



# Board of Directors Meeting Agenda

Ventura County Fairgrounds, 31<sup>st</sup> 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 27<sup>th</sup>, 2026 at 9:00 a.m.**

**Ventura County Fairgrounds – Derby Club First Floor**

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**

Members of the public are encouraged to provide comments 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 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.

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

- A. November 18<sup>th</sup>, 2025 Board Meeting Minutes
- B. January 5<sup>th</sup>, 2026 Board Meeting Minutes



- VI. Financial Reports (discussion and/or approval)**
  - A. Financials ending October 31<sup>st</sup>, 2025 and November 30<sup>th</sup>, 2025
- VII. New Business**
- VIII. Old Business**
  - A. Surfer's Point Update
  - B. Derby Club Update
  - C. 2026 Fair Update
- IX. Board Correspondence**
  - A. Memo from Dr. Annette Jones, State Veterinarian regarding the Poultry and Dairy Cattle Ban.
  - B. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: California Fairs Contract Procedures
  - C. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: District Agricultural Association and Non-Profit Relationships
  - D. Email regarding Surfer's Point Parking
- 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
- XI. CEO Report**
- XII. Presidents Report**
- XIII. Director's Comments**
- XIV. Future Agenda Items**
- XV. Closed Session**

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



**XVI. Report Out of Closed Session**

Report of any action items by the Board during Closed Session

**XVII. Adjourn**

**Americans With Disabilities Act**

Pursuant to the Americans with Disabilities Act, individuals who, because of a disability, need special assistance to attend or participate in any Board meetings or Committee meetings, or in connection with other District Fair activities, may request assistance at the 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](http://venturacountyfair.org) Contact: Heidi Ortiz, CEO

**Tuesday, November 18<sup>th</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 9:02 a.m. and called to order by President Long.

**Directors present:** President Dan Long, Vice President Guillermo Rodriguez Ceja, Leslie Cornejo, Betsy Chess, Leah Lacayo, Miriam Mack, Gloria Martinez,

**Directors Absent:** Shante Morgan-Carter

**Staff present:** Heidi Ortiz, CEO, Jason Amelio, Deputy Manager, Emilee Inez, Exhibits Supervisor, Madalyn Johnson, Concessions Coordinator, Megan Hook, PR and Marketing, Will Schwartz, Sales Manager, and Stephanie Mathewson, Executive Assistant

**Guests Present:** Steve Kinney- Innovation Technologies Consortium

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

**II. Pledge of Allegiance**

Director Chess led all present in the Pledge of Allegiance.

**III. Welcome and Introduction of Guests**

Invitation for the public to introduce themselves (not mandatory)

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

**V. Presentations**

A. Fathomwerx Proving Ground Hosted by the Innovation Technology Consortium- Todd Van Epps, Project Manager

- Steve Kinney spoke in place of Todd Van Epps. Mr. Kinney introduced Innovation Technology Consortium, a new nonprofit company focused on the testing of autonomous boats and drones. ITC is in need of a test range to host their partnering companies' drone testing. Mr. Kinney and ITC would like to negotiate a long-term contract with the Fairgrounds to host the partnering companies as a test site.

## VI. Approval of Minutes

A. October 28<sup>th</sup>, 2025 Board Meeting Minutes and October 27<sup>th</sup>, 2025 Strategic Planning Check-In minutes.

**MOTION:** To approve the October 28<sup>th</sup>, 2025 Board Meeting minutes and October 27<sup>th</sup>, 2025 Strategic Planning Check-In minutes.

| Board Member Name        | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|--------------------------|------------------------|------------------------------|---------|
| Director Cornejo         | X                      |                              |         |
| Director Lacayo (Second) | X                      |                              |         |
| Director Chess (Motion)  | X                      |                              |         |
| Director Mack            | X                      |                              |         |
| Director Martinez        | X                      |                              |         |
| Vice President Ceja      | X                      |                              |         |
| President Long           | X                      |                              |         |

## VII. Financial Report

A. Financials ending September 30<sup>th</sup>, 2025.

CEO Ortiz reviewed the financials and stated the total assets equal the total liabilities. She was pleased to note the figures were again positive.

**MOTION:** To approve the financials ending September 30<sup>th</sup>, 2025.

| Board Member Name            | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|------------------------------|------------------------|------------------------------|---------|
| Director Cornejo             | X                      |                              |         |
| Director Lacayo              | X                      |                              |         |
| Director Chess               | X                      |                              |         |
| Director Mack (Motion)       | X                      |                              |         |
| Director Martinez            | X                      |                              |         |
| Vice President Ceja (Second) | X                      |                              |         |
| President Long               | X                      |                              |         |

## VIII. New Business

A. 2026 Fair

- CEO Ortiz is working on the Carnival RFP, which is currently with CDFA legal. There have been 5 additional bids awarded and 6 that are pending. She is exploring the best way to proceed with sponsorships.

Madalyn Johnson, Concessions Coordinator

- She just sent out the letter of intent to prior vendors to see who would like to return. She is working on implementing a software service for automation to make vendor sign-ups and payments easier. Ms. Johnson has been working with the health department to try and create a clear set of rules and regulations to provide to vendors to make inspections and openings clearer and more concise. Ms. Johnson also mentioned she has been lead generating throughout the county in an attempt to bring on more local vendors.

Megan Hook, PR and Marketing

- She brought the book of submissions she had submitted for the WFA Awards to show how the fair was represented. She is currently compiling the results of the survey that had been sent out to fair patrons in the previous months. Ms. Hook is also working with CEO Ortiz on the 2026 Fair timeline and project tasks. CEO Ortiz said Ms. Hook had put a lot of time and effort into the WFA Award submissions and thanked her.

Emilee Inez, Exhibits Supervisor

- She is currently working on entry guides and budget. She is analyzing the divisions and classes and figuring out which ones are being more often utilized in an effort to create more opportunities to exhibits. Ms. Inez would like to create an interactive and informative display in the Agricultural Building to highlight the County's agricultural contributions. She announced that the Junior Fair Board has concluded their interviews, and 21 members have been selected. Ms. Inez will be working on new programs and activities for the JFB members to participate in. She was also happy to announce that she has been elected to another term as the WFA Young Professionals Southern California Representative.

B. Election of Officers for 2026-2027 Board of Directors  
(CEO presides over elections of Board Officers)

1. President
2. Vice President

CEO Ortiz opened the floor for nominations for Board President.

Director Mack nominated Vice President Ceja as President. Director Lacayo seconded the vote. There were no other members nominated.

**MOTION:** To approve Bill Ceja as President.

| Board Member Name        | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|--------------------------|------------------------|------------------------------|---------|
| Director Cornejo         | X                      |                              |         |
| Director Lacayo (Second) | X                      |                              |         |
| Director Chess           | X                      |                              |         |
| Director Mack (Motion)   | X                      |                              |         |
| Director Martinez        | X                      |                              |         |
| Vice President Ceja      | X                      |                              |         |
| President Long           | X                      |                              |         |

CEO Ortiz opened the floor for nominations for Vice President.

Director Lacayo nominated Director Martinez and Director Chess seconded the vote.

Vice President Ceja nominated Director Mack and President Long seconded the vote.

After the motion to approve Director Martinez as Vice President, Director Mack withdrew her nomination and congratulated Director Martinez.

**MOTION:** To approve Gloria Martinez as Vice President.

| Board Member Name        | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|--------------------------|------------------------|------------------------------|---------|
| Director Cornejo         | X                      |                              |         |
| Director Lacayo (Motion) | X                      |                              |         |
| Director Chess (Second)  | X                      |                              |         |
| Director Mack            |                        | X                            |         |
| Director Martinez        | X                      |                              |         |
| Vice President Ceja      |                        | X                            |         |
| President Long           |                        | X                            |         |

The motion passed with a majority vote.

- C. Annual Appointments by the Board
  - 1. Secretary/Treasurer-Manager

CEO Ortiz explained this motion is a yearly routine that would be to reappoint her as the Secretary/Treasurer-Manager.

**MOTION:** To approve reinstating CEO Ortiz as the Secretary/Treasurer-Manager.

| Board Member Name         | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|---------------------------|------------------------|------------------------------|---------|
| Director Cornejo (Second) | X                      |                              |         |
| Director Lacayo (Motion)  | X                      |                              |         |
| Director Chess            | X                      |                              |         |
| Director Mack             | X                      |                              |         |
| Director Martinez         | X                      |                              |         |
| Vice President Ceja       | X                      |                              |         |
| President Long            | X                      |                              |         |

**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, Purchasing up to \$150,000.00 and Grandstand Contracts up to \$300,000.00 without further authorization from the Board of Directors.

**MOTION:** To approve authorizing the (Secretary/Treasurer-Manager) Chief Executive Officer, Heidi Ortiz, to execute Rental Agreements up to \$150,000.00, Standard 2 Agreements up to \$150,000.00, Purchasing up to \$150,000.00 and Grandstand Contracts up to \$300,000.00 without further authorization from the Board of Directors.

| Board Member Name        | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|--------------------------|------------------------|------------------------------|---------|
| Director Cornejo         | X                      |                              |         |
| Director Lacayo (Motion) | X                      |                              |         |
| Director Chess           | X                      |                              |         |
| Director Mack (Second)   | X                      |                              |         |
| Director Martinez        | X                      |                              |         |
| Vice President Ceja      | X                      |                              |         |
| President Long           | X                      |                              |         |

**E. Deputy Manager Annual Delegation of Authority**

The Deputy Manager, Jason Amelio, is authorized to execute Rental Agreements up to \$50,000.00, Standard 2 Agreements up to \$50,000.00 and Purchasing up to \$50,000.00 without further authorization from the Board of Directors.

CEO Ortiz explained that in order for the day-to-day operations to continue in the event of her absence she has asked that Mr. Amelio be approved to authorize and execute agreements and purchasing.

**MOTION:** To approve authorizing the Deputy Manager, Jason Amelio, to execute Rental Agreements up to \$50,000.00, Standard 2 Agreements up to \$50,000.00 and Purchasing up to \$50,000.00 without further authorization from the Board of Directors.

| Board Member Name            | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|------------------------------|------------------------|------------------------------|---------|
| Director Cornejo             | X                      |                              |         |
| Director Lacayo (Second)     | X                      |                              |         |
| Director Chess               | X                      |                              |         |
| Director Mack                | X                      |                              |         |
| Director Martinez            | X                      |                              |         |
| Vice President Ceja (Motion) | X                      |                              |         |
| President Long               | X                      |                              |         |

## IX. Old Business

### A. Surfer's Point Progress

- Mr. Amelio stated that due to cancellations and the previous holiday, the past three meetings with the City of Ventura have not taken place. He reached out for an update on the lot closure but has not received a response. During the recent rain, the bio swale that was installed did not appear to keep up with the amount of water received, causing a bit of flooding. A second bio swale did not drain well either and had dirt that collapsed into the hole. Mr. Amelio said the carnival lot and Santa Cruz building were impacted the most with water. It has also been discovered that pumps on the fairgrounds are going out and drainage is a concern. CCA has been made aware of all these issues.
- President Long said he heard back from Matthew Maechler from Public Works regarding setting up a working group meeting for December.
- Mr. Amelio said the Surfer's Point looks great, it is the integration with the fairgrounds that is an issue.
- President Long noted it will not be very navigable for large trucks.
- Vice President Ceja has concerns about the utility valve boxes and traffic.
- Director Cornejo is glad that CCA is involved and would like a list of what the City of Ventura would be responsible for prior to the project being signed off on.
- CEO Ortiz stated she had a meeting with CCA last week and they will be sending them a list of issues to review who will then reach out to the City of Ventura.
- Mr. Amelio met with the Fire Marshall who stated the fairgrounds need to receive as built plans.
- Director Lacayo is glad that much of the Board has oversight into the project so the fairgrounds will not get stuck with repair costs.

- CEO Ortiz mentioned she has been working with a grant writer on setting up a meeting with Kara Kemmler, Southern Coastal Conservancy Manager, to receive grants to upgrade the infrastructure in order to better integrate with the new lot construction.

**X. Committee Meetings - None**

**XI. Board Correspondence**

- Letters from the community regarding the annual beach parking pass
- Letters from the community regarding Merry Gothmas

Director Cornejo apologized and excused herself from the meeting to attend another meeting.

**XII. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-3, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.**

- Agreements
  - Standard Agreements
  - Rental Agreements- Interim
  - Concession Agreements

CEO Ortiz clarified there were no Concession Agreements on the consent list this month so there were only items A, 1-2.

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

| Board Member Name        | Approved<br>(Yes Vote) | Not<br>Approved<br>(No Vote) | Abstain |
|--------------------------|------------------------|------------------------------|---------|
| Director Lacayo (Motion) | X                      |                              |         |
| Director Chess (Second)  | X                      |                              |         |
| Director Mack            | X                      |                              |         |
| Director Martinez        | X                      |                              |         |
| Vice President Ceja      | X                      |                              |         |
| President Long           | X                      |                              |         |

**XIII. CEO Report**

- CEO Ortiz met with the auditor to begin the 2024-2025 audit. She will also be reaching out to Devin Dagley, a civil engineer with previous experience inspecting the grounds, for a bleacher inspection and help on the electrical panel project. She extended a congratulations to Vice President Ceja and Director Martinez on their new roles and wished everyone Happy Holidays.

#### **XIV. President's Report**

- President Long was asked by the City Communities Development Department to join the Ventura Local Plan Coastal Advisory Group through 2027. He also stated he will be working with Vice President Ceja to send out CEO evaluation forms in January. He is happy to have the new appointees and great staff at the fairgrounds. Mr. Long stated the Foundation has approved the MOU. He and Mr. Terry signed off on it at the Foundation meeting on Monday. They are discussing the possibility of the Foundation taking on the food and beverage contract that will be ending with Oak View Group at the end of September 2026. He is happy to have the new officers take charge and said it has been an honor to work with everyone and be a part of this organization.

#### **XV. Director's Comments**

##### **Director Martinez**

- She thanked President Long for his mentorship and guidance during her onboarding. She also thanked Director Lacayo and Director Chess for their vote of confidence to appoint her as Vice President. She thanked the Board for their warm welcome. She stated her favorite part of the Board meetings are the staff presentations. She thanked CEO Ortiz for attending the State of the Region Conference. She also stated, regarding the letters received about the Merry Gothmas event, she would like the Board to remain sensitive to all groups.

##### **Director Lacayo**

- She thanked President Long for his leadership during difficult times and congratulated Vice President Ceja and Director Martinez on their appointments. She said the staff are amazing and she loves learning from their presentations. She wished everyone Happy Holidays and she looks forward to seeing everyone next year.

##### **Director Mack**

- She thanked President Long for his service and leadership and congratulated Vice President Ceja and Director Martinez on their appointments. The Board enthusiasm and dedication is rewarding for her. She said Ms. Hook's booklet was incredible and thanked the staff for everything they do.

##### **Director Chess**

- She thanked President Long for a well-done term. She believes the election process is awkward, but it is a pleasure to work with everyone on the Board. She echoed Director Mack's sentiments about Ms. Hook's booklet and the staff's hard work. She feels it is a pleasure and honor to work with everyone.

##### **Vice President Ceja**

- He thanked President Long for all his help and understanding. He is looking forward to his presidency and collaboration with Director Martinez. He wished the Board and the staff a nice holiday.

**XV. Future Agenda Items**

- A. 2026 Fair
- B. Surfer's Point Update
- C. Derby Club Update

**XVI. Closed Session**

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

There was no closed session.

**XVII. Adjourn**

The meeting was adjourned at 11:02 am.

Submitted by: \_\_\_\_\_  
Stephanie Mathewson, Executive Assistant

Approved by: \_\_\_\_\_  
Heidi Ortiz, CEO

Approved by: \_\_\_\_\_  
Dan Long, Board President

# 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](http://venturacountyfair.org) Contact: Heidi Ortiz, CEO

**Monday, January 5<sup>th</sup>, 2026 at 1:00 p.m.**

**Ventura County Fairgrounds – Administration Conference Room**

## I. Call to Order

**Roll Call**

**Declaration of Recusal or Conflict of Interest**

The meeting convened at 1:04 p.m. and called to order by President Ceja.

**Directors present:** President Guillermo Rodriguez Ceja, Vice President Gloria Martinez, Leslie Cornejo, Betsy Chess, Leah Lacayo, Dan Long and Miriam Mack.

**Directors Absent:** Shante Morgan-Carter

**Staff present:** Heidi Ortiz, CEO, Jason Amelio, Deputy Manager.

**Guests Present:** None

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

## II. Closed Session

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

President Ceja convened into closed session at 1:04 p.m.

## III. Report Out of Closed Session

The meeting reconvened and a motion was made by Director Cornejo and seconded by Director Lacayo.

**MOTION:** To pause implementation of the parking lot rate increase pending permitting from the Coastal Commission and to authorize CEO Ortiz to move forward with CDFA legal on the coastal commission permit process.

| Board Member Name         | Approved<br>(Yes Vote) | Not Approved<br>(No Vote) | Abstain |
|---------------------------|------------------------|---------------------------|---------|
| Director Cornejo (Motion) | X                      |                           |         |
| Director Lacayo (Second)  | X                      |                           |         |
| Director Long             | X                      |                           |         |
| Director Mack             | X                      |                           |         |

|                         |   |  |  |
|-------------------------|---|--|--|
| Vice President Martinez | X |  |  |
| President Ceja          | X |  |  |

The vote was unanimous, and the motion passed.

**IV. Adjourn**

The meeting was adjourned at 2:15 pm.

Submitted by: \_\_\_\_\_  
Jason Amelio, Deputy Manager

Approved by: \_\_\_\_\_  
Heidi Ortiz, CEO

Approved by: \_\_\_\_\_  
Dan Long, Board President

**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**October 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  | 10/31/2025 | various           | 13,959,748          |
| State (Local/Base) Allocation(s) (F&E)                      | 10/31/2025 | 31200             | -                   |
| Training Allocation & Other Fiscal & Admin Assistance (F&E) | 10/31/2025 | 31300             | -                   |
| Capital Project Reimbursement Funds                         | 10/31/2025 | 31900             | -                   |
| One-time Revenue Sources (fire camp, sale of property)      | 10/31/2025 | 32500             | 502                 |
| Contributions from Other Gov't (non-F&E) Sources            | 10/31/2025 | 33000             | -                   |
| Other (e.g. Flex Capital)                                   | 10/31/2025 | 34000             | 400                 |
| <b>TOTAL RESOURCES ACQUIRED</b>                             |            |                   | <b>13,960,649</b>   |
| <b>RESOURCES APPLIED:</b>                                   |            |                   |                     |
| Operating Expenditures                                      | 10/31/2025 | various           | 12,906,120          |
| Depreciation Expense  | 10/31/2025 | 90000             | 180,054             |
| Pension Expense   | 10/31/2025 | 96000             | -                   |
| OPEB Expense  | 10/31/2025 | 96100             | -                   |
| <b>TOTAL RESOURCES APPLIED</b>                              |            |                   | <b>13,086,174</b>   |
| <b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b> |            |                   | <b>874,475</b>      |
| <b>TOTAL NET RESOURCES, Ending</b>                          |            |                   |                     |
| Net Resources-Unrestricted                                  | 10/31/2025 | 29100             | 4,284,131           |
| Unrestricted Net Position - Pension/OPEB                    | 10/31/2025 | 29400             | (1,342,276)         |
| Net Resources-Restricted                                    | 10/31/2025 | 29300             | -                   |
| Net Resources-Capital Assets, Less Related Debt             | 10/31/2025 | 29000             | 5,480,323           |
| <b>TOTAL NET RESOURCES, Ending</b>                          |            |                   | <b>\$ 8,422,178</b> |
| Unrestricted Reserve Percentage                             |            |                   | 33.19%              |

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

**ASSETS**

**CURRENT ASSETS**

|   |                  |
|---|------------------|
| Cash - Unrestricted                                     | 5,205,278        |
| Cash - Junior Livestock Auction                         | 184,309          |
| Accounts Receivable, Net of Allowance for Doubtful      | 793,028          |
| JLA Accounts Receivables, Net of Allowance for Doubtful | 150,227          |
| Deferred Expenses                                       | 53,038           |
| <b>TOTAL CURRENT ASSETS</b>                             | <b>6,385,878</b> |

**FIXED ASSETS**

|   |                  |
|---|------------------|
| Land  | 282,915          |
| Construction in Progress                                  | 1,814,764        |
| Buildings & Improvements, Net of Accumulated Depreciation | 3,192,197        |
| Equipment, Net of Accumulated Depreciation                | 190,407          |
| <b>TOTAL FIXED ASSETS</b>                                 | <b>5,480,283</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**

**\$ 12,761,007**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

|                             |                  |
|-----------------------------|------------------|
| Special Event Insurance     | 270              |
| Accounts Payable            | 396,777          |
| JLA Accounts Payable        | -                |
| Sales Tax Payable           | 911              |
| Payroll Liabilities         | 80,240           |
| Drug Fees                   | -                |
| Deferred Revenue            | 44,755           |
| Guaranteed Deposits         | 119,967          |
| Compensated Leave Liability | 82,572           |
| Workers Comp Liability      | -                |
| Long Term Debt - SB84       | 545,873          |
| JLA Consignment             | 12,823           |
| Net Pension Liability       | 1,933,890        |
| Net OPEB Liability          | 218,182          |
| <b>TOTAL LIABILITIES</b>    | <b>3,436,260</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                 | 817,519          |
| Net Resoures - Unrestricted                      | \$4,284,131      |
| Unrestricted Net Position - Pension/OPEB         | (1,342,276)      |
| Net Resources - Restricted                       | -                |
| Net Resoures - Capital Assets, Less Related Debt | \$5,480,323      |
| <b>TOTAL NET RESOURCES</b>                       | <b>9,239,697</b> |

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 12,761,007**

**31st DAA, Ventura County Fair****Cash & Cash Equivalents****October 31, 2025****CURRENT CASH**

|                            |              |                                     |
|----------------------------|--------------|-------------------------------------|
| Petty Cash                 | 0.00         |                                     |
|                            |              | Total Petty Cash \$0.00             |
| Changefund                 | 0.00         |                                     |
| Changefund - Parking       | 6,200.00     |                                     |
|                            |              | Total Changefund Cash \$6,200.00    |
| Cash - Operating BOFA#0920 | 1,845,591.04 |                                     |
| Cash - Operating MB#5168   | 1,665,344.46 |                                     |
|                            |              | Total Operating Cash \$3,510,935.50 |
| Cash - Premium BOFA#2150   | 6,770.00     |                                     |
|                            |              | Total Premium Cash \$6,770.00       |
| Cash - Payroll BOFA#4507   | 4,360.18     |                                     |
| Cash - Payroll BOFA#1043   | 62.59        |                                     |
| Cash - Payroll MB#5184     | 12,399.59    |                                     |
|                            |              | Total Payroll Cash \$16,822.36      |
| Cash - Savings             | 0.00         |                                     |
| Cash - Savings MB#5192     | 1,620,080.84 |                                     |
|                            |              | Total Savings Cash \$1,620,080.84   |
| Cash - LAIF #13-56-001     | 44,469.12    |                                     |
|                            |              | Total LAIF Cash \$44,469.12         |
| Cash - JLA BOFA#3469       | 12,280.82    |                                     |
| Cash - JLA MB#1471         | 172,027.80   |                                     |
|                            |              | Total JLA Cash \$184,308.62         |
|                            |              | <b>TOTAL CASH \$5,389,586</b>       |

**CURRENT ACCOUNTS RECEIVABLES**

|                                    |             |   |
|------------------------------------|-------------|---|
| Accounts Receivable                | 801,444.96  |   |
| Allowance for Doubtful Account     | (8,646.75)  |   |
| Employee AR                        | 229.45      |   |
|                                    |             | Total Net General Accounts Receivables \$793,027.66 |
| JLA Accounts Receivable            | 171,024.11  |   |
| JLA Allowance for Doubtful Account | (20,797.33) |   |
|                                    |             | Total Net JLA Accounts Receivables \$150,226.78     |
|                                    |             | <b>TOTAL ACCOUNTS RECEIVABLES \$943,254</b>         |

|  |                    |
|--|--------------------|
| <b>TOTAL CASH &amp; CASH EQUIVALENTS</b> | <b>\$6,332,841</b> |
|--|--------------------|

