

# **BOARD MEETING NOTICE**

The 31<sup>st</sup> DAA Board of Directors will be holding a board meeting on  
**Tuesday, May 27<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 Minutes

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

**Tuesday, April 22<sup>nd</sup>, 2025 at 9:00 a.m.**  
**Ventura County Fairgrounds – McBride Hall**

## I. Call to Order

### Roll Call

### Declaration of Recusal or Conflict of Interest

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

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

**Directors absent:**

**Staff present:** Heidi Ortiz, CEO, Jenny Martin, Accounting Supervisor, Emilee Inez, Exhibits Supervisor, Megan Hook, Marketing & PR

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

## II. Pledge of Allegiance

Director Lacayo led all present in the Pledge of Allegiance.

## III. Welcome and Introduction of Guests

1. Alex Mangone, Ventura City Council Liaison

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

## V. Presentations – None

## VI. Approval of Minutes

A. February 28<sup>th</sup>, 2025 Board Meeting Minutes

**MOTION:** To approve February 28<sup>th</sup>, 2025 Board Meeting Minutes.

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

Vice President Ceja	X		
President Long	X		

**B. March 25<sup>th</sup>, 2025 Board Meeting Minutes**

**MOTION:** To approve March 25<sup>th</sup>, 2025 Board Meeting Minutes.

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

**C. April 7<sup>th</sup>, 2025 Board Meeting Minutes**

**MOTION:** To approve April 7<sup>th</sup>, 2025, 2025 Board Meeting Minutes.

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

**VII. Financial Report**

**A. Financials ending February 28<sup>th</sup>, 2025.**

CEO Ortiz began by going over the summary of resources, reminding the Board that we have switched to an accrual basis rather than a cash basis with our accounting. The results in the majority of concessions income being deferred. There were heavy expenses in February, but event revenue is increasing. There will be more balance soon within the accounts. Additionally, there has been significant money being spent on the mold remediation project. A brief update to that project, the drywall is installed, and mudding and taping are currently underway. They are almost complete with the doors, jams and access panels. Finally, CEO Ortiz shared that money has been moved into both the savings and LAIF accounts.

Director Cornejo asked for clarification on the interest accrual rates for each account, to which CEO Ortiz said she would find out and let her know.

**MOTION:** To approve the Financials ending February 28<sup>th</sup>, 2025.

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

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

#### **IX. Old Business**

##### **A. 2025 Fair**

Ms. Hook gave a marketing report detailing the multiple projects currently underway. She spoke about presale tickets which are available now, season pass sales, and staff collaborations on new ways for purchase tickets at a discount. She is well into the marketing plan for Fair. Collaborations with influencers will be returning this year. She released a call for local breweries that wished to be involved in the Fair and received an amazing return. She mentioned that the website has been flipped to Fairtime.

##### **B. Building Naming Policy**

CEO Ortiz shared that CDFA is working on a MOU for naming rights. President Long thanked Director Cornejo for all her help, and that they are anxiously awaiting more information.

#### **X. Committee Meetings**

##### **A. Historical Committee**

President Long shared that they are hopeful to get information out soon and look forward to sharing heartwarming stories.

#### **XI. Board Correspondence - None**

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

##### **A. Agreements**

1. Standard Agreements
2. Rental Agreements – Interim

### 3. Concessions Agreements

Director Morgan-Carter asked for clarification regarding concessions agreements and if there was any policy regarding their placements, specifically referring to the Republican Party Booth. CEO Ortiz stated that there is policy, and she asked Director Lacayo to provide further information. Director Lacayo stated that the location of each booth is left up to the staff for placing. She said she was open to the Policy Committee to explore the policy more but reassured the Directors that staff do an excellent job at fair and equitable placement.

**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	X		
Director Mack (Second)	X		
Director Morgan-Carter	X		
Vice President Ceja (Motion)	X		
President Long	X		

### XII. CEO Report

CEO Ortiz began with the carnival application have been received and she will be making ride selections soon. There was a facility assessment made by Lesly Wade, and the recommendations are being implemented. Ms. Wade also certified 12 more people in Forklift Safety, which is a furthered the goal for human capitol investment. Finally, CEO Ortiz shared that past maintenance supervisor, Jim Jennings' wife passed away recently and the services will be this Thursday.

### XIV. President's Report

President Long mentioned that he liked the CEO reports. He is working and pushing for the MOU from the state on the naming policy. He included that the CEO of Kern County Fair, Mike Olcott, requested the MOU in September and has still not received word back.

### XIV. Directors Comments

#### Vice President Ceja

He was happy to see how everything was coming along going into Fair. He spoke about his enjoyment of the individual CEO meetings. He is looking forward to the Fair.

#### Director Mack

She saw about the Player Club's impending move to a new location in the paper. She brought up the Taste of Japan event and its online feedback, and said she hoped that they would return next year with additional help from the staff. She enjoys the short financial reports.

#### Director Cornejo

She said that staff have a lot on their plates and appreciates them. She echoed President Long in his requests for the naming rights MOU, the waiting has slowed their progress and that they have taken it as far as they could.

Director Chess

She began by thanking Director Lacayo and President Long on their work. She shared her frustration with the State, in regard to the update to Badgley Keen updates preventing two members of the Board and Staff from meeting without notice.

Director Morgan-Carter

She thanked the staff for all their hard work. As well as the Board for their support of the PhD process, and that she will let everyone know upon its completion.

Director Lacayo

She congratulated Vice President Ceja for his vow renewal and gave her appreciation to Director Cornejo and all the Board. She knows that they have been waiting a long time for the MOU with the foundation. She then thanked CEO Ortiz and the staff for doing a great job.

**XVI. Future Agenda Items - None**

**XVII. Closed Session**

The Board declined to have closed session, no reportable action.

**XV. Adjourn**

The meeting was adjourned at 9:39 a.m.

Submitted by: Emilee Inez  
Emilee Inez, Exhibits Supervisor

Approved by: Heidi Ortiz  
Heidi Ortiz, CEO

Approved by: Dan Long  
Dan Long, Board President CEO

**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**March 31, 2025**

	Date	Account Number(s)	YTD Balance
<b>TOTAL NET RESOURCES, Beginning</b>			
Net Resources-Unrestricted	1/1/2025	29100	4,767,793
Unrestricted Net Position - Pension	1/1/2025	29400	(1,342,276)
Net Resources-Restricted	1/1/2025	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2025	29000	4,122,186
Prior Year Adjustment	1/1/2025		-
<b>TOTAL NET RESOURCES, Beginning</b>			<b>\$ 7,547,703</b>
<b>RESOURCES ACQUIRED:</b>			
Operating Revenues	3/31/2025	various	1,016,204
State (Local/Base) Allocation(s) (F&E)	3/31/2025	31200	-
Training Allocation & Other Fiscal & Admin Assistance (F&E)	3/31/2025	31300	-
Capital Project Reimbursement Funds	3/31/2025	31900	-
One-time Revenue Sources (fire camp, sale of property)	3/31/2025	32500	156
Contributions from Other Gov't (non-F&E) Sources	3/31/2025	33000	-
Other (e.g. Flex Capital)	3/31/2025	34000	-
<b>TOTAL RESOURCES ACQUIRED</b>			<b>1,016,360</b>
<b>RESOURCES APPLIED:</b>			
Operating Expenditures	3/31/2025	various	1,207,758
Depreciation Expense	3/31/2025	90000	-
Pension Expense	3/31/2025	96000	-
OPEB Expense	3/31/2025	96100	-
<b>TOTAL RESOURCES APPLIED</b>			<b>1,207,758</b>
<b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b>			<b>(191,398)</b>
<b>TOTAL NET RESOURCES, Ending</b>			
Net Resources-Unrestricted	3/31/2025	29100	4,500,262
Unrestricted Net Position - Pension/OPEB	3/31/2025	29400	(1,342,276)
Net Resources-Restricted	3/31/2025	29300	-
Net Resources-Capital Assets, Less Related Debt	3/31/2025	29000	4,198,319
<b>TOTAL NET RESOURCES, Ending</b>			<b>\$ 7,356,305</b>
<b>Unrestricted Reserve Percentage</b>			<b>372.61%</b>

