6,006,872</b>
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Cash & Cash Equivalent

**31st DAA, Ventura County Fair**  
**Income Statement**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/2023	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>OPERATING REVENUES:</b>							
Admission Revenues	ADMIS	2,299,406	2,298,687	3,075,929	2,571,089	(504,840)	120%
Commercial Space	COMSP	359,438	359,438	329,341	354,815	25,474	93%
Carnival Revenues	CARN	1,490,577	1,490,577	4,233,198	1,713,130	(2,520,068)	247%
Concession Revenues	CSREV	1,060,799	1,060,613	1,902,146	2,122,210	220,064	90%
Exhibit Revenues	EXREV	101,681	98,501	77,531	45,549	(31,982)	170%
Horse Show Revenues	HSREV	574	574	8,148	13,700	5,552	59%
Entertainment Revenues	ETREV	71,132	71,132	1,090,233	1,173,020	82,787	93%
Miscellaneous Fair Revenues	MFREV	1,043,607	936,204	1,044,751	1,142,848	98,097	91%
Facility Sales - Interim Revenues	INTRE	3,343,702	3,163,805	2,417,412	2,221,047	(196,365)	109%
Satellite Wagering Revenues	SWREV	330,741	310,963	227,665	297,000	69,335	77%
Prior Year Revenue	PYREV	111,722	37,931	20,692	-	(20,692)	0%
Other Revenues	OTREV	27,003	24,525	68,793	21,250	(47,543)	324%
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 10,240,383</b>	<b>\$ 9,852,949</b>	<b>\$ 14,495,839</b>	<b>\$ 11,675,658</b>	<b>\$ (2,820,181)</b>	<b>124%</b>
<b>OPERATING EXPENDITURES:</b>							
Administration Expenses	ADEXP	983,302	870,163	1,327,749	1,202,004	(125,745)	110%
Maintenance Expenses	MNEXP	2,073,138	1,869,446	2,436,082	1,898,367	(537,715)	128%
Publicity Expenses	PBEXP	157,617	153,117	285,324	252,500	(32,824)	113%
Concession Expenses	CSEXP	243,495	243,495	2,609,200	292,224	(2,406,976)	924%
Attendance Expenses	ATEXP	1,029,110	1,022,143	1,343,727	160,201	(1,183,526)	839%
Premium Expenses	PREXP	100,939	100,939	119,835	100,939	(18,896)	119%
Exhibit Expenses	EXEXP	269,875	266,913	229,791	248,252	18,461	93%
Horse Show Expenses	HSEXP	556	500	19,211	500	(18,711)	3842%
Entertainment Expenses	ETEXP	1,548,808	1,553,108	2,499,567	2,375,000	(124,567)	105%
Miscellaneous Fair Expenses	MFEXP	1,423,582	1,336,482	1,907,965	2,547,029	639,064	75%
Facility Sales - Interim Expenses	INTEX	708,728	639,606	571,599	660,259	88,660	87%
Satellite Wagering Expenses	SWEXP	100,832	90,739	42,822	43,736	914	98%
Equipment Expenses	EQUIP	16,656	7,031	45,466	28,772	(16,694)	158%
Prior Year Expenses	PYEXP	(596,355)	(590,101)	32,922	4,000	(28,922)	823%
Cash Over/Short	CAOS	1,825	1,757	41,875	1,000	(40,875)	4188%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 8,062,107</b>	<b>\$ 7,565,338</b>	<b>\$ 13,603,135</b>	<b>\$ 9,814,783</b>	<b>\$ (3,788,352)</b>	<b>139%</b>
<b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,178,276</b>	<b>\$ 2,287,611</b>	<b>\$ 892,703</b>	<b>\$ 1,860,875</b>	<b>\$ 968,172</b>	<b>48%</b>
Depreciation	90000	406,256	-	364,757	409,000	44,243	89%
Pension Expense	96000	(352,400)	-	-	-	-	0%
OPEB Expense	96001	238,348	-	-	-	-	0%
<b>NET OPER PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 1,886,073</b>	<b>\$ 2,287,611</b>	<b>\$ 527,946</b>	<b>\$ 1,451,875</b>	<b>\$ 923,929</b>	<b>36%</b>
State Allocation	31200	-	-	214,500	214,000	(500)	100%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	267,961	159,134	36,000	-	(36,000)	0%
One-Time Revenue Sources	32500	-	-	-	-	-	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	865	856	-	-	-	0%
<b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,447,101</b>	<b>\$ 2,447,600</b>	<b>\$ 1,143,203</b>	<b>\$ 2,074,875</b>	<b>\$ 931,672</b>	<b>55%</b>
<b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 2,154,898</b>	<b>\$ 2,447,600</b>	<b>\$ 778,446</b>	<b>\$ 1,665,875</b>	<b>\$ 887,429</b>	<b>47%</b>