**31st DAA, Ventura County Fair**  
**Income Statement**  
**October 31, 2025**

| Description   | Acct. No. | Actuals 2024         | Prior YTD 10/31/2024 | Current YTD 10/31/25 | Budget 2025          | Balance of Budget     | % Used 2025  |
|---|-----------|----------------------|----------------------|----------------------|----------------------|-----------------------|--------------|
| <b>OPERATING REVENUES:</b>                                  |           |                      |                      |                      |                      |                       |              |
| Admission Revenues  | ADMIS     | 3,078,610            | 3,076,047            | 2,886,965            | 3,097,200            | 210,235               | 93%          |
| Commercial Space  | COMSP     | 326,306              | 329,491              | 423,795              | 353,000              | (70,795)              | 120%         |
| Carnival Revenues   | CARN      | 4,246,248            | 4,233,198            | 3,959,687            | 4,246,250            | 286,563               | 93%          |
| Concession Revenues   | CSREV     | 1,295,885            | 1,291,781            | 1,214,371            | 1,103,072            | (111,299)             | 110%         |
| Exhibit Revenues  | EXREV     | 78,549               | 77,531               | 98,672               | 67,565               | (31,107)              | 146%         |
| Horse Show Revenues   | HSREV     | 8,148                | 8,148                | -                    | -                    | -                     | 0%           |
| Entertainment Revenues                                      | ETREV     | 1,070,505            | 1,090,233            | 888,520              | 1,055,660            | 167,140               | 84%          |
| Miscellaneous Fair Revenues                                 | MFREV     | 1,661,136            | 1,657,024            | 1,804,737            | 1,622,855            | (181,882)             | 111%         |
| Facility Sales - Interim Revenues                           | INTRE     | 2,569,215            | 2,262,780            | 2,374,156            | 2,493,816            | 119,660               | 95%          |
| Satellite Wagering Revenues                                 | SWREV     | 270,738              | 232,740              | 217,693              | 242,310              | 24,617                | 90%          |
| Prior Year Revenue  | PYREV     | 27,371               | 19,313               | 34,165               | -                    | (34,165)              | 0%           |
| Other Revenues  | OTREV     | 73,111               | 66,626               | 56,987               | 71,225               | 14,238                | 80%          |
| <b>TOTAL OPERATING REVENUES</b>                             |           | <b>\$ 14,705,821</b> | <b>\$ 14,344,910</b> | <b>\$ 13,959,748</b> | <b>\$ 14,352,953</b> | <b>\$ 393,205</b>     | <b>97%</b>   |
| <b>OPERATING EXPENDITURES:</b>                              |           |                      |                      |                      |                      |                       |              |
| Administration Expenses                                     | ADEXP     | 1,376,160            | 1,171,242            | 1,090,663            | 1,358,905            | 268,242               | 80%          |
| Maintenance Expenses  | MNEXP     | 2,665,119            | 2,290,757            | 2,165,956            | 2,708,605            | 542,649               | 80%          |
| Publicity Expenses  | PBEXP     | 267,525              | 285,324              | 246,161              | 281,500              | 35,339                | 87%          |
| Concession Expenses   | CSEXP     | 112,905              | 106,196              | 156,999              | 135,986              | (21,013)              | 115%         |
| Attendance Expenses   | ATEXP     | 3,948,327            | 3,936,531            | 3,716,477            | 3,987,685            | 271,208               | 93%          |
| Premium Expenses  | PREXP     | 119,835              | 119,835              | 115,837              | 106,334              | (9,503)               | 109%         |
| Exhibit Expenses  | EXEXP     | 236,639              | 222,656              | 229,983              | 292,746              | 62,763                | 79%          |
| Horse Show Expenses   | HSEXP     | 19,211               | 19,211               | -                    | -                    | -                     | 0%           |
| Entertainment Expenses                                      | ETEXP     | 2,519,942            | 2,499,567            | 2,347,536            | 2,468,489            | 120,953               | 95%          |
| Miscellaneous Fair Expenses                                 | MFEXP     | 1,878,989            | 1,884,870            | 1,972,921            | 2,011,453            | 38,532                | 98%          |
| Facility Sales - Interim Expenses                           | INTEX     | 714,293              | 589,102              | 763,833              | 799,200              | 35,367                | 96%          |
| Satellite Wagering Expenses                                 | SWEXP     | 42,892               | 35,644               | 38,535               | 42,905               | 4,370                 | 90%          |
| Equipment Expenses  | EQUIP     | 49,540               | 42,579               | 38,636               | 48,075               | 9,439                 | 80%          |
| Prior Year Expenses   | PYEXP     | 47,100               | 32,926               | 25,985               | 20,000               | (5,985)               | 130%         |
| Cash Over/Short   | CAOS      | 42,025               | 42,571               | (3,402)              | 11,685               | 15,087                | -29%         |
| <b>TOTAL OPERATING EXPENSES</b>                             |           | <b>\$ 14,040,501</b> | <b>\$ 13,279,009</b> | <b>\$ 12,906,120</b> | <b>\$ 14,273,568</b> | <b>\$ 1,367,448</b>   | <b>90%</b>   |
| <b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b> |           | <b>\$ 665,319</b>    | <b>\$ 1,065,901</b>  | <b>\$ 1,053,627</b>  | <b>\$ 79,385</b>     | <b>\$ (974,242)</b>   | <b>1327%</b> |
| Depreciation  | 90000     | 437,180              | 331,597              | 180,054              | 440,000              | 259,946               | 41%          |
| 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>\$ 734,304</b>    | <b>\$ 873,573</b>    | <b>\$ (360,615)</b>  | <b>\$ (1,234,188)</b> | <b>-242%</b> |
| State Allocation  | 31200     | 329,000              | 214,500              | -                    | 110,000              | 110,000               | 0%           |
| Training Allocations  | 31300     | -                    | -                    | -                    | -                    | -                     | 0%           |
| Capital Project Reimbursement Funds                         | 31900     | 36,000               | 36,000               | -                    | -                    | -                     | 0%           |
| One-Time Revenue Sources                                    | 32500     | 504,671              | -                    | 502                  | -                    | (502)                 | 0%           |
| Contributions from Other Govt Sources                       | 33000     | -                    | -                    | -                    | -                    | -                     | 0%           |
| Other Operating Funds Used for Operation                    | 34000     | -                    | -                    | 400                  | -                    | (400)                 | 0%           |
| <b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>      |           | <b>\$ 1,534,990</b>  | <b>\$ 1,316,401</b>  | <b>\$ 1,054,529</b>  | <b>\$ 189,385</b>    | <b>\$ (865,144)</b>   | <b>557%</b>  |
| <b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>       |           | <b>\$ 708,504</b>    | <b>\$ 984,804</b>    | <b>\$ 874,475</b>    | <b>\$ (250,615)</b>  | <b>\$ (1,125,090)</b> | <b>-349%</b> |

# 31st DAA, Ventura County Fair

## Revenue Report

October 31, 2025

| Description                            | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ADMISSIONS TO GROUNDS:</b>          |              |                     |                       |                         |                     |                      |                |
| Gate Admissions                        | 40000-00-100 | 2,558,290           | 2,500,235             | 2,304,370               | 2,520,590           | 216,220              | 91%            |
| Admission - Vendor Badge               | 40010-00-100 | 1,854               | 1,752                 | 840                     | 1,850               | 1,010                | 45%            |
| Presale Admissions                     | 40100-00-100 | 479,546             | 535,320               | 540,075                 | 535,840             | (4,235)              | 101%           |
| Presale Admissions - Livestock         | 40110-00-100 | 38,920              | 38,740                | 41,680                  | 38,920              | (2,760)              | 107%           |
| <b>TOTAL ADMISSION TO GROUNDS</b>      |              | <b>\$ 3,078,610</b> | <b>\$ 3,076,047</b>   | <b>\$ 2,886,965</b>     | <b>\$ 3,097,200</b> | <b>\$ 210,235</b>    | <b>93%</b>     |
| <b>COMMERCIAL SPACE:</b>               |              |                     |                       |                         |                     |                      |                |
| Commercial Space                       | 41000-00-100 | 326,306             | 329,491               | 423,795                 | 353,000             | (70,795)             | 120%           |
| <b>TOTAL COMMERCIAL SPACE</b>          |              | <b>\$ 326,306</b>   | <b>\$ 329,491</b>     | <b>\$ 423,795</b>       | <b>\$ 353,000</b>   | <b>\$ (70,795)</b>   | <b>120%</b>    |
| <b>CARNIVAL REVENUE:</b>               |              |                     |                       |                         |                     |                      |                |
| Carnival                               | 40500-00-100 | 3,853,972           | 3,853,972             | 3,495,332               | 3,853,970           | 358,638              | 91%            |
| Carnival - Presale                     | 40510-00-100 | 392,276             | 379,226               | 464,355                 | 392,280             | (72,075)             | 118%           |
| Other Misc Revenue - Carnival          | 40520-00-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| <b>TOTAL CARNIVAL REVENUE</b>          |              | <b>\$ 4,246,248</b> | <b>\$ 4,233,198</b>   | <b>\$ 3,959,687</b>     | <b>\$ 4,246,250</b> | <b>\$ 286,563</b>    | <b>93%</b>     |
| <b>CONCESSION REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Food Concession                        | 42100-60-100 | 1,154,372           | 1,150,843             | 1,099,220               | 1,035,000           | (64,220)             | 106%           |
| Vendor Parking                         | 45000-60-100 | 15,577              | 15,282                | 14,442                  | 9,072               | (5,370)              | 159%           |
| Stock Struck                           | 45010-60-100 | 3,940               | 4,235                 | 5,345                   | 4,000               | (1,345)              | 134%           |
| Camping Fees                           | 46500-60-100 | 77,273              | 77,273                | 73,694                  | 48,000              | (25,694)             | 154%           |
| Reimbursable Revenues                  | 48500-60-100 | 38,569              | 38,569                | 16,770                  | 2,500               | (14,270)             | 671%           |
| Vendor App Fees                        | 48700-60-100 | 6,155               | 5,580                 | 4,900                   | 4,500               | (400)                | 109%           |
| <b>TOTAL CONCESSION REVENUE</b>        |              | <b>\$ 1,295,885</b> | <b>\$ 1,291,781</b>   | <b>\$ 1,214,371</b>     | <b>\$ 1,103,072</b> | <b>\$ (111,299)</b>  | <b>110%</b>    |
| <b>EXHIBIT REVENUE:</b>                |              |                     |                       |                         |                     |                      |                |
| Exhibit Entry Fees                     | EXENT        | 30,861              | 30,861                | 43,160                  | 28,000              | (15,160)             | 154%           |
| Donated Awards                         | 43100-80-100 | 16,625              | 16,625                | 550                     | 10,500              | 9,950                | 5%             |
| Parking Revenue - Livestock            | 45000-80-100 | 7,804               | 8,100                 | 18,767                  | 10,000              | (8,767)              | 188%           |
| Camping Fees                           | 46500-80-100 | 9,115               | 9,565                 | 16,215                  | 9,565               | (6,650)              | 170%           |
| Reimbursable Revenues                  | 48500-80-100 | 2,355               | 2,355                 | 3,165                   | -                   | (3,165)              | 0%             |
| Other Misc Revenue                     | 48700-80-100 | 6,204               | 4,440                 | 2,900                   | 2,000               | (900)                | 145%           |
| Donations                              | 48810-80-100 | 2,060               | 2,060                 | 3,330                   | 4,000               | 670                  | 83%            |
| Junior Fair Board Revenue              | 48700-80-160 | 3,525               | 3,525                 | 10,585                  | 3,500               | (7,085)              | 302%           |
| <b>TOTAL EXHIBIT REVENUE</b>           |              | <b>\$ 78,549</b>    | <b>\$ 77,531</b>      | <b>\$ 98,672</b>        | <b>\$ 67,565</b>    | <b>\$ (31,107)</b>   | <b>146%</b>    |
| <b>HORSE SHOW REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Entry Fees - Open Draft/Carraige       | 43000-25-150 | 3,693               | 3,693                 | -                       | -                   | -                    | 0%             |
| Sponsored Awards - Open Draft/Carraige | 43100-25-150 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Stall Fees - Open Draft/Carraige       | 43300-25-150 | 4,455               | 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>\$ 8,148</b>       | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>          | <b>0%</b>      |

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report

October 31, 2025

| Description   | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ENTERTAINMENT FAIR REVENUE</b>                                 |              |                     |                       |                         |                     |                      |                |
| Admission - Box Seats   | 40000-75-100 | 22,400              | 114,957               | 6,300                   | 22,400              | 16,100               | 28%            |
| Admission - Motorsports   | 40010-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Admission - Concerts  | 40020-75-100 | 459,769             | 480,119               | 305,514                 | 459,770             | 154,256              | 66%            |
| Admission - Rodeo   | 40030-75-100 | 37,651              | 37,542                | 126,482                 | 37,540              | (88,942)             | 337%           |
| Presale Admission - Box Seats                                     | 40100-75-100 | 4,000               | 4,000                 | 22,000                  | 4,000               | (18,000)             | 550%           |
| Presale Admission - Concerts                                      | 40120-75-100 | 460,053             | 366,983               | 412,826                 | 445,320             | 32,494               | 93%            |
| Presale Admission - Rodeo   | 40130-75-100 | 67,153              | 67,153                | -                       | 67,150              | 67,150               | 0%             |
| Commission on Sales   | 41500-75-100 | 19,480              | 15,209                | 9,050                   | 19,480              | 10,430               | 46%            |
| Merchandise Sales   | 42200-75-100 | -                   | -                     | 6,348                   | -                   | (6,348)              | 0%             |
| Other Misc Revenue  | 48700-75-100 | -                   | 4,271                 | -                       | -                   | -                    | 0%             |
| <b>TOTAL ENTERTAINMENT FAIR REVENUE</b>                           |              | <b>\$ 1,070,505</b> | <b>\$ 1,090,233</b>   | <b>\$ 888,520</b>       | <b>\$ 1,055,660</b> | <b>\$ 167,140</b>    | <b>84%</b>     |
| <b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b> |              |                     |                       |                         |                     |                      |                |
| Souvenir Booth  | 42200-00-100 | 33,193              | 33,137                | 36,223                  | 33,190              | (3,033)              | 109%           |
| Alcohol Concession  | 42300-00-100 | 578,283             | 578,283               | 521,852                 | 400,000             | (121,852)            | 130%           |
| Parking Revenue   | 45000-00-100 | 438,600             | 438,280               | 519,810                 | 578,280             | 58,470               | 90%            |
| Camping Fees  | 46500-00-100 | -                   | -                     | 999                     | -                   | (999)                | 0%             |
| Other Misc Revenue  | 48700-00-100 | 15,973              | 12,237                | 1,457                   | 11,385              | 9,929                | 13%            |
| Convenience/Product Fees  | 48720-00-100 | -                   | -                     | 229,242                 | -                   | (229,242)            | 0%             |
| Garden Signage Sponsor  | 48800-00-100 | -                   | -                     | 6,525                   | -                   | (6,525)              | 0%             |
| Donations Revenue   | 48810-00-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Sponsorship Revenue   | 48800-50-100 | 595,086             | 595,086               | 488,630                 | 600,000             | 111,370              | 81%            |
| <b>TOTAL MISCELLANEOUS FAIR</b>                                   |              | <b>\$ 1,661,136</b> | <b>\$ 1,657,024</b>   | <b>\$ 1,804,737</b>     | <b>\$ 1,622,855</b> | <b>\$ (181,882)</b>  | <b>111%</b>    |
| <b>INTERIM REVENUE</b>  |              |                     |                       |                         |                     |                      |                |
| <b>FACILITY SALES</b>   |              |                     |                       |                         |                     |                      |                |
| Concession Revenue (alcohol & beverages)                          | 42300-40-400 | 317,747             | 280,900               | 252,499                 | 317,750             | 65,251               | 79%            |
| Parking Revenue   | 45000-40-400 | 472,746             | 403,396               | 429,831                 | 400,000             | (29,831)             | 107%           |
| Parking Revenue - Beachfront                                      | 45010-40-400 | 137,500             | 114,089               | 41,947                  | 140,000             | 98,053               | 30%            |
| Building Rental   | 46100-40-400 | 551,654             | 516,314               | 376,134                 | 400,000             | 23,866               | 94%            |
| Building Rental - Derby Club                                      | 46110-40-400 | 194,559             | 162,559               | 185,000                 | 192,000             | 7,000                | 96%            |
| Grounds Rental  | 46200-40-400 | 341,815             | 290,561               | 337,258                 | 250,000             | (87,258)             | 135%           |
| Equipment Rental (chairs, tables, etc.)                           | 46300-40-400 | 160,064             | 135,032               | 114,289                 | 135,000             | 20,712               | 85%            |
| Camping Fees  | 46500-40-400 | 18,370              | 10,480                | 5,650                   | 10,000              | 4,350                | 57%            |
| Reimbursable Revenue - Utilities                                  | 48500-40-400 | 62,956              | 60,006                | 16,374                  | 62,830              | 46,456               | 26%            |
| Reimbursable Revenue - Outside Security                           | 48510-40-400 | 2,000               | 2,000                 | 3,690                   | 2,000               | (1,690)              | 185%           |
| Reimbursable Revenue - In House Security                          | 48520-40-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Reimbursable Revenue - Standby Labor                              | 48530-40-400 | 74,029              | 66,832                | 88,579                  | 74,000              | (14,579)             | 120%           |
| Set-Up/Clean-Up Fees  | 48550-40-400 | 122,057             | 110,894               | 91,147                  | 110,000             | 18,853               | 83%            |
| Reimbursable Revenue - Fire Marshall                              | 48560-40-400 | 8,700               | 8,700                 | 6,780                   | 9,000               | 2,220                | 75%            |
| Reimbursable Revenue - Trash/Dumpster                             | 48570-40-400 | 18,000              | 14,000                | 24,684                  | 18,000              | (6,684)              | 137%           |
| Reimbursable Revenue - Other (Police Expense)                     | 48580-40-400 | 80,146              | 80,146                | 46,112                  | 80,000              | 33,888               | 58%            |
| Other Misc Revenue  | 48700-40-400 | 6,872               | 6,872                 | 540                     | 6,185               | 5,645                | 9%             |
| Sponsorship Revenue   | 48800-50-400 | -                   | -                     | -                       | -                   | -                    | 0%             |

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report

October 31, 2025

| Description   | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>OKTOBERFEST</b>                                      |              |                     |                       |                         |                     |                      |                |
| Admission Revenue                                       | 40000-00-500 | -                   | -                     | 82,960                  | 89,448              | 6,488                | 93%            |
| Carnival Wristbands                                     | 40500-00-500 | -                   | -                     | 10,050                  | 10,039              | (11)                 | 100%           |
| Carnival Games  | 40510-00-500 | -                   | -                     | 993                     | -                   | (993)                | 0%             |
| Commercial Vendors                                      | 41000-00-500 | -                   | -                     | 51,586                  | 51,382              | (204)                | 100%           |
| Food Concession   | 42100-00-500 | -                   | -                     | 29,886                  | 23,079              | (6,807)              | 129%           |
| Souvenir Booth Sales                                    | 42200-00-500 | -                   | -                     | 11,772                  | 14,491              | 2,719                | 81%            |
| Alcohol Concession                                      | 42300-00-500 | -                   | -                     | 88,365                  | 43,112              | (45,253)             | 205%           |
| Parking Revenue   | 45000-00-500 | -                   | -                     | 23,540                  | 26,275              | 2,735                | 90%            |
| Grounds Rental  | 46200-00-500 | -                   | -                     | 855                     | -                   | (855)                | 0%             |
| Camping Fees  | 46500-00-500 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Promo Fund  | 48000-00-500 | -                   | -                     | 40,000                  | -                   | (40,000)             | 0%             |
| Reimbursable Revenue                                    | 48500-00-500 | -                   | -                     | 2,502                   | -                   | (2,502)              | 0%             |
| Other Misc Revenue                                      | 48700-00-500 | -                   | -                     | 1                       | -                   | (1)                  | 0%             |
| Convenience/Product Fees                                | 48720-00-500 | -                   | -                     | 907                     | 12,850              | 11,943               | 7%             |
| Sponsorship Revenue                                     | 48800-00-500 | -                   | -                     | 10,225                  | 16,375              | 6,150                | 62%            |
| <b>TOTAL INTERIM REVENUE</b>                            |              | <b>\$ 2,569,215</b> | <b>\$ 2,262,780</b>   | <b>\$ 2,374,156</b>     | <b>\$ 2,493,816</b> | <b>\$ 119,660</b>    | <b>95%</b>     |
| <b>SATELLITE WAGERING</b>                               |              |                     |                       |                         |                     |                      |                |
| Commission  | 41500-20-200 | 246,738             | 231,479               | 215,389                 | 242,310             | 26,921               | 89%            |
| 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>\$ 232,740</b>     | <b>\$ 217,693</b>       | <b>\$ 242,310</b>   | <b>\$ 24,617</b>     | <b>90%</b>     |
| <b>TOTAL PRIOR YEAR REVENUE ADJ</b>                     | 49000-00-000 | 27,371              | 19,313                | 34,165                  | -                   | (34,165)             | 0%             |
| <b>TOTAL PRIOR YEAR REVENUE</b>                         |              | <b>\$ 27,371</b>    | <b>\$ 19,313</b>      | <b>\$ 34,165</b>        | <b>\$ -</b>         | <b>\$ (34,165)</b>   | <b>0%</b>      |
| <b>OTHER OPERATING REVENUE</b>                          |              |                     |                       |                         |                     |                      |                |
| Reimbursable Revenue                                    | 48500-00-000 | 4,923               | 1,500                 | -                       | 1,500               | 1,500                | 0%             |
| Other Misc Revenue (Convenience Fees, SE Rebates, etc.) | 48700-00-000 | 44,462              | 45,739                | 15,640                  | 47,885              | 32,245               | 33%            |
| Interest Earnings                                       | 48710-00-000 | 23,698              | 19,358                | 41,348                  | 21,810              | (19,538)             | 190%           |
| Donations   | 48810-00-000 | 29                  | 29                    | -                       | 30                  | 30                   | 0%             |
| <b>TOTAL OTHER OPERATING REVENUE</b>                    |              | <b>\$ 73,111</b>    | <b>\$ 66,626</b>      | <b>\$ 56,987</b>        | <b>\$ 71,225</b>    | <b>\$ 14,238</b>     | <b>80%</b>     |

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

| Description                                 | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ADMINISTRATION EXPENSE</b>               |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                     | 50000-11-000 | 200,239             | 157,083               | 111,947                 | 176,596             | 64,649               | 63%            |
| Salaries & Wages - Temp                     | 50100-11-000 | 129,027             | 108,020               | 107,319                 | 130,000             | 22,681               | 83%            |
| Compensated Leave                           | 50300-11-000 | (41,215)            | -                     | -                       | 60,988              | 60,988               | 0%             |
| Employee Benefits                           | 51000-11-000 | 25,242              | 20,876                | 23,043                  | 30,950              | 7,907                | 74%            |
| PERS Employer Contribution                  | 51010-11-000 | 65,827              | 53,361                | 53,500                  | 70,865              | 17,365               | 75%            |
| OPEB Employer Contribution                  | 51020-11-000 | 4,030               | 2,751                 | 1,674                   | 4,281               | 2,607                | 39%            |
| Payroll Taxes                               | 51100-11-000 | 23,378              | 18,684                | 15,171                  | 18,074              | 2,903                | 84%            |
| Worker's Comp Insurance                     | 51200-11-000 | 22,704              | 18,392                | 23,080                  | 19,009              | (4,071)              | 121%           |
| Unemployment Insurance                      | 51300-11-000 | 37,237              | 25,326                | 16,836                  | 25,000              | 8,164                | 67%            |
| Current year - Bad Debt Expense             | 53000-11-000 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Bank / CC Charges                           | 54000-11-000 | 242,308             | 199,284               | 210,816                 | 229,930             | 19,114               | 92%            |
| Interest Expense                            | 54010-11-000 | 800                 | 800                   | -                       | 800                 | 800                  | 0%             |
| Director Expense                            | 56000-11-000 | 5,171               | 4,623                 | 171                     | 5,170               | 4,999                | 3%             |
| Dues & Subscription                         | 57000-11-000 | 9,446               | 6,653                 | 36,754                  | 9,450               | (27,304)             | 389%           |
| Insurance                                   | 60000-11-000 | 326,213             | 270,186               | 279,334                 | 330,000             | 50,666               | 85%            |
| Other Misc Expense                          | 65000-11-000 | 5,807               | 5,755                 | 252                     | 8,400               | 8,148                | 3%             |
| Postage                                     | 67000-11-000 | 2,053               | 1,939                 | 2,037                   | 2,050               | 14                   | 99%            |
| Professional Services                       | 69000-11-000 | 177,317             | 165,307               | 87,504                  | 93,818              | 6,314                | 93%            |
| Audit Cost                                  | 69010-11-000 | 91,300              | 68,200                | 86,255                  | 91,300              | 5,045                | 94%            |
| Office Supplies & Expense                   | 74000-11-000 | 25,908              | 23,763                | 9,064                   | 25,900              | 16,836               | 35%            |
| Telephone                                   | 75000-11-000 | 8,290               | 7,350                 | 15,252                  | 8,300               | (6,952)              | 184%           |
| Travel / Training Expense                   | 77000-11-000 | 15,077              | 12,889                | 10,655                  | 18,024              | 7,369                | 59%            |
| <b>TOTAL ADMINISTRATION EXPENSE</b>         |              | <b>\$ 1,376,160</b> | <b>\$ 1,171,242</b>   | <b>\$ 1,090,663</b>     | <b>\$ 1,358,905</b> | <b>\$ 268,242</b>    | <b>80%</b>     |
| <b>MAINTENANCE &amp; GENERAL OPERATIONS</b> |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                     | 50000-12-000 | 219,773             | 165,237               | 204,714                 | 274,369             | 69,655               | 75%            |
| Salaries & Wages - Temp                     | 50100-12-000 | 846,604             | 719,712               | 693,293                 | 711,975             | 18,682               | 97%            |
| Employee Benefits                           | 51000-12-000 | 60,039              | 47,368                | 53,734                  | 79,147              | 25,413               | 68%            |
| PERS Employer Contribution                  | 51010-12-000 | 171,872             | 146,644               | 170,419                 | 213,124             | 42,705               | 80%            |
| OPEB Employer Contribution                  | 51020-12-000 | 6,850               | 5,326                 | 4,427                   | 9,204               | 4,777                | 48%            |
| Payroll Taxes                               | 51100-12-000 | 57,593              | 47,319                | 57,108                  | 72,400              | 15,292               | 79%            |
| Worker's Comp Insurance                     | 51200-12-000 | 68,603              | 56,420                | 93,992                  | 61,153              | (32,839)             | 154%           |
| Vehicle Insurance                           | 60000-12-000 | -                   | -                     | 3,176                   | -                   | (3,176)              | 0%             |
| Utilities - Electrical                      | 63000-12-000 | 527,547             | 468,243               | 384,881                 | 555,184             | 170,303              | 69%            |
| Utilities - Gas/Propane                     | 63010-12-000 | 55,831              | 51,094                | 17,596                  | 58,623              | 41,027               | 30%            |
| Utilities - Water/Sewer                     | 63020-12-000 | 118,949             | 101,072               | 83,268                  | 124,896             | 41,628               | 67%            |
| Grounds Maintenance & Repairs               | 64000-12-000 | 76,722              | 69,829                | 83,344                  | 98,840              | 15,496               | 84%            |
| Equipment Maintenance                       | 64010-12-000 | 86,807              | 78,243                | 67,551                  | 85,995              | 18,444               | 79%            |
| Professional Services                       | 69000-12-000 | 135,260             | 114,950               | 108,108                 | 110,195             | 2,087                | 98%            |
| Equipment Rental                            | 72000-12-000 | 59,203              | 58,888                | 12,691                  | 65,000              | 52,309               | 20%            |
| Supplies & Expenses                         | 74000-12-000 | 78,526              | 73,202                | 55,466                  | 90,000              | 34,534               | 62%            |
| Telephone Expenses                          | 75000-12-000 | 4,636               | 3,105                 | 2,657                   | 4,700               | 2,043                | 57%            |