**31st DAA, Ventura County Fair**  
**Statement of Net Position**  
**March 31, 2025**

**ASSETS**

**CURRENT ASSETS**

Cash - Unrestricted	5,209,510
Cash - Junior Livestock Auction	108,109
Accounts Receivable, Net of Allowance for Doubtful	981,258
JLA Accounts Receivables, Net of Allowance for Doubtful	12,046
Deferred Expenses	150,575
<b>TOTAL CURRENT ASSETS</b>	<b>6,461,499</b>

**FIXED ASSETS**

Land	282,915
Construction in Progress	426,000
Buildings & Improvements, Net of Accumulated Depreciation	3,356,469
Equipment, Net of Accumulated Depreciation	132,935
<b>TOTAL FIXED ASSETS</b>	<b>4,198,319</b>

**DEFERRED OUTFLOWS OF RESOURCES**

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

**TOTAL ASSETS**

**\$ 11,554,664**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

Special Event Insurance	-
Accounts Payable	230,187
JLA Accounts Payable	-
Sales Tax Payable	-
Payroll Liabilities	74,845
Drug Fees	-
Deferred Revenue	202,664
Guaranteed Deposits	120,022
Compensated Leave Liability	82,572
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	-
Net Pension Liability	1,933,890
Net OPEB Liability	218,182
<b>TOTAL LIABILITIES</b>	<b>3,408,235</b>

**DEFERRED INFLOWS OF RESOURCES**

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

**NET RESOURCES**

Junior Livestock Auction Reserve	705,073
Net Resources - Unrestricted	\$4,500,262
Unrestricted Net Position - Pension/OPEB	(1,342,276)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	\$4,198,319
<b>TOTAL NET RESOURCES</b>	<b>8,061,378</b>

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 11,554,664**

**31st DAA, Ventura County Fair**  
**Cash & Cash Equivalents**  
**March 31, 2025**

**CURRENT CASH**

Petty Cash	200.00	
Total Petty Cash		\$200.00
Changfund	0.00	
Changfund - Parking	6,000.00	
Total Changfund Cash		\$6,000.00
Cash - Operating BOFA#0920	950,613.55	
Cash - Operating MB#5168	3,599,033.42	
Total Operating Cash		\$4,549,646.97
Cash - Premium BOFA#2150	7,573.00	
Total Premium Cash		\$7,573.00
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	13,083.97	
Total Payroll Cash		\$17,506.74
Cash - Savings	0.00	
Cash - Savings MB#5192	585,545.89	
Total Savings Cash		\$585,545.89
Cash - LAIF #13-56-001	43,037.61	
Total LAIF Cash		\$43,037.61
Cash - JLA BOFA#3469	12,280.82	
Cash - JLA MB#1471	95,828.59	
Total JLA Cash		\$108,109.41
<b>TOTAL CASH</b>		<b>\$5,317,620</b>

**CURRENT ACCOUNTS RECEIVABLES**

Accounts Receivable	989,675.08	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	229.45	
Total Net General Accounts Receivables		\$981,257.78
JLA Accounts Receivable	32,843.68	
JLA Allowance for Doubtful Account	(20,797.33)	
Total Net JLA Accounts Receivables		\$12,046.35
<b>TOTAL ACCOUNTS RECEIVABLES</b>		<b>\$993,304</b>

<b>TOTAL CASH &amp; CASH EQUIVALENTS</b>	<b>\$6,310,924</b>
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Cash & Cash Equivalent

# 31st DAA, Ventura County Fair

## Income Statement

March 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/2024	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>OPERATING REVENUES:</b>							
Admission Revenues	ADMIS	3,078,610	-	38,052	3,097,200	3,059,148	1%
Commercial Space	COMSP	326,306	20,001	-	353,000	353,000	0%
Carnival Revenues	CARN	4,246,248	-	-	4,246,250	4,246,250	0%
Concession Revenues	CSREV	1,295,885	75,182	8,471	1,103,072	1,094,601	1%
Exhibit Revenues	EXREV	78,549	410	2,265	67,565	65,300	3%
Horse Show Revenues	HSREV	8,148	-	-	-	-	0%
Entertainment Revenues	ETREV	1,070,505	-	-	1,055,660	1,055,660	0%
Miscellaneous Fair Revenues	MFREV	1,661,136	76,000	361,000	1,622,855	1,261,855	22%
Facility Sales - Interim Revenues	INTRE	2,569,215	490,762	527,778	2,206,765	1,678,987	24%
Satellite Wagering Revenues	SWREV	270,738	86,432	54,858	242,310	187,452	23%
Prior Year Revenue	PYREV	27,371	(5,450)	7,384	-	(7,384)	0%
Other Revenues	OTREV	73,111	7,204	16,397	71,225	54,828	23%
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 14,705,821</b>	<b>\$ 750,541</b>	<b>\$ 1,016,204</b>	<b>\$ 14,065,902</b>	<b>\$ 13,049,698</b>	<b>7%</b>
<b>OPERATING EXPENDITURES:</b>							
Administration Expenses	ADEXP	1,376,160	268,203	340,449	1,358,905	1,018,456	25%
Maintenance Expenses	MNEXP	2,665,119	522,176	633,072	2,708,605	2,075,533	23%
Publicity Expenses	PBEXP	267,525	13,604	1,639	281,500	279,861	1%
Concession Expenses	CSEXP	112,905	24,020	32,852	135,986	103,134	24%
Attendance Expenses	ATEXP	3,948,327	975	-	3,987,685	3,987,685	0%
Premium Expenses	PREXP	119,835	3,699	411	106,334	105,923	0%
Exhibit Expenses	EXEXP	236,639	2,625	25,151	292,746	267,595	9%
Horse Show Expenses	HSEXP	19,211	-	-	-	-	0%
Entertainment Expenses	ETEXP	2,519,942	5,000	-	2,468,489	2,468,489	0%
Miscellaneous Fair Expenses	MFEXP	1,878,989	41,451	15,000	2,011,453	1,996,453	1%
Facility Sales - Interim Expenses	INTEX	714,293	139,348	121,475	587,423	465,948	21%
Satellite Wagering Expenses	SWEXP	42,892	8,860	10,337	42,905	32,568	24%
Equipment Expenses	EQUIP	49,540	10,238	8,509	48,075	39,566	18%
Prior Year Expenses	PYEXP	47,100	32,073	19,807	20,000	193	99%
Cash Over/Short	CAOS	42,025	(4,843)	(944)	11,685	12,629	-8%
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 14,040,501</b>	<b>\$ 1,067,429</b>	<b>\$ 1,207,758</b>	<b>\$ 14,061,791</b>	<b>\$ 12,854,033</b>	<b>9%</b>
<b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 665,319</b>	<b>\$ (316,888)</b>	<b>\$ (191,554)</b>	<b>\$ 4,111</b>	<b>\$ 195,665</b>	<b>-4660%</b>
Depreciation	90000	437,180	99,479	-	440,000	440,000	0%
Pension Expense	96000	397,100	-	-	-	-	0%
OPEB Expense	96100	(7,793)	-	-	-	-	0%
<b>NET OPER PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ (161,167)</b>	<b>\$ (416,368)</b>	<b>\$ (191,554)</b>	<b>\$ (435,889)</b>	<b>\$ (244,335)</b>	<b>44%</b>
State Allocation	31200	329,000	214,500	-	110,000	110,000	0%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	36,000	30,000	-	-	-	0%
One-Time Revenue Sources	32500	504,671	-	156	-	(156)	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	-	-	-	-	-	0%
<b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>		<b>\$ 1,534,990</b>	<b>\$ (72,388)</b>	<b>\$ (191,398)</b>	<b>\$ 114,111</b>	<b>\$ 305,509</b>	<b>-168%</b>
<b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>		<b>\$ 708,504</b>	<b>\$ (171,868)</b>	<b>\$ (191,398)</b>	<b>\$ (325,889)</b>	<b>\$ (134,491)</b>	<b>59%</b>