Income Statement

# 31st DAA, Ventura County Fair

## Revenue Report November 30, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMISSIONS TO GROUNDS:</b>							
Gate Admissions	40000-00-100	1,658,820	894,105	2,500,235	1,028,220	(1,472,015)	243%
Admission - Vendor Badge	40010-00-100	-	-	1,752	-	(1,752)	0%
Presale Admissions	40100-00-100	600,431	1,364,427	535,282	1,500,869	965,587	36%
Presale Admissions - Livestock	40110-00-100	40,155	40,155	38,660	42,000	3,340	92%
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>\$ 2,299,406</b>	<b>\$ 2,298,687</b>	<b>\$ 3,075,929</b>	<b>\$ 2,571,089</b>	<b>\$ (504,840)</b>	<b>120%</b>
<b>COMMERCIAL SPACE:</b>							
Commercial Space	41000-00-100	359,438	359,438	329,341	354,815	25,474	93%
<b>TOTAL COMMERCIAL SPACE</b>		<b>\$ 359,438</b>	<b>\$ 359,438</b>	<b>\$ 329,341</b>	<b>\$ 354,815</b>	<b>\$ 25,474</b>	<b>93%</b>
<b>CARNIVAL REVENUE:</b>							
Carnival	40500-00-100	1,257,007	1,257,007	3,853,972	1,414,525	(2,439,447)	272%
Carnival - Presale	40510-00-100	233,570	233,570	379,226	268,605	(110,621)	141%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	30,000	30,000	0%
<b>TOTAL CARNIVAL REVENUE</b>		<b>\$ 1,490,577</b>	<b>\$ 1,490,577</b>	<b>\$ 4,233,198</b>	<b>\$ 1,713,130</b>	<b>\$ (2,520,068)</b>	<b>247%</b>
<b>CONCESSION REVENUE:</b>							
Food Concession	42100-60-100	1,007,671	1,007,671	1,149,712	1,105,238	(44,474)	104%
Souvenir Booth	42200-60-100	-	-	33,137	5,500	(27,637)	602%
Alcohol Concession	42300-60-100	-	-	578,283	948,202	369,919	61%
Vendor Parking	45000-60-100	14,420	14,420	15,282	15,000	(282)	102%
Stock Struck	45010-60-100	3,980	3,980	4,235	4,000	(235)	106%
Camping Fees	46500-60-100	-	-	77,273	-	(77,273)	0%
Reimbursable Revenues	48500-60-100	31,742	31,742	38,569	41,070	2,501	94%
Vendor App Fees	48700-60-100	2,987	2,800	5,655	3,200	(2,455)	177%
<b>TOTAL CONCESSION REVENUE</b>		<b>\$ 1,060,799</b>	<b>\$ 1,060,613</b>	<b>\$ 1,902,146</b>	<b>\$ 2,122,210</b>	<b>\$ 220,064</b>	<b>90%</b>
<b>EXHIBIT REVENUE:</b>							
Exhibit Entry Fees	EXENT	32,219	31,979	30,861	31,979	1,119	97%
Donated Awards	43100-80-100	4,350	4,350	16,625	4,550	(12,075)	365%
Parking Revenue - Livestock	45000-80-100	8,020	8,020	8,100	8,020	(80)	101%
Camping Fees	46500-80-100	-	-	9,565	-	(9,565)	0%
Reimbursable Revenues	48500-80-100	33,510	33,510	2,355	-	(2,355)	0%
Other Misc Revenue	48700-80-100	3,440	500	4,440	500	(3,940)	888%
Donations	48810-80-100	20,142	20,142	2,060	-	(2,060)	0%
Junior Fair Board Revenue	48700-80-160	-	-	3,525	500	(3,025)	705%
<b>TOTAL EXHIBIT REVENUE</b>		<b>\$ 101,681</b>	<b>\$ 98,501</b>	<b>\$ 77,531</b>	<b>\$ 45,549</b>	<b>\$ (31,982)</b>	<b>170%</b>
<b>HORSE SHOW REVENUE:</b>							
Entry Fees - Open Draft/Carraige	43000-25-150	574	574	3,693	4,000	307	92%
Sponsored Awards - Open Draft/Carraige	43100-25-150	-	-	-	1,000	1,000	0%
Stall Fees - Open Draft/Carraige	43300-25-150	-	-	4,455	4,000	(455)	111%
Camping Fees - Open Draft/Carraige	46500-25-150	-	-	-	500	500	0%
Entry Fees - Youth Open	43000-25-151	-	-	-	4,000	4,000	0%
Stall Fees - Youth Open	43300-25-151	-	-	-	200	200	0%
<b>TOTAL HORSE SHOW REVENUE</b>		<b>\$ 574</b>	<b>\$ 574</b>	<b>\$ 8,148</b>	<b>\$ 13,700</b>	<b>\$ 5,552</b>	<b>59%</b>