Expenses

# 31st DAA, Ventura County Fair

## Expense Report

October 31, 2025

| Description                                   | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| Travel & Training Expenses                    | 77000-12-000 | 1,505               | 1,505                 | 1,770                   | 5,000               | 3,230                | 35%            |
| Trash/Waste Removal                           | 78000-12-000 | 88,797              | 82,600                | 67,764                  | 88,800              | 21,036               | 76%            |
| <b>TOTAL MAINTENANCE EXPENSE</b>              |              | <b>\$ 2,665,119</b> | <b>\$ 2,290,757</b>   | <b>\$ 2,165,956</b>     | <b>\$ 2,708,605</b> | <b>\$ 542,649</b>    | <b>80%</b>     |
| <b>PUBLICITY EXPENSE</b>                      |              |                     |                       |                         |                     |                      |                |
| Advertising                                   | 52000-13-100 | 126,168             | 126,168               | 105,254                 | 140,000             | 34,746               | 75%            |
| Professional Services                         | 69000-13-100 | 66,036              | 84,536                | 72,109                  | 75,000              | 2,891                | 96%            |
| Program Expense                               | 70000-13-100 | 25,053              | 25,053                | 27,001                  | 25,000              | (2,001)              | 108%           |
| Promotional Expense                           | 71000-13-100 | 23,218              | 22,667                | 21,101                  | 21,500              | 399                  | 98%            |
| Supplies & Expense                            | 74000-13-100 | 27,050              | 26,899                | 20,697                  | 20,000              | (697)                | 103%           |
| <b>TOTAL PUBLICITY EXPENSE</b>                |              | <b>\$ 267,525</b>   | <b>\$ 285,324</b>     | <b>\$ 246,161</b>       | <b>\$ 281,500</b>   | <b>\$ 35,339</b>     | <b>87%</b>     |
| <b>CONCESSION EXPENSE</b>                     |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                       | 50000-60-100 | -                   | -                     | 49,265                  | 60,042              | 10,777               | 82%            |
| Salaries & Wages - Temp                       | 50100-60-100 | 67,019              | 65,759                | 28,416                  | 26,040              | (2,376)              | 109%           |
| Employee Benefits                             | 51000-60-100 | -                   | -                     | -                       | 1,680               | 1,680                | 0%             |
| Payroll Taxes                                 | 51100-60-100 | 3,789               | 3,770                 | 5,628                   | 6,233               | 605                  | 90%            |
| PERS Employer Contribution                    | 51010-60-100 | 10,512              | 10,512                | 18,525                  | 6,535               | (11,990)             | 283%           |
| OPEB Employer Contribution                    | 51020-60-100 | -                   | -                     | 949                     | 3,666               | 2,717                | 26%            |
| Worker's Comp Insurance                       | 51200-60-100 | 3,651               | 3,561                 | 7,819                   | 5,337               | (2,482)              | 147%           |
| Professional Services                         | 69000-60-100 | 17,394              | 17,394                | 40,978                  | 11,983              | (28,995)             | 342%           |
| Tent & Booth Rent Expense                     | 72000-60-100 | 1,227               | 1,227                 | -                       | -                   | -                    | 0%             |
| Supplies & Expense                            | 74000-60-100 | 9,313               | 3,973                 | 5,055                   | 10,930              | 5,875                | 46%            |
| Travel & Training                             | 77000-60-100 | -                   | -                     | 364                     | 3,540               | 3,176                | 10%            |
| <b>TOTAL CONCESSION EXPENSE</b>               |              | <b>\$ 112,905</b>   | <b>\$ 106,196</b>     | <b>\$ 156,999</b>       | <b>\$ 135,986</b>   | <b>\$ (21,013)</b>   | <b>115%</b>    |
| <b>ATTENDANCE OPERATIONS</b>                  |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Temp                       | 50100-70-100 | 117,515             | 117,515               | 107,403                 | 162,000             | 54,597               | 66%            |
| Employee Benefits                             | 51000-70-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| PERS Employer Contribution                    | 51010-70-100 | 1,734               | 1,734                 | 2,633                   | 1,735               | (898)                | 152%           |
| Payroll Taxes                                 | 51100-70-100 | 2,386               | 2,386                 | 2,709                   | 2,386               | (323)                | 114%           |
| Worker's Comp Insurance                       | 51200-70-100 | 3,399               | 3,399                 | 7,498                   | 10,044              | 2,546                | 75%            |
| Professional Services                         | 69000-70-100 | 27,719              | 27,719                | 39,526                  | 27,720              | (11,806)             | 143%           |
| Professional Services - Carnival              | 69010-70-100 | 2,402,048           | 2,402,048             | 2,252,607               | 2,402,050           | 149,443              | 94%            |
| Security Expense                              | 73000-70-100 | 967,508             | 967,508               | 967,766                 | 967,510             | (256)                | 100%           |
| Supplies & Expense                            | 74000-70-100 | 214,876             | 214,876               | 142,413                 | 214,880             | 72,467               | 66%            |
| Supplies & Expense - Carnival                 | 74010-70-100 | 202,552             | 190,756               | 192,810                 | 190,760             | (2,050)              | 101%           |
| Supplies & Expense - Admission                | 74020-70-100 | 8,590               | 8,590                 | 1,113                   | 8,600               | 7,487                | 13%            |
| <b>TOTAL ATTENDANCE EXPENSE</b>               |              | <b>\$ 3,948,327</b> | <b>\$ 3,936,531</b>   | <b>\$ 3,716,477</b>     | <b>\$ 3,987,685</b> | <b>\$ 271,208</b>    | <b>93%</b>     |
| <b>Premium Expense (Excluding Horse Show)</b> |              |                     |                       |                         |                     |                      |                |
| Premium Cash Awards                           | 66000-85-100 | 105,953             | 105,953               | 104,565                 | 95,952              | (8,613)              | 109%           |
| Professional Services                         | 69000-85-100 | 9,500               | 9,500                 | 10,120                  | 6,000               | (4,120)              | 169%           |
| Supplies & Expenses                           | 74000-85-100 | 4,382               | 4,382                 | 1,152                   | 4,382               | 3,230                | 26%            |
| <b>TOTAL PREMIUM EXPENSE</b>                  |              | <b>\$ 119,835</b>   | <b>\$ 119,835</b>     | <b>\$ 115,837</b>       | <b>\$ 106,334</b>   | <b>\$ (9,503)</b>    | <b>109%</b>    |

Expenses

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

| Description                                    | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>EXHIBIT EXPENSE</b>                         |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                        | 50000-80-100 | 10,358              | 2,030                 | 43,974                  | 50,067              | 6,093                | 88%            |
| Salaries & Wages - Temp                        | EXWAT        | 30,218              | 30,218                | -                       | -                   | -                    | 0%             |
| Employee Benefits                              | 51000-80-100 | 2,908               | 948                   | 10,102                  | 12,122              | 2,020                | 83%            |
| PERS Employer Contribution                     | 51010-80-100 | 9,840               | 7,704                 | 11,568                  | 12,815              | 1,247                | 90%            |
| OPEB Employer Contribution                     | 51020-80-100 | 304                 | 61                    | 852                     | 1,461               | 609                  | 58%            |
| Payroll Taxes                                  | EXPRT        | 3,041               | 2,413                 | 3,311                   | 1,077               | (2,234)              | 307%           |
| Worker's Comp Insurance                        | EXWC         | 2,281               | 1,714                 | 4,522                   | 3,104               | (1,418)              | 146%           |
| Other Misc Expense                             | 65000-80-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Trophies & Ribbons                             | 66010-80-100 | 10,171              | 10,171                | 5,994                   | 20,000              | 14,006               | 30%            |
| Sponsored Cash                                 | 66020-80-100 | -                   | -                     | -                       | 500                 | 500                  | 0%             |
| Supplies & Expenses                            | EXSE         | 32,183              | 32,063                | 30,981                  | 48,500              | 17,519               | 64%            |
| Professional Services                          | EXPRO        | 131,225             | 131,225               | 106,551                 | 132,600             | 26,049               | 80%            |
| Volunteer Event                                | 74010-80-100 | 711                 | 711                   | 3,224                   | 5,500               | 2,276                | 59%            |
| Travel & Training                              | 77000-80-100 | 1,324               | 1,324                 | 3,610                   | 3,000               | (610)                | 120%           |
| Junior Fair Board Expense                      | 65000-80-160 | 2,074               | 2,074                 | 5,293                   | 2,000               | (3,293)              | 265%           |
| <b>TOTAL EXHIBIT EXPENSE</b>                   |              | <b>\$ 236,639</b>   | <b>\$ 222,656</b>     | <b>\$ 229,983</b>       | <b>\$ 292,746</b>   | <b>\$ 62,763</b>     | <b>79%</b>     |
| <b>HORSE SHOW EXPENSE (Excluding Premiums)</b> |              |                     |                       |                         |                     |                      |                |
| Professional Services - Open Draft/Carriage    | 69000-25-150 | 14,975              | 14,975                | -                       | -                   | -                    | 0%             |
| Supplies & Expenses - Open Draft/Carriage      | 74000-25-150 | 4,236               | 4,236                 | -                       | -                   | -                    | 0%             |
| Professionsl 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>\$ 19,211</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               | 1,787                | 0%             |
| Employee Benefits                              | 51000-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Payroll Taxes                                  | 51100-75-100 | 26                  | 26                    | -                       | 26                  | 26                   | 0%             |
| Worker's Comp Insurance                        | 51200-75-100 | 48                  | 48                    | -                       | 111                 | 111                  | 0%             |
| Entertainment - Rodeo                          | 58000-75-100 | 143,000             | 143,000               | 143,000                 | 143,000             | -                    | 100%           |
| Entertainment - Grounds Acts                   | 58010-75-100 | 405,400             | 405,400               | 245,215                 | 355,400             | 110,185              | 69%            |
| Entertainment - Motrosports                    | 58020-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Entertainment - Concerts                       | 58030-75-100 | 1,312,098           | 1,312,098             | 1,359,222               | 1,312,100           | (47,122)             | 104%           |
| Entertainment - Community Event                | 58040-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Professional Services                          | 69000-75-100 | 447,289             | 388,444               | 502,830                 | 447,290             | (55,540)             | 112%           |
| Professional Services - Rodeo                  | 69010-75-100 | -                   | -                     | 7,318                   | -                   | (7,318)              | 0%             |
| Supplies & Expense - Grandstands               | 74000-75-100 | 177,373             | 200,843               | 59,090                  | 175,850             | 116,760              | 34%            |
| Supplies & Expense - Grounds Acts              | 74010-75-100 | 29,903              | 44,903                | 23,148                  | 29,905              | 6,757                | 77%            |
| Supplies & Expense - Rodeo                     | 74020-75-100 | 3,019               | 3,019                 | 7,713                   | 3,020               | (4,693)              | 255%           |
| <b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>        |              | <b>\$ 2,519,942</b> | <b>\$ 2,499,567</b>   | <b>\$ 2,347,536</b>     | <b>\$ 2,468,489</b> | <b>\$ 120,953</b>    | <b>95%</b>     |

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

| Description                                   | Acct. No.    | Actuals<br>2024 | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025 | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|-----------------|-----------------------|-------------------------|----------------|----------------------|----------------|
| <b>MISCELLANEOUS FAIR EXPENSE</b>             |              |                 |                       |                         |                |                      |                |
| <i>ADMINISTRATION</i>                         |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-11-100 | 6,101           | 6,101                 | 11,527                  | 21,567         | 10,040               | 53%            |
| Salaries & Wages - Temp                       | 50100-11-100 | 23,713          | 23,713                | 44,770                  | 22,600         | (22,170)             | 198%           |
| Employee Benefits                             | 51000-11-100 | 2,118           | 2,118                 | 2,267                   | 2,118          | (149)                | 107%           |
| PERS Employer Contribution                    | 51010-11-100 | 2,868           | 2,868                 | 8,804                   | 2,868          | (5,936)              | 307%           |
| OPEB Employer Contribution                    | 51020-11-100 | 175             | 175                   | 164                     | 175            | 11                   | 94%            |
| Payroll Taxes                                 | 51100-11-100 | 1,509           | 1,509                 | 3,168                   | 1,509          | (1,659)              | 210%           |
| Worker's Comp Insurance                       | 51200-11-100 | 906             | 906                   | 4,766                   | 2,738          | (2,028)              | 174%           |
| Director's Expense                            | 56000-11-100 | 353             | 353                   | 507                     | 353            | (154)                | 144%           |
| Supplies & Expenses                           | 74000-11-100 | 24,078          | 24,078                | 10,001                  | 24,184         | 14,183               | 41%            |
| <i>MAINTENANCE</i>                            |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-12-100 | 33,239          | 33,239                | 40,051                  | 27,697         | (12,354)             | 145%           |
| Salaries & Wages - Temp                       | 50100-12-100 | 169,477         | 169,477               | 193,486                 | 226,050        | 32,564               | 86%            |
| Employee Benefits                             | 51000-12-100 | 6,104           | 6,104                 | 7,419                   | 6,104          | (1,315)              | 122%           |
| PERS Employer Contribution                    | 51010-12-100 | 17,214          | 17,214                | 26,475                  | 17,214         | (9,261)              | 154%           |
| OPEB Employer Contribution                    | 51020-12-100 | 750             | 750                   | 311                     | 750            | 439                  | 42%            |
| Payroll Taxes                                 | 51100-12-100 | 11,398          | 11,398                | 13,147                  | 11,398         | (1,749)              | 115%           |
| Worker's Comp Insurance                       | 51200-12-100 | 6,343           | 6,343                 | 21,233                  | 15,732         | (5,501)              | 135%           |
| Utilities (electric, gas, water, sewer, etc.) | 63000-12-100 | 24,538          | 24,538                | 118,705                 | 24,540         | (94,165)             | 484%           |
| Professional Services                         | 69000-12-100 | 271,359         | 290,204               | 290,028                 | 271,358        | (18,670)             | 107%           |
| Equipment Rental                              | 72000-12-100 | 248,008         | 248,008               | 266,608                 | 248,008        | (18,600)             | 107%           |
| Supplies & Maintenance                        | 74000-12-100 | 121,225         | 95,375                | 123,821                 | 95,380         | (28,441)             | 130%           |
| Trash/Waste Removal                           | 78000-12-100 | 19,671          | 19,671                | 32,417                  | 19,675         | (12,742)             | 165%           |
| <i>FACILITY SALES</i>                         |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-40-100 | 4,384           | 4,384                 | -                       | -              | -                    | 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 | 177             | 177                   | -                       | -              | -                    | 0%             |
| Professional Services                         | 69000-40-100 | -               | -                     | -                       | -              | -                    | 0%             |
| Outside Security Expense                      | 73000-40-100 | -               | -                     | 600                     | -              | (600)                | 0%             |
| Supplies & Expenses                           | 74000-40-100 | -               | -                     | -                       | -              | -                    | 0%             |
| <i>SPONSORSHIP</i>                            |              |                 |                       |                         |                |                      |                |
| Professional Services                         | 69000-50-100 | 197,262         | 185,689               | 128,950                 | 182,000        | 53,050               | 71%            |
| Equipment Rental                              | 72000-50-100 | -               | -                     | 321                     | 400            | 79                   | 80%            |
| Supplies & Expenses                           | 74000-50-100 | 1,757           | 1,757                 | 1,282                   | 1,625          | 343                  | 79%            |
| <i>PARKING</i>                                |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-65-100 | 3,763           | 3,763                 | -                       | 5,834          | 5,834                | 0%             |
| Salaries & Wages - Temp                       | 50100-65-100 | 28,783          | 28,783                | 37,653                  | 60,000         | 22,347               | 63%            |
| Employee Benefits                             | 51000-65-100 | 815             | 815                   | -                       | 815            | 815                  | 0%             |

Expenses

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

| Description                             | Acct. No.    | Actuals<br>2024     | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| PERS Employer Contribution              | 51010-65-100 | 745                 | 745                   | 627                     | 745                 | 118                  | 84%            |
| OPEB Employer Contribution              | 51020-65-100 | 85                  | 85                    | -                       | 85                  | 85                   | 0%             |
| Payroll Taxes                           | 51100-65-100 | 956                 | 956                   | 1,104                   | 956                 | (148)                | 115%           |
| Worker's Comp Insurance                 | 51200-65-100 | 903                 | 903                   | 2,686                   | 4,082               | 1,396                | 66%            |
| Professional Services                   | 69000-65-100 | 322,974             | 340,210               | 336,784                 | 342,000             | 5,216                | 98%            |
| Overflow Parking Rental                 | 72000-65-100 | 12,500              | 12,500                | 47,311                  | 13,200              | (34,111)             | 358%           |
| Equipment Rental                        | 72001-65-100 | 2,804               | 2,804                 | 618                     | 3,000               | 2,382                | 21%            |
| Supplies & Expense                      | 74000-65-100 | 7,448               | 7,448                 | 4,467                   | 1,200               | (3,267)              | 372%           |
| <i>OTHER FAIR</i>                       |              |                     |                       |                         |                     |                      |                |
| Chargebacks                             | 54020-00-100 | 217,082             | 224,305               | 11,998                  | 285,686             | 273,688              | 0%             |
| Professional Services                   | 69000-00-100 | 83,558              | 83,558                | 173,918                 | 67,807              | (106,111)            | 0%             |
| Souvenir Booth Expense                  | 74000-00-100 | -                   | -                     | 4,925                   | -                   | (4,925)              | 0%             |
| <b>TOTAL MISCELLANEOUS FAIR EXPENSE</b> |              | <b>\$ 1,878,989</b> | <b>\$ 1,884,870</b>   | <b>\$ 1,972,921</b>     | <b>\$ 2,011,453</b> | <b>\$ 38,532</b>     | <b>98%</b>     |
| <b>INTERIM EXPENSE</b>                  |              |                     |                       |                         |                     |                      |                |
| <i>PUBLICITY</i>                        |              |                     |                       |                         |                     |                      |                |
| Advertising                             | 52000-13-400 | 8,265               | 8,265                 | -                       | 10,000              | 10,000               | 0%             |
| Professional Services                   | 69000-13-400 | 50,832              | 25,363                | 53,091                  | 35,000              | (18,091)             | 152%           |
| Promotional Expense                     | 71000-13-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Supplies & Expenses                     | 74000-13-400 | 2,611               | 2,285                 | 1,079                   | 5,000               | 3,921                | 22%            |
| <i>FACILITY SALES</i>                   |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                 | 50000-40-400 | 90,388              | 59,962                | 54,321                  | 63,154              | 8,833                | 86%            |
| Salaries & Wages - Temp                 | 50100-40-400 | 18,748              | 18,748                | 24,884                  | 30,000              | 5,116                | 83%            |
| Employee Benefits                       | 51000-40-400 | 18,048              | 14,663                | 14,924                  | 22,810              | 7,886                | 65%            |
| PERS Employer Contribution              | 51010-40-400 | 25,180              | 19,638                | 13,386                  | 33,252              | 19,866               | 40%            |
| OPEB Employer Contribution              | 51020-40-400 | 2,553               | 1,921                 | 1,189                   | 3,792               | 2,603                | 31%            |
| Payroll Taxes                           | 51100-40-400 | 7,499               | 5,245                 | 4,192                   | 9,694               | 5,502                | 43%            |
| Worker's Comp Insurance                 | 51200-40-400 | 7,406               | 5,297                 | 8,266                   | 5,776               | (2,490)              | 143%           |
| Professional Services                   | 69000-40-400 | 129,975             | 127,395               | 47,460                  | 65,820              | 18,360               | 72%            |
| Promotional Expense                     | 71000-40-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Rental Expense                          | 72000-40-400 | 7,014               | 7,014                 | 1,697                   | 7,000               | 5,303                | 24%            |
| Outside Security Expense                | 73000-40-400 | 188,539             | 156,483               | 157,246                 | 189,000             | 31,754               | 83%            |
| Supplies & Expenses                     | 74000-40-400 | 6,458               | 6,458                 | 1,168                   | 1,200               | 32                   | 97%            |
| Telephone                               | 75000-40-400 | 709                 | 591                   | 593                     | 720                 | 127                  | 82%            |
| Travel & Training                       | 77000-40-400 | 674                 | 674                   | 1,131                   | 675                 | (456)                | 168%           |
| Trash/Waste Removal                     | 78000-40-400 | 12,494              | 12,494                | -                       | 12,500              | 12,500               | 0%             |
| <i>PARKING</i>                          |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                 | 50000-65-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Salaries & Wages - Temp                 | 50100-65-400 | 90,779              | 74,190                | 72,325                  | 50,800              | (21,525)             | 142%           |
| Employee Benefits                       | 51000-65-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| PERS Employer Contribution              | 51010-65-400 | 4,304               | 3,620                 | 4,815                   | 6,400               | 1,585                | 75%            |
| Payroll Taxes                           | 51100-65-400 | 2,624               | 2,138                 | 2,397                   | 3,400               | 1,003                | 70%            |
| Worker's Comp Insurance                 | 51200-65-400 | 5,906               | 4,780                 | 7,507                   | -                   | (7,507)              | 0%             |

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

| Description   | Acct. No.    | Actuals<br>2024   | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025    | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|-------------------|-----------------------|-------------------------|-------------------|----------------------|----------------|
| Equipment Maintenance   | 64010-65-400 | -                 | -                     | -                       | -                 | -                    | 0%             |
| Professional Services - PK  | 69000-65-400 | 28,430            | 28,430                | 15,379                  | 28,430            | 13,051               | 54%            |
| Supplies & Expense - Main Lot                                     | 74000-65-400 | 3,416             | 3,416                 | 127                     | 1,500             | 1,373                | 8%             |
| Supplies & Expense - Beach Lot                                    | 74010-65-400 | 1,443             | 33                    | 22                      | 1,500             | 1,478                | 1%             |
| <b>OKTOBERFEST</b>  |              |                   |                       |                         |                   |                      |                |
| Salaries & Wages - Perm   | 50000-00-500 | -                 | -                     | 16,035                  | 18,831            | 2,796                | 85%            |
| Salaries & Wages - Temp   | 50100-00-500 | -                 | -                     | 59,173                  | 39,270            | (19,903)             | 151%           |
| Employee Benefits   | 51000-00-500 | -                 | -                     | 2,812                   | -                 | (2,812)              | 0%             |
| PERS Employer Contribution  | 51010-00-500 | -                 | -                     | 12,662                  | -                 | (12,662)             | 0%             |
| OPEB Employer Contribution  | 51020-00-500 | -                 | -                     | -                       | -                 | -                    | 0%             |
| Payroll Taxes   | 51100-00-500 | -                 | -                     | 4,095                   | -                 | (4,095)              | 0%             |
| Worker's Comp Insurance   | 51200-00-500 | -                 | -                     | 7,916                   | -                 | (7,916)              | 0%             |
| Advertising   | 52000-00-500 | -                 | -                     | 20,616                  | 27,787            | 7,171                | 74%            |
| Entertainment Grandstand  | 58000-00-500 | -                 | -                     | 12,500                  | -                 | (12,500)             | 0%             |
| Entertainment Ground  | 58010-00-500 | -                 | -                     | 17,035                  | 23,931            | 6,896                | 71%            |
| Ground Maintenance  | 64000-00-500 | -                 | -                     | -                       | -                 | -                    | 0%             |
| Other Misc Expense  | 65000-00-500 | -                 | -                     | 1,544                   | 12,850            | 11,306               | 12%            |
| Professional Services   | 69000-00-500 | -                 | -                     | 23,545                  | 20,020            | (3,525)              | 118%           |
| Professional Services - Carnival                                  | 69010-00-500 | -                 | -                     | -                       | -                 | -                    | 0%             |
| Rental Expense  | 72000-00-500 | -                 | -                     | 15,065                  | 11,024            | (4,041)              | 137%           |
| Security Expense  | 73000-00-500 | -                 | -                     | 21,083                  | 24,143            | 3,060                | 87%            |
| Supplies & Expenses   | 74000-00-500 | -                 | -                     | 62,554                  | 33,921            | (28,633)             | 184%           |
| <b>TOTAL INTERIM EXPENSE</b>                                      |              | <b>\$ 714,293</b> | <b>\$ 589,102</b>     | <b>\$ 763,833</b>       | <b>\$ 799,200</b> | <b>\$ 35,367</b>     | <b>96%</b>     |
| <b>SATELLITE WAGERING EXPENSE</b>                                 |              |                   |                       |                         |                   |                      |                |
| CARF Dues   | 57000-20-200 | 17,992            | 13,494                | 16,000                  | 17,995            | 1,995                | 89%            |
| Grounds Maintenance & Repairs                                     | 64000-20-200 | 11,851            | 9,100                 | 17,617                  | 11,855            | (5,762)              | 149%           |
| Equipment Maintenance   | 64010-20-200 | -                 | -                     | -                       | -                 | -                    | 0%             |
| Professional Services   | 69000-20-200 | 3,810             | 3,810                 | 4,421                   | 3,810             | (611)                | 116%           |
| Supplies & Expenses   | 74000-20-200 | 993               | 993                   | 498                     | 995               | 497                  | 50%            |
| Trash Removal   | 78000-20-200 | 8,246             | 8,246                 | -                       | 8,250             | 8,250                | 0%             |
| Prior Year Expenses   | 80000-20-200 | -                 | -                     | -                       | -                 | -                    | 0%             |
| <b>TOTAL SATELLITE WAGERING EXPENSE</b>                           |              | <b>\$ 42,892</b>  | <b>\$ 35,644</b>      | <b>\$ 38,535</b>        | <b>\$ 42,905</b>  | <b>\$ 4,370</b>      | <b>90%</b>     |
| <b>EQUIPMENT EXPENSE</b>  |              |                   |                       |                         |                   |                      |                |
| Non Capitalized(cost less than \$5000 and life less than one year |              |                   |                       |                         |                   |                      |                |
| Equipment Funded by Fair  | 87500-00-000 | 49,540            | 42,579                | 38,636                  | 48,075            | 9,439                | 80%            |
| <b>TOTAL EQUIPMENT EXPENSE</b>                                    |              | <b>\$ 49,540</b>  | <b>\$ 42,579</b>      | <b>\$ 38,636</b>        | <b>\$ 48,075</b>  | <b>\$ 9,439</b>      | <b>80%</b>     |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>                    |              |                   |                       |                         |                   |                      |                |
| Prior Year Adjustments  | 80000-00-000 | 47,100            | 32,926                | 25,985                  | 20,000            | (5,985)              | 130%           |
| <b>PRIOR YEAR OPERATING EXPENSE</b>                               |              | <b>\$ 47,100</b>  | <b>\$ 32,926</b>      | <b>\$ 25,985</b>        | <b>\$ 20,000</b>  | <b>\$ (5,985)</b>    | <b>130%</b>    |

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

| Description                          | Acct. No.    | Actuals<br>2024   | Prior YTD<br>10/31/24 | Current YTD<br>10/31/25 | Budget<br>2025    | Balance of<br>Budget | % Used<br>2025 |
|--------------------------------------|--------------|-------------------|-----------------------|-------------------------|-------------------|----------------------|----------------|
| <b>CASH SHORTAGES &amp; OVERAGES</b> |              |                   |                       |                         |                   |                      |                |
| Cash +/- Interim                     | 85000-00-000 | 42,025            | 42,571                | (3,402)                 | 11,685            | 15,087               | -29%           |
| <b>CASH (OVER)/UNDER</b>             |              | <b>\$ 42,025</b>  | <b>\$ 42,571</b>      | <b>\$ (3,402)</b>       | <b>\$ 11,685</b>  | <b>\$ 15,087</b>     | <b>-29%</b>    |
| <b>DEPRECIATION EXPENSE</b>          |              |                   |                       |                         |                   |                      |                |
| Depreciation                         | 90000-00-000 | 437,180           | 331,597               | 181,587                 | 440,000           | 258,413              | 41%            |
| Prior Year Depreciation Expense      | 80010-00-000 | -                 | -                     | (1,533)                 | -                 | 1,533                | 0%             |
| <b>TOTAL DEPRECIATION EXPENSE</b>    |              | <b>\$ 437,180</b> | <b>\$ 331,597</b>     | <b>\$ 180,054</b>       | <b>\$ 440,000</b> | <b>\$ 259,946</b>    | <b>41%</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>      |