Income Statement

# 31st DAA, Ventura County Fair

## Revenue Report

March 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>ADMISSIONS TO GROUNDS:</b>							
Gate Admissions	40000-00-100	2,558,290	-	-	2,520,590	2,520,590	0%
Admission - Vendor Badge	40010-00-100	1,854	-	-	1,850	1,850	0%
Presale Admissions	40100-00-100	479,546	-	34,691	535,840	501,149	6%
Presale Admissions - Livestock	40110-00-100	38,920	-	3,361	38,920	35,559	9%
<b>TOTAL ADMISSION TO GROUNDS</b>		<b>\$ 3,078,610</b>	<b>\$ -</b>	<b>\$ 38,052</b>	<b>\$ 3,097,200</b>	<b>\$ 3,059,148</b>	<b>1%</b>
<b>COMMERCIAL SPACE:</b>							
Commercial Space	41000-00-100	326,306	20,001	-	353,000	353,000	0%
<b>TOTAL COMMERCIAL SPACE</b>		<b>\$ 326,306</b>	<b>\$ 20,001</b>	<b>\$ -</b>	<b>\$ 353,000</b>	<b>\$ 353,000</b>	<b>0%</b>
<b>CARNIVAL REVENUE:</b>							
Carnival	40500-00-100	3,853,972	-	-	3,853,970	3,853,970	0%
Carnival - Presale	40510-00-100	392,276	-	-	392,280	392,280	0%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	-	-	0%
<b>TOTAL CARNIVAL REVENUE</b>		<b>\$ 4,246,248</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,246,250</b>	<b>\$ 4,246,250</b>	<b>0%</b>
<b>CONCESSION REVENUE:</b>							
Food Concession	42100-60-100	1,154,372	72,850	2,000	1,035,000	1,033,000	0%
Vendor Parking	45000-60-100	15,577	-	-	9,072	9,072	0%
Stock Struck	45010-60-100	3,940	-	-	4,000	4,000	0%
Camping Fees	46500-60-100	77,273	-	3,996	48,000	44,004	8%
Reimbursable Revenues	48500-60-100	38,569	-	-	2,500	2,500	0%
Vendor App Fees	48700-60-100	6,155	2,332	2,475	4,500	2,025	55%
<b>TOTAL CONCESSION REVENUE</b>		<b>\$ 1,295,885</b>	<b>\$ 75,182</b>	<b>\$ 8,471</b>	<b>\$ 1,103,072</b>	<b>\$ 1,094,601</b>	<b>1%</b>
<b>EXHIBIT REVENUE:</b>							
Exhibit Entry Fees	EXENT	30,861	(500)	1,890	28,000	26,110	7%
Donated Awards	43100-80-100	16,625	900	-	10,500	10,500	0%
Parking Revenue - Livestock	45000-80-100	7,804	-	-	10,000	10,000	0%
Camping Fees	46500-80-100	9,115	-	-	9,565	9,565	0%
Reimbursable Revenues	48500-80-100	2,355	-	-	-	-	0%
Other Misc Revenue	48700-80-100	6,204	10	300	2,000	1,700	15%
Donations	48810-80-100	2,060	-	-	4,000	4,000	0%
Junior Fair Board Revenue	48700-80-160	3,525	-	75	3,500	3,425	2%
<b>TOTAL EXHIBIT REVENUE</b>		<b>\$ 78,549</b>	<b>\$ 410</b>	<b>\$ 2,265</b>	<b>\$ 67,565</b>	<b>\$ 65,300</b>	<b>3%</b>
<b>HORSE SHOW REVENUE:</b>							
Entry Fees - Open Draft/Carraige	43000-25-150	3,693	-	-	-	-	0%
Sponsored Awards - Open Draft/Carraige	43100-25-150	-	-	-	-	-	0%
Stall Fees - Open Draft/Carraige	43300-25-150	4,455	-	-	-	-	0%
Camping Fees - Open Draft/Carraige	46500-25-150	-	-	-	-	-	0%
Entry Fees - Youth Open	43000-25-151	-	-	-	-	-	0%
Stall Fees - Youth Open	43300-25-151	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW REVENUE</b>		<b>\$ 8,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report

March 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>ENTERTAINMENT FAIR REVENUE</b>							
Admission - Box Seats	40000-75-100	22,400	-	-	22,400	22,400	0%
Admission - Motorsports	40010-75-100	-	-	-	-	-	0%
Admission - Concerts	40020-75-100	459,769	-	-	459,770	459,770	0%
Admission - Rodeo	40030-75-100	37,651	-	-	37,540	37,540	0%
Presale Admission - Box Seats	40100-75-100	4,000	-	-	4,000	4,000	0%
Presale Admission - Concerts	40120-75-100	460,053	-	-	445,320	445,320	0%
Presale Admission - Rodeo	40130-75-100	67,153	-	-	67,150	67,150	0%
Commission on Sales	41500-75-100	19,480	-	-	19,480	19,480	0%
Other Misc Revenue	48700-75-100	-	-	-	-	-	0%
<b>TOTAL ENTERTAINMENT FAIR REVENUE</b>		<b>\$ 1,070,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,055,660</b>	<b>\$ 1,055,660</b>	<b>0%</b>
<b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b>							
Souvenir Booth	42200-00-100	33,193	-	-	400,000	400,000	0%
Alcohol Concession	42300-00-100	578,283	-	-	33,190	33,190	0%
Parking Revenue	45000-00-100	438,600	-	-	578,280	578,280	0%
Camping Fees	46500-00-100	-	-	-	-	-	0%
Other Misc Revenue	48700-00-100	15,973	-	-	11,385	11,385	0%
Donations Revenue	48810-00-100	-	-	-	-	-	0%
Sponsorship Revenue	48800-50-100	595,086	76,000	361,000	600,000	239,000	60%
<b>TOTAL MISCELLANEOUS FAIR</b>		<b>\$ 1,661,136</b>	<b>\$ 76,000</b>	<b>\$ 361,000</b>	<b>\$ 1,622,855</b>	<b>\$ 1,261,855</b>	<b>22%</b>
<b>INTERIM REVENUE</b>							
Concession Revenue (alcohol & beverages)	42300-40-400	317,747	39,311	78,156	317,750	239,594	25%
Parking Revenue	45000-40-400	472,746	106,227	131,268	400,000	268,732	33%
Parking Revenue - Beachfront	45010-40-400	137,500	31,731	17,732	140,000	122,268	13%
Building Rental	46100-40-400	551,654	93,380	96,660	400,000	303,340	24%
Building Rental - Derby Club	46110-40-400	194,559	50,556	48,000	192,000	144,000	25%
Grounds Rental	46200-40-400	341,815	65,778	67,230	250,000	182,770	27%
Equipment Rental (chairs, tables, etc.)	46300-40-400	160,064	35,132	24,278	135,000	110,722	18%
Camping Fees	46500-40-400	18,370	3,080	12,880	10,000	(2,880)	129%
Reimbursable Revenue - Utilities	48500-40-400	62,956	5,988	2,668	62,830	60,162	4%
Reimbursable Revenue - Outside Security	48510-40-400	2,000	2,000	-	2,000	2,000	0%
Reimbursable Revenue - In House Security	48520-40-400	-	-	-	-	-	0%
Reimbursable Revenue - Standby Labor	48530-40-400	74,029	17,063	18,200	74,000	55,800	25%
Set-Up/Clean-Up Fees	48550-40-400	122,057	31,466	24,563	110,000	85,437	22%
Reimbursable Revenue - Fire Marshall	48560-40-400	8,700	1,680	960	9,000	8,040	11%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	18,000	1,500	5,184	18,000	12,816	29%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	80,146	4,893	-	80,000	80,000	0%
Other Misc Revenue	48700-40-400	6,872	978	-	6,185	6,185	0%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%
<b>TOTAL INTERIM REVENUE</b>		<b>\$ 2,569,215</b>	<b>\$ 490,762</b>	<b>\$ 527,778</b>	<b>\$ 2,206,765</b>	<b>\$ 1,678,987</b>	<b>24%</b>