Revenues



# 31st DAA, Ventura County Fair

## Revenue Report November 30, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ENTERTAINMENT FAIR REVENUE</b>							
Admission - Box Seats	40000-75-100	28,020	28,020	114,957	28,020	(86,937)	410%
Admission - Motorsports	40010-75-100	-	-	-	150,000	150,000	0%
Admission - Concerts	40020-75-100	-	-	480,119	875,000	394,882	55%
Admission - Rodeo	40030-75-100	40,784	40,784	37,542	120,000	82,458	31%
Presale Admission - Box Seats	40100-75-100	-	-	4,000	-	(4,000)	0%
Presale Admission - Concerts	40120-75-100	-	-	366,983	-	(366,983)	0%
Presale Admission - Rodeo	40130-75-100	-	-	67,153	-	(67,153)	0%
Commission on Sales	41500-75-100	2,328	2,328	15,209	-	(15,209)	0%
Other Misc Revenue	48700-75-100	-	-	4,271	-	(4,271)	0%
<b>TOTAL ENTERTAINMENT FAIR REVENUE</b>		<b>\$ 71,132</b>	<b>\$ 71,132</b>	<b>\$ 1,090,233</b>	<b>\$ 1,173,020</b>	<b>\$ 82,787</b>	<b>93%</b>
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>							
Parking Revenue	45000-00-100	399,540	399,540	438,280	425,000	(13,280)	103%
Camping Fees	46500-00-100	-	-	-	89,648	89,648	0%
Other Misc Revenue	48700-00-100	127,561	20,158	11,385	25,000	13,615	46%
Donations Revenue	48810-00-100	3,950	3,950	-	3,200	3,200	0%
Sponsorship Revenue	48800-50-100	512,556	512,556	595,086	600,000	4,914	99%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,043,607</b>	<b>\$ 936,204</b>	<b>\$ 1,044,751</b>	<b>\$ 1,142,848</b>	<b>\$ 98,097</b>	<b>91%</b>
<b>INTERIM REVENUE</b>							
Concession Revenue (alcohol & beverages)	42300-40-400	942,824	892,338	317,747	-	(317,747)	0%
Parking Revenue	45000-40-400	480,576	455,028	435,376	487,298	51,922	89%
Parking Revenue - Beachfront	45010-40-400	176,966	164,304	126,814	168,727	41,913	75%
Building Rental	46100-40-400	541,554	524,039	529,504	550,000	20,496	96%
Building Rental - Derby Club	46110-40-400	149,150	127,150	178,559	121,150	(57,409)	147%
Grounds Rental	46200-40-400	318,618	302,618	309,072	400,000	90,928	77%
Equipment Rental (chairs, tables, etc.)	46300-40-400	179,544	170,745	146,482	162,312	15,830	90%
Camping Fees	46500-40-400	88,224	88,114	17,655	-	(17,655)	0%
Reimbursable Revenue - Utilities	48500-40-400	54,142	52,778	60,736	20,000	(40,736)	304%
Reimbursable Revenue - Outside Security	48510-40-400	52,085	51,140	2,000	-	(2,000)	0%
Reimbursable Revenue - In House Security	48520-40-400	12,600	12,600	-	12,600	12,600	0%
Reimbursable Revenue - Standby Labor	48530-40-400	62,425	59,145	69,568	62,000	(7,568)	112%
Set-Up/Clean-Up Fees	48550-40-400	124,161	117,821	112,681	125,000	12,319	90%
Reimbursable Revenue - Fire Marshall	48560-40-400	18,314	18,314	8,700	-	(8,700)	0%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	-	-	15,500	-	(15,500)	0%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	-	-	80,146	1,960	(78,186)	4089%
Other Misc Revenue	48700-40-400	142,519	127,671	6,872	110,000	103,128	6%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%
<b>TOTAL INTERIM REVENUE</b>		<b>\$ 3,343,702</b>	<b>\$ 3,163,805</b>	<b>\$ 2,417,412</b>	<b>\$ 2,221,047</b>	<b>\$ (196,365)</b>	<b>109%</b>



# 31st DAA, Ventura County Fair

## Revenue Report November 30, 2024

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>SATELLITE WAGERING</b>							
Admission	40000-20-200	-	-	1,261	-	(1,261)	0%
Commission	41500-20-200	309,189	289,411	226,404	275,000	48,596	82%
Parking Revenue	45000-20-200	21,552	21,552	-	22,000	22,000	0%
Prior Year Revenue	49000-20-200	-	-	-	-	-	0%
<b>TOTAL SATELLITE WAGERING REVENUE</b>		<b>\$ 330,741</b>	<b>\$ 310,963</b>	<b>\$ 227,665</b>	<b>\$ 297,000</b>	<b>\$ 69,335</b>	<b>77%</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	111,722	37,931	20,692	-	(20,692)	0%
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>\$ 111,722</b>	<b>\$ 37,931</b>	<b>\$ 20,692</b>	<b>\$ -</b>	<b>\$ (20,692)</b>	<b>0%</b>
<b>OTHER OPERATING REVENUE</b>							
Reimbursable Revenue	48500-00-000	438	438	1,500	-	(1,500)	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	15,780	15,130	45,954	13,250	(32,704)	347%
Interest Earnings	48710-00-000	9,741	7,912	21,311	8,000	(13,311)	266%
Donations	48810-00-000	1,045	1,045	29	-	(29)	0%
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>\$ 27,003</b>	<b>\$ 24,525</b>	<b>\$ 68,793</b>	<b>\$ 21,250</b>	<b>\$ (47,543)</b>	<b>324%</b>