**31st DAA, Ventura County Fair**  
**Oktoberfest**  
**October 31, 2025**

| DETAIL                           | Account Number | Actual 2024 | Current YTD 10/31/25 | Budget 2025    | Balance of Budget |
|----------------------------------|----------------|-------------|----------------------|----------------|-------------------|
| <b>REVENUES:</b>                 |                |             |                      |                |                   |
| Admission Revenue                | 40000-00-500   | 0           | 82,960               | 89,448         | 6,488             |
| Carnival Wristbands              | 40500-00-500   | 0           | 10,050               | 10,039         | (11)              |
| Carnival Games                   | 40510-00-500   | 0           | 993                  | 0              | (993)             |
| Commercial Vendors               | 41000-00-500   | 0           | 51,586               | 51,382         | (204)             |
| Food Concession                  | 42100-00-500   | 0           | 29,886               | 23,079         | (6,807)           |
| Souvenir Booth Sales             | 42200-00-500   | 0           | 11,772               | 14,491         | 2,719             |
| Alcohol Concession               | 42300-00-500   | 0           | 88,365               | 43,112         | (45,253)          |
| Parking Revenue                  | 45000-00-500   | 0           | 23,540               | 26,275         | 2,735             |
| Grounds Rental                   | 46200-00-500   | 0           | 855                  | 0              | (855)             |
| Camping Fees                     | 46500-00-500   | 0           | 0                    | 0              | 0                 |
| Promo Fund                       | 48000-00-500   | 0           | 40,000               | 0              | (40,000)          |
| Reimbursable Revenue             | 48500-00-500   | 0           | 2,502                | 0              | (2,502)           |
| Other Misc Revenue               | 48700-00-500   | 0           | 1                    | 0              | (1)               |
| Convenience/Product Fees         | 48720-00-500   | 0           | 907                  | 12,850         | 11,943            |
| Sponsorship Revenue              | 48800-00-500   | 0           | 10,225               | 16,375         | 6,150             |
| <b>TOTAL REVENUES</b>            |                | <b>-</b>    | <b>353,644</b>       | <b>287,051</b> | <b>(66,593)</b>   |
| <b>EXPENDITURES:</b>             |                |             |                      |                |                   |
| Salaries & Wages - Perm          | 50000-00-500   | 0           | 16,035               | 18,831         | 2,796             |
| Salaries & Wages - Temp          | 50100-00-500   | 0           | 59,173               | 39,270         | (19,903)          |
| Employee Benefits                | 51000-00-500   | 0           | 2,812                | 0              | (2,812)           |
| PERS Employer Contribution       | 51010-00-500   | 0           | 12,662               | 0              | (12,662)          |
| OPEB Employer Contribution       | 51020-00-500   | 0           | 0                    | 0              | 0                 |
| Payroll Taxes                    | 51100-00-500   | 0           | 4,095                | 0              | (4,095)           |
| Worker's Comp Insurance          | 51200-00-500   | 0           | 7,916                | 0              | (7,916)           |
| Advertising                      | 52000-00-500   | 0           | 20,616               | 27,787         | 7,171             |
| Entertainment Grandstand         | 58000-00-500   | 0           | 12,500               | 0              | (12,500)          |
| Entertainment Ground             | 58010-00-500   | 0           | 17,035               | 23,931         | 6,896             |
| Ground Maintenance               | 64000-00-500   | 0           | 0                    | 0              | 0                 |
| Other Misc Expense               | 65000-00-500   | 0           | 1,544                | 12,850         | 11,306            |
| Professional Services            | 69000-00-500   | 0           | 23,545               | 20,020         | (3,525)           |
| Professional Services - Carnival | 69010-00-500   | 0           | 0                    | 0              | 0                 |
| Rental Expense                   | 72000-00-500   | 0           | 15,065               | 11,024         | (4,041)           |
| Security Expense                 | 73000-00-500   | 0           | 21,083               | 24,143         | 3,060             |
| Supplies & Expenses              | 74000-00-500   | 0           | 62,554               | 33,921         | (28,633)          |
| <b>TOTAL EXPENDITURES</b>        |                | <b>-</b>    | <b>276,634</b>       | <b>211,777</b> | <b>(64,857)</b>   |
| <b>OKTOBERFEST NET INCOME</b>    |                | <b>-</b>    | <b>77,009</b>        | <b>75,274</b>  | <b>(1,735)</b>    |

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

| DETAIL                        | Account Number | Actual 2024    | Current YTD 10/31/25 | Budget 2025    | Balance of Budget |
|-------------------------------|----------------|----------------|----------------------|----------------|-------------------|
| BEGINNING RESOURCES: 1/1/2025 | 25100-30-300   | \$ 589,003     | \$ 706,108           |                |                   |
| <b>AUCTION REVENUES:</b>      |                |                |                      |                |                   |
| Commission Revenue            | 41500-30-300   | 77,999         | 88,530               | 75,000         | (13,530)          |
| Buyers Receipts               | 47600-30-300   | 0              | 0                    | 0              | 0                 |
| Other Misc Revenue            | 48700-30-300   | 44,356         | 31,536               | 0              | (31,536)          |
| Interest Revenue              | 48710-30-300   | 0              | 0                    | 0              | 0                 |
| Slaughter Fees                | 48720-30-300   | 0              | 0                    | 0              | 0                 |
| Sponsorships                  | 48800-30-300   | 83,925         | 122,500              | 100,000        | (22,500)          |
| 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>242,566</b>       | <b>175,000</b> | <b>(67,566)</b>   |
| <b>AUCTION EXPENDITURES:</b>  |                |                |                      |                |                   |
| Bad Debt Expense              | 53000-30-300   | 55             | 0                    | 0              | 0                 |
| Bank/CC Charges               | 54000-30-300   | 20,913         | 18,148               | 20,340         | 2,192             |
| Payments to Sellers           | 57600-30-300   | 0              | 0                    | 0              | 0                 |
| Hauling and Slaughter         | 65000-30-300   | 5,287          | 2,702                | 29,920         | 27,218            |
| Professional Services         | 69000-30-300   | 30,229         | 62,766               | 30,230         | (32,530)          |
| Publicity & Marketing         | 71000-30-300   | 964            | 102                  | 964            | 862               |
| Supplies & Expense            | 74000-30-300   | 18,549         | 25,511               | 18,550         | (6,961)           |
| Lunch Expense                 | 74010-30-300   | 16,759         | 21,929               | 16,760         | (5,169)           |
| 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>131,156</b>       | <b>116,764</b> | <b>(14,392)</b>   |
| <b>NET JLA INCOME</b>         |                | <b>117,105</b> | <b>111,410</b>       | <b>58,236</b>  | <b>(53,174)</b>   |
| ENDING RESOURCES: 10/31/2025  | 25100-30-300   | \$ 706,109     | \$ 817,519           |                |                   |

**31st DAA, Ventura County Fair**  
**Capital Assets**  
**October 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 | 10,022               |
| Construction in Progress:                                    |                   | 19000-00-000 | 1,414,085            |
| PSPS Project   | 19000-00-000      |              | -                    |
| Grounds Bathroom Remodels                                    | 19000-00-903      |              | -                    |
| Anacapa Awning Project                                       | 19000-00-905      | (2,292)      |                      |
| San Miguel Awning Project                                    | 19000-00-906      | 3,943        |                      |
| Ag Building Improvement                                      | 19000-00-907      | 4,309        |                      |
| Gas Line Upgrades  | 19000-00-908      | -            |                      |
| Strawberry Festival Project (grounds/Bldg improvement)       | 19000-00-910      | -            |                      |
| Sewer Upgrade  | 19000-00-911      | 639,356      |                      |
| Small Livestock Project                                      | 19000-00-912      | -            |                      |
| Grounds Lighting Project                                     | 19000-00-913      | 890          |                      |
| Area 1 Concrete Project                                      | 19000-00-914      | -            |                      |
| Fairgrounds Landscape Project                                | 19000-00-915      | 2,768        |                      |
| Wrought Iron Fencing   | 19000-00-916      | 625          |                      |
| Announcer Booth Project                                      | 19000-00-917      | -            |                      |
| Raceway Expansion Project                                    | 19000-00-918      | 8,598        |                      |
| Mold Remediation FL  | 19000-00-919      | 150,215      |                      |
| Mold Remediation SR  | 19000-00-920      | 151,797      |                      |
| Electrical Panel Project                                     | 19000-00-921      | 20,000       |                      |
| Morgan Bathrooms Mold Remediation Project                    | 19000-00-922      | 420,554      |                      |
| Raceway Lighting   | 19000-00-923      | 13,085       |                      |
| Santa Rosa Roof Project                                      | 19000-00-924      | 235          |                      |
| Equipment  |                   | 19300-00-000 | 114,084              |
| Other Fixed Assets   |                   |              |                      |
| Other (provide description):                                 |                   |              |                      |
| <b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>                    |                   |              | <b>1,538,191</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>10/31/2025</b> |              | <b>\$ 21,091,045</b> |
| <b>DEPRECIATION:</b>   |                   |              |                      |
| Accumulated Depreciation as of:                              | 1/1/2025          |              | \$ 15,430,667        |
| Less: A/D on Dispositions of Fixed Assets above              |                   |              |                      |
| Add: Monthly Depreciation Expense                            | DEPRE             | 90000-00-000 | 180,054              |
| <b>ACCUMULATED DEPRECIATION as of:</b>                       | <b>10/31/2025</b> |              | <b>\$ 15,610,721</b> |
| <b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b> | <b>10/31/2025</b> |              | <b>\$ 5,480,323</b>  |
| <b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>                   | <b>10/31/2025</b> | 25000-00-000 | -                    |
| <b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>     | <b>10/31/2025</b> |              | <b>\$ 5,480,323</b>  |

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

| DETAIL                                    | Account Number | Actual 2024    | Current YTD 10/31/25 | Budget 2025    | Balance of Budget |
|---|----------------|----------------|----------------------|----------------|-------------------|
| <b>REVENUES:</b>                          |                |                |                      |                |                   |
| Admission Revenue                         | 40000-20-200   | 0              | 0                    | 0              | 0                 |
| Commission Revenue                        | 41500-20-200   | 246,738        | 215,389              | 242,310        | 26,921            |
| 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>217,693</b>       | <b>242,310</b> | <b>24,617</b>     |
| <b>EXPENDITURES:</b>                      |                |                |                      |                |                   |
| CARF Dues                                 | 57000-20-200   | 17,992         | 16,000               | 17,995         | 1,995             |
| Grounds & Maintenance Repairs             | 64000-20-200   | 11,851         | 17,617               | 11,855         | (5,762)           |
| Equipment Maintenance                     | 64010-20-200   | 0              | 0                    | 0              | 0                 |
| Professional Services                     | 69000-20-200   | 3,810          | 4,421                | 3,810          | (611)             |
| Supplies & Expense                        | 74000-20-200   | 993            | 498                  | 995            | 497               |
| 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>38,535</b>        | <b>42,905</b>  | <b>4,370</b>      |
| <b>NET SATELLITE WAGERING PROFIT/LOSS</b> |                | <b>227,846</b> | <b>179,158</b>       | <b>199,405</b> | <b>20,247</b>     |
|   |                |                |                      |                |                   |

**31st DAA, Ventura County Fair**  
**Fairtime Income Statement**  
**October 31, 2025**

| Description                     | Acct. No. | Actuals 2024         | Prior YTD 10/31/2024 | Current YTD 10/31/25 | Budget 2025          | Balance of Budget   | % Used 2025 |
|---------------------------------|-----------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| <b>FAIRTIME REVENUES:</b>       |           |                      |                      |                      |                      |                     |             |
| Admission Revenues              | ADMIS     | 3,078,610            | 3,076,047            | 2,886,965            | 3,097,200            | 210,235             | 93%         |
| Commercial Space                | COMSP     | 326,306              | 329,491              | 423,795              | 353,000              | (70,795)            | 120%        |
| Carnival Revenues               | CARN      | 4,246,248            | 4,233,198            | 3,959,687            | 4,246,250            | 286,563             | 93%         |
| Concession Revenues             | CSREV     | 1,295,885            | 1,291,781            | 1,214,371            | 1,103,072            | (111,299)           | 110%        |
| Exhibit Revenues                | EXREV     | 78,549               | 77,531               | 98,672               | 67,565               | (31,107)            | 146%        |
| Horse Show Revenues             | HSREV     | 8,148                | 8,148                | -                    | -                    | -                   | 0%          |
| Entertainment Revenues          | ETREV     | 1,070,505            | 1,090,233            | 888,520              | 1,055,660            | 167,140             | 84%         |
| Miscellaneous Fair Revenues     | MFREV     | 1,661,136            | 1,657,024            | 1,804,737            | 1,622,855            | (181,882)           | 111%        |
| <b>TOTAL FAIRTIME REVENUES</b>  |           | <b>\$ 11,765,386</b> | <b>\$ 11,763,451</b> | <b>\$ 11,276,746</b> | <b>\$ 11,545,602</b> | <b>\$ 268,856</b>   | <b>98%</b>  |
| <b>FAIRTIME EXPENSES:</b>       |           |                      |                      |                      |                      |                     |             |
| Publicity Expenses              | PBEXP     | 267,525              | 285,324              | 246,161              | 281,500              | 35,339              | 87%         |
| Concession Expenses             | CSEXP     | 112,905              | 106,196              | 156,999              | 135,986              | (21,013)            | 115%        |
| Attendance Expenses             | ATEXP     | 3,948,327            | 3,936,531            | 3,716,477            | 3,987,685            | 271,208             | 93%         |
| Premium Expenses                | PREXP     | 119,835              | 119,835              | 115,837              | 106,334              | (9,503)             | 109%        |
| Exhibit Expenses                | EXEXP     | 236,639              | 222,656              | 229,983              | 292,746              | 62,763              | 79%         |
| Horse Show Expenses             | HSEXP     | 19,211               | 19,211               | -                    | -                    | -                   | 0%          |
| Entertainment Expenses          | ETEXP     | 2,519,942            | 2,499,567            | 2,347,536            | 2,468,489            | 120,953             | 95%         |
| Miscellaneous Fair Expenses     | MFEXP     | 1,878,989            | 1,884,870            | 1,972,921            | 2,011,453            | 38,532              | 98%         |
| <b>TOTAL FAIRTIME EXPENSES</b>  |           | <b>\$ 9,103,372</b>  | <b>\$ 9,074,188</b>  | <b>\$ 8,785,914</b>  | <b>\$ 9,284,193</b>  | <b>\$ 498,279</b>   | <b>95%</b>  |
| <b>NET FAIRTIME PROFIT/LOSS</b> |           | <b>\$ 2,662,014</b>  | <b>\$ 2,689,263</b>  | <b>\$ 2,490,832</b>  | <b>\$ 2,261,409</b>  | <b>\$ (229,423)</b> | <b>110%</b> |

**31st DAA, Ventura County Fair**  
**Summary of Operations**  
**November 30, 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  | 11/30/2025 | various           | 14,155,556          |
| State (Local/Base) Allocation(s) (F&E)                      | 11/30/2025 | 31200             | -                   |
| Training Allocation & Other Fiscal & Admin Assistance (F&E) | 11/30/2025 | 31300             | -                   |
| Capital Project Reimbursement Funds                         | 11/30/2025 | 31900             | -                   |
| One-time Revenue Sources (fire camp, sale of property)      | 11/30/2025 | 32500             | 502                 |
| Contributions from Other Gov't (non-F&E) Sources            | 11/30/2025 | 33000             | -                   |
| Other (e.g. Flex Capital)                                   | 11/30/2025 | 34000             | 400                 |
| <b>TOTAL RESOURCES ACQUIRED</b>                             |            |                   | <b>14,156,457</b>   |
| <b>RESOURCES APPLIED:</b>                                   |            |                   |                     |
| Operating Expenditures                                      | 11/30/2025 | various           | 13,210,646          |
| Depreciation Expense  | 11/30/2025 | 90000             | 198,213             |
| Pension Expense   | 11/30/2025 | 96000             | -                   |
| OPEB Expense  | 11/30/2025 | 96100             | -                   |
| <b>TOTAL RESOURCES APPLIED</b>                              |            |                   | <b>13,408,859</b>   |
| <b>INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR</b> |            |                   | <b>747,599</b>      |
| <b>TOTAL NET RESOURCES, Ending</b>                          |            |                   |                     |
| Net Resources-Unrestricted                                  | 11/30/2025 | 29100             | 4,150,824           |
| Unrestricted Net Position - Pension/OPEB                    | 11/30/2025 | 29400             | (1,342,276)         |
| Net Resources-Restricted                                    | 11/30/2025 | 29300             | -                   |
| Net Resources-Capital Assets, Less Related Debt             | 11/30/2025 | 29000             | 5,486,754           |
| <b>TOTAL NET RESOURCES, Ending</b>                          |            |                   | <b>\$ 8,295,302</b> |
| Unrestricted Reserve Percentage                             |            |                   | 31.42%              |

**31st DAA, Ventura County Fair**  
**Statement of Net Position**  
**November 30, 2025**

**ASSETS**

**CURRENT ASSETS**

|   |                  |
|---|------------------|
| Cash - Unrestricted                                     | 4,974,500        |
| Cash - Junior Livestock Auction                         | 274,356          |
| Accounts Receivable, Net of Allowance for Doubtful      | 724,517          |
| JLA Accounts Receivables, Net of Allowance for Doubtful | 60,227           |
| Deferred Expenses                                       | 35,407           |
| <b>TOTAL CURRENT ASSETS</b>                             | <b>6,069,006</b> |

**FIXED ASSETS**

|   |                  |
|---|------------------|
| Land  | 282,915          |
| Construction in Progress                                  | 1,839,353        |
| Buildings & Improvements, Net of Accumulated Depreciation | 3,176,178        |
| Equipment, Net of Accumulated Depreciation                | 188,268          |
| <b>TOTAL FIXED ASSETS</b>                                 | <b>5,486,714</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**

**\$ 12,450,566**

**LIABILITIES & NET RESOURCES**

**LIABILITIES**

|                             |                  |
|-----------------------------|------------------|
| Special Event Insurance     | -                |
| Accounts Payable            | 259,084          |
| JLA Accounts Payable        | -                |
| Sales Tax Payable           | 911              |
| Payroll Liabilities         | 66,500           |
| Drug Fees                   | -                |
| Deferred Revenue            | 12,345           |
| Guaranteed Deposits         | 120,467          |
| Compensated Leave Liability | 82,572           |
| Workers Comp Liability      | -                |
| Long Term Debt - SB84       | 545,873          |
| JLA Consignment             | 12,823           |
| Net Pension Liability       | 1,933,890        |
| Net OPEB Liability          | 218,182          |
| <b>TOTAL LIABILITIES</b>    | <b>3,252,647</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                  | 817,566          |
| Net Resources - Unrestricted                      | \$4,150,824      |
| Unrestricted Net Position - Pension/OPEB          | (1,342,276)      |
| Net Resources - Restricted                        | -                |
| Net Resources - Capital Assets, Less Related Debt | \$5,486,754      |
| <b>TOTAL NET RESOURCES</b>                        | <b>9,112,868</b> |

**TOTAL LIABILITIES & NET RESOURCES**

**\$ 12,450,566**

**31st DAA, Ventura County Fair**  
**Cash & Cash Equivalents**  
**November 30, 2025**

**CURRENT CASH**

|                            |                              |                       |
|----------------------------|------------------------------|-----------------------|
| Petty Cash                 | 0.00                         |                       |
|                            | <b>Total Petty Cash</b>      | <b>\$0.00</b>         |
| Changefund                 | 0.00                         |                       |
| Changefund - Parking       | 6,200.00                     |                       |
|                            | <b>Total Changefund Cash</b> | <b>\$6,200.00</b>     |
| Cash - Operating BOFA#0920 | 1,764,121.00                 |                       |
| Cash - Operating MB#5168   | 1,512,890.49                 |                       |
|                            | <b>Total Operating Cash</b>  | <b>\$3,277,011.49</b> |
| Cash - Premium BOFA#2150   | 6,770.00                     |                       |
|                            | <b>Total Premium Cash</b>    | <b>\$6,770.00</b>     |
| Cash - Payroll BOFA#4507   | 4,360.18                     |                       |
| Cash - Payroll BOFA#1043   | 62.59                        |                       |
| Cash - Payroll MB#5184     | 11,506.78                    |                       |
|                            | <b>Total Payroll Cash</b>    | <b>\$15,929.55</b>    |
| Cash - Savings             | 0.00                         |                       |
| Cash - Savings MB#5192     | 1,624,119.94                 |                       |
|                            | <b>Total Savings Cash</b>    | <b>\$1,624,119.94</b> |
| Cash - LAIF #13-56-001     | 44,469.12                    |                       |
|                            | <b>Total LAIF Cash</b>       | <b>\$44,469.12</b>    |
| Cash - JLA BOFA#3469       | 12,280.82                    |                       |
| Cash - JLA MB#1471         | 262,075.43                   |                       |
|                            | <b>Total JLA Cash</b>        | <b>\$274,356.25</b>   |
|                            | <b>TOTAL CASH</b>            | <b>\$5,248,856</b>    |

**CURRENT ACCOUNTS RECEIVABLES**

|                                    |   |                     |
|------------------------------------|---|---------------------|
| Accounts Receivable                | 732,933.81                                    |                     |
| Allowance for Doubtful Account     | (8,646.75)                                    |                     |
| Employee AR                        | 229.45  |                     |
|                                    | <b>Total Net General Accounts Receivables</b> | <b>\$724,516.51</b> |
| JLA Accounts Receivable            | 81,024.11                                     |                     |
| JLA Allowance for Doubtful Account | (20,797.33)                                   |                     |
|                                    | <b>Total Net JLA Accounts Receivables</b>     | <b>\$60,226.78</b>  |
|                                    | <b>TOTAL ACCOUNTS RECEIVABLES</b>             | <b>\$784,743</b>    |

|  |                    |
|--|--------------------|
| <b>TOTAL CASH &amp; CASH EQUIVALENTS</b> | <b>\$6,033,600</b> |
|--|--------------------|

**31st DAA, Ventura County Fair**  
**Income Statement**  
**November 30, 2025**

| Description   | Acct. No. | Actuals 2024         | Prior YTD 11/30/2024 | Current YTD 11/30/25 | Budget 2025          | Balance of Budget     | % Used 2025  |
|---|-----------|----------------------|----------------------|----------------------|----------------------|-----------------------|--------------|
| <b>OPERATING REVENUES:</b>                                  |           |                      |                      |                      |                      |                       |              |
| Admission Revenues  | ADMIS     | 3,078,610            | 3,075,929            | 2,886,965            | 3,097,200            | 210,235               | 93%          |
| Commercial Space  | COMSP     | 326,306              | 329,491              | 423,795              | 353,000              | (70,795)              | 120%         |
| Carnival Revenues   | CARN      | 4,246,248            | 4,233,198            | 3,959,687            | 4,246,250            | 286,563               | 93%          |
| Concession Revenues   | CSREV     | 1,295,885            | 1,291,856            | 1,214,446            | 1,103,072            | (111,374)             | 110%         |
| Exhibit Revenues  | EXREV     | 78,549               | 77,531               | 98,972               | 67,565               | (31,407)              | 146%         |
| Horse Show Revenues   | HSREV     | 8,148                | 8,148                | -                    | -                    | -                     | 0%           |
| Entertainment Revenues                                      | ETREV     | 1,070,505            | 1,090,233            | 888,520              | 1,055,660            | 167,140               | 84%          |
| Miscellaneous Fair Revenues                                 | MFREV     | 1,661,136            | 1,657,024            | 1,804,739            | 1,622,855            | (181,884)             | 111%         |
| Facility Sales - Interim Revenues                           | INTRE     | 2,569,215            | 2,431,907            | 2,553,771            | 2,493,816            | (59,955)              | 102%         |
| Satellite Wagering Revenues                                 | SWREV     | 270,738              | 241,862              | 224,124              | 242,310              | 18,186                | 92%          |
| Prior Year Revenue  | PYREV     | 27,371               | 20,692               | 34,430               | -                    | (34,430)              | 0%           |
| Other Revenues  | OTREV     | 73,111               | 68,793               | 66,108               | 71,225               | 5,117                 | 93%          |
| <b>TOTAL OPERATING REVENUES</b>                             |           | <b>\$ 14,705,821</b> | <b>\$ 14,526,663</b> | <b>\$ 14,155,556</b> | <b>\$ 14,352,953</b> | <b>\$ 197,397</b>     | <b>99%</b>   |
| <b>OPERATING EXPENDITURES:</b>                              |           |                      |                      |                      |                      |                       |              |
| Administration Expenses                                     | ADEXP     | 1,376,160            | 1,304,750            | 1,179,900            | 1,358,905            | 179,005               | 87%          |
| Maintenance Expenses  | MNEXP     | 2,665,119            | 2,452,625            | 2,327,550            | 2,708,605            | 381,055               | 86%          |
| Publicity Expenses  | PBEXP     | 267,525              | 285,324              | 246,877              | 281,500              | 34,623                | 88%          |
| Concession Expenses   | CSEXP     | 112,905              | 106,395              | 166,915              | 135,986              | (30,929)              | 123%         |
| Attendance Expenses   | ATEXP     | 3,948,327            | 3,936,531            | 3,716,477            | 3,987,685            | 271,208               | 93%          |
| Premium Expenses  | PREXP     | 119,835              | 119,835              | 115,837              | 106,334              | (9,503)               | 109%         |
| Exhibit Expenses  | EXEXP     | 236,639              | 229,416              | 237,461              | 292,746              | 55,285                | 81%          |
| Horse Show Expenses   | HSEXP     | 19,211               | 19,211               | -                    | -                    | -                     | 0%           |
| Entertainment Expenses                                      | ETEXP     | 2,519,942            | 2,499,567            | 2,347,536            | 2,468,489            | 120,953               | 95%          |
| Miscellaneous Fair Expenses                                 | MFEXP     | 1,878,989            | 1,926,884            | 1,973,061            | 2,011,453            | 38,392                | 98%          |
| Facility Sales - Interim Expenses                           | INTEX     | 714,293              | 632,613              | 800,680              | 799,200              | (1,480)               | 100%         |
| Satellite Wagering Expenses                                 | SWEXP     | 42,892               | 42,822               | 38,635               | 42,905               | 4,270                 | 90%          |
| Equipment Expenses  | EQUIP     | 49,540               | 46,309               | 38,794               | 48,075               | 9,281                 | 81%          |
| Prior Year Expenses   | PYEXP     | 47,100               | 32,926               | 25,985               | 20,000               | (5,985)               | 130%         |
| Cash Over/Short   | CAOS      | 42,025               | 41,875               | (5,062)              | 11,685               | 16,747                | -43%         |
| <b>TOTAL OPERATING EXPENSES</b>                             |           | <b>\$ 14,040,501</b> | <b>\$ 13,677,081</b> | <b>\$ 13,210,646</b> | <b>\$ 14,273,568</b> | <b>\$ 1,062,922</b>   | <b>93%</b>   |
| <b>NET OPER PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b> |           | <b>\$ 665,319</b>    | <b>\$ 849,581</b>    | <b>\$ 944,910</b>    | <b>\$ 79,385</b>     | <b>\$ (865,525)</b>   | <b>1190%</b> |
| Depreciation  | 90000     | 437,180              | 364,757              | 198,213              | 440,000              | 241,787               | 45%          |
| 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>\$ 484,824</b>    | <b>\$ 746,697</b>    | <b>\$ (360,615)</b>  | <b>\$ (1,107,312)</b> | <b>-207%</b> |
| State Allocation  | 31200     | 329,000              | 214,500              | -                    | 110,000              | 110,000               | 0%           |
| Training Allocations  | 31300     | -                    | -                    | -                    | -                    | -                     | 0%           |
| Capital Project Reimbursement Funds                         | 31900     | 36,000               | 36,000               | -                    | -                    | -                     | 0%           |
| One-Time Revenue Sources                                    | 32500     | 504,671              | -                    | 502                  | -                    | (502)                 | 0%           |
| Contributions from Other Govt Sources                       | 33000     | -                    | -                    | -                    | -                    | -                     | 0%           |
| Other Operating Funds Used for Operation                    | 34000     | -                    | -                    | 400                  | -                    | (400)                 | 0%           |
| <b>NET PROFIT/LOSS BEFORE DEPRE &amp; PENSION/OPEB</b>      |           | <b>\$ 1,534,990</b>  | <b>\$ 1,100,081</b>  | <b>\$ 945,812</b>    | <b>\$ 189,385</b>    | <b>\$ (756,427)</b>   | <b>499%</b>  |
| <b>NET PROFIT/LOSS AFTER DEPRE &amp; PENSION/OPEB</b>       |           | <b>\$ 708,504</b>    | <b>\$ 735,324</b>    | <b>\$ 747,599</b>    | <b>\$ (250,615)</b>  | <b>\$ (998,214)</b>   | <b>-298%</b> |