Revenues

**31st DAA, Ventura County Fair**  
**Revenue Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>SATELLITE WAGERING</b>							
Commission	41500-20-200	246,738	85,171	52,553	242,310	189,757	22%
Parking Revenue	45000-20-200	24,000	-	-	-	-	0%
Prior Year Revenue	49000-20-200	-	-	2,304	-	(2,304)	0%
<b>TOTAL SATELLITE WAGERING REVENUE</b>		<b>\$ 270,738</b>	<b>\$ 86,432</b>	<b>\$ 54,858</b>	<b>\$ 242,310</b>	<b>\$ 187,452</b>	<b>23%</b>
<b>TOTAL PRIOR YEAR REVENUE ADJ</b>	49000-00-000	27,371	(5,450)	7,384	-	(7,384)	0%
<b>TOTAL PRIOR YEAR REVENUE</b>		<b>\$ 27,371</b>	<b>\$ (5,450)</b>	<b>\$ 7,384</b>	<b>\$ -</b>	<b>\$ (7,384)</b>	<b>0%</b>
<b>OTHER OPERATING REVENUE</b>							
Reimbursable Revenue	48500-00-000	4,923	-	-	1,500	1,500	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	44,462	2,554	10,542	47,885	37,344	22%
Interest Earnings	48710-00-000	23,698	4,651	5,855	21,810	15,955	27%
Donations	48810-00-000	29	-	-	30	30	0%
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>\$ 73,111</b>	<b>\$ 7,204</b>	<b>\$ 16,397</b>	<b>\$ 71,225</b>	<b>\$ 54,828</b>	<b>23%</b>