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>ADMINISTRATION EXPENSE</b>							
Salaries & Wages - Perm	50000-11-000	276,587	263,847	204,498	387,064	182,566	53%
Salaries & Wages - Temp	50100-11-000	57,601	49,619	118,294	61,500	(56,794)	192%
Compensated Leave	50300-11-000	9,808	-	-	-	-	0%
Employee Benefits	51000-11-000	154,300	147,825	22,312	144,901	122,589	15%
PERS Employer Contribution	51010-11-000	(5,777)	(4,952)	61,437	-	(61,437)	0%
OPEB Employer Contribution	51020-11-000	(433)	(371)	3,753	-	(3,753)	0%
Payroll Taxes	51100-11-000	21,349	19,643	22,986	21,525	(1,461)	107%
Worker's Comp Insurance	51200-11-000	28,739	-	20,730	31,000	10,270	67%
Unemployment Insurance	51300-11-000	33,787	16,974	25,326	18,671	(6,655)	136%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	761	-	229,919	-	(229,919)	0%
Interest Expense	54010-11-000	1,595	1,501	800	1,443	643	55%
Director Expense	56000-11-000	3,353	1,563	5,171	6,500	1,329	80%
Dues & Subscription	57000-11-000	6,683	5,626	8,603	1,200	(7,403)	717%
Insurance	60000-11-000	254,295	238,940	296,867	312,000	15,133	95%
Other Misc Expense	65000-11-000	1,948	1,360	5,807	-	(5,807)	0%
Postage	67000-11-000	1,540	1,540	1,953	1,700	(253)	115%
Professional Services	69000-11-000	26,028	22,434	170,420	35,500	(134,920)	480%
Audit Cost	69010-11-000	-	-	83,200	124,000	40,800	67%
Office Supplies & Expense	74000-11-000	83,064	81,015	23,839	27,000	3,161	88%
Telephone	75000-11-000	15,991	12,804	7,820	9,000	1,180	87%
Travel / Training Expense	77000-11-000	12,083	10,796	14,014	19,000	4,986	74%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>\$ 983,302</b>	<b>\$ 870,163</b>	<b>\$ 1,327,749</b>	<b>\$ 1,202,004</b>	<b>\$ (125,745)</b>	<b>110%</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Perm	50000-12-000	158,004	145,841	191,125	233,500	42,375	82%
Salaries & Wages - Temp	50100-12-000	552,245	509,565	799,774	325,000	(474,774)	246%
Employee Benefits	51000-12-000	126,103	115,336	53,472	115,000	61,528	46%
PERS Employer Contribution	51010-12-000	1,871	1,871	159,609	-	(159,609)	0%
OPEB Employer Contribution	51020-12-000	-	-	6,088	-	(6,088)	0%
Payroll Taxes	51100-12-000	32,438	30,142	53,148	30,000	(23,148)	177%
Worker's Comp Insurance	51200-12-000	54,784	-	63,092	59,000	(4,092)	107%
Vehicle Insurance	60000-12-000	-	-	-	29,837	29,837	0%
Utilities - Electrical	63000-12-000	481,328	455,713	468,383	501,284	32,901	93%
Utilities - Gas/Propane	63010-12-000	40,786	38,881	53,670	39,200	(14,470)	137%
Utilities - Water/Sewer	63020-12-000	146,905	127,044	105,426	177,044	71,618	60%
Grounds Maintenance & Repairs	64000-12-000	64,406	62,517	56,353	69,500	13,147	81%
Equipment Maintenance	64010-12-000	66,469	58,707	81,006	72,500	(8,506)	112%
Professional Services	69000-12-000	198,882	185,597	118,885	100,000	(18,885)	119%
Equipment Rental	72000-12-000	36,726	30,662	59,427	25,197	(34,230)	236%
Supplies & Expenses	74000-12-000	97,380	93,386	75,464	102,305	26,841	74%
Telephone Expenses	75000-12-000	-	-	3,592	-	(3,592)	0%
Travel & Training Expenses	77000-12-000	-	-	1,505	1,000	(505)	151%
Trash/Waste Removal	78000-12-000	14,813	14,184	86,065	18,000	(68,065)	478%
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>\$ 2,073,138</b>	<b>\$ 1,869,446</b>	<b>\$ 2,436,082</b>	<b>\$ 1,898,367</b>	<b>\$ (537,715)</b>	<b>128%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>PUBLICITY EXPENSE</b>							
Advertising	52000-13-100	103,821	103,821	126,168	130,000	3,832	97%
Professional Services	69000-13-100	24,904	20,404	84,536	66,000	(18,536)	128%
Program Expense	70000-13-100	-	-	25,053	20,000	(5,053)	125%
Promotional Expense	71000-13-100	24,243	24,243	22,667	25,000	2,333	91%
Supplies & Expense	74000-13-100	4,649	4,649	26,899	11,500	(15,399)	234%
<b>TOTAL PUBLICITY EXPENSE</b>		<b>\$ 157,617</b>	<b>\$ 153,117</b>	<b>\$ 285,324</b>	<b>\$ 252,500</b>	<b>\$ (32,824)</b>	<b>113%</b>
<b>CONCESSION EXPENSE</b>							
Salaries & Wages - Perm	50000-60-100	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-60-100	-	-	65,944	40,000	(25,944)	165%
Employee Benefits	51000-60-100	-	-	-	-	-	0%
Payroll Taxes	51100-60-100	-	-	3,773	900	(2,873)	419%
PERS Employer Contribution	51010-60-100	-	-	10,512	-	(10,512)	0%
OPEB Employer Contribution	51020-60-100	-	-	-	-	-	0%
Worker's Comp Insurance	51200-60-100	-	-	3,572	-	(3,572)	0%
Professional Services	69000-60-100	-	-	17,394	-	(17,394)	0%