# 31st DAA, Ventura County Fair

## Revenue Report

November 30, 2025

| Description                            | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ADMISSIONS TO GROUNDS:</b>          |              |                     |                       |                         |                     |                      |                |
| Gate Admissions                        | 40000-00-100 | 2,558,290           | 2,500,235             | 2,304,370               | 2,520,590           | 216,220              | 91%            |
| Admission - Vendor Badge               | 40010-00-100 | 1,854               | 1,752                 | 840                     | 1,850               | 1,010                | 45%            |
| Presale Admissions                     | 40100-00-100 | 479,546             | 535,202               | 540,075                 | 535,840             | (4,235)              | 101%           |
| Presale Admissions - Livestock         | 40110-00-100 | 38,920              | 38,740                | 41,680                  | 38,920              | (2,760)              | 107%           |
| <b>TOTAL ADMISSION TO GROUNDS</b>      |              | <b>\$ 3,078,610</b> | <b>\$ 3,075,929</b>   | <b>\$ 2,886,965</b>     | <b>\$ 3,097,200</b> | <b>\$ 210,235</b>    | <b>93%</b>     |
| <b>COMMERCIAL SPACE:</b>               |              |                     |                       |                         |                     |                      |                |
| Commercial Space                       | 41000-00-100 | 326,306             | 329,491               | 423,795                 | 353,000             | (70,795)             | 120%           |
| <b>TOTAL COMMERCIAL SPACE</b>          |              | <b>\$ 326,306</b>   | <b>\$ 329,491</b>     | <b>\$ 423,795</b>       | <b>\$ 353,000</b>   | <b>\$ (70,795)</b>   | <b>120%</b>    |
| <b>CARNIVAL REVENUE:</b>               |              |                     |                       |                         |                     |                      |                |
| Carnival                               | 40500-00-100 | 3,853,972           | 3,853,972             | 3,495,332               | 3,853,970           | 358,638              | 91%            |
| Carnival - Presale                     | 40510-00-100 | 392,276             | 379,226               | 464,355                 | 392,280             | (72,075)             | 118%           |
| Other Misc Revenue - Carnival          | 40520-00-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| <b>TOTAL CARNIVAL REVENUE</b>          |              | <b>\$ 4,246,248</b> | <b>\$ 4,233,198</b>   | <b>\$ 3,959,687</b>     | <b>\$ 4,246,250</b> | <b>\$ 286,563</b>    | <b>93%</b>     |
| <b>CONCESSION REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Food Concession                        | 42100-60-100 | 1,154,372           | 1,150,843             | 1,099,220               | 1,035,000           | (64,220)             | 106%           |
| Vendor Parking                         | 45000-60-100 | 15,577              | 15,282                | 14,442                  | 9,072               | (5,370)              | 159%           |
| Stock Struck                           | 45010-60-100 | 3,940               | 4,235                 | 5,345                   | 4,000               | (1,345)              | 134%           |
| Camping Fees                           | 46500-60-100 | 77,273              | 77,273                | 73,694                  | 48,000              | (25,694)             | 154%           |
| Reimbursable Revenues                  | 48500-60-100 | 38,569              | 38,569                | 16,770                  | 2,500               | (14,270)             | 671%           |
| Vendor App Fees                        | 48700-60-100 | 6,155               | 5,655                 | 4,975                   | 4,500               | (475)                | 111%           |
| <b>TOTAL CONCESSION REVENUE</b>        |              | <b>\$ 1,295,885</b> | <b>\$ 1,291,856</b>   | <b>\$ 1,214,446</b>     | <b>\$ 1,103,072</b> | <b>\$ (111,374)</b>  | <b>110%</b>    |
| <b>EXHIBIT REVENUE:</b>                |              |                     |                       |                         |                     |                      |                |
| Exhibit Entry Fees                     | EXENT        | 30,861              | 30,861                | 43,160                  | 28,000              | (15,160)             | 154%           |
| Donated Awards                         | 43100-80-100 | 16,625              | 16,625                | 550                     | 10,500              | 9,950                | 5%             |
| Parking Revenue - Livestock            | 45000-80-100 | 7,804               | 8,100                 | 18,767                  | 10,000              | (8,767)              | 188%           |
| Camping Fees                           | 46500-80-100 | 9,115               | 9,565                 | 16,215                  | 9,565               | (6,650)              | 170%           |
| Reimbursable Revenues                  | 48500-80-100 | 2,355               | 2,355                 | 3,165                   | -                   | (3,165)              | 0%             |
| Other Misc Revenue                     | 48700-80-100 | 6,204               | 4,440                 | 3,050                   | 2,000               | (1,050)              | 153%           |
| Donations                              | 48810-80-100 | 2,060               | 2,060                 | 3,330                   | 4,000               | 670                  | 83%            |
| Junior Fair Board Revenue              | 48700-80-160 | 3,525               | 3,525                 | 10,735                  | 3,500               | (7,235)              | 307%           |
| <b>TOTAL EXHIBIT REVENUE</b>           |              | <b>\$ 78,549</b>    | <b>\$ 77,531</b>      | <b>\$ 98,972</b>        | <b>\$ 67,565</b>    | <b>\$ (31,407)</b>   | <b>146%</b>    |
| <b>HORSE SHOW REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Entry Fees - Open Draft/Carraige       | 43000-25-150 | 3,693               | 3,693                 | -                       | -                   | -                    | 0%             |
| Sponsored Awards - Open Draft/Carraige | 43100-25-150 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Stall Fees - Open Draft/Carraige       | 43300-25-150 | 4,455               | 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>\$ 8,148</b>       | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>          | <b>0%</b>      |

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report

November 30, 2025

| Description   | Acct. No.    | Actuals 2024        | Prior YTD 11/30/24  | Current YTD 11/30/25 | Budget 2025         | Balance of Budget   | % Used 2025 |
|---|--------------|---------------------|---------------------|----------------------|---------------------|---------------------|-------------|
| <b>ENTERTAINMENT FAIR REVENUE</b>                                 |              |                     |                     |                      |                     |                     |             |
| Admission - Box Seats   | 40000-75-100 | 22,400              | 114,957             | 6,300                | 22,400              | 16,100              | 28%         |
| Admission - Motorsports   | 40010-75-100 | -                   | -                   | -                    | -                   | -                   | 0%          |
| Admission - Concerts  | 40020-75-100 | 459,769             | 480,119             | 305,514              | 459,770             | 154,256             | 66%         |
| Admission - Rodeo   | 40030-75-100 | 37,651              | 37,542              | 126,482              | 37,540              | (88,942)            | 337%        |
| Presale Admission - Box Seats                                     | 40100-75-100 | 4,000               | 4,000               | 22,000               | 4,000               | (18,000)            | 550%        |
| Presale Admission - Concerts                                      | 40120-75-100 | 460,053             | 366,983             | 412,826              | 445,320             | 32,494              | 93%         |
| Presale Admission - Rodeo   | 40130-75-100 | 67,153              | 67,153              | -                    | 67,150              | 67,150              | 0%          |
| Commission on Sales   | 41500-75-100 | 19,480              | 15,209              | 9,050                | 19,480              | 10,430              | 46%         |
| Merchandise Sales   | 42200-75-100 | -                   | -                   | 6,348                | -                   | (6,348)             | 0%          |
| Other Misc Revenue  | 48700-75-100 | -                   | 4,271               | -                    | -                   | -                   | 0%          |
| <b>TOTAL ENTERTAINMENT FAIR REVENUE</b>                           |              | <b>\$ 1,070,505</b> | <b>\$ 1,090,233</b> | <b>\$ 888,520</b>    | <b>\$ 1,055,660</b> | <b>\$ 167,140</b>   | <b>84%</b>  |
| <b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b> |              |                     |                     |                      |                     |                     |             |
| Souvenir Booth  | 42200-00-100 | 33,193              | 33,137              | 36,223               | 33,190              | (3,033)             | 109%        |
| Alcohol Concession  | 42300-00-100 | 578,283             | 578,283             | 521,852              | 400,000             | (121,852)           | 130%        |
| Parking Revenue   | 45000-00-100 | 438,600             | 438,280             | 519,810              | 578,280             | 58,470              | 90%         |
| Camping Fees  | 46500-00-100 | -                   | -                   | 999                  | -                   | (999)               | 0%          |
| Other Misc Revenue  | 48700-00-100 | 15,973              | 12,237              | 1,457                | 11,385              | 9,929               | 13%         |
| Convenience/Product Fees  | 48720-00-100 | -                   | -                   | 229,244              | -                   | (229,244)           | 0%          |
| Garden Signage Sponsor  | 48800-00-100 | -                   | -                   | 6,525                | -                   | (6,525)             | 0%          |
| Donations Revenue   | 48810-00-100 | -                   | -                   | -                    | -                   | -                   | 0%          |
| Sponsorship Revenue   | 48800-50-100 | 595,086             | 595,086             | 488,630              | 600,000             | 111,370             | 81%         |
| <b>TOTAL MISCELLANEOUS FAIR</b>                                   |              | <b>\$ 1,661,136</b> | <b>\$ 1,657,024</b> | <b>\$ 1,804,739</b>  | <b>\$ 1,622,855</b> | <b>\$ (181,884)</b> | <b>111%</b> |
| <b>INTERIM REVENUE</b>  |              |                     |                     |                      |                     |                     |             |
| <b>FACILITY SALES</b>   |              |                     |                     |                      |                     |                     |             |
| Concession Revenue (alcohol & beverages)                          | 42300-40-400 | 317,747             | 317,747             | 302,139              | 317,750             | 15,611              | 95%         |
| Parking Revenue   | 45000-40-400 | 472,746             | 435,376             | 475,791              | 400,000             | (75,791)            | 119%        |
| Parking Revenue - Beachfront                                      | 45010-40-400 | 137,500             | 126,814             | 51,472               | 140,000             | 88,528              | 37%         |
| Building Rental   | 46100-40-400 | 551,654             | 533,554             | 395,653              | 400,000             | 4,347               | 99%         |
| Building Rental - Derby Club                                      | 46110-40-400 | 194,559             | 178,559             | 193,500              | 192,000             | (1,500)             | 101%        |
| Grounds Rental  | 46200-40-400 | 341,815             | 315,742             | 355,631              | 250,000             | (105,631)           | 142%        |
| Equipment Rental (chairs, tables, etc.)                           | 46300-40-400 | 160,064             | 147,737             | 119,948              | 135,000             | 15,053              | 89%         |
| Camping Fees  | 46500-40-400 | 18,370              | 17,655              | 17,220               | 10,000              | (7,220)             | 172%        |
| Reimbursable Revenue - Utilities                                  | 48500-40-400 | 62,956              | 60,736              | 17,474               | 62,830              | 45,356              | 28%         |
| Reimbursable Revenue - Outside Security                           | 48510-40-400 | 2,000               | 2,000               | 3,690                | 2,000               | (1,690)             | 185%        |
| Reimbursable Revenue - In House Security                          | 48520-40-400 | -                   | -                   | -                    | -                   | -                   | 0%          |
| Reimbursable Revenue - Standby Labor                              | 48530-40-400 | 74,029              | 70,168              | 94,775               | 74,000              | (20,775)            | 128%        |
| Set-Up/Clean-Up Fees  | 48550-40-400 | 122,057             | 114,601             | 94,411               | 110,000             | 15,589              | 86%         |
| Reimbursable Revenue - Fire Marshall                              | 48560-40-400 | 8,700               | 8,700               | 6,780                | 9,000               | 2,220               | 75%         |
| Reimbursable Revenue - Trash/Dumpster                             | 48570-40-400 | 18,000              | 15,500              | 24,684               | 18,000              | (6,684)             | 137%        |
| Reimbursable Revenue - Other (Police Expense)                     | 48580-40-400 | 80,146              | 80,146              | 46,112               | 80,000              | 33,888              | 58%         |
| Other Misc Revenue  | 48700-40-400 | 6,872               | 6,872               | 540                  | 6,185               | 5,645               | 9%          |
| Sponsorship Revenue   | 48800-50-400 | -                   | -                   | -                    | -                   | -                   | 0%          |

Revenues

# 31st DAA, Ventura County Fair

## Revenue Report

November 30, 2025

| Description   | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>OKTOBERFEST</b>                                      |              |                     |                       |                         |                     |                      |                |
| Admission Revenue                                       | 40000-00-500 | -                   | -                     | 83,228                  | 89,448              | 6,220                | 93%            |
| Carnival Wristbands                                     | 40500-00-500 | -                   | -                     | 10,050                  | 10,039              | (11)                 | 100%           |
| Carnival Games  | 40510-00-500 | -                   | -                     | 993                     | -                   | (993)                | 0%             |
| Commercial Vendors                                      | 41000-00-500 | -                   | -                     | 51,586                  | 51,382              | (204)                | 100%           |
| Food Concession   | 42100-00-500 | -                   | -                     | 29,886                  | 23,079              | (6,807)              | 129%           |
| Souvenir Booth Sales                                    | 42200-00-500 | -                   | -                     | 11,772                  | 14,491              | 2,719                | 81%            |
| Alcohol Concession                                      | 42300-00-500 | -                   | -                     | 88,365                  | 43,112              | (45,253)             | 205%           |
| Parking Revenue   | 45000-00-500 | -                   | -                     | 23,540                  | 26,275              | 2,735                | 90%            |
| Grounds Rental  | 46200-00-500 | -                   | -                     | 855                     | -                   | (855)                | 0%             |
| Camping Fees  | 46500-00-500 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Promo Fund  | 48000-00-500 | -                   | -                     | 40,000                  | -                   | (40,000)             | 0%             |
| Reimbursable Revenue                                    | 48500-00-500 | -                   | -                     | 2,543                   | -                   | (2,543)              | 0%             |
| Other Misc Revenue                                      | 48700-00-500 | -                   | -                     | 1                       | -                   | (1)                  | 0%             |
| Convenience/Product Fees                                | 48720-00-500 | -                   | -                     | 907                     | 12,850              | 11,943               | 7%             |
| Sponsorship Revenue                                     | 48800-00-500 | -                   | -                     | 10,225                  | 16,375              | 6,150                | 62%            |
| <b>TOTAL INTERIM REVENUE</b>                            |              | <b>\$ 2,569,215</b> | <b>\$ 2,431,907</b>   | <b>\$ 2,553,771</b>     | <b>\$ 2,493,816</b> | <b>\$ (59,955)</b>   | <b>102%</b>    |
| <b>SATELLITE WAGERING</b>                               |              |                     |                       |                         |                     |                      |                |
| Commission  | 41500-20-200 | 246,738             | 240,601               | 221,820                 | 242,310             | 20,490               | 92%            |
| 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>\$ 241,862</b>     | <b>\$ 224,124</b>       | <b>\$ 242,310</b>   | <b>\$ 18,186</b>     | <b>92%</b>     |
| <b>TOTAL PRIOR YEAR REVENUE ADJ</b>                     | 49000-00-000 | 27,371              | 20,692                | 34,430                  | -                   | (34,430)             | 0%             |
| <b>TOTAL PRIOR YEAR REVENUE</b>                         |              | <b>\$ 27,371</b>    | <b>\$ 20,692</b>      | <b>\$ 34,430</b>        | <b>\$ -</b>         | <b>\$ (34,430)</b>   | <b>0%</b>      |
| <b>OTHER OPERATING REVENUE</b>                          |              |                     |                       |                         |                     |                      |                |
| Reimbursable Revenue                                    | 48500-00-000 | 4,923               | 1,500                 | -                       | 1,500               | 1,500                | 0%             |
| Other Misc Revenue (Convenience Fees, SE Rebates, etc.) | 48700-00-000 | 44,462              | 45,954                | 20,721                  | 47,885              | 27,164               | 43%            |
| Interest Earnings                                       | 48710-00-000 | 23,698              | 21,311                | 45,387                  | 21,810              | (23,577)             | 208%           |
| Donations   | 48810-00-000 | 29                  | 29                    | -                       | 30                  | 30                   | 0%             |
| <b>TOTAL OTHER OPERATING REVENUE</b>                    |              | <b>\$ 73,111</b>    | <b>\$ 68,793</b>      | <b>\$ 66,108</b>        | <b>\$ 71,225</b>    | <b>\$ 5,117</b>      | <b>93%</b>     |

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                                 | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ADMINISTRATION EXPENSE</b>               |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                     | 50000-11-000 | 200,239             | 183,628               | 130,357                 | 176,596             | 46,239               | 74%            |
| Salaries & Wages - Temp                     | 50100-11-000 | 129,027             | 118,294               | 118,037                 | 130,000             | 11,963               | 91%            |
| Compensated Leave                           | 50300-11-000 | (41,215)            | -                     | -                       | 60,988              | 60,988               | 0%             |
| Employee Benefits                           | 51000-11-000 | 25,242              | 22,981                | 27,065                  | 30,950              | 3,885                | 87%            |
| PERS Employer Contribution                  | 51010-11-000 | 65,827              | 60,758                | 61,169                  | 70,865              | 9,696                | 86%            |
| OPEB Employer Contribution                  | 51020-11-000 | 4,030               | 3,702                 | 1,674                   | 4,281               | 2,607                | 39%            |
| Payroll Taxes                               | 51100-11-000 | 23,378              | 21,398                | 17,145                  | 18,074              | 929                  | 95%            |
| Worker's Comp Insurance                     | 51200-11-000 | 22,704              | 20,730                | 26,850                  | 19,009              | (7,841)              | 141%           |
| Unemployment Insurance                      | 51300-11-000 | 37,237              | 25,326                | 16,836                  | 25,000              | 8,164                | 67%            |
| Current year - Bad Debt Expense             | 53000-11-000 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Bank / CC Charges                           | 54000-11-000 | 242,308             | 229,919               | 213,523                 | 229,930             | 16,407               | 93%            |
| Interest Expense                            | 54010-11-000 | 800                 | 800                   | -                       | 800                 | 800                  | 0%             |
| Director Expense                            | 56000-11-000 | 5,171               | 5,171                 | 2,227                   | 5,170               | 2,943                | 43%            |
| Dues & Subscription                         | 57000-11-000 | 9,446               | 8,603                 | 36,811                  | 9,450               | (27,361)             | 390%           |
| Insurance                                   | 60000-11-000 | 326,213             | 296,867               | 307,593                 | 330,000             | 22,407               | 93%            |
| Other Misc Expense                          | 65000-11-000 | 5,807               | 5,807                 | 252                     | 8,400               | 8,148                | 3%             |
| Postage                                     | 67000-11-000 | 2,053               | 1,953                 | 2,287                   | 2,050               | (237)                | 112%           |
| Professional Services                       | 69000-11-000 | 177,317             | 171,064               | 92,131                  | 93,818              | 1,687                | 98%            |
| Audit Cost                                  | 69010-11-000 | 91,300              | 83,200                | 86,255                  | 91,300              | 5,045                | 94%            |
| Office Supplies & Expense                   | 74000-11-000 | 25,908              | 23,839                | 10,163                  | 25,900              | 15,737               | 39%            |
| Telephone                                   | 75000-11-000 | 8,290               | 7,820                 | 17,907                  | 8,300               | (9,607)              | 216%           |
| Travel / Training Expense                   | 77000-11-000 | 15,077              | 12,889                | 11,618                  | 18,024              | 6,406                | 64%            |
| <b>TOTAL ADMINISTRATION EXPENSE</b>         |              | <b>\$ 1,376,160</b> | <b>\$ 1,304,750</b>   | <b>\$ 1,179,900</b>     | <b>\$ 1,358,905</b> | <b>\$ 179,005</b>    | <b>87%</b>     |
| <b>MAINTENANCE &amp; GENERAL OPERATIONS</b> |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                     | 50000-12-000 | 219,773             | 192,677               | 222,188                 | 274,369             | 52,181               | 81%            |
| Salaries & Wages - Temp                     | 50100-12-000 | 846,604             | 798,221               | 771,032                 | 711,975             | (59,057)             | 108%           |
| Employee Benefits                           | 51000-12-000 | 60,039              | 53,472                | 59,450                  | 79,147              | 19,697               | 75%            |
| PERS Employer Contribution                  | 51010-12-000 | 171,872             | 159,609               | 188,871                 | 213,124             | 24,253               | 89%            |
| OPEB Employer Contribution                  | 51020-12-000 | 6,850               | 6,088                 | 4,427                   | 9,204               | 4,777                | 48%            |
| Payroll Taxes                               | 51100-12-000 | 57,593              | 53,148                | 62,914                  | 72,400              | 9,486                | 87%            |
| Worker's Comp Insurance                     | 51200-12-000 | 68,603              | 63,092                | 106,316                 | 61,153              | (45,163)             | 174%           |
| Vehicle Insurance                           | 60000-12-000 | -                   | -                     | 3,176                   | -                   | (3,176)              | 0%             |
| Utilities - Electrical                      | 63000-12-000 | 527,547             | 468,374               | 384,881                 | 555,184             | 170,303              | 69%            |
| Utilities - Gas/Propane                     | 63010-12-000 | 55,831              | 53,670                | 24,206                  | 58,623              | 34,417               | 41%            |
| Utilities - Water/Sewer                     | 63020-12-000 | 118,949             | 105,426               | 90,230                  | 124,896             | 34,666               | 72%            |
| Grounds Maintenance & Repairs               | 64000-12-000 | 76,722              | 72,252                | 83,344                  | 98,840              | 15,496               | 84%            |
| Equipment Maintenance                       | 64010-12-000 | 86,807              | 81,308                | 70,472                  | 85,995              | 15,523               | 82%            |
| Professional Services                       | 69000-12-000 | 135,260             | 118,885               | 110,808                 | 110,195             | (613)                | 101%           |
| Equipment Rental                            | 72000-12-000 | 59,203              | 59,427                | 13,393                  | 65,000              | 51,607               | 21%            |
| Supplies & Expenses                         | 74000-12-000 | 78,526              | 75,816                | 58,070                  | 90,000              | 31,930               | 65%            |
| Telephone Expenses                          | 75000-12-000 | 4,636               | 3,592                 | 2,657                   | 4,700               | 2,043                | 57%            |