Revenues

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>ADMINISTRATION EXPENSE</b>							
Salaries & Wages - Perm	50000-11-000	200,239	43,094	33,612	176,596	142,984	19%
Salaries & Wages - Temp	50100-11-000	129,027	29,762	32,362	130,000	97,639	25%
Compensated Leave	50300-11-000	(41,215)	-	-	60,988	60,988	0%
Employee Benefits	51000-11-000	25,242	7,543	6,807	30,950	24,143	22%
PERS Employer Contribution	51010-11-000	65,827	19,745	15,297	70,865	55,568	22%
OPEB Employer Contribution	51020-11-000	4,030	1,208	985	4,281	3,296	23%
Payroll Taxes	51100-11-000	23,378	4,832	4,755	18,074	13,319	26%
Worker's Comp Insurance	51200-11-000	22,704	6,729	7,705	19,009	11,304	41%
Unemployment Insurance	51300-11-000	37,237	16,325	8,564	25,000	16,436	34%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	242,308	4,628	9,640	229,930	220,290	4%
Interest Expense	54010-11-000	800	574	-	800	800	0%
Director Expense	56000-11-000	5,171	3,244	103	5,170	5,067	2%
Dues & Subscription	57000-11-000	9,446	4,475	23,197	9,450	(13,747)	245%
Insurance	60000-11-000	326,213	71,347	96,294	330,000	233,706	29%
Other Misc Expense	65000-11-000	5,807	-	-	8,400	8,400	0%
Postage	67000-11-000	2,053	500	500	2,050	1,550	24%
Professional Services	69000-11-000	177,317	22,072	16,502	93,818	77,316	18%
Audit Cost	69010-11-000	91,300	-	60,150	91,300	31,150	66%
Office Supplies & Expense	74000-11-000	25,908	17,402	15,873	25,900	10,027	61%
Telephone	75000-11-000	8,290	2,481	1,295	8,300	7,005	16%
Travel / Training Expense	77000-11-000	15,077	12,241	6,808	18,024	11,216	38%
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>\$ 1,376,160</b>	<b>\$ 268,203</b>	<b>\$ 340,449</b>	<b>\$ 1,358,905</b>	<b>\$ 1,018,456</b>	<b>25%</b>
<b>MAINTENANCE &amp; GENERAL OPERATIONS</b>							
Salaries & Wages - Perm	50000-12-000	219,773	43,660	68,812	274,369	205,557	25%
Salaries & Wages - Temp	50100-12-000	846,604	168,490	208,856	711,975	503,119	29%
Employee Benefits	51000-12-000	60,039	13,721	19,730	79,147	59,417	25%
PERS Employer Contribution	51010-12-000	171,872	43,804	55,990	213,124	157,134	26%
OPEB Employer Contribution	51020-12-000	6,850	1,394	2,301	9,204	6,903	25%
Payroll Taxes	51100-12-000	57,593	12,130	18,513	72,400	53,887	26%
Worker's Comp Insurance	51200-12-000	68,603	17,595	32,285	61,153	28,868	53%
Vehicle Insurance	60000-12-000	-	-	-	-	-	0%
Utilities - Electrical	63000-12-000	527,547	75,189	111,853	555,184	443,331	20%
Utilities - Gas/Propane	63010-12-000	55,831	7,212	6,012	58,623	52,611	10%
Utilities - Water/Sewer	63020-12-000	118,949	38,419	24,383	124,896	100,513	20%
Grounds Maintenance & Repairs	64000-12-000	76,722	876	21,321	98,840	77,519	22%
Equipment Maintenance	64010-12-000	86,807	14,660	19,729	85,995	66,266	23%
Professional Services	69000-12-000	135,260	32,059	20,518	110,195	89,677	19%
Equipment Rental	72000-12-000	59,203	16,505	1,128	65,000	63,872	2%
Supplies & Expenses	74000-12-000	78,526	32,730	9,942	90,000	80,058	11%
Telephone Expenses	75000-12-000	4,636	-	1,051	4,700	3,649	22%
Travel & Training Expenses	77000-12-000	1,505	1,505	1,204	5,000	3,796	24%
Trash/Waste Removal	78000-12-000	88,797	2,224	9,446	88,800	79,354	11%
<b>TOTAL MAINTENANCE EXPENSE</b>		<b>\$ 2,665,119</b>	<b>\$ 522,176</b>	<b>\$ 633,072</b>	<b>\$ 2,708,605</b>	<b>\$ 2,075,533</b>	<b>23%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>PUBLICITY EXPENSE</b>							
Advertising	52000-13-100	126,168	1,406	1,214	140,000	138,786	1%
Professional Services	69000-13-100	66,036	9,856	425	75,000	74,575	1%
Program Expense	70000-13-100	25,053	-	-	25,000	25,000	0%
Promotional Expense	71000-13-100	23,218	2,250	-	21,500	21,500	0%
Supplies & Expense	74000-13-100	27,050	92	-	20,000	20,000	0%
<b>TOTAL PUBLICITY EXPENSE</b>		<b>\$ 267,525</b>	<b>\$ 13,604</b>	<b>\$ 1,639</b>	<b>\$ 281,500</b>	<b>\$ 279,861</b>	<b>1%</b>
<b>CONCESSION EXPENSE</b>							
Salaries & Wages - Perm	50000-60-100	-	-	15,223	60,042	44,819	25%
Salaries & Wages - Temp	50100-60-100	67,019	14,636	5,342	26,040	20,699	21%
Employee Benefits	51000-60-100	-	-	-	1,680	1,680	0%
Payroll Taxes	51100-60-100	3,789	931	1,432	6,233	4,802	23%
PERS Employer Contribution	51010-60-100	10,512	3,509	4,670	6,535	1,865	71%
OPEB Employer Contribution	51020-60-100	-	-	365	3,666	3,301	10%
Worker's Comp Insurance	51200-60-100	3,651	1,219	2,245	5,337	3,092	42%
Professional Services	69000-60-100	17,394	3,500	3,230	11,983	8,753	27%
Tent & Booth Rent Expense	72000-60-100	1,227	-	-	-	-	0%
Supplies & Expense	74000-60-100	9,313	226	28	10,930	10,902	0%
<b>TOTAL CONCESSION EXPENSE</b>		<b>\$ 112,905</b>	<b>\$ 24,020</b>	<b>\$ 32,534</b>	<b>\$ 132,446</b>	<b>\$ 99,912</b>	<b>25%</b>
<b>ATTENDANCE OPERATIONS</b>							
Salaries & Wages - Temp	50100-70-100	117,515	-	-	162,000	162,000	0%
Employee Benefits	51000-70-100	-	-	-	-	-	0%
PERS Employer Contribution	51010-70-100	1,734	-	-	1,735	1,735	0%
Payroll Taxes	51100-70-100	2,386	-	-	2,386	2,386	0%
Worker's Comp Insurance	51200-70-100	3,399	-	-	10,044	10,044	0%
Professional Services	69000-70-100	27,719	-	-	27,720	27,720	0%
Professional Services - Carnival	69010-70-100	2,402,048	-	-	2,402,050	2,402,050	0%
Fair Parade (Cattle Drive)	71000-70-100	-	-	-	-	-	0%
Security Expense	73000-70-100	967,508	-	-	967,510	967,510	0%
Supplies & Expense	74000-70-100	214,876	975	-	214,880	214,880	0%
Supplies & Expense - Carnival	74010-70-100	202,552	-	-	190,760	190,760	0%
Supplies & Expense - Admission	74020-70-100	8,590	-	-	8,600	8,600	0%
<b>TOTAL ATTENDANCE EXPENSE</b>		<b>\$ 3,948,327</b>	<b>\$ 975</b>	<b>\$ -</b>	<b>\$ 3,987,685</b>	<b>\$ 3,987,685</b>	<b>0%</b>
<b>Premium Expense (Excluding Horse Show)</b>							
Premium Cash Awards	66000-85-100	105,953	-	-	95,952	95,952	0%
Professional Services	69000-85-100	9,500	-	-	6,000	6,000	0%
Supplies & Expenses	74000-85-100	4,382	3,699	411	4,382	3,971	9%
<b>TOTAL PREMIUM EXPENSE</b>		<b>\$ 119,835</b>	<b>\$ 3,699</b>	<b>\$ 411</b>	<b>\$ 106,334</b>	<b>\$ 105,923</b>	<b>0%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>EXHIBIT EXPENSE</b>							
Salaries & Wages - Perm	50000-80-100	10,358	-	12,599	50,067	37,468	25%
Salaries & Wages - Temp	EXWAT	30,218	-	-	-	-	0%
Employee Benefits	51000-80-100	2,908	-	3,031	12,122	9,091	25%
PERS Employer Contribution	51010-80-100	9,840	-	3,204	12,815	9,611	25%
OPEB Employer Contribution	51020-80-100	304	-	365	1,461	1,096	25%
Payroll Taxes	EXPRT	3,041	-	947	1,077	130	88%
Worker's Comp Insurance	EXWC	2,281	-	1,474	3,104	1,630	47%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	10,171	-	-	20,000	20,000	0%
Sponsored Cash	66020-80-100	-	-	-	500	500	0%
Supplies & Expenses	EXSE	32,183	1,092	1,127	48,500	47,373	2%
Professional Services	EXPRO	131,225	-	40	132,600	132,560	0%
Volunteer Event	74010-80-100	711	-	-	5,500	5,500	0%
Travel & Training	77000-80-100	1,324	1,324	1,969	3,000	1,031	66%
Junior Fair Board Expense	65000-80-160	2,074	209	395	2,000	1,605	20%
<b>TOTAL EXHIBIT EXPENSE</b>		<b>\$ 236,639</b>	<b>\$ 2,625</b>	<b>\$ 25,151</b>	<b>\$ 292,746</b>	<b>\$ 267,595</b>	<b>9%</b>
<b>HORSE SHOW EXPENSE (Excluding Premiums)</b>							
Professional Services - Open Draft/Carraige	69000-25-150	14,975	-	-	-	-	0%
Supplies & Expenses - Open Draft/Carraige	74000-25-150	4,236	-	-	-	-	0%
Professional Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
<b>TOTAL HORSE SHOW EXPENSE</b>		<b>\$ 19,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>FAIR ENTERTAINMENT EXPENSE</b>							
Salaries & Wages - Temp	50100-75-100	1,787	-	-	1,787	1,787	0%
Employee Benefits	51000-75-100	-	-	-	-	-	0%
Payroll Taxes	51100-75-100	26	-	-	26	26	0%
Worker's Comp Insurance	51200-75-100	48	-	-	111	111	0%
Entertainment - Rodeo	58000-75-100	143,000	-	-	143,000	143,000	0%
Entertainment - Grounds Acts	58010-75-100	405,400	-	-	355,400	355,400	0%
Entertainment - Motorsports	58020-75-100	-	-	-	-	-	0%
Entertainment - Concerts	58030-75-100	1,312,098	-	-	1,312,100	1,312,100	0%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	447,289	-	-	447,290	447,290	0%
Professional Services - Rodeo	69020-75-100	-	-	-	-	-	0%
Supplies & Expense - Grandstands	74000-75-100	177,373	-	-	175,850	175,850	0%
Supplies & Expense - Grounds Acts	74010-75-100	29,903	5,000	-	29,905	29,905	0%
Supplies & Expense - Rodeo	74020-75-100	3,019	-	-	3,020	3,020	0%
<b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>		<b>\$ 2,519,942</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 2,468,489</b>	<b>\$ 2,468,489</b>	<b>0%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>MISCELLANEOUS FAIR EXPENSE</b>							
<i>ADMINISTRATION</i>							
Salaries & Wages - Perm	50000-11-100	6,101	-	-	21,567	21,567	0%
Salaries & Wages - Temp	50100-11-100	23,713	-	-	22,600	22,600	0%
Employee Benefits	51000-11-100	2,118	-	-	2,118	2,118	0%
PERS Employer Contribution	51010-11-100	2,868	-	-	2,868	2,868	0%
OPEB Employer Contribution	51020-11-100	175	-	-	175	175	0%
Payroll Taxes	51100-11-100	1,509	-	-	1,509	1,509	0%
Worker's Comp Insurance	51200-11-100	906	-	-	2,738	2,738	0%
Director's Expense	56000-11-100	353	-	-	353	353	0%
Supplies & Expenses	74000-11-100	24,078	-	-	24,184	24,184	0%
<i>MAINTENANCE</i>							
Salaries & Wages - Perm	50000-12-100	33,239	-	-	27,697	27,697	0%
Salaries & Wages - Temp	50100-12-100	169,477	-	-	226,050	226,050	0%
Employee Benefits	51000-12-100	6,104	-	-	6,104	6,104	0%
PERS Employer Contribution	51010-12-100	17,214	-	-	17,214	17,214	0%
OPEB Employer Contribution	51020-12-100	750	-	-	750	750	0%
Payroll Taxes	51100-12-100	11,398	-	-	11,398	11,398	0%
Worker's Comp Insurance	51200-12-100	6,343	-	-	15,732	15,732	0%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	24,538	-	-	24,540	24,540	0%
Professional Services	69000-12-100	271,359	-	-	271,358	271,358	0%
Equipment Rental	72000-12-100	248,008	-	-	248,008	248,008	0%
Supplies & Maintenance	74000-12-100	121,225	23,456	-	95,380	95,380	0%
Trash/Waste Removal	78000-12-100	19,671	-	-	19,675	19,675	0%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-100	4,384	-	-	-	-	0%
Salaries & Wages - Temp	50100-40-100	-	-	-	-	-	479%
Employee Benefits	51000-40-100	814	-	-	-	-	0%
PERS Employer Contribution	51010-40-100	627	-	-	-	-	0%
OPEB Employer Contribution	51020-40-100	87	-	-	-	-	0%
Payroll Taxes	51100-40-100	318	-	-	-	-	0%
Worker's Comp Insurance	51200-40-100	177	-	-	-	-	0%
Professional Services	69000-40-100	-	-	-	-	-	0%
Outside Security Expense	73000-40-100	-	-	-	-	-	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<i>SPONSORSHIP</i>							
Professional Services	69000-50-100	197,262	15,000	15,000	182,000	167,000	8%
Equipment Rental	72000-50-100	-	-	-	400	400	0%
Supplies & Expenses	74000-50-100	1,757	-	-	1,625	1,625	0%
<i>PARKING</i>							
Salaries & Wages - Temp	50000-65-100	3,763	-	-	5,834	5,834	0%
Salaries & Wages - Temp	50100-65-100	28,783	-	-	60,000	60,000	0%
Employee Benefits	51000-65-100	815	-	-	815	815	0%
PERS Employer Contribution	51010-65-100	745	-	-	745	745	0%
OPEB Employer Contribution	51020-65-100	85	-	-	85	85	0%