Professional Services - Carnival	69010-60-100	-	-	2,402,048	24,520	(2,377,528)	9796%
Tent & Booth Rent Expense	72000-60-100	100,565	100,565	1,227	98,163	96,936	1%
Supplies & Expense	74000-60-100	8,692	8,692	3,974	8,641	4,667	46%
Supplies & Expense - Carnival	74010-60-100	134,238	134,238	190,756	120,000	(70,756)	159%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 243,495</b>	<b>\$ 243,495</b>	<b>\$ 2,699,200</b>	<b>\$ 292,224</b>	<b>\$ (2,406,976)</b>	<b>924%</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temp	50100-70-100	85,428	85,428	117,515	30,000	(87,515)	392%
Employee Benefits	51000-70-100	1,819	1,819	-	1,819	1,819	0%
PERS Employer Contribution	51010-70-100	-	-	1,734	-	(1,734)	0%
Payroll Taxes	51100-70-100	1,989	1,989	2,386	626	(1,760)	381%
Worker's Comp Insurance	51200-70-100	6,967	-	3,399	-	(3,399)	0%
Professional Services	69000-70-100	217,753	217,753	27,719	17,756	(9,963)	156%
Fair Parade (Cattle Drive)	71000-70-100	-	-	-	25,000	25,000	0%
Security Expense	73000-70-100	681,136	681,136	967,508	-	(967,508)	0%
Supplies & Expense	74000-70-100	34,018	34,018	214,876	85,000	(129,876)	253%
Supplies & Expense - Admission	74020-70-100	-	-	8,590	-	(8,590)	0%
<b>TOTAL ATTENDANCE OPERATIONS</b>		<b>\$ 1,029,110</b>	<b>\$ 1,022,143</b>	<b>\$ 1,343,727</b>	<b>\$ 160,201</b>	<b>\$ (1,183,526)</b>	<b>839%</b>
<b>Premium Expense (Excluding Horse Show)</b>							
Premium Cash Awards	66000-85-100	92,967	92,967	105,953	92,967	(12,986)	114%
Professional Services	69000-85-100	-	-	9,500	-	(9,500)	0%
Supplies & Expenses	74000-85-100	7,972	7,972	4,382	7,972	3,590	55%
<b>TOTAL PREMIUM EXPENSE</b>		<b>\$ 100,939</b>	<b>\$ 100,939</b>	<b>\$ 119,835</b>	<b>\$ 100,939</b>	<b>\$ (18,896)</b>	<b>119%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>EXHIBIT EXPENSE</b>							
Salaries & Wages - Perm	50000-80-100	-	-	6,089	25	(6,064)	24354%
Salaries & Wages - Temp	EXWAT	35,725	35,725	30,218	35,701	5,483	85%
Employee Benefits	51000-80-100	4,234	4,234	1,898	5,265	3,367	36%
PERS Employer Contribution	51010-80-100	1,031	1,031	8,772	-	(8,772)	0%
OPEB Employer Contribution	51020-80-100	-	-	183	-	(183)	0%
Payroll Taxes	EXPRT	1,879	1,879	2,720	1,879	(841)	145%
Worker's Comp Insurance	EXWC	2,914	-	1,969	3,500	1,531	56%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	11,605	11,605	10,171	6,799	(3,372)	150%
Sponsored Cash	66020-80-100	-	-	-	-	-	0%
Supplies & Expenses	EXSE	212,369	212,321	32,063	193,321	161,258	17%
Professional Services	EXPRO	-	-	131,225	-	(131,225)	0%
Volunteer Event	74010-80-100	-	-	711	644	(67)	110%
Travel & Training	77000-80-100	118	118	1,699	118	(1,581)	1440%
Junior Fair Board Expense	65000-80-160	-	-	2,074	1,000	(1,074)	207%
<b>TOTAL EXHIBIT EXPENSE</b>		<b>\$ 269,875</b>	<b>\$ 266,913</b>	<b>\$ 229,791</b>	<b>\$ 248,252</b>	<b>\$ 18,461</b>	<b>93%</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>							
Professional Services - Open Draft/Carrage	69000-25-150	-	-	14,975	-	(14,975)	0%
Supplies & Expenses - Open Draft/Carrage	74000-25-150	556	500	4,236	500	(3,736)	847%
Professional Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>\$ 556</b>	<b>\$ 500</b>	<b>\$ 19,211</b>	<b>\$ 500</b>	<b>\$ (18,711)</b>	<b>3842%</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>							
Salaries & Wages - Temp	50100-75-100	-	-	1,787	-	(1,787)	0%
Employee Benefits	51000-75-100	-	-	-	-	-	0%
Payroll Taxes	51100-75-100	-	-	26	-	(26)	0%
Worker's Comp Insurance	51200-75-100	-	-	48	-	(48)	0%
Entertainment - Rodeo	58000-75-100	146,540	146,540	143,000	160,000	17,000	89%
Entertainment - Grounds Acts	58010-75-100	230,090	233,590	405,400	300,000	(105,400)	135%
Entertainment - Motorsports	58020-75-100	-	-	-	50,000	50,000	0%
Entertainment - Concerts	58030-75-100	800,799	800,799	1,312,098	1,200,000	(112,098)	109%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	-	-	388,444	-	(388,444)	0%
Professional Services - Rodeo	69020-75-100	-	-	-	-	-	0%
Supplies & Expense - Grandstands	74000-75-100	257,165	257,965	200,843	450,000	249,158	45%
Supplies & Expense - Grounds Acts	74010-75-100	114,213	114,213	44,903	215,000	170,098	21%
Supplies & Expense - Rodeo	74020-75-100	-	-	3,019	-	(3,019)	0%
<b>TOTAL FAIRTIME ATTRACTIONS</b>		<b>\$ 1,548,808</b>	<b>\$ 1,553,108</b>	<b>\$ 2,499,567</b>	<b>\$ 2,375,000</b>	<b>\$ (124,567)</b>	<b>105%</b>