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                                   | Acct. No.    | Actuals             |                     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025     | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|---------------------|-----------------------|-------------------------|--------------------|----------------------|----------------|
|   |              | 2024                | 2024                |                       |                         |                    |                      |                |
| Travel & Training Expenses                    | 77000-12-000 | 1,505               | 1,505               | 1,770                 | 5,000                   | 3,230              | 35%                  |                |
| Trash/Waste Removal                           | 78000-12-000 | 88,797              | 86,065              | 69,344                | 88,800                  | 19,456             | 78%                  |                |
| <b>TOTAL MAINTENANCE EXPENSE</b>              |              | <b>\$ 2,665,119</b> | <b>\$ 2,452,625</b> | <b>\$ 2,327,550</b>   | <b>\$ 2,708,605</b>     | <b>\$ 381,055</b>  | <b>86%</b>           |                |
| <b>PUBLICITY EXPENSE</b>                      |              |                     |                     |                       |                         |                    |                      |                |
| Advertising                                   | 52000-13-100 | 126,168             | 126,168             | 105,254               | 140,000                 | 34,746             | 75%                  |                |
| Professional Services                         | 69000-13-100 | 66,036              | 84,536              | 72,109                | 75,000                  | 2,891              | 96%                  |                |
| Program Expense                               | 70000-13-100 | 25,053              | 25,053              | 27,001                | 25,000                  | (2,001)            | 108%                 |                |
| Promotional Expense                           | 71000-13-100 | 23,218              | 22,667              | 21,101                | 21,500                  | 399                | 98%                  |                |
| Supplies & Expense                            | 74000-13-100 | 27,050              | 26,899              | 21,413                | 20,000                  | (1,413)            | 107%                 |                |
| <b>TOTAL PUBLICITY EXPENSE</b>                |              | <b>\$ 267,525</b>   | <b>\$ 285,324</b>   | <b>\$ 246,877</b>     | <b>\$ 281,500</b>       | <b>\$ 34,623</b>   | <b>88%</b>           |                |
| <b>CONCESSION EXPENSE</b>                     |              |                     |                     |                       |                         |                    |                      |                |
| Salaries & Wages - Perm                       | 50000-60-100 | -                   | -                   | 54,512                | 60,042                  | 5,530              | 91%                  |                |
| Salaries & Wages - Temp                       | 50100-60-100 | 67,019              | 65,944              | 29,721                | 26,040                  | (3,681)            | 114%                 |                |
| Employee Benefits                             | 51000-60-100 | -                   | -                   | -                     | 1,680                   | 1,680              | 0%                   |                |
| Payroll Taxes                                 | 51100-60-100 | 3,789               | 3,773               | 6,129                 | 6,233                   | 104                | 98%                  |                |
| PERS Employer Contribution                    | 51010-60-100 | 10,512              | 10,512              | 20,540                | 6,535                   | (14,005)           | 314%                 |                |
| OPEB Employer Contribution                    | 51020-60-100 | -                   | -                   | 949                   | 3,666                   | 2,717              | 26%                  |                |
| Worker's Comp Insurance                       | 51200-60-100 | 3,651               | 3,572               | 8,667                 | 5,337                   | (3,330)            | 162%                 |                |
| Professional Services                         | 69000-60-100 | 17,394              | 17,394              | 40,978                | 11,983                  | (28,995)           | 342%                 |                |
| Tent & Booth Rent Expense                     | 72000-60-100 | 1,227               | 1,227               | -                     | -                       | -                  | 0%                   |                |
| Supplies & Expense                            | 74000-60-100 | 9,313               | 3,973               | 5,055                 | 10,930                  | 5,875              | 46%                  |                |
| Travel & Training                             | 77000-60-100 | -                   | -                   | 364                   | 3,540                   | 3,176              | 10%                  |                |
| <b>TOTAL CONCESSION EXPENSE</b>               |              | <b>\$ 112,905</b>   | <b>\$ 106,395</b>   | <b>\$ 166,915</b>     | <b>\$ 135,986</b>       | <b>\$ (30,929)</b> | <b>123%</b>          |                |
| <b>ATTENDANCE OPERATIONS</b>                  |              |                     |                     |                       |                         |                    |                      |                |
| Salaries & Wages - Temp                       | 50100-70-100 | 117,515             | 117,515             | 107,403               | 162,000                 | 54,597             | 66%                  |                |
| Employee Benefits                             | 51000-70-100 | -                   | -                   | -                     | -                       | -                  | 0%                   |                |
| PERS Employer Contribution                    | 51010-70-100 | 1,734               | 1,734               | 2,633                 | 1,735                   | (898)              | 152%                 |                |
| Payroll Taxes                                 | 51100-70-100 | 2,386               | 2,386               | 2,709                 | 2,386                   | (323)              | 114%                 |                |
| Worker's Comp Insurance                       | 51200-70-100 | 3,399               | 3,399               | 7,498                 | 10,044                  | 2,546              | 75%                  |                |
| Professional Services                         | 69000-70-100 | 27,719              | 27,719              | 39,526                | 27,720                  | (11,806)           | 143%                 |                |
| Professional Services - Carnival              | 69010-70-100 | 2,402,048           | 2,402,048           | 2,252,607             | 2,402,050               | 149,443            | 94%                  |                |
| Security Expense                              | 73000-70-100 | 967,508             | 967,508             | 967,766               | 967,510                 | (256)              | 100%                 |                |
| Supplies & Expense                            | 74000-70-100 | 214,876             | 214,876             | 142,413               | 214,880                 | 72,467             | 66%                  |                |
| Supplies & Expense - Carnival                 | 74010-70-100 | 202,552             | 190,756             | 192,810               | 190,760                 | (2,050)            | 101%                 |                |
| Supplies & Expense - Admission                | 74020-70-100 | 8,590               | 8,590               | 1,113                 | 8,600                   | 7,487              | 13%                  |                |
| <b>TOTAL ATTENDANCE EXPENSE</b>               |              | <b>\$ 3,948,327</b> | <b>\$ 3,936,531</b> | <b>\$ 3,716,477</b>   | <b>\$ 3,987,685</b>     | <b>\$ 271,208</b>  | <b>93%</b>           |                |
| <b>Premium Expense (Excluding Horse Show)</b> |              |                     |                     |                       |                         |                    |                      |                |
| Premium Cash Awards                           | 66000-85-100 | 105,953             | 105,953             | 104,565               | 95,952                  | (8,613)            | 109%                 |                |
| Professional Services                         | 69000-85-100 | 9,500               | 9,500               | 10,120                | 6,000                   | (4,120)            | 169%                 |                |
| Supplies & Expenses                           | 74000-85-100 | 4,382               | 4,382               | 1,152                 | 4,382                   | 3,230              | 26%                  |                |
| <b>TOTAL PREMIUM EXPENSE</b>                  |              | <b>\$ 119,835</b>   | <b>\$ 119,835</b>   | <b>\$ 115,837</b>     | <b>\$ 106,334</b>       | <b>\$ (9,503)</b>  | <b>109%</b>          |                |

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                                    | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>EXHIBIT EXPENSE</b>                         |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                        | 50000-80-100 | 10,358              | 6,089                 | 48,232                  | 50,067              | 1,835                | 96%            |
| Salaries & Wages - Temp                        | EXWAT        | 30,218              | 30,218                | -                       | -                   | -                    | 0%             |
| Employee Benefits                              | 51000-80-100 | 2,908               | 1,898                 | 11,112                  | 12,122              | 1,010                | 92%            |
| PERS Employer Contribution                     | 51010-80-100 | 9,840               | 8,772                 | 12,906                  | 12,815              | (91)                 | 101%           |
| OPEB Employer Contribution                     | 51020-80-100 | 304                 | 183                   | 852                     | 1,461               | 609                  | 58%            |
| Payroll Taxes                                  | EXPRT        | 3,041               | 2,720                 | 3,632                   | 1,077               | (2,555)              | 337%           |
| Worker's Comp Insurance                        | EXWC         | 2,281               | 1,969                 | 5,073                   | 3,104               | (1,969)              | 163%           |
| Other Misc Expense                             | 65000-80-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Trophies & Ribbons                             | 66010-80-100 | 10,171              | 10,171                | 5,994                   | 20,000              | 14,006               | 30%            |
| Sponsored Cash                                 | 66020-80-100 | -                   | -                     | -                       | 500                 | 500                  | 0%             |
| Supplies & Expenses                            | EXSE         | 32,183              | 32,063                | 30,981                  | 48,500              | 17,519               | 64%            |
| Professional Services                          | EXPRO        | 131,225             | 131,225               | 106,551                 | 132,600             | 26,049               | 80%            |
| Volunteer Event                                | 74010-80-100 | 711                 | 711                   | 3,224                   | 5,500               | 2,276                | 59%            |
| Travel & Training                              | 77000-80-100 | 1,324               | 1,324                 | 3,610                   | 3,000               | (610)                | 120%           |
| Junior Fair Board Expense                      | 65000-80-160 | 2,074               | 2,074                 | 5,293                   | 2,000               | (3,293)              | 265%           |
| <b>TOTAL EXHIBIT EXPENSE</b>                   |              | <b>\$ 236,639</b>   | <b>\$ 229,416</b>     | <b>\$ 237,461</b>       | <b>\$ 292,746</b>   | <b>\$ 55,285</b>     | <b>81%</b>     |
| <b>HORSE SHOW EXPENSE (Excluding Premiums)</b> |              |                     |                       |                         |                     |                      |                |
| Professional Services - Open Draft/Carraige    | 69000-25-150 | 14,975              | 14,975                | -                       | -                   | -                    | 0%             |
| Supplies & Expenses - Open Draft/Carraige      | 74000-25-150 | 4,236               | 4,236                 | -                       | -                   | -                    | 0%             |
| Professionsl 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>\$ 19,211</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               | 1,787                | 0%             |
| Employee Benefits                              | 51000-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Payroll Taxes                                  | 51100-75-100 | 26                  | 26                    | -                       | 26                  | 26                   | 0%             |
| Worker's Comp Insurance                        | 51200-75-100 | 48                  | 48                    | -                       | 111                 | 111                  | 0%             |
| Entertainment - Rodeo                          | 58000-75-100 | 143,000             | 143,000               | 143,000                 | 143,000             | -                    | 100%           |
| Entertainment - Grounds Acts                   | 58010-75-100 | 405,400             | 405,400               | 245,215                 | 355,400             | 110,185              | 69%            |
| Entertainment - Motrosports                    | 58020-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Entertainment - Concerts                       | 58030-75-100 | 1,312,098           | 1,312,098             | 1,359,222               | 1,312,100           | (47,122)             | 104%           |
| Entertainment - Community Event                | 58040-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Professional Services                          | 69000-75-100 | 447,289             | 388,444               | 502,830                 | 447,290             | (55,540)             | 112%           |
| Professional Services - Rodeo                  | 69010-75-100 | -                   | -                     | 7,318                   | -                   | (7,318)              | 0%             |
| Supplies & Expense - Grandstands               | 74000-75-100 | 177,373             | 200,843               | 59,090                  | 175,850             | 116,760              | 34%            |
| Supplies & Expense - Grounds Acts              | 74010-75-100 | 29,903              | 44,903                | 23,148                  | 29,905              | 6,757                | 77%            |
| Supplies & Expense - Rodeo                     | 74020-75-100 | 3,019               | 3,019                 | 7,713                   | 3,020               | (4,693)              | 255%           |
| <b>TOTAL FAIR ENTERTAINMENT EXPENSE</b>        |              | <b>\$ 2,519,942</b> | <b>\$ 2,499,567</b>   | <b>\$ 2,347,536</b>     | <b>\$ 2,468,489</b> | <b>\$ 120,953</b>    | <b>95%</b>     |

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                                   | Acct. No.    | Actuals<br>2024 | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025 | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|-----------------|-----------------------|-------------------------|----------------|----------------------|----------------|
| <b>MISCELLANEOUS FAIR EXPENSE</b>             |              |                 |                       |                         |                |                      |                |
| <i>ADMINISTRATION</i>                         |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-11-100 | 6,101           | 6,101                 | 11,527                  | 21,567         | 10,040               | 53%            |
| Salaries & Wages - Temp                       | 50100-11-100 | 23,713          | 23,713                | 44,770                  | 22,600         | (22,170)             | 198%           |
| Employee Benefits                             | 51000-11-100 | 2,118           | 2,118                 | 2,267                   | 2,118          | (149)                | 107%           |
| PERS Employer Contribution                    | 51010-11-100 | 2,868           | 2,868                 | 8,804                   | 2,868          | (5,936)              | 307%           |
| OPEB Employer Contribution                    | 51020-11-100 | 175             | 175                   | 164                     | 175            | 11                   | 94%            |
| Payroll Taxes                                 | 51100-11-100 | 1,509           | 1,509                 | 3,168                   | 1,509          | (1,659)              | 210%           |
| Worker's Comp Insurance                       | 51200-11-100 | 906             | 906                   | 4,766                   | 2,738          | (2,028)              | 174%           |
| Director's Expense                            | 56000-11-100 | 353             | 353                   | 507                     | 353            | (154)                | 144%           |
| Supplies & Expenses                           | 74000-11-100 | 24,078          | 24,078                | 10,001                  | 24,184         | 14,183               | 41%            |
| <i>MAINTENANCE</i>                            |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-12-100 | 33,239          | 33,239                | 40,051                  | 27,697         | (12,354)             | 145%           |
| Salaries & Wages - Temp                       | 50100-12-100 | 169,477         | 169,477               | 193,486                 | 226,050        | 32,564               | 86%            |
| Employee Benefits                             | 51000-12-100 | 6,104           | 6,104                 | 7,419                   | 6,104          | (1,315)              | 122%           |
| PERS Employer Contribution                    | 51010-12-100 | 17,214          | 17,214                | 26,475                  | 17,214         | (9,261)              | 154%           |
| OPEB Employer Contribution                    | 51020-12-100 | 750             | 750                   | 311                     | 750            | 439                  | 42%            |
| Payroll Taxes                                 | 51100-12-100 | 11,398          | 11,398                | 13,147                  | 11,398         | (1,749)              | 115%           |
| Worker's Comp Insurance                       | 51200-12-100 | 6,343           | 6,343                 | 21,233                  | 15,732         | (5,501)              | 135%           |
| Utilities (electric, gas, water, sewer, etc.) | 63000-12-100 | 24,538          | 24,538                | 118,705                 | 24,540         | (94,165)             | 484%           |
| Professional Services                         | 69000-12-100 | 271,359         | 290,204               | 290,028                 | 271,358        | (18,670)             | 107%           |
| Equipment Rental                              | 72000-12-100 | 248,008         | 248,008               | 266,608                 | 248,008        | (18,600)             | 107%           |
| Supplies & Maintenance                        | 74000-12-100 | 121,225         | 95,375                | 123,821                 | 95,380         | (28,441)             | 130%           |
| Trash/Waste Removal                           | 78000-12-100 | 19,671          | 19,671                | 32,417                  | 19,675         | (12,742)             | 165%           |
| <i>FACILITY SALES</i>                         |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-40-100 | 4,384           | 4,384                 | -                       | -              | -                    | 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 | 177             | 177                   | -                       | -              | -                    | 0%             |
| Professional Services                         | 69000-40-100 | -               | -                     | -                       | -              | -                    | 0%             |
| Outside Security Expense                      | 73000-40-100 | -               | -                     | 600                     | -              | (600)                | 0%             |
| Supplies & Expenses                           | 74000-40-100 | -               | -                     | -                       | -              | -                    | 0%             |
| <i>SPONSORSHIP</i>                            |              |                 |                       |                         |                |                      |                |
| Professional Services                         | 69000-50-100 | 197,262         | 190,689               | 128,950                 | 182,000        | 53,050               | 71%            |
| Equipment Rental                              | 72000-50-100 | -               | -                     | 321                     | 400            | 79                   | 80%            |
| Supplies & Expenses                           | 74000-50-100 | 1,757           | 1,757                 | 1,282                   | 1,625          | 343                  | 79%            |
| <i>PARKING</i>                                |              |                 |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-65-100 | 3,763           | 3,763                 | -                       | 5,834          | 5,834                | 0%             |
| Salaries & Wages - Temp                       | 50100-65-100 | 28,783          | 28,783                | 37,653                  | 60,000         | 22,347               | 63%            |
| Employee Benefits                             | 51000-65-100 | 815             | 815                   | -                       | 815            | 815                  | 0%             |

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                             | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| PERS Employer Contribution              | 51010-65-100 | 745                 | 745                   | 627                     | 745                 | 118                  | 84%            |
| OPEB Employer Contribution              | 51020-65-100 | 85                  | 85                    | -                       | 85                  | 85                   | 0%             |
| Payroll Taxes                           | 51100-65-100 | 956                 | 956                   | 1,104                   | 956                 | (148)                | 115%           |
| Worker's Comp Insurance                 | 51200-65-100 | 903                 | 903                   | 2,686                   | 4,082               | 1,396                | 66%            |
| Professional Services                   | 69000-65-100 | 322,974             | 340,210               | 336,784                 | 342,000             | 5,216                | 98%            |
| Overflow Parking Rental                 | 72000-65-100 | 12,500              | 12,500                | 47,311                  | 13,200              | (34,111)             | 358%           |
| Equipment Rental                        | 72001-65-100 | 2,804               | 2,804                 | 618                     | 3,000               | 2,382                | 21%            |
| Supplies & Expense                      | 74000-65-100 | 7,448               | 7,448                 | 4,467                   | 1,200               | (3,267)              | 372%           |
| <i>OTHER FAIR</i>                       |              |                     |                       |                         |                     |                      |                |
| Chargebacks                             | 54020-00-100 | 217,082             | 261,319               | 12,138                  | 285,686             | 273,548              | 0%             |
| Professional Services                   | 69000-00-100 | 83,558              | 83,558                | 173,918                 | 67,807              | (106,111)            | 0%             |
| Souvenir Booth Expense                  | 74000-00-100 | -                   | -                     | 4,925                   | -                   | (4,925)              | 0%             |
| <b>TOTAL MISCELLANEOUS FAIR EXPENSE</b> |              | <b>\$ 1,878,989</b> | <b>\$ 1,926,884</b>   | <b>\$ 1,973,061</b>     | <b>\$ 2,011,453</b> | <b>\$ 38,392</b>     | <b>98%</b>     |
| <i>INTERIM EXPENSE</i>                  |              |                     |                       |                         |                     |                      |                |
| <i>PUBLICITY</i>                        |              |                     |                       |                         |                     |                      |                |
| Advertising                             | 52000-13-400 | 8,265               | 8,265                 | -                       | 10,000              | 10,000               | 0%             |
| Professional Services                   | 69000-13-400 | 50,832              | 25,363                | 58,291                  | 35,000              | (23,291)             | 167%           |
| Promotional Expense                     | 71000-13-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Supplies & Expenses                     | 74000-13-400 | 2,611               | 2,549                 | 1,079                   | 5,000               | 3,921                | 22%            |
| <i>FACILITY SALES</i>                   |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                 | 50000-40-400 | 90,388              | 71,090                | 54,321                  | 63,154              | 8,833                | 86%            |
| Salaries & Wages - Temp                 | 50100-40-400 | 18,748              | 18,748                | 28,484                  | 30,000              | 1,516                | 95%            |
| Employee Benefits                       | 51000-40-400 | 18,048              | 16,292                | 14,924                  | 22,810              | 7,886                | 65%            |
| PERS Employer Contribution              | 51010-40-400 | 25,180              | 22,409                | 13,386                  | 33,252              | 19,866               | 40%            |
| OPEB Employer Contribution              | 51020-40-400 | 2,553               | 2,237                 | 1,189                   | 3,792               | 2,603                | 31%            |
| Payroll Taxes                           | 51100-40-400 | 7,499               | 6,061                 | 4,244                   | 9,694               | 5,450                | 44%            |
| Worker's Comp Insurance                 | 51200-40-400 | 7,406               | 5,997                 | 8,732                   | 5,776               | (2,956)              | 151%           |
| Professional Services                   | 69000-40-400 | 129,975             | 127,395               | 48,060                  | 65,820              | 17,760               | 73%            |
| Promotional Expense                     | 71000-40-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Rental Expense                          | 72000-40-400 | 7,014               | 7,014                 | 1,697                   | 7,000               | 5,303                | 24%            |
| Outside Security Expense                | 73000-40-400 | 188,539             | 171,267               | 170,778                 | 189,000             | 18,222               | 90%            |
| Supplies & Expenses                     | 74000-40-400 | 6,458               | 6,458                 | 1,168                   | 1,200               | 32                   | 97%            |
| Telephone                               | 75000-40-400 | 709                 | 650                   | 653                     | 720                 | 67                   | 91%            |
| Travel & Training                       | 77000-40-400 | 674                 | 674                   | 1,131                   | 675                 | (456)                | 168%           |
| Trash/Waste Removal                     | 78000-40-400 | 12,494              | 12,494                | -                       | 12,500              | 12,500               | 0%             |
| <i>PARKING</i>                          |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                 | 50000-65-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Salaries & Wages - Temp                 | 50100-65-400 | 90,779              | 82,722                | 79,815                  | 50,800              | (29,015)             | 157%           |
| Employee Benefits                       | 51000-65-400 | -                   | -                     | -                       | -                   | -                    | 0%             |
| PERS Employer Contribution              | 51010-65-400 | 4,304               | 3,935                 | 5,461                   | 6,400               | 939                  | 85%            |
| Payroll Taxes                           | 51100-65-400 | 2,624               | 2,386                 | 2,655                   | 3,400               | 745                  | 78%            |
| Worker's Comp Insurance                 | 51200-65-400 | 5,906               | 5,317                 | 8,476                   | -                   | (8,476)              | 0%             |

Expenses

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description   | Acct. No.    | Actuals    |            | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025 | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|------------|------------|-----------------------|-------------------------|----------------|----------------------|----------------|
|   |              | 2024       | 2024       |                       |                         |                |                      |                |
| Equipment Maintenance   | 64010-65-400 | -          | -          | -                     | -                       | -              | -                    | 0%             |
| Professional Services - PK  | 69000-65-400 | 28,430     | 28,430     | 28,430                | 17,942                  | 28,430         | 10,488               | 63%            |
| Supplies & Expense - Main Lot                                     | 74000-65-400 | 3,416      | 3,416      | 3,416                 | 127                     | 1,500          | 1,373                | 8%             |
| Supplies & Expense - Beach Lot                                    | 74010-65-400 | 1,443      | 1,443      | 1,443                 | 1,432                   | 1,500          | 68                   | 95%            |
| <b>OKTOBERFEST</b>  |              |            |            |                       |                         |                |                      |                |
| Salaries & Wages - Perm   | 50000-00-500 | -          | -          | -                     | 16,035                  | 18,831         | 2,796                | 85%            |
| Salaries & Wages - Temp   | 50100-00-500 | -          | -          | -                     | 59,173                  | 39,270         | (19,903)             | 151%           |
| Employee Benefits   | 51000-00-500 | -          | -          | -                     | 2,812                   | -              | (2,812)              | 0%             |
| PERS Employer Contribution  | 51010-00-500 | -          | -          | -                     | 12,662                  | -              | (12,662)             | 0%             |
| OPEB Employer Contribution  | 51020-00-500 | -          | -          | -                     | -                       | -              | -                    | 0%             |
| Payroll Taxes   | 51100-00-500 | -          | -          | -                     | 4,095                   | -              | (4,095)              | 0%             |
| Worker's Comp Insurance   | 51200-00-500 | -          | -          | -                     | 7,916                   | -              | (7,916)              | 0%             |
| Advertising   | 52000-00-500 | -          | -          | -                     | 20,616                  | 27,787         | 7,171                | 74%            |
| Entertainment Grandstand  | 58000-00-500 | -          | -          | -                     | 12,500                  | -              | (12,500)             | 0%             |
| Entertainment Ground  | 58010-00-500 | -          | -          | -                     | 17,035                  | 23,931         | 6,896                | 71%            |
| Ground Maintenance  | 64000-00-500 | -          | -          | -                     | -                       | -              | -                    | 0%             |
| Other Misc Expense  | 65000-00-500 | -          | -          | -                     | 1,544                   | 12,850         | 11,306               | 12%            |
| Professional Services   | 69000-00-500 | -          | -          | -                     | 23,545                  | 20,020         | (3,525)              | 118%           |
| Professional Services - Carnival                                  | 69010-00-500 | -          | -          | -                     | -                       | -              | -                    | 0%             |
| Rental Expense  | 72000-00-500 | -          | -          | -                     | 15,065                  | 11,024         | (4,041)              | 137%           |
| Security Expense  | 73000-00-500 | -          | -          | -                     | 21,083                  | 24,143         | 3,060                | 87%            |
| Supplies & Expenses   | 74000-00-500 | -          | -          | -                     | 62,554                  | 33,921         | (28,633)             | 184%           |
| <b>TOTAL INTERIM EXPENSE</b>                                      |              | \$ 714,293 | \$ 632,613 | \$ 800,680            | \$ 799,200              | \$ (1,480)     | 100%                 |                |
| <b>SATELLITE WAGERING EXPENSE</b>                                 |              |            |            |                       |                         |                |                      |                |
| CARF Dues   | 57000-20-200 | 17,992     | 17,992     | 16,000                | 17,995                  | 1,995          | 89%                  |                |
| Grounds Maintenance & Repairs                                     | 64000-20-200 | 11,851     | 11,780     | 17,617                | 11,855                  | (5,762)        | 149%                 |                |
| Equipment Maintenance   | 64010-20-200 | -          | -          | -                     | -                       | -              | 0%                   |                |
| Professional Services   | 69000-20-200 | 3,810      | 3,810      | 4,521                 | 3,810                   | (711)          | 119%                 |                |
| Supplies & Expenses   | 74000-20-200 | 993        | 993        | 498                   | 995                     | 497            | 50%                  |                |
| Trash Removal   | 78000-20-200 | 8,246      | 8,246      | -                     | 8,250                   | 8,250          | 0%                   |                |
| Prior Year Expenses   | 80000-20-200 | -          | -          | -                     | -                       | -              | 0%                   |                |
| <b>TOTAL SATELLITE WAGERING EXPENSE</b>                           |              | \$ 42,892  | \$ 42,822  | \$ 38,635             | \$ 42,905               | \$ 4,270       | 90%                  |                |
| <b>EQUIPMENT EXPENSE</b>  |              |            |            |                       |                         |                |                      |                |
| Non Capitalized(cost less than \$5000 and life less than one year |              |            |            |                       |                         |                |                      |                |
| Equipment Funded by Fair  | 87500-00-000 | 49,540     | 46,309     | 38,794                | 48,075                  | 9,281          | 81%                  |                |
| <b>TOTAL EQUIPMENT EXPENSE</b>                                    |              | \$ 49,540  | \$ 46,309  | \$ 38,794             | \$ 48,075               | \$ 9,281       | 81%                  |                |
| <b>PRIOR YEAR OPERATING EXPENSE ADJUSTMENT</b>                    |              |            |            |                       |                         |                |                      |                |
| Prior Year Adjustments  | 80000-00-000 | 47,100     | 32,926     | 25,985                | 20,000                  | (5,985)        | 130%                 |                |
| <b>PRIOR YEAR OPERATING EXPENSE</b>                               |              | \$ 47,100  | \$ 32,926  | \$ 25,985             | \$ 20,000               | \$ (5,985)     | 130%                 |                |

**31st DAA, Ventura County Fair**  
**Expense Report**  
**November 30, 2025**

| Description                          | Acct. No.    | Actuals<br>2024   | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025    | Balance of<br>Budget | % Used<br>2025 |
|--------------------------------------|--------------|-------------------|-----------------------|-------------------------|-------------------|----------------------|----------------|
| <b>CASH SHORTAGES &amp; OVERAGES</b> |              |                   |                       |                         |                   |                      |                |
| Cash +/- Interim                     | 85000-00-000 | 42,025            | 41,875                | (5,062)                 | 11,685            | 16,747               | -43%           |
| <b>CASH (OVER)/UNDER</b>             |              | <b>\$ 42,025</b>  | <b>\$ 41,875</b>      | <b>\$ (5,062)</b>       | <b>\$ 11,685</b>  | <b>\$ 16,747</b>     | <b>-43%</b>    |
| <b>DEPRECIATION EXPENSE</b>          |              |                   |                       |                         |                   |                      |                |
| Depreciation                         | 90000-00-000 | 437,180           | 364,757               | 199,745                 | 440,000           | 240,255              | 45%            |
| Prior Year Depreciation Expense      | 80010-00-000 | -                 | -                     | (1,533)                 | -                 | 1,533                | 0%             |
| <b>TOTAL DEPRECIATION EXPENSE</b>    |              | <b>\$ 437,180</b> | <b>\$ 364,757</b>     | <b>\$ 198,213</b>       | <b>\$ 440,000</b> | <b>\$ 241,787</b>    | <b>45%</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>      |