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
Payroll Taxes	51100-65-100	956	-	-	956	956	0%
Worker's Comp Insurance	51200-65-100	903	-	-	4,082	4,082	0%
Professional Services	69000-65-100	322,974	-	-	342,000	342,000	0%
Overflow Parking Rental	72000-65-100	12,500	-	-	13,200	13,200	0%
Equipment Rental	72001-65-100	2,804	-	-	3,000	3,000	0%
Supplies & Expense	74000-65-100	7,448	-	-	1,200	1,200	0%
<b>OTHER FAIR</b>							
Chargebacks	54020-00-100	217,082	-	-	285,686	285,686	0%
Professional Services	69000-00-100	83,558	2,995	-	67,807	67,807	0%
Souvenir Booth Expense	74000-00-100	-	-	-	-	-	0%
<b>TOTAL MISCELLANEOUS FAIR EXPENSE</b>		<b>\$ 1,878,989</b>	<b>\$ 41,451</b>	<b>\$ 15,000</b>	<b>\$ 2,011,453</b>	<b>\$ 1,996,453</b>	<b>1%</b>
<b>INTERIM EXPENSE</b>							
<b>PUBLICITY</b>							
Advertising	52000-13-400	8,265	724	-	10,000	10,000	0%
Professional Services	69000-13-400	50,832	10,633	16,672	35,000	18,328	48%
Promotional Expense	71000-13-400	-	-	-	-	-	0%
Supplies & Expenses	74000-13-400	2,611	435	420	5,000	4,580	8%
<b>FACILITY SALES</b>							
Salaries & Wages - Perm	50000-40-400	90,388	19,298	18,078	63,154	45,076	29%
Salaries & Wages - Temp	50100-40-400	18,748	7,418	997	30,000	29,003	3%
Employee Benefits	51000-40-400	18,048	4,883	5,271	22,810	17,539	23%
PERS Employer Contribution	51010-40-400	25,180	7,902	4,471	33,252	28,781	13%
OPEB Employer Contribution	51020-40-400	2,553	844	510	3,792	3,282	13%
Payroll Taxes	51100-40-400	7,499	1,937	1,283	9,694	8,411	13%
Worker's Comp Insurance	51200-40-400	7,406	2,259	2,365	5,776	3,411	41%
Professional Services	69000-40-400	129,975	7,328	60	65,820	65,760	0%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	7,014	600	-	7,000	7,000	0%
Outside Security Expense	73000-40-400	188,539	45,951	43,344	189,000	145,656	23%
Supplies & Expenses	74000-40-400	6,458	146	384	1,200	816	32%
Telephone	75000-40-400	709	178	178	720	542	25%
Travel & Training	77000-40-400	674	674	1,131	675	(456)	168%
Trash/Waste Removal	78000-40-400	12,494	6,542	-	12,500	12,500	0%
<b>PARKING</b>							
Salaries & Wages - Perm	50000-65-400	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-400	90,779	18,696	22,067	50,800	28,733	43%
Employee Benefits	51000-65-400	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-400	4,304	821	1,025	6,400	5,375	16%
Payroll Taxes	51100-65-400	2,624	458	625	3,400	2,775	18%
Worker's Comp Insurance	51200-65-400	5,906	1,556	2,571	-	(2,571)	0%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	28,430	-	-	28,430	28,430	0%
Supplies & Expense - Main Lot	74000-65-400	3,416	66	-	1,500	1,500	0%
Supplies & Expense - Beach Lot	74010-65-400	1,443	-	22	1,500	1,478	1%
<b>TOTAL INTERIM EXPENSE</b>		<b>\$ 714,293</b>	<b>\$ 139,348</b>	<b>\$ 121,475</b>	<b>\$ 587,423</b>	<b>\$ 465,948</b>	<b>21%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**March 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 3/31/24	Current YTD 3/31/25	Budget 2025	Balance of Budget	% Used 2025
<b>SATELLITE WAGERING EXPENSE</b>							
CARF Dues	57000-20-200	17,992	4,498	-	17,995	17,995	0%
Grounds Maintenance & Repairs	64000-20-200	11,851	-	10,337	11,855	1,518	87%
Equipment Maintenance	64010-20-200	-	-	-	-	-	0%
Professional Services	69000-20-200	3,810	44	-	3,810	3,810	0%
Supplies & Expenses	74000-20-200	993	-	-	995	995	0%
Trash Removal	78000-20-200	8,246	4,318	-	8,250	8,250	0%
Prior Year Expenses	80000-20-200	-	-	-	-	-	0%
<b>TOTAL SATELLITE WAGERING EXPENSE</b>		<b>\$ 42,892</b>	<b>\$ 8,860</b>	<b>\$ 10,337</b>	<b>\$ 42,905</b>	<b>\$ 32,568</b>	<b>24%</b>
<b>EQUIPMENT EXPENSE</b>							
Non Capitalizeds(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	49,540	10,238	8,509	48,075	39,566	18%
<b>TOTAL EQUIPMENT EXPENSE</b>		<b>\$ 49,540</b>	<b>\$ 10,238</b>	<b>\$ 8,509</b>	<b>\$ 48,075</b>	<b>\$ 39,566</b>	<b>18%</b>
<b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>							
Prior Year Adjustments	80000-00-000	47,100	32,073	19,807	20,000	193	99%
<b>PRIOR YEAR OPERATING EXPENSE</b>		<b>\$ 47,100</b>	<b>\$ 32,073</b>	<b>\$ 19,807</b>	<b>\$ 20,000</b>	<b>\$ 193</b>	<b>99%</b>
<b>CASH SHORTAGES &amp; OVERAGES</b>							
Cash +/- Interim	85000-00-000	42,025	(4,843)	(944)	11,685	12,629	-8%
<b>CASH (OVER)/UNDER</b>		<b>\$ 42,025</b>	<b>\$ (4,843)</b>	<b>\$ (944)</b>	<b>\$ 11,685</b>	<b>\$ 12,629</b>	<b>-8%</b>
<b>DEPRECIATION EXPENSE</b>							
Depreciation	90000-00-000	437,180	99,479	-	440,000	440,000	0%
Prior Year Depreciation Expense	80010-00-000	-	-	-	-	-	0%
<b>TOTAL DEPRECIATION EXPENSE</b>		<b>\$ 437,180</b>	<b>\$ 99,479</b>	<b>\$ -</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>	<b>0%</b>
<b>PENSION EXPENSE</b>							
Pension Expense	96000-00-000	397,100	-	-	-	-	0%
<b>TOTAL PENSION EXPENSE</b>		<b>\$ 397,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>OPEB EXPENSE</b>							
OPEB Expense	96100-00-000	(7,793)	-	-	-	-	0%
<b>TOTAL OPEB EXPENSE</b>		<b>\$ (7,793)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