Expenses



**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>MISCELLANEOUS FAIR EXPENSE</b>							
<i>ADMINISTRATION</i>							
Salaries & Wages - Perm	50000-11-100	6,770	6,770	6,101	7,600	1,499	80%
Salaries & Wages - Temp	50100-11-100	57,409	54,752	23,713	55,000	31,287	43%
Employee Benefits	51000-11-100	11,441	10,591	2,118	12,500	10,382	17%
PERS Employer Contribution	51010-11-100	970	970	2,868	-	(2,868)	0%
OPEB Employer Contribution	51020-11-100	-	-	175	-	(175)	0%
Payroll Taxes	51100-11-100	3,943	3,740	1,509	3,970	2,461	38%
Worker's Comp Insurance	51200-11-100	5,227	-	906	5,500	4,594	16%
Director's Expense	56000-11-100	8,791	8,791	353	15,000	14,647	2%
Supplies & Expenses	74000-11-100	111,499	111,499	24,078	125,000	100,922	19%
<i>MAINTENANCE</i>							
Salaries & Wages - Perm	50000-12-100	5,532	5,532	33,239	4,000	(29,239)	831%
Salaries & Wages - Temp	50100-12-100	16,653	16,653	169,477	145,000	(24,477)	117%
Employee Benefits	51000-12-100	67	67	6,104	2,200	(3,904)	277%
PERS Employer Contribution	51010-12-100	-	-	17,214	-	(17,214)	0%
OPEB Employer Contribution	51020-12-100	-	-	750	-	(750)	0%
Payroll Taxes	51100-12-100	537	537	11,398	537	(10,861)	2123%
Worker's Comp Insurance	51200-12-100	1,673	-	6,343	1,800	(4,543)	352%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	19	19	24,538	19	(24,519)	129147%
Professional Services	69000-12-100	281,698	246,746	290,204	250,000	(40,204)	116%
Equipment Rental	72000-12-100	191,601	191,601	248,008	205,000	(43,008)	121%
Supplies & Maintenance	74000-12-100	143,724	103,799	95,375	100,226	4,851	95%
Trash/Waste Removal	78000-12-100	-	-	19,671	-	(19,671)	0%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-100	5,637	5,637	4,384	5,637	1,253	0%
Salaries & Wages - Temp	50100-40-100	-	-	-	-	-	479%
Employee Benefits	51000-40-100	-	-	814	-	(814)	0%
PERS Employer Contribution	51010-40-100	-	-	627	-	(627)	0%
OPEB Employer Contribution	51020-40-100	-	-	87	-	(87)	0%
Payroll Taxes	51100-40-100	-	-	318	-	(318)	0%
Worker's Comp Insurance	51200-40-100	491	-	177	-	(177)	0%
Professional Services	69000-40-100	-	-	-	-	-	0%
Outside Security Expense	73000-40-100	-	-	-	948,806	948,806	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<i>SPONSORSHIP</i>							
Professional Services	69000-50-100	146,206	146,206	190,689	150,000	(40,689)	127%
Equipment Rental	72000-50-100	69,785	69,785	-	89,000	89,000	0%
Supplies & Expenses	74000-50-100	9,316	9,316	1,757	8,000	6,243	22%
<i>PARKING</i>							
Salaries & Wages - Temp	50000-65-100	-	-	3,763	39,111	35,348	10%
Salaries & Wages - Temp	50100-65-100	12,089	12,089	28,783	13,289	(15,494)	217%
Employee Benefits	51000-65-100	31	31	815	31	(784)	2628%
PERS Employer Contribution	51010-65-100	-	-	745	-	(745)	0%
OPEB Employer Contribution	51020-65-100	-	-	85	-	(85)	0%

Expenses



**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
Payroll Taxes	51100-65-100	303	303	956	303	(653)	316%
Worker's Comp Insurance	51200-65-100	1,122	-	903	1,500	597	60%
Professional Services	69000-65-100	-	-	340,210	-	(340,210)	0%
Overflow Parking Rental	72000-65-100	13,890	13,890	12,500	13,000	500	96%
Equipment Rental	72001-65-100	22,656	22,656	2,804	20,000	17,196	14%
Supplies & Expense	74000-65-100	39,234	39,234	7,448	40,000	32,552	19%
<b>OTHER FAIR</b>							
Chargebacks	54020-00-100	-	-	261,319	-	(261,319)	0%
Professional Services	69000-00-100	255,267	255,267	64,639	285,000	220,361	0%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,423,582</b>	<b>\$ 1,336,482</b>	<b>\$ 1,907,965</b>	<b>\$ 2,547,029</b>	<b>\$ 639,064</b>	<b>75%</b>
<b>INTERIM EXPENSE</b>							
<b>PUBLICITY</b>							
Advertising	52000-13-400	3,514	2,644	8,265	7,500	(765)	110%
Professional Services	69000-13-400	47,895	42,697	26,313	44,500	18,187	59%
Promotional Expense	71000-13-400	529	529	-	-	-	0%
Supplies & Expenses	74000-13-400	1,550	1,550	3,248	5,000	1,752	65%
<b>FACILITY SALES</b>							
Salaries & Wages - Perm	50000-40-400	69,068	63,469	70,950	68,716	(2,234)	103%
Salaries & Wages - Temp	50100-40-400	28,663	26,170	18,748	25,000	6,252	75%
Employee Benefits	51000-40-400	41,597	38,079	16,437	36,365	19,933	45%
PERS Employer Contribution	51010-40-400	-	-	22,409	-	(22,409)	0%
OPEB Employer Contribution	51020-40-400	-	-	2,237	-	(2,237)	0%
Payroll Taxes	51100-40-400	5,815	5,386	6,061	5,175	(886)	117%
Worker's Comp Insurance	51200-40-400	7,880	-	5,997	9,100	3,103	66%
Professional Services	69000-40-400	71,185	68,005	64,358	52,000	(12,358)	124%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	7,001	7,001	7,014	5,467	(1,547)	128%
Outside Security Expense	73000-40-400	235,446	217,401	171,267	175,000	3,733	98%
Supplies & Expenses	74000-40-400	120	159	6,458	30,159	23,701	21%
Telephone	75000-40-400	413	354	650	354	(296)	184%
Travel & Training	77000-40-400	522	522	1,049	522	(527)	201%
Trash/Waste Removal	78000-40-400	43,569	41,716	12,494	56,000	43,506	22%
<b>PARKING</b>							
Salaries & Wages - Perm	50000-65-400	-	-	-	1,339	1,339	0%
Salaries & Wages - Temp	50100-65-400	83,890	76,976	82,722	79,000	(3,722)	105%
Employee Benefits	51000-65-400	38,482	36,628	-	39,508	39,508	0%
PERS Employer Contribution	51010-65-400	848	848	3,935	-	(3,935)	0%
Payroll Taxes	51100-65-400	5,038	4,764	2,386	5,000	2,614	48%
Worker's Comp Insurance	51200-65-400	9,629	-	5,317	11,000	5,683	48%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	-	-	28,430	-	(28,430)	0%
Supplies & Expense - Main Lot	74000-65-400	3,720	2,351	3,416	1,554	(1,862)	220%
Supplies & Expense - Beach Lot	74010-65-400	2,355	2,355	1,443	2,000	557	72%
<b>TOTAL INTERIM EXPENSE</b>		<b>\$ 708,728</b>	<b>\$ 639,606</b>	<b>\$ 571,599</b>	<b>\$ 660,259</b>	<b>\$ 88,660</b>	<b>87%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2024**