**31st DAA, Ventura County Fair**  
**Okttoberfest**  
**November 30, 2025**

| DETAIL                           | Account Number | Actual 2024 | Current YTD 11/30/25 | Budget 2025    | Balance of Budget |
|----------------------------------|----------------|-------------|----------------------|----------------|-------------------|
| <b>REVENUES:</b>                 |                |             |                      |                |                   |
| Admission Revenue                | 40000-00-500   | 0           | 83,228               | 89,448         | 6,220             |
| Carnival Wristbands              | 40500-00-500   | 0           | 10,050               | 10,039         | (11)              |
| Carnival Games                   | 40510-00-500   | 0           | 993                  | 0              | (993)             |
| Commercial Vendors               | 41000-00-500   | 0           | 51,586               | 51,382         | (204)             |
| Food Concession                  | 42100-00-500   | 0           | 29,886               | 23,079         | (6,807)           |
| Souvenir Booth Sales             | 42200-00-500   | 0           | 11,772               | 14,491         | 2,719             |
| Alcohol Concession               | 42300-00-500   | 0           | 88,365               | 43,112         | (45,253)          |
| Parking Revenue                  | 45000-00-500   | 0           | 23,540               | 26,275         | 2,735             |
| Grounds Rental                   | 46200-00-500   | 0           | 855                  | 0              | (855)             |
| Camping Fees                     | 46500-00-500   | 0           | 0                    | 0              | 0                 |
| Promo Fund                       | 48000-00-500   | 0           | 40,000               | 0              | (40,000)          |
| Reimbursable Revenue             | 48500-00-500   | 0           | 2,543                | 0              | (2,543)           |
| Other Misc Revenue               | 48700-00-500   | 0           | 1                    | 0              | (1)               |
| Convenience/Product Fees         | 48720-00-500   | 0           | 907                  | 12,850         | 11,943            |
| Sponsorship Revenue              | 48800-00-500   | 0           | 10,225               | 16,375         | 6,150             |
| <b>TOTAL REVENUES</b>            |                | <b>-</b>    | <b>353,953</b>       | <b>287,051</b> | <b>(66,902)</b>   |
| <b>EXPENDITURES:</b>             |                |             |                      |                |                   |
| Salaries & Wages - Perm          | 50000-00-500   | 0           | 16,035               | 18,831         | 2,796             |
| Salaries & Wages - Temp          | 50100-00-500   | 0           | 59,173               | 39,270         | (19,903)          |
| Employee Benefits                | 51000-00-500   | 0           | 2,812                | 0              | (2,812)           |
| PERS Employer Contribution       | 51010-00-500   | 0           | 12,662               | 0              | (12,662)          |
| OPEB Employer Contribution       | 51020-00-500   | 0           | 0                    | 0              | 0                 |
| Payroll Taxes                    | 51100-00-500   | 0           | 4,095                | 0              | (4,095)           |
| Worker's Comp Insurance          | 51200-00-500   | 0           | 7,916                | 0              | (7,916)           |
| Advertising                      | 52000-00-500   | 0           | 20,616               | 27,787         | 7,171             |
| Entertainment Grandstand         | 58000-00-500   | 0           | 12,500               | 0              | (12,500)          |
| Entertainment Ground             | 58010-00-500   | 0           | 17,035               | 23,931         | 6,896             |
| Ground Maintenance               | 64000-00-500   | 0           | 0                    | 0              | 0                 |
| Other Misc Expense               | 65000-00-500   | 0           | 1,544                | 12,850         | 11,306            |
| Professional Services            | 69000-00-500   | 0           | 23,545               | 20,020         | (3,525)           |
| Professional Services - Carnival | 69010-00-500   | 0           | 0                    | 0              | 0                 |
| Rental Expense                   | 72000-00-500   | 0           | 15,065               | 11,024         | (4,041)           |
| Security Expense                 | 73000-00-500   | 0           | 21,083               | 24,143         | 3,060             |
| Supplies & Expenses              | 74000-00-500   | 0           | 62,554               | 33,921         | (28,633)          |
| <b>TOTAL EXPENDITURES</b>        |                | <b>-</b>    | <b>276,634</b>       | <b>211,777</b> | <b>(64,857)</b>   |
| <b>OKTOBERFEST NET INCOME</b>    |                | <b>-</b>    | <b>77,318</b>        | <b>75,274</b>  | <b>(2,044)</b>    |

**31st DAA, Ventura County Fair**  
**Junior Livestock Auction**  
**November 30, 2025**

| DETAIL                       | Account Number | Actual 2024    | Current YTD 11/30/25 | Budget 2025    | Balance of Budget |
|------------------------------|----------------|----------------|----------------------|----------------|-------------------|
| <b>BEGINNING RESOURCES:</b>  | 1/1/2025       | 25100-30-300   | \$ 589,003           | \$ 706,108     |                   |
| <b>AUCTION REVENUES:</b>     |                |                |                      |                |                   |
| Commission Revenue           | 41500-30-300   | 77,999         | 88,530               | 75,000         | (13,530)          |
| Buyers Receipts              | 47600-30-300   | 0              | 0                    | 0              | 0                 |
| Other Misc Revenue           | 48700-30-300   | 44,356         | 31,536               | 0              | (31,536)          |
| Interest Revenue             | 48710-30-300   | 0              | 0                    | 0              | 0                 |
| Slaughter Fees               | 48720-30-300   | 0              | 0                    | 0              | 0                 |
| Sponsorships                 | 48800-30-300   | 83,925         | 122,500              | 100,000        | (22,500)          |
| Donations                    | 48810-30-300   | 290            | 98                   | 0              | (98)              |
| Prior Year Revenue           | 49000-30-300   | 3,291          | 0                    | 0              | 0                 |
| <b>TOTAL REVENUES</b>        |                | <b>209,861</b> | <b>242,663</b>       | <b>175,000</b> | <b>(67,663)</b>   |
| <b>AUCTION EXPENDITURES:</b> |                |                |                      |                |                   |
| Bad Debt Expense             | 53000-30-300   | 55             | 0                    | 0              | 0                 |
| Bank/CC Charges              | 54000-30-300   | 20,913         | 18,198               | 20,340         | 2,143             |
| Payments to Sellers          | 57600-30-300   | 0              | 0                    | 0              | 0                 |
| Hauling and Slaughter        | 65000-30-300   | 5,287          | 2,702                | 29,920         | 27,218            |
| Professional Services        | 69000-30-300   | 30,229         | 62,766               | 30,230         | (32,536)          |
| Publicity & Marketing        | 71000-30-300   | 964            | 102                  | 964            | 862               |
| Supplies & Expense           | 74000-30-300   | 18,549         | 25,511               | 18,550         | (6,961)           |
| Lunch Expense                | 74010-30-300   | 16,759         | 21,929               | 16,760         | (5,169)           |
| 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>131,206</b>       | <b>116,764</b> | <b>(14,442)</b>   |
| <b>NET JLA INCOME</b>        |                | <b>117,105</b> | <b>111,458</b>       | <b>58,236</b>  | <b>(53,222)</b>   |
| <b>ENDING RESOURCES:</b>     | 11/30/2025     | 25100-30-300   | \$ 706,109           | \$ 817,566     |                   |

**31st DAA, Ventura County Fair**

**Capital Assets**

**November 30, 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      |              | 10,022               |
| Construction in Progress:                                    | 19000-00-000      |              | 1,438,675            |
| PSPS Project   | 19000-00-000      |              | -                    |
| Grounds Bathroom Remodels                                    | 19000-00-903      |              | -                    |
| Anacapa Awning Project                                       | 19000-00-905      | (2,292)      |                      |
| San Miguel Awning Project                                    | 19000-00-906      | 3,943        |                      |
| Ag Building Improvement                                      | 19000-00-907      | 4,309        |                      |
| Gas Line Upgrades  | 19000-00-908      | -            |                      |
| Strawberry Festival Project (grounds/Bldg improvement)       | 19000-00-910      | -            |                      |
| Sewer Upgrade  | 19000-00-911      | 663,946      |                      |
| Small Livestock Project                                      | 19000-00-912      | -            |                      |
| Grounds Lighting Project                                     | 19000-00-913      | 890          |                      |
| Area 1 Concrete Project                                      | 19000-00-914      | -            |                      |
| Fairgrounds Landscape Project                                | 19000-00-915      | 2,768        |                      |
| Wrought Iron Fencing   | 19000-00-916      | 625          |                      |
| Announcer Booth Project                                      | 19000-00-917      | -            |                      |
| Raceway Expansion Project                                    | 19000-00-918      | 8,598        |                      |
| Mold Remediation FL  | 19000-00-919      | 150,215      |                      |
| Mold Remediation SR  | 19000-00-920      | 151,797      |                      |
| Electrical Panel Project                                     | 19000-00-921      | 20,000       |                      |
| Morgan Bathrooms Mold Remediation Project                    | 19000-00-922      | 420,554      |                      |
| Raceway Lighting   | 19000-00-923      | 13,085       |                      |
| Santa Rosa Roof Project                                      | 19000-00-924      | 235          |                      |
| Equipment  | 19300-00-000      |              | 114,084              |
| Other Fixed Assets   |                   |              |                      |
| Other (provide description):                                 |                   |              |                      |
| <b>TOTAL ACQUISITIONS OF FIXED ASSETS</b>                    |                   |              | <b>1,562,781</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>11/30/2025</b> |              | <b>\$ 21,115,634</b> |
| <b>DEPRECIATION:</b>   |                   |              |                      |
| Accumulated Depreciation as of:                              | 1/1/2025          |              | \$ 15,430,667        |
| Less: A/D on Dispositions of Fixed Assets above              |                   |              |                      |
| Add: Monthly Depreciation Expense                            | DEPRE             | 90000-00-000 | 198,213              |
| <b>ACCUMULATED DEPRECIATION as of:</b>                       | <b>11/30/2025</b> |              | <b>\$ 15,628,880</b> |
| <b>PROPERTY, PLANT &amp; EQUIPMENT, NET OF DEPRECIATION:</b> | <b>11/30/2025</b> |              | <b>\$ 5,486,754</b>  |
| <b>DEBT (ASSOCIATED WITH FIXED ASSETS)</b>                   | <b>11/30/2025</b> | 25000-00-000 | -                    |
| <b>NET RESOURCES-CAPITAL ASSETS (less related debt):</b>     | <b>11/30/2025</b> |              | <b>\$ 5,486,754</b>  |

**31st DAA, Ventura County Fair**  
**Satellite Wagering**  
**November 30, 2025**

| DETAIL                                    | Account Number | Actual 2024    | Current YTD 11/30/25 | Budget 2025    | Balance of Budget |
|---|----------------|----------------|----------------------|----------------|-------------------|
| <b>REVENUES:</b>                          |                |                |                      |                |                   |
| Admission Revenue                         | 40000-20-200   | 0              | 0                    | 0              | 0                 |
| Commission Revenue                        | 41500-20-200   | 246,738        | 221,820              | 242,310        | 20,490            |
| 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>224,124</b>       | <b>242,310</b> | <b>18,186</b>     |
| <b>EXPENDITURES:</b>                      |                |                |                      |                |                   |
| CARF Dues                                 | 57000-20-200   | 17,992         | 16,000               | 17,995         | 1,995             |
| Grounds & Maintenance Repairs             | 64000-20-200   | 11,851         | 17,617               | 11,855         | (5,762)           |
| Equipment Maintenance                     | 64010-20-200   | 0              | 0                    | 0              | 0                 |
| Professional Services                     | 69000-20-200   | 3,810          | 4,521                | 3,810          | (711)             |
| Supplies & Expense                        | 74000-20-200   | 993            | 498                  | 995            | 497               |
| 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>38,635</b>        | <b>42,905</b>  | <b>4,270</b>      |
| <b>NET SATELLITE WAGERING PROFIT/LOSS</b> |                | <b>227,846</b> | <b>185,489</b>       | <b>199,405</b> | <b>13,917</b>     |
|   |                |                |                      |                |                   |
|   |                |                |                      |                |                   |

**31st DAA, Ventura County Fair**  
**Fairtime Income Statement**  
**November 30, 2025**

| Description                     | Acct. No. | Actuals 2024         | Prior YTD 11/30/2024 | Current YTD 11/30/25 | Budget 2025          | Balance of Budget   | % Used 2025 |
|---------------------------------|-----------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------|
| <b>FAIRTIME REVENUES:</b>       |           |                      |                      |                      |                      |                     |             |
| Admission Revenues              | ADMIS     | 3,078,610            | 3,075,929            | 2,886,965            | 3,097,200            | 210,235             | 93%         |
| Commercial Space                | COMSP     | 326,306              | 329,491              | 423,795              | 353,000              | (70,795)            | 120%        |
| Carnival Revenues               | CARN      | 4,246,248            | 4,233,198            | 3,959,687            | 4,246,250            | 286,563             | 93%         |
| Concession Revenues             | CSREV     | 1,295,885            | 1,291,856            | 1,214,446            | 1,103,072            | (111,374)           | 110%        |
| Exhibit Revenues                | EXREV     | 78,549               | 77,531               | 98,972               | 67,565               | (31,407)            | 146%        |
| Horse Show Revenues             | HSREV     | 8,148                | 8,148                | -                    | -                    | -                   | 0%          |
| Entertainment Revenues          | ETREV     | 1,070,505            | 1,090,233            | 888,520              | 1,055,660            | 167,140             | 84%         |
| Miscellaneous Fair Revenues     | MFREV     | 1,661,136            | 1,657,024            | 1,804,739            | 1,622,855            | (181,884)           | 111%        |
| <b>TOTAL FAIRTIME REVENUES</b>  |           | <b>\$ 11,765,386</b> | <b>\$ 11,763,408</b> | <b>\$ 11,277,123</b> | <b>\$ 11,545,602</b> | <b>\$ 268,479</b>   | <b>98%</b>  |
| <b>FAIRTIME EXPENSES:</b>       |           |                      |                      |                      |                      |                     |             |
| Publicity Expenses              | PBEXP     | 267,525              | 285,324              | 246,877              | 281,500              | 34,623              | 88%         |
| Concession Expenses             | CSEXP     | 112,905              | 106,395              | 166,915              | 135,986              | (30,929)            | 123%        |
| Attendance Expenses             | ATEXP     | 3,948,327            | 3,936,531            | 3,716,477            | 3,987,685            | 271,208             | 93%         |
| Premium Expenses                | PREXP     | 119,835              | 119,835              | 115,837              | 106,334              | (9,503)             | 109%        |
| Exhibit Expenses                | EXEXP     | 236,639              | 229,416              | 237,461              | 292,746              | 55,285              | 81%         |
| Horse Show Expenses             | HSEXP     | 19,211               | 19,211               | -                    | -                    | -                   | 0%          |
| Entertainment Expenses          | ETEXP     | 2,519,942            | 2,499,567            | 2,347,536            | 2,468,489            | 120,953             | 95%         |
| Miscellaneous Fair Expenses     | MFEXP     | 1,878,989            | 1,926,884            | 1,973,061            | 2,011,453            | 38,392              | 98%         |
| <b>TOTAL FAIRTIME EXPENSES</b>  |           | <b>\$ 9,103,372</b>  | <b>\$ 9,123,162</b>  | <b>\$ 8,804,164</b>  | <b>\$ 9,284,193</b>  | <b>\$ 480,029</b>   | <b>95%</b>  |
| <b>NET FAIRTIME PROFIT/LOSS</b> |           | <b>\$ 2,662,014</b>  | <b>\$ 2,640,246</b>  | <b>\$ 2,472,959</b>  | <b>\$ 2,261,409</b>  | <b>\$ (211,550)</b> | <b>109%</b> |

**31st DAA, Ventura County Fair**  
**Fairtime Revenue Report**  
**November 30, 2025**

| Description                            | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>ADMISSIONS TO GROUNDS:</b>          |              |                     |                       |                         |                     |                      |                |
| Gate Admissions                        | 40000-00-100 | 2,558,290           | 2,500,235             | 2,304,370               | 2,520,590           | 216,220              | 91%            |
| Admission - Vendor Badge               | 40010-00-100 | 1,854               | 1,752                 | 840                     | 1,850               | 1,010                | 45%            |
| Presale Admissions                     | 40100-00-100 | 479,546             | 535,202               | 540,075                 | 535,840             | (4,235)              | 101%           |
| Presale Admissions - Livestock         | 40110-00-100 | 38,920              | 38,740                | 41,680                  | 38,920              | (2,760)              | 107%           |
| <b>TOTAL ADMISSION TO GROUNDS</b>      |              | <b>\$ 3,078,610</b> | <b>\$ 3,075,929</b>   | <b>\$ 2,886,965</b>     | <b>\$ 3,097,200</b> | <b>\$ 210,235</b>    | <b>93%</b>     |
| <b>COMMERCIAL SPACE:</b>               |              |                     |                       |                         |                     |                      |                |
| Commercial Space                       | 41000-00-100 | 326,306             | 329,491               | 423,795                 | 353,000             | (70,795)             | 120%           |
| <b>TOTAL COMMERCIAL SPACE</b>          |              | <b>\$ 326,306</b>   | <b>\$ 329,491</b>     | <b>\$ 423,795</b>       | <b>\$ 353,000</b>   | <b>\$ (70,795)</b>   | <b>120%</b>    |
| <b>CARNIVAL REVENUE:</b>               |              |                     |                       |                         |                     |                      |                |
| Carnival                               | 40500-00-100 | 3,853,972           | 3,853,972             | 3,495,332               | 3,853,970           | 358,638              | 91%            |
| Carnival - Presale                     | 40510-00-100 | 392,276             | 379,226               | 464,355                 | 392,280             | (72,075)             | 118%           |
| Other Misc Revenue - Carnival          | 40520-00-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| <b>TOTAL CARNIVAL REVENUE</b>          |              | <b>\$ 4,246,248</b> | <b>\$ 4,233,198</b>   | <b>\$ 3,959,687</b>     | <b>\$ 4,246,250</b> | <b>\$ 286,563</b>    | <b>93%</b>     |
| <b>CONCESSION REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Food Concession                        | 42100-60-100 | 1,154,372           | 1,150,843             | 1,099,220               | 1,035,000           | (64,220)             | 106%           |
| Vendor Parking                         | 45000-60-100 | 15,577              | 15,282                | 14,442                  | 9,072               | (5,370)              | 159%           |
| Stock Struck                           | 45010-60-100 | 3,940               | 4,235                 | 5,345                   | 4,000               | (1,345)              | 134%           |
| Camping Fees                           | 46500-60-100 | 77,273              | 77,273                | 73,694                  | 48,000              | (25,694)             | 154%           |
| Reimbursable Revenues                  | 48500-60-100 | 38,569              | 38,569                | 16,770                  | 2,500               | (14,270)             | 671%           |
| Vendor App Fees                        | 48700-60-100 | 6,155               | 5,655                 | 4,975                   | 4,500               | (475)                | 111%           |
| <b>TOTAL CONCESSION REVENUE</b>        |              | <b>\$ 1,295,885</b> | <b>\$ 1,291,856</b>   | <b>\$ 1,214,446</b>     | <b>\$ 1,103,072</b> | <b>\$ (111,374)</b>  | <b>110%</b>    |
| <b>EXHIBIT REVENUE:</b>                |              |                     |                       |                         |                     |                      |                |
| Exhibit Entry Fees                     | EXENT        | 30,861              | 30,861                | 43,160                  | 28,000              | (15,160)             | 154%           |
| Donated Awards                         | 43100-80-100 | 16,625              | 16,625                | 550                     | 10,500              | 9,950                | 5%             |
| Parking Revenue - Livestock            | 45000-80-100 | 7,804               | 8,100                 | 18,767                  | 10,000              | (8,767)              | 188%           |
| Camping Fees                           | 46500-80-100 | 9,115               | 9,565                 | 16,215                  | 9,565               | (6,650)              | 170%           |
| Reimbursable Revenues                  | 48500-80-100 | 2,355               | 2,355                 | 3,165                   | -                   | (3,165)              | 0%             |
| Other Misc Revenue                     | 48700-80-100 | 6,204               | 4,440                 | 3,050                   | 2,000               | (1,050)              | 153%           |
| Donations Revenue                      | 48810-80-100 | 2,060               | 2,060                 | 3,330                   | 4,000               | 670                  | 83%            |
| Junior Fair Board Revenue              | 48700-80-160 | 3,525               | 3,525                 | 10,735                  | 3,500               | (7,235)              | 307%           |
| <b>TOTAL EXHIBIT REVENUE</b>           |              | <b>\$ 78,549</b>    | <b>\$ 77,531</b>      | <b>\$ 98,972</b>        | <b>\$ 67,565</b>    | <b>\$ (31,407)</b>   | <b>146%</b>    |
| <b>HORSE SHOW REVENUE:</b>             |              |                     |                       |                         |                     |                      |                |
| Entry Fees - Open Draft/Carraige       | 43000-25-150 | 3,693               | 3,693                 | -                       | -                   | -                    | 0%             |
| Sponsored Awards - Open Draft/Carraige | 43100-25-150 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Stall Fees - Open Draft/Carraige       | 43300-25-150 | 4,455               | 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>\$ 8,148</b>       | <b>\$ -</b>             | <b>\$ -</b>         | <b>\$ -</b>          | <b>0%</b>      |

**31st DAA, Ventura County Fair**  
**Fairtime Revenue Report**  
**November 30, 2025**

| Description   | Acct. No.    | Actuals 2024        | Prior YTD 11/30/24  | Current YTD 11/30/25 | Budget 2025         | Balance of Budget   | % Used 2025 |
|---|--------------|---------------------|---------------------|----------------------|---------------------|---------------------|-------------|
| <b>ENTERTAINMENT FAIR REVENUE</b>                                 |              |                     |                     |                      |                     |                     |             |
| Admission - Box Seats   | 40000-75-100 | 22,400              | 114,957             | 6,300                | 22,400              | 16,100              | 28%         |
| Admission - Motorsports   | 40010-75-100 | -                   | -                   | -                    | -                   | -                   | 0%          |
| Admission - Concerts  | 40020-75-100 | 459,769             | 480,119             | 305,514              | 459,770             | 154,256             | 66%         |
| Admission - Rodeo   | 40030-75-100 | 37,651              | 37,542              | 126,482              | 37,540              | (88,942)            | 337%        |
| Presale Admission - Box Seats                                     | 40100-75-100 | 4,000               | 4,000               | 22,000               | 4,000               | (18,000)            | 550%        |
| Presale Admission - Concerts                                      | 40120-75-100 | 460,053             | 366,983             | 412,826              | 445,320             | 32,494              | 93%         |
| Presale Admission - Rodeo   | 40130-75-100 | 67,153              | 67,153              | -                    | 67,150              | 67,150              | 0%          |
| Commission on Sales   | 41500-75-100 | 19,480              | 15,209              | 9,050                | 19,480              | 10,430              | 46%         |
| Merchandise Sales   | 42200-75-100 | -                   | -                   | 6,348                | -                   | (6,348)             | 0%          |
| Other Misc Revenue  | 48700-75-100 | -                   | 4,271               | -                    | -                   | -                   | 0%          |
| <b>TOTAL ENTERTAINMENT FAIR REVENUE</b>                           |              | <b>\$ 1,070,505</b> | <b>\$ 1,090,233</b> | <b>\$ 888,520</b>    | <b>\$ 1,055,660</b> | <b>\$ 167,140</b>   | <b>84%</b>  |
| <b>MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)</b> |              |                     |                     |                      |                     |                     |             |
| Souvenir Booth  | 42200-00-100 | 33,193              | 33,137              | 36,223               | 33,190              | (3,033)             | 109%        |
| Alcohol Concession  | 42300-00-100 | 578,283             | 578,283             | 521,852              | 400,000             | (121,852)           | 130%        |
| Parking Revenue   | 45000-00-100 | 438,600             | 438,280             | 519,810              | 578,280             | 58,470              | 90%         |
| Camping Fees  | 46500-00-100 | -                   | -                   | 999                  | -                   | (999)               | 0%          |
| Other Misc Revenue  | 48700-00-100 | 15,973              | 12,237              | 1,457                | 11,385              | 9,929               | 13%         |
| Convenience/Product Fees  | 48720-00-100 | -                   | -                   | 229,244              | -                   | (229,244)           | 0%          |
| Garden Signage Sponsor  | 48800-00-100 | -                   | -                   | 6,525                | -                   | (6,525)             | 0%          |
| Donations Revenue   | 48810-00-100 | -                   | -                   | -                    | -                   | -                   | 0%          |
| Sponsorship Revenue   | 48800-50-100 | 595,086             | 595,086             | 488,630              | 600,000             | 111,370             | 81%         |
| <b>TOTAL MISCELLANEOUS FAIR</b>                                   |              | <b>\$ 1,661,136</b> | <b>\$ 1,657,024</b> | <b>\$ 1,804,739</b>  | <b>\$ 1,622,855</b> | <b>\$ (181,884)</b> | <b>111%</b> |