Expenses

**31st DAA, Ventura County Fair**  
**Junior Livestock Auction**  
**March 31, 2025**

DETAIL	Account Number	Actual 2024	Current YTD 3/31/25	Budget 2025	Balance of Budget
<b>BEGINNING RESOURCES:</b> <b>1/1/2025</b>	25100-30-300	\$ 589,003	\$ 706,108		
<b>AUCTION REVENUES:</b>					
Commission Revenue	41500-30-300	77,999	0	75,000	75,000
Buyers Receipts	47600-30-300	0	0	0	0
Other Misc Revenue	48700-30-300	44,356	0	0	0
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	0	0	0	0
Sponsorships	48800-30-300	83,925	0	100,000	100,000
Donations	48810-30-300	290	0	0	0
Prior Year Revenue	49000-30-300	3,291	0	0	0
<b>TOTAL REVENUES</b>		<b>209,861</b>	<b>-</b>	<b>175,000</b>	<b>175,000</b>
<b>AUCTION EXPENDITURES:</b>					
Bad Debt Expense	53000-30-300	55	0	0	0
Bank/CC Charges	54000-30-300	20,913	185	20,340	20,155
Payments to Sellers	57600-30-300	0	0	0	0
Hauling and Slaughter	65000-30-300	5,287	0	29,920	29,920
Professional Services	69000-30-300	30,229	850	30,230	29,380
Publicity & Marketing	71000-30-300	964	0	964	964
Supplies & Expense	74000-30-300	18,549	0	18,550	18,550
Lunch Expense	74010-30-300	16,759	0	16,760	16,760
Prior Year Expense	80000-30-300	0	0	0	0
Cash Shortage/Overage	85100-30-300	0	0	0	0
Equipment Expense	87500-30-300	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>92,755</b>	<b>1,035</b>	<b>116,764</b>	<b>115,729</b>
<b>NET JLA INCOME</b>		<b>117,105</b>	<b>(1,035)</b>	<b>58,236</b>	<b>59,271</b>
<b>ENDING RESOURCES:</b> <b>3/31/2025</b>	25100-30-300	\$ 706,109	\$ 705,073		

**31st DAA, Ventura County Fair**  
**Capital Assets**  
**March 31, 2025**

DESCRIPTION	Date	Reference	Balance
<b>PROPERTY, PLANT &amp; EQUIPMENT AS OF:</b>	<b>1/1/2025</b>		<b>\$ 19,552,853</b>
<b>ACQUISITIONS OF FIXED ASSETS:</b>			
Land		19100-00-000	-
Buildings & Improvements:		19200-00-000	15,595
Construction in Progress:		19000-00-000	25,322
PSPS Project	19000-00-000	19,176	
Grounds Bathroom Remodels	19000-00-903	-	
Anacapa Awning Project	19000-00-905	-	
San Miguel Awning Project	19000-00-906	-	
Ag Building Improvement	19000-00-907	3,922	
Gas Line Upgrades	19000-00-908	-	
Candy Stripe Bathroom	19000-00-909	-	
Strawberry Festival Project (grounds/Bldg improvement)	19000-00-910	-	
Sewer Upgrade	19000-00-911	-	
Small Livestock Project	19000-00-912	-	
Grounds Lighting Project	19000-00-913	326	
Area 1 Concrete Project	19000-00-914	-	
Fairgrounds Landscape Project	19000-00-915	1,324	
Wrought Iron Fencing	19000-00-916	574	
Announcer Booth Project	19000-00-917	-	
Raceway Expansion Project	19000-00-918	-	
Mold Remediation AG	19000-00-919	-	
Mold Remediation SR	19000-00-920	-	
Equipment		19300-00-000	35,216
Other Fixed Assets			
Other (provide description):			
<b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>			<b>76,133</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>3/31/2025</b>		<b>\$ 19,628,986</b>
<b>DEPRECIATION:</b>			
<b>Accumulated Depreciation as of:</b>	<b>1/1/2025</b>		<b>\$ 15,430,667</b>
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense	DEPRE	90000-00-000	-
<b>ACCUMULATED DEPRECIATION as of:</b>	<b>3/31/2025</b>		<b>\$ 15,430,667</b>
<b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b>	<b>3/31/2025</b>		<b>\$ 4,198,319</b>
<b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>	<b>3/31/2025</b>	25000-00-000	<b>-</b>
<b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>	<b>3/31/2025</b>		<b>\$ 4,198,319</b>

**31st DAA, Ventura County Fair**  
**Satellite Wagering**  
**March 31, 2025**

DETAIL	Account Number	Actual 2024	Current YTD 3/31/25	Budget 2025	Balance of Budget
<b>REVENUES:</b>					
Admission Revenue	40000-20-200	0	0	0	0
Commission Revenue	41500-20-200	246,738	52,553	242,310	189,757
Parking Revenue	45000-20-200	24,000	0	0	0
Prior Year Revenue	49000-20-200	0	2,304	0	(2,304)
<b>TOTAL REVENUES</b>		<b>270,738</b>	<b>54,858</b>	<b>242,310</b>	<b>187,452</b>
<b>EXPENDITURES:</b>					
CARF Dues	57000-20-200	17,992	0	17,995	17,995
Grounds & Maintenance Repairs	64000-20-200	11,851	10,337	11,855	1,518
Equipment Maintenance	64010-20-200	0	0	0	0
Professional Services	69000-20-200	3,810	0	3,810	3,810
Supplies & Expense	74000-20-200	993	0	995	995
Trash Removal	78000-20-200	8,246	0	8,250	8,250
Prior Year Expense	80000-20-200	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>42,892</b>	<b>10,337</b>	<b>42,905</b>	<b>32,568</b>
<b>NET SATELLITE WAGERING PROFIT/LOSS</b>		<b>227,846</b>	<b>44,521</b>	<b>199,405</b>	<b>154,884</b>

## STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
25-084	Next Move Unlimited	Grounds Entertainment	\$ 14,000.00
25-085	Whiskey Business	Grounds Entertainment	\$ 500.00
25-086	Ticket to Ride	Grounds Entertainment	\$ 3,000.00
25-087	Microphones Heroes Karaoke Band	Grounds Entertainment	\$ 1,350.00
25-088	Roses Pawn Shop	Grounds Entertainment	\$ 2,000.00
25-089	Doo Wah Riders	Grounds Entertainment	\$ 2,000.00
25-090	Ladies of Gilgamesh	Grounds Entertainment	\$ 2,000.00
25-091	Buddy Reynolds	Midway Coordinator	\$625/day
25-092	Gold Coast Toyota Dealers	Auction Sponsor	\$ 30,000.00
25-093	Zeitgeist Oktoberfest Band	Oktoberfest Entertainment	\$ 10,000.00
25-094	Holgers Heroes	Gardens Entertainment	\$ 600.00
25-095	Sea Hunters	Gardens Entertainment	\$ 450.00
25-096	Black Canyon Band	Gardens Entertainment	\$ 600.00
25-097	Jimmy Hutchinson	Large Livestock Superintendent	\$ 8,500.00
25-098	Teresa Russell	Gardens Entertainment	\$ 450.00
25-099	Bobby Campbell	Gardens Entertainment	\$ 350.00
25-100	Tongues of Fire	Gardens Entertainment	\$ 750.00
25-101	Rock the Boat	Gardens Entertainment	\$ 600.00
25-113	Flying U Rodeo	Grandstand Entertainment	NTE \$143,000
25-114	Ventucky Stompers	Grounds Entertainment	\$ 2,400.00

## STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
25-115	Rick Barrios	Security Supervisor	\$ 12,000.00
25-116	Ventura Wrestling	Bike Valet	\$ 5,000.00
25-117	Ventura Wrestling	Parking	\$ 10,000.00
25-118	Margaret Holzmann	Youth Superintendent	\$ 4,500.00
25-119	Patricia Gladstone	Photography Asst. Superintendent	\$ 1,000.00

## Rental Agreements Non-Fair

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT	DATE/EVENT	LOCATION
25-048	Grimorie Academy LLC	Gothic Market	\$5,195.40	11/18/25-11/19/25	San Miguel
25-049	Brick Convention LLC	Lego Convention	\$7,726.00	10/25/25 - 10/26/25	San Miguel, Anacapa
25-050	Tabares Entertainment Inc.	Marinelli Bros Circus	\$11,440.00	5/30/25 - 6/9/25	Lot A (Partial)
25-051	CBF PRODUCTIONS	Tequila & Taco	\$24,570 + TBD	7/19/25 - 7/20/25	Lot A (Partial)
25-052	Trendi Eats LLC	805 Night Market	\$13,694.00	9/5/25 - 9/7/25	Lot B (Partial)
25-053	Glenn Companies LLC	Harvest Festival	\$18,793.00	9/12/25 - 9/14/25	San Miguel, Anacapa, Callahan
25-054	Super Custom Car Show	Lowrider Car Show	\$22,326.00	9/21/25	Grounds (TBD)
25-055	Seaside Events LLC	Seaside Oddities	\$16,195.50	9/27/25 -9/28/25	San Miguel, McBride
25-056	Seaside Highland Games	Scottish Festival	\$32,104.00	10/11/25 - 10/12/25	Grounds (TBD)
25-057	HighTide Robotics Inc.	Youth Robotics	\$12,583.00	10/18/25 - 10/19/25	San Miguel, Anacapa

## Concession Agreements

Contract #	Company	Fee
25-022	Images Everywhere	\$2000.00/20% Gross Sales
25-024	Shutter Bus	\$895.00
25-065	Brian's Concessions - Potato	\$2000.00/25% Gross Sales
25-066	Brian's Concessions - Popcorn	\$2000.00/25% Gross Sales
25-067	Country Fair Cinnamon Rolls	\$2000.00/25% Gross Sales
25-068	Vic Marcus - All Beef	\$2000.00/25% Gross Sales
25-069	Vic Marcus - Chicago	\$2000.00/25% Gross Sales
25-070	JK Dots - Dippin Dots	\$2000.00/25% Gross Sales
25-071	The Dough Show	\$2000.00/25% Gross Sales
25-073	Golden West Concessions - Spiral Fries	\$2000.00/25% Gross Sales
25-074	Golden West Concessions - Wood Pit BBQ	\$2000.00/25% Gross Sales
25-075	West Coast Weenies - Papa Ginos	\$2000.00/25% Gross Sales
25-076	West Coast Weenies - Grand Burger	\$2000.00/25% Gross Sales
25-079	Cigma	\$12,550.00
25-080	Old West Cinnamon Rolls #1	\$2000.00/25% Gross Sales
25-081	Old West Cinnamon Rolls #2	\$2000.00/25% Gross Sales
25-082	Old West Bratwurst	\$2000.00/25% Gross Sales
25-083	Space Age Concessions	\$2000.00/25% Gross Sales
25-084	Giant Cone	\$2000.00/25% Gross Sales
25-088	Mi Amor Vintage & Décor	\$4,800.00
25-090	Lisa's Concessions	\$2000.00/25% Gross Sales

## Concession Agreements

25-091	T's Concessions	\$2000.00/25% Gross Sales
25-092	Pres10 Concessions - Coffee	\$2000.00/25% Gross Sales
25-093	Pres10 Concessions - Lemonade	\$2000.00/25% Gross Sales
25-094	M Cagle Concessions - Mackinac AIS	\$2000.00/25% Gross Sales
25-095	M Cagle Concessions - Mackinac Trailer	\$2000.00/25% Gross Sales
25-096	B+J Concessions - Sunset Grill	\$2000.00/25% Gross Sales
25-097	B+J Concessions - Gyros	\$2000.00/25% Gross Sales
25-098	Old Fashioned Kettle Korn Co.	\$2000.00/25% Gross Sales
25-102	Lucky Dog Coffee	\$2000.00/25% Gross Sales
25-103	Lindes Almonds	\$2000.00/25% Gross Sales
25-104	3B Concessions LLC - Cilantros	\$2000.00/25% Gross Sales
25-105	3B Concessions LLC - Cowboy Burger	\$2000.00/25% Gross Sales
25-106	3B Concessions LLC - Lemonade	\$2000.00/25% Gross Sales
25-107	Kastl Amusements - Chicken on a Stick	\$2000.00/25% Gross Sales
25-108	MK Food and Beverage LLC	\$2000.00/25% Gross Sales
25-110	Jackson Enterprises - Funnel of Love	\$2000.00/25% Gross Sales
25-111	DNS Events Inc - Lemoine Creperie	\$2000.00/25% Gross Sales
25-112	Joe Mestmaker - Eat at Joe's	\$2000.00/25% Gross Sales
25-113	Arteaga Family Concessions LLC - Vaqueros Mexican	\$2000.00/25% Gross Sales
25-114	Arteaga Family Concessions LLC - Sidekicks	\$2000.00/25% Gross Sales
25-116	Blenda's Timbos	\$2000.00/25% Gross Sales
25-118	Alicia's Concessions	\$2000.00/25% Gross Sales

## Concession Agreements

25-124	HDS Fair Co. - Hot Dog on a Stick	\$2000.00/25% Gross Sales
25-125	Cutco	\$4,800.00
25-126	Spencer Makenzie's - Fish	\$2000.00/25% Gross Sales
25-127	Spencer Makenzie's - Corn	\$2000.00/25% Gross Sales
25-129	Ty & Tris Designs	\$1,300.00
25-131	Cuevas Mexican Candy	\$2,900.00
25-132	Under the Sun LLC	\$3,000.00
25-133	Wonder Corn Snacks	\$1,200.00
25-134	Avalon Highway	\$3,950.00
25-135	Angelique's Italian Fashion	\$3,800.00
25-136	Stress POP Slime	\$1,450.00
25-137	Instant Shine Cleaners	\$1,200.00
25-139	Whiskey Kale Creations	\$285.00
25-140	K&M Brothers LLC	\$3,000.00
25-141	Happy Cheeks Face Painting - Main	\$1,950.00
25-142	Sunny's Gift	\$1,300.00
25-143	Xtreme Backyards - Spas	\$7,000.00
25-144	Kelsy's Kandy	\$760.00
25-145	Too Crafty Gals	\$1,140.00
25-147	Corium 21	\$1,200.00
25-150	Krispe Hat Cleaner	\$1,450.00

## JUDGING AGREEMENTS

CONTRACT #	COMPANY	DEPARTMENT	FEE
25-01	Dan Holmes	Photography	\$ 200
25-02	George Hutchinson	Photography	\$ 200
25-03	Sheron Sheppard	Photography	\$ 200