Description	Acct. No.	Actuals 2023	Prior YTD 11/30/23	Current YTD 11/30/24	Budget 2024	Balance of Budget	% Used 2024
<b>SATELLITE WAGERING EXPENSE</b>							
CARF Dues	57000-20-200	17,867	4,498	17,992	4,500	(13,492)	400%
Grounds Maintenance & Repairs	64000-20-200	-	-	11,780	-	(11,780)	0%
Equipment Maintenance	64010-20-200	-	-	-	1,500	1,500	0%
Professional Services	69000-20-200	-	-	3,810	-	(3,810)	0%
Supplies & Expenses	74000-20-200	236	236	993	236	(757)	421%
Trash Removal	78000-20-200	28,755	27,533	8,246	37,500	29,254	22%
Prior Year Expenses	80000-20-200	53,974	58,472	-	-	-	0%
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		<b>\$ 100,832</b>	<b>\$ 90,739</b>	<b>\$ 42,822</b>	<b>\$ 43,736</b>	<b>\$ 914</b>	<b>98%</b>
<b>EQUIPMENT EXPENSE</b>							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	16,656	7,031	45,466	28,772	(16,694)	158%
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>\$ 16,656</b>	<b>\$ 7,031</b>	<b>\$ 45,466</b>	<b>\$ 28,772</b>	<b>\$ (16,694)</b>	<b>158%</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Adjustments	80000-00-000	(596,355)	(590,101)	32,922	4,000	(28,922)	823%
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>\$ (596,355)</b>	<b>\$ (590,101)</b>	<b>\$ 32,922</b>	<b>\$ 4,000</b>	<b>\$ (28,922)</b>	<b>823%</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash +/- Interim	85000-00-000	1,825	1,757	41,875	1,000	(40,875)	4188%
<b>CASH (OVER)/UNDER</b>		<b>\$ 1,825</b>	<b>\$ 1,757</b>	<b>\$ 41,875</b>	<b>\$ 1,000</b>	<b>\$ (40,875)</b>	<b>4188%</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000-00-000	406,257	-	364,757	409,000	44,243	89%
Prior Year Depreciation Expense	80010-00-000	(0)	-	-	-	-	0%
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 406,256</b>	<b>\$ -</b>	<b>\$ 364,757</b>	<b>\$ 409,000</b>	<b>\$ 44,243</b>	<b>89%</b>
<b>PENSION EXPENSE</b>							
Pension Expense	96000-00-000	(352,400)	-	-	-	-	0%
<b>TOTAL PENSION EXPENSE</b>		<b>\$ (352,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>OPEB EXPENSE</b>							
OPEB Expense	96010-00-000	238,348	-	-	-	-	0%
<b>TOTAL OPEB EXPENSE</b>		<b>\$ 238,348</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**31st DAA, Ventura County Fair  
Junior Livestock Auction  
November 30, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 11/30/24	Budget 2024	Balance of Budget
<b>BEGINNING RESOURCES:</b> 1/1/2024	25100-30-300	\$ 502,138	\$ 589,003		
<b>AUCTION REVENUES:</b>					
Commission Revenue	41500-30-300	0	77,999	0	(77,999)
Buyers Receipts	47600-30-300	0	0	0	0
Other Misc Revenue	48700-30-300	7,561	36,281	350	(35,931)
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	0	0	0	0
Sponsorships	48800-30-300	46,500	83,925	30,000	(53,925)
Donations	48810-30-300	90,000	290	0	(290)
Prior Year Revenue	49000-30-300	13,843	0	0	0
<b>TOTAL REVENUES</b>		<b>157,904</b>	<b>198,494</b>	<b>30,350</b>	<b>(168,144)</b>
<b>AUCTION EXPENDITURES:</b>					
Bad Debt Expense	53000-30-300	0	0	0	0
Bank/CC Charges	54000-30-300	2,458	20,336	0	(20,336)
Payments to Sellers	57600-30-300	0	0	0	0
Hauling and Slaughter	65000-30-300	0	29,920	0	(29,920)
Professional Services	69000-30-300	10,985	30,229	5,000	(24,244)
Publicity & Marketing	71000-30-300	0	964	500	(964)
Supplies & Expense	74000-30-300	42,333	16,966	47,000	30,034
Lunch Expense	74010-30-300	15,263	16,759	12,000	(4,759)
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
<b>TOTAL EXPENDITURES</b>		<b>71,038</b>	<b>115,173</b>	<b>64,500</b>	<b>(50,673)</b>
<b>NET JLA INCOME</b>		<b>86,865</b>	<b>83,322</b>	<b>(34,150)</b>	<b>(117,472)</b>
<b>ENDING RESOURCES:</b> 11/30/2024	25100-30-300	\$ 589,003	\$ 672,325		

**31st DAA, Ventura County Fair**  
**Capital Assets**  
**November 30, 2024**

DESCRIPTION	Date	Reference	Balance
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>1/1/2024</b>		<b>\$ 18,739,074</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land		19100-00-000	-
Buildings & Improvements:		19200-00-000	140,273
Construction in Progress:			
Raceway Bleachers		19000-00-900	6,692
Raceway Restrooms		19000-00-901	10,750
Arena & Barns		19000-00-902	27,079
Grounds Bathroom Remodels		19000-00-903	1,379
Reader Board		19000-00-904	28,456
Anacapa Awning Project		19000-00-905	37,687
San Miguel Awning Project		19000-00-906	31,447
Ag Building Improvement		19000-00-907	67,121
Gas Line Upgrades		19000-00-908	298,467
Strawberry Festival Project (grounds/Bldg improvement)		19000-00-910	27,679
Sewer Upgrade		19000-00-911	44,654
Small Livestock Project		19000-00-912	2,811
Grounds Lighting Project		19000-00-913	22,759
Area 1 Concrete Project		19000-00-914	1,910
Fairgrounds Landscape Project		19000-00-915	530
Wrought Iron Fencing		19000-00-916	1,036
Announcer Booth Project		19000-00-917	513
Raceway Expansion Project		19000-00-918	-
Equipment		19300-00-000	117,618
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>868,861</b>
<b>DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):</b>			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
<b>TOTAL DISPOSITIONS OF FIXED ASSETS</b>			<b>-</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>11/30/2024</b>		<b>\$ 19,607,935</b>
<b>DEPRECIATION:</b>			
<b>Accumulated Depreciation as of:</b>	<b>1/1/2024</b>		<b>\$ 14,993,488</b>
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense	DEPRE	90000-00-000	364,757
<b>ACCUMULATED DEPRECIATION as of:</b>	<b>11/30/2024</b>		<b>\$ 15,358,245</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b>	<b>11/30/2024</b>		<b>\$ 4,249,690</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>11/30/2024</b>	25000-00-000	<b>-</b>
<b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>	<b>11/30/2024</b>		<b>\$ 4,249,690</b>



**31st DAA, Ventura County Fair**  
**Satellite Wagering**  
**November 30, 2024**

DETAIL	Account Number	Actual 2023	Current YTD 11/30/24	Budget 2024	Balance of Budget
<b>REVENUES:</b>					
Admission Revenue	40000-20-200	0	1,261	0	(1,261)
Commission Revenue	41500-20-200	309,189	226,404	275,000	48,596
Parking Revenue	45000-20-200	21,552	0	22,000	22,000
Prior Year Revenue	49000-20-200	0	0	0	0
<b>TOTAL REVENUES</b>		<b>330,741</b>	<b>227,665</b>	<b>297,000</b>	<b>69,335</b>
<b>EXPENDITURES:</b>					
CARF Dues	57000-20-200	17,867	17,992	4,500	(13,492)
Grounds & Maintenance Repairs	64000-20-200	0	11,780	0	(11,780)
Equipment Maintenance	64010-20-200	0	0	1,500	1,500
Professional Services	69000-20-200	0	3,810	0	(3,810)
Supplies & Expense	74000-20-200	236	993	236	(757)
Trash Removal	78000-20-200	28,755	8,246	37,500	29,254
Prior Year Expense	80000-20-200	53,974	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>100,832</b>	<b>42,822</b>	<b>43,736</b>	<b>914</b>
<b>NET SATELLITE WAGERING PROFIT/LOSS</b>		<b>229,909</b>	<b>184,844</b>	<b>253,264</b>	<b>68,420</b>

## Rental Agreements Non-Fair

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT	DATE/EVENT	LOCATION
25-010	SNA Designs	Wednesday Swap Meet	\$105,558.00	2/1/25 - 12-31-25	Grounds (Various)
25-011	Valdivia Marketing Gourp	Concert Event	\$8,001.00	1/17/25	Livestock Center
25-012	Japan Taste Marketing Inc.	Japanese Food and Sake Event	\$10,114.00	4/19/25 - 4/20/25	San Miguel Hall, Grounds (Various)
25-013	Brobeck Publications LLC	Chopperfest	\$11,840.00	2/9/25	San Miguel, Anacapa, McBride, Grounds (Various)
25-014	Ventura Gem and Mineral Society	Gem Show	\$7,670.00	3/1/25-3/2/25	San Miguel, McBride (Kitchen)
25-015	Exotic Bird Mart and Expo	Bird Show	\$1,702.00	3/1/25	San Nicolas Hall
25-016	Parkinson Foundation	Moving Day (Charity Run)	\$3,716.00	4/26/25	Lot C (Partial)
25-017	American Crown Circus	Storage Rental	\$2,050.00	1/17/25 - 1/26/25	Raceway Pits

## STANDARD AGREEMENTS

[illegible]