**31st DAA, Ventura County Fair**  
**Fairtime Expense Report**  
**November 30, 2025**

| Description                        | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|------------------------------------|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| <b>PUBLICITY EXPENSE</b>           |              |                     |                       |                         |                     |                      |                |
| Advertising                        | 52000-13-100 | 126,168             | 126,168               | 105,254                 | 140,000             | 34,746               | 75%            |
| Professional Services              | 69000-13-100 | 66,036              | 84,536                | 72,109                  | 75,000              | 2,891                | 96%            |
| Program Expense                    | 70000-13-100 | 25,053              | 25,053                | 27,001                  | 25,000              | (2,001)              | 108%           |
| Promotional Expense                | 71000-13-100 | 23,218              | 22,667                | 21,101                  | 21,500              | 399                  | 98%            |
| Supplies & Expense                 | 74000-13-100 | 27,050              | 26,899                | 21,413                  | 20,000              | (1,413)              | 107%           |
| <b>TOTAL PUBLICITY EXPENSE</b>     |              | <b>\$ 267,525</b>   | <b>\$ 285,324</b>     | <b>\$ 246,877</b>       | <b>\$ 281,500</b>   | <b>\$ 34,623</b>     | <b>88%</b>     |
| <b>CONCESSION EXPENSE</b>          |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm            | 50000-60-100 | -                   | -                     | 54,512                  | 60,042              | 5,530                | 91%            |
| Salaries & Wages - Temp            | 50100-60-100 | 67,019              | 65,944                | 29,721                  | 26,040              | (3,681)              | 114%           |
| Employee Benefits                  | 51000-60-100 | -                   | -                     | -                       | 1,680               | 1,680                | 0%             |
| Payroll Taxes                      | 51100-60-100 | 3,789               | 3,773                 | 6,129                   | 6,233               | 104                  | 98%            |
| PERS Employer Contribution         | 51010-60-100 | 10,512              | 10,512                | 20,540                  | 6,535               | (14,005)             | 314%           |
| OPEB Employer Contribution         | 51020-60-100 | -                   | -                     | 949                     | 3,666               | 2,717                | 26%            |
| Worker's Comp Insurance            | 51200-60-100 | 3,651               | 3,572                 | 8,667                   | 5,337               | (3,330)              | 162%           |
| Professional Services              | 69000-60-100 | 17,394              | 17,394                | 40,978                  | 11,983              | (28,995)             | 342%           |
| Tent & Booth Rent Expense          | 72000-60-100 | 1,227               | 1,227                 | -                       | -                   | -                    | 0%             |
| Supplies & Expense                 | 74000-60-100 | 9,313               | 3,973                 | 5,055                   | 10,930              | 5,875                | 46%            |
| Travel & Training                  | 77000-60-100 | -                   | -                     | 364                     | 3,540               | 3,176                | 10%            |
| <b>TOTAL ATTENDANCE OPERATIONS</b> |              | <b>\$ 112,905</b>   | <b>\$ 106,395</b>     | <b>\$ 166,915</b>       | <b>\$ 135,986</b>   | <b>\$ (30,929)</b>   | <b>123%</b>    |
| <b>ATTENDANCE OPERATIONS</b>       |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Temp            | 50100-70-100 | 117,515             | 117,515               | 107,403                 | 162,000             | 54,597               | 66%            |
| Employee Benefits                  | 51000-70-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| PERS Employer Contribution         | 51010-70-100 | 1,734               | 1,734                 | 2,633                   | 1,735               | (898)                | 152%           |
| Payroll Taxes                      | 51100-70-100 | 2,386               | 2,386                 | 2,709                   | 2,386               | (323)                | 114%           |
| Worker's Comp Insurance            | 51200-70-100 | 3,399               | 3,399                 | 7,498                   | 10,044              | 2,546                | 75%            |
| Professional Services              | 69000-70-100 | 27,719              | 27,719                | 39,526                  | 27,720              | (11,806)             | 143%           |
| Professional Services - Carnival   | 69010-70-100 | 2,402,048           | 2,402,048             | 2,252,607               | 2,402,050           | 149,443              | 94%            |
| Fair Parade (Cattle Drive)         | 71000-70-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Security Expense                   | 73000-70-100 | 967,508             | 967,508               | 967,766                 | 967,510             | (256)                | 100%           |
| Supplies & Expense                 | 74000-70-100 | 214,876             | 214,876               | 142,413                 | 214,880             | 72,467               | 66%            |
| Supplies & Expense - Carnival      | 74010-70-100 | 202,552             | 190,756               | 192,810                 | 190,760             | (2,050)              | 101%           |
| Supplies & Expense - Admission     | 74020-70-100 | 8,590               | 8,590                 | 1,113                   | 8,600               | 7,487                | 13%            |
| <b>TOTAL ATTENDANCE OPERATIONS</b> |              | <b>\$ 3,948,327</b> | <b>\$ 3,936,531</b>   | <b>\$ 3,716,477</b>     | <b>\$ 3,987,685</b> | <b>\$ 271,208</b>    | <b>93%</b>     |
| <b>EXHIBIT EXPENSE</b>             |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm            | 50000-80-100 | 10,358              | 6,089                 | 48,232                  | 50,067              | -                    | 96%            |
| Salaries & Wages - Temp            | EXWAT        | 30,218              | 30,218                | -                       | -                   | 1,835                | 0%             |
| Employee Benefits                  | 51000-80-100 | 2,908               | 1,898                 | 11,112                  | 12,122              | 1,010                | 92%            |
| PERS Employer Contribution         | 51010-80-100 | 9,840               | 8,772                 | 12,906                  | 12,815              | (91)                 | 101%           |
| OPEB Employer Contribution         | 51020-80-100 | 304                 | 183                   | 852                     | 1,461               | 609                  | 58%            |
| Payroll Taxes                      | EXPR         | 3,041               | 2,720                 | 3,632                   | 1,077               | (2,555)              | 337%           |
| Worker's Comp Insurance            | EXWC         | 2,281               | 1,969                 | 5,073                   | 3,104               | (1,969)              | 163%           |

**31st DAA, Ventura County Fair**  
**Fairtime Expense Report**  
**November 30, 2025**

| Description                                    | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|--|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| Other Misc Expense                             | 65000-80-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Trophies & Ribbons                             | 66010-80-100 | 10,171              | 10,171                | 5,994                   | 20,000              | 14,006               | 30%            |
| Sponsored Cash                                 | 66020-80-100 | -                   | -                     | -                       | 500                 | 500                  | 0%             |
| Supplies & Expenses                            | EXSE         | 32,183              | 32,063                | 30,981                  | 48,500              | 17,519               | 64%            |
| Professional Services                          | EXPRO        | 131,225             | 131,225               | 106,551                 | 132,600             | 26,049               | 80%            |
| Volunteer Event                                | 74010-80-100 | 711                 | 711                   | 3,224                   | 5,500               | 2,276                | 59%            |
| Travel & Training                              | 77000-80-100 | 1,324               | 1,324                 | 3,610                   | 3,000               | (610)                | 120%           |
| Junior Fair Board Expense                      | 65000-80-160 | 2,074               | 2,074                 | 5,293                   | 2,000               | (3,293)              | 265%           |
| <b>TOTAL EXHIBIT EXPENSE</b>                   |              | <b>\$ 236,639</b>   | <b>\$ 229,416</b>     | <b>\$ 237,461</b>       | <b>\$ 292,746</b>   | <b>\$ 55,285</b>     | <b>81%</b>     |
| <b>Premium Expense (Excluding Horse Show)</b>  |              |                     |                       |                         |                     |                      |                |
| Premium Cash Awards                            | 66000-85-100 | 105,953             | 105,953               | 104,565                 | 95,952              | (8,613)              | 109%           |
| Professional Services                          | 69000-85-100 | 9,500               | 9,500                 | 10,120                  | 6,000               | (4,120)              | 169%           |
| Supplies & Expenses                            | 74000-85-100 | 4,382               | 4,382                 | 1,152                   | 4,382               | 3,230                | 26%            |
| <b>TOTAL PREMIUM EXPENSE</b>                   |              | <b>\$ 119,835</b>   | <b>\$ 119,835</b>     | <b>\$ 115,837</b>       | <b>\$ 106,334</b>   | <b>\$ (9,503)</b>    | <b>109%</b>    |
| <b>HORSE SHOW EXPENSE (Excluding Premiums)</b> |              |                     |                       |                         |                     |                      |                |
| Professional Services - Open Draft/Carraige    | 69000-25-150 | 14,975              | 14,975                | -                       | -                   | -                    | 0%             |
| Supplies & Expenses - Open Draft/Carraige      | 74000-25-150 | 4,236               | 4,236                 | -                       | -                   | -                    | 0%             |
| Professionsl 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>\$ 19,211</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               | 1,787                | 0%             |
| Employee Benefits                              | 51000-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Payroll Taxes                                  | 51100-75-100 | 26                  | 26                    | -                       | 26                  | 26                   | 0%             |
| Worker's Comp Insurance                        | 51200-75-100 | 48                  | 48                    | -                       | 111                 | 111                  | 0%             |
| Entertainment - Rodeo                          | 58000-75-100 | 143,000             | 143,000               | 143,000                 | 143,000             | -                    | 100%           |
| Entertainment - Grounds Acts                   | 58010-75-100 | 405,400             | 405,400               | 245,215                 | 355,400             | 110,185              | 69%            |
| Entertainment - Motrosports                    | 58020-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Entertainment - Concerts                       | 58030-75-100 | 1,312,098           | 1,312,098             | 1,359,222               | 1,312,100           | (47,122)             | 104%           |
| Entertainment - Community Event                | 58040-75-100 | -                   | -                     | -                       | -                   | -                    | 0%             |
| Professional Services                          | 69000-75-100 | 447,289             | 388,444               | 502,830                 | 447,290             | (55,540)             | 112%           |
| Professional Services - Rodeo                  | 69010-75-100 | -                   | -                     | 7,318                   | -                   | (7,318)              | 0%             |
| Supplies & Expense - Grandstands               | 74000-75-100 | 177,373             | 200,843               | 59,090                  | 175,850             | 116,760              | 34%            |
| Supplies & Expense - Grounds Acts              | 74010-75-100 | 29,903              | 44,903                | 23,148                  | 29,905              | 6,757                | 77%            |
| Supplies & Expense - Rodeo                     | 74020-75-100 | 3,019               | 3,019                 | 7,713                   | 3,020               | (4,693)              | 255%           |
| <b>TOTAL FAIRTIME ATTRACTIONS</b>              |              | <b>\$ 2,519,942</b> | <b>\$ 2,499,567</b>   | <b>\$ 2,347,536</b>     | <b>\$ 2,468,489</b> | <b>\$ 120,953</b>    | <b>95%</b>     |
| <b>MISCELLANEOUS FAIR EXPENSE</b>              |              |                     |                       |                         |                     |                      |                |
| <b>ADMINISTRATION</b>                          |              |                     |                       |                         |                     |                      |                |
| Salaries & Wages - Perm                        | 50000-11-100 | 6,101               | 6,101                 | 11,527                  | 21,567              | 10,040               | 53%            |
| Salaries & Wages - Temp                        | 50100-11-100 | 23,713              | 23,713                | 44,770                  | 22,600              | (22,170)             | 198%           |
| Employee Benefits                              | 51000-11-100 | 2,118               | 2,118                 | 2,267                   | 2,118               | (149)                | 107%           |

**31st DAA, Ventura County Fair**  
**Fairtime Expense Report**  
**November 30, 2025**

| Description                                   | Acct. No.    | Actuals |          | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025 | Balance of<br>Budget | % Used<br>2025 |
|---|--------------|---------|----------|-----------------------|-------------------------|----------------|----------------------|----------------|
|   |              | 2024    | 11/30/24 |                       |                         |                |                      |                |
| PERS Employer Contribution                    | 51010-11-100 | 2,868   | 2,868    | 8,804                 | 2,868                   | (5,936)        | 307%                 |                |
| OPEB Employer Contribution                    | 51020-11-100 | 175     | 175      | 164                   | 175                     | 11             | 94%                  |                |
| Payroll Taxes                                 | 51100-11-100 | 1,509   | 1,509    | 3,168                 | 1,509                   | (1,659)        | 210%                 |                |
| Worker's Comp Insurance                       | 51200-11-100 | 906     | 906      | 4,766                 | 2,738                   | (2,028)        | 174%                 |                |
| Director's Expense                            | 56000-11-100 | 353     | 353      | 507                   | 353                     | (154)          | 144%                 |                |
| Supplies & Expenses                           | 74000-11-100 | 24,078  | 24,078   | 10,001                | 24,184                  | 14,183         | 41%                  |                |
| <b>MAINTENANCE</b>                            |              |         |          |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-12-100 | 33,239  | 33,239   | 40,051                | 27,697                  | (12,354)       | 145%                 |                |
| Salaries & Wages - Temp                       | 50100-12-100 | 169,477 | 169,477  | 193,486               | 226,050                 | 32,564         | 86%                  |                |
| Employee Benefits                             | 51000-12-100 | 6,104   | 6,104    | 7,419                 | 6,104                   | (1,315)        | 122%                 |                |
| PERS Employer Contribution                    | 51010-12-100 | 17,214  | 17,214   | 26,475                | 17,214                  | (9,261)        | 154%                 |                |
| OPEB Employer Contribution                    | 51020-12-100 | 750     | 750      | 311                   | 750                     | 439            | 42%                  |                |
| Payroll Taxes                                 | 51100-12-100 | 11,398  | 11,398   | 13,147                | 11,398                  | (1,749)        | 115%                 |                |
| Worker's Comp Insurance                       | 51200-12-100 | 6,343   | 6,343    | 21,233                | 15,732                  | (5,501)        | 135%                 |                |
| Utilities (electric, gas, water, sewer, etc.) | 63000-12-100 | 24,538  | 24,538   | 118,705               | 24,540                  | (94,165)       | 484%                 |                |
| Professional Services                         | 69000-12-100 | 271,359 | 290,204  | 290,028               | 271,358                 | (18,670)       | 107%                 |                |
| Equipment Rental                              | 72000-12-100 | 248,008 | 248,008  | 266,608               | 248,008                 | (18,600)       | 107%                 |                |
| Supplies & Maintenance                        | 74000-12-100 | 121,225 | 95,375   | 123,821               | 95,380                  | (28,441)       | 130%                 |                |
| Trash/Waste Removal                           | 78000-12-100 | 19,671  | 19,671   | 32,417                | 19,675                  | (12,742)       | 165%                 |                |
| <b>FACILITY SALES</b>                         |              |         |          |                       |                         |                |                      |                |
| Salaries & Wages - Perm                       | 50000-40-000 | 4,384   | 4,384    | -                     | -                       | -              | 0%                   |                |
| Salaries & Wages - Temp                       | 50100-40-000 | -       | -        | -                     | -                       | -              | 0%                   |                |
| Employee Benefits                             | 51000-40-000 | 814     | 814      | -                     | -                       | -              | 0%                   |                |
| PERS Employer Contribution                    | 51010-40-000 | 627     | 627      | -                     | -                       | -              | 0%                   |                |
| OPEB Employer Contribution                    | 51020-40-000 | 87      | 87       | -                     | -                       | -              | 0%                   |                |
| Payroll Taxes                                 | 51100-40-000 | 318     | 318      | -                     | -                       | -              | 0%                   |                |
| Worker's Comp Insurance                       | 54000-40-000 | 177     | 177      | -                     | -                       | -              | 0%                   |                |
| Professional Services                         | 69000-40-100 | -       | -        | -                     | -                       | -              | 0%                   |                |
| Outside Security Expense                      | 73000-40-100 | -       | -        | 600                   | -                       | (600)          | 0%                   |                |
| Supplies & Expenses                           | 74000-40-100 | -       | -        | -                     | -                       | -              | 0%                   |                |
| <b>SPONSORSHIP</b>                            |              |         |          |                       |                         |                |                      |                |
| Professional Services                         | 69000-50-100 | 197,262 | 190,689  | 128,950               | 182,000                 | 53,050         | 71%                  |                |
| Equipment Rental                              | 72000-50-100 | -       | -        | 321                   | 400                     | 79             | 80%                  |                |
| Supplies & Expenses                           | 74000-50-100 | 1,757   | 1,757    | 1,282                 | 1,625                   | 343            | 79%                  |                |
| <b>PARKING</b>                                |              |         |          |                       |                         |                |                      |                |
| Salaries & Wages - Temp                       | 50000-65-100 | 3,763   | 3,763    | -                     | 5,834                   | 5,834          | 0%                   |                |
| Salaries & Wages - Temp                       | 50100-65-100 | 28,783  | 28,783   | 37,653                | 60,000                  | 22,347         | 63%                  |                |
| Employee Benefits                             | 51000-65-100 | 815     | 815      | -                     | 815                     | 815            | 0%                   |                |
| PERS Employer Contribution                    | 51010-65-100 | 745     | 745      | 627                   | 745                     | 118            | 84%                  |                |
| OPEB Employer Contribution                    | 51020-65-100 | 85      | 85       | -                     | 85                      | 85             | 0%                   |                |
| Payroll Taxes                                 | 51100-65-100 | 956     | 956      | 1,104                 | 956                     | (148)          | 115%                 |                |
| Worker's Comp Insurance                       | 51200-65-100 | 903     | 903      | 2,686                 | 4,082                   | 1,396          | 66%                  |                |
| Professional Services                         | 69000-65-100 | 322,974 | 340,210  | 336,784               | 342,000                 | 5,216          | 98%                  |                |

**Expenses**

**31st DAA, Ventura County Fair**  
**Fairtime Expense Report**  
**November 30, 2025**

| Description                     | Acct. No.    | Actuals<br>2024     | Prior YTD<br>11/30/24 | Current YTD<br>11/30/25 | Budget<br>2025      | Balance of<br>Budget | % Used<br>2025 |
|---------------------------------|--------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|----------------|
| Overflow Parking Rental         | 72000-65-100 | 12,500              | 12,500                | 47,311                  | 13,200              | (34,111)             | 358%           |
| Equipment Rental                | 72001-65-100 | 2,804               | 2,804                 | 618                     | 3,000               | 2,382                | 21%            |
| Supplies & Expense              | 74000-65-100 | 7,448               | 7,448                 | 4,467                   | 1,200               | (3,267)              | 372%           |
| <i>OTHER FAIR</i>               |              |                     |                       |                         |                     |                      |                |
| Chargebacks                     | 54020-00-100 | 217,082             | 261,319               | 12,138                  | 285,686             | 273,548              | 4%             |
| Professional Services           | 69000-00-100 | 83,558              | 83,558                | 173,918                 | 67,807              | (106,111)            | 256%           |
| Souvenir Booth Expense          | 74000-00-100 | -                   | -                     | 4,925                   | -                   | (4,925)              | 0%             |
| <b>TOTAL MISCELLANEOUS FAIR</b> |              | <b>\$ 1,878,989</b> | <b>\$ 1,926,884</b>   | <b>\$ 1,973,061</b>     | <b>\$ 2,011,453</b> | <b>\$ 38,392</b>     | <b>98%</b>     |



CALIFORNIA DEPARTMENT OF  
FOOD & AGRICULTURE  
Karen Ross, Secretary

## CDFA Lifts Statewide Ban on California Poultry and Dairy Cattle Exhibitions at Fairs and Shows

Dear Poultry and Dairy Cattle Exhibition Organizers and Managers:

The California Department of Food and Agriculture (CDFA) has closely monitored the status of H5N1 Highly Pathogenic Avian Influenza (HPAI) in both poultry and dairy cattle throughout California. Since the implementation of the statewide exhibition ban, CDFA has conducted ongoing surveillance, reviewed viral trend data, and consulted with epidemiologists and animal health partners at both the state and federal levels.

Based on a comprehensive review of current H5N1 infection trends, improved understanding of transmission dynamics, and enhanced mitigation measures now in place, CDFA has determined that the risk associated with poultry and dairy cattle exhibitions has sufficiently decreased. **Effective immediately, the statewide ban on poultry and dairy cattle exhibitions at fairs and shows is hereby lifted.**

This decision was not made lightly. CDFA recognizes the importance of protecting animal health, public health, and California's agricultural industries while also supporting youth programs, educational opportunities, and agricultural traditions across the state.

While exhibitions may resume, CDFA strongly encourages all fairgrounds, exhibition organizers, and exhibitors to continue implementing enhanced biosecurity practices and disease-prevention measures. Animals exhibiting signs of illness should not be transported or exhibited, and veterinarians should be contacted promptly if disease is suspected.

If H5N1 is suspected in either poultry or cattle, contact **CDFA Sick Bird Hotline at: 866-922-2473**

CDFA will continue close monitoring of H5N1 activity statewide and will work collaboratively with fair organizers and animal owners to ensure appropriate safeguards remain in place. Additional guidance and recommendations for exhibitions will be available on the CDFA website.

If you have questions regarding this action, please contact CDFA's H5N1 Public Information Officer at [cdfa.HPAIinfo@cdfa.ca.gov](mailto:cdfa.HPAIinfo@cdfa.ca.gov).

Thank you for your continued support and commitment to protecting California's animals and agricultural communities.

Sincerely,

Annette  
Jones, D.V.M.  
Digitally signed by  
Annette Jones, D.V.M.  
Date: 2025.12.19  
08:33:49 -08'00'

**Dr. Annette Jones**  
State Veterinarian





December 31, 2025

D2025-01

**TO: All District Agricultural Associations**

**SUBJECT: California Fairs Contract Procedures**

As we conclude the 2025 Fair season and prepare for 2026, this is a good time to revisit the importance of following procedures regarding contracts for your fairgrounds. Please review the following policies and procedures for contract and insurance review.

**All District Agricultural Associations (DAA) contracts that meet the criteria below must be reviewed by the California Fair Services Authority (CDSA):**

1. All hazardous contracts, no matter what the dollar amount.
2. All Non-hazardous contracts over \$15,000 for which liability insurance is required.
3. All contracts with indemnification language changes.
4. All multi-year contracts that also meet the criteria of items 1-3 above.

*For your reference, attached is CDSA's list of hazardous and non-hazardous activities.*

**A few reminders:**

- When submitting contracts for CDSA review, include the certificate of insurance.
- Try to send these documents as early as possible—ideally 2–3 weeks before the event.
- Contracts don't need to be signed for the initial review, but a fully signed copy should be submitted before the contract term begins.

Pursuant to [Food and Agriculture Code 3965.1](#), the California Department of Food and Agriculture (CDFA) shall determine whether hazardous DAA contracts have adequate insurance coverage. In order to facilitate this requirement, CDFA contracts with CDSA to review insurance certificates received from DAAs for their hazardous activity contracts.

In addition, CDSA's review process helps protect DAAs from potential lawsuits and ensures proper risk transfer. By confirming insurance requirements, CDSA helps safeguard fairgrounds from liability and third-party claims. These reviews are provided at no extra cost to the DAA.



December 31, 2025

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Should you have any questions regarding the contract review process or wish to submit your contract for insurance review, please get in touch with CFSA Risk Analyst Mario Castagnola at [MCastagnola@cfsa.org](mailto:MCastagnola@cfsa.org) or (916) 263-6145.

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Francesconi". The signature is fluid and cursive, with "Michael W." on the first line and "Francesconi" on the second line.

Mike Francesconi  
Branch Chief, Fairs and Expositions

Enclosure



January 8, 2026

D2026-01

TO: District Agricultural Association Fairground Managers and Board Chairs  
SUBJECT: District Agricultural Association and Non-Profit Relationships

This circular outlines the legal and policy framework governing how District Agricultural Associations (DAAs) may engage with nonprofit organizations (NPOs). The guidance below is intended to ensure compliance with applicable state laws, nonprofit operational standards and transparency requirements under the Bagley Keene Open Meeting Act.

Ensuring transparency and maintaining legal separation between the DAAs and affiliated nonprofit organizations is crucial. This can best be done by establishing a Memorandum of Agreement (MOA) and a contract for each specific event and campaign.

## LAWS GOVERNING NONPROFIT ORGANIZATIONS

The Attorney General's Office (AGO) has released the *Attorney General's Guide for Charities: Best Practices for Nonprofits that Operate or Fundraise in California*. Most NPOs are organized as public benefit corporations. A public benefit corporation must serve charitable or public purposes and cannot be used for the private gain of any person. NPOs must register and report to the Attorney General's Registry of Charitable Trusts to operate in California.<sup>1</sup>

The assets of a public benefit corporation are irrevocably dedicated to charitable purposes and cannot be distributed for private gain.<sup>2</sup> Those assets must be used for charitable purposes for which they were raised. If the public benefit corporation changes their purpose, the assets or funds raised must be transferred to the DAA for whom the funds were raised or to another NPO that has the same or similar purpose.

NPOs have various registration and reporting requirements and should be in good standing with all relevant oversight agencies to conduct business with DAAs. These requirements include:

1. Internal Revenue Service – annual tax filings
2. California Franchise Tax Board – annual tax filings
3. California Secretary of State – annual Statement of Information filings

<sup>1</sup> Gov. Code §§12585, 13586 (a); Cal. Code Regs. tit 11 §§300-307

<sup>2</sup> Corp. Code §§5130, 5237, 5410



4. California Attorney General's Registry of Charitable Trust – registration and annual reporting

While NPOs are typically not subject to open meeting law requirements, they may be considered subject to these requirements based on substantial funding received from government entities or government agency affiliation. As DAAs are state entities, an NPO fundraising on behalf of the DAA could be subject to open meeting law requirements. While DAAs are subject to the more restrictive Bagley Keene Open Meeting Laws, the AGO suggests the NPOs utilize the less restrictive Brown Act.<sup>3</sup>

Many existing affiliated NPOs outline their primary purpose being to assist the DAA in their Articles of Incorporation. The NPO should incorporate into its bylaws, as well as the MOA with the DAA, information on board meetings, quorum requirements, whether Bagley -Keene or Brown Act open meeting rules will be used and voting requirements. There are also other recordkeeping requirements required by the AGO that NPOs must follow.

*\*DAAs should not use NPOs to sidestep or evade the State processes required for conducting business.*

### **SEPARATION BETWEEN DAA AND NPO**

It is essential that there is transparency and clear separation between the DAA Board meetings and finances and that of the NPO. There should be a clear distinction between DAA operations and the operations of the NPO.

- Distinct and separate physical offices and mailing address
  - DAA staff should not serve as administrative staff for NPO
  - DAA should not receive mail on behalf of the NPO
- Distinct and separate websites. The DAA website can include a link to the separate NPO website and vice versa, if both parties agree.
- Distinct and separate board members and board meetings
  - DAA Board members should not serve on NPO Boards
- Separate financial records and banking accounts

The DAA Board must ensure transparency on all board discussions as they relate to the NPO. This clear separation of powers ensures that the DAA is not held responsible for any actions of the NPO and vice versa.

### **MEMORANDUM OF AGREEMENT (MOA) GUIDELINES**

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<sup>3</sup> Gov. Code §§ 54950 – 54963 (Ralph M. Brown Act) / Gov. Code §§11120-11132 (Bagley-Keene Open Meeting Act)

The MOA is considered the umbrella document which outlines the roles, responsibilities, and operational procedures of each entity; ensuring that in practice the DAA and the NPO are separated. The MOA is used in lieu of an agreement or contract to describe the means, processes, functions and details of the relationship, governing how the two separate entities shall interact including when, how, and by what means information, reports, financials, and compensations are shared. *The MOA should clearly state that both parties intend to be bound by the terms and conditions of the MOA.*

Each specific activity, donation, or project should be established using a separate contract, approved by the DAA and NPO board of directors, and signed by authorized representatives of both organizations. This includes any specific event, campaign activity, or capital improvement project sponsored or funded by the NPO on the fairgrounds. The purpose and intent of a contract per activity, donation, or project is to outline and detail the specifics for each task, ensuring the DAA can legally ensure completion of the agreed upon terms.

The MOA between the NPO and the DAA should include the following information:

- Interorganizational Representation:
  - Who will serve as liaison between the DAA board and the NPO board? DAA board members should not serve as board members on the NPO board. However, a DAA representative can serve as an ex-officio member (non-voting member) of the NPO board. It is common to have a representative from the NPO board provide a regular update on events and projects at the monthly DAA board meetings.
- Meetings:
  - How will the NPO board meetings be run? Will the NPO board operate under Bagley-Keene or Brown Act open meeting rules? What is the frequency for NPO board meetings as well as quorum requirements and required votes for approval of items? NPO Board meetings should be open to the public and regular meeting minutes should be made available if requested.
  - The NPO Board should also provide the DAA with copies of their Articles of Incorporation, Bylaws and Policies (if applicable) at the time of the execution of the MOA. If these documents are updated during the term of the MOA, the NPO should provide the DAA with updated copies as soon as possible.
- Projects:
  - How will annual or multiyear projects be selected? The DAA Board should compile a list of capital improvements, projects or equipment purchases that require funding on an annual basis. The NPO Board should then select one or more of the listed projects to support. If the NPO has a specific idea for a project, it should be approved by the DAA board before the NPO begins fundraising for that project.

- If the project selected by the NPO involves installation, construction, or renovation of an existing building on DAA property, the NPO must also comply with all applicable state rules and regulations. NPO facilitation of these types of projects does not remove the requirement that they follow applicable rules related to public contracting or public works projects.
- Fundraising Campaigns:
  - Once a project has been selected, the NPO should coordinate with the DAA Board regarding the methods by which funds will be raised. If the NPO wishes to use DAA facilities for fundraising purposes, the NPO will need to pay the relevant rental fees for the use of the space. If the DAA and the NPO jointly sponsor a fundraising event, event space can be the DAA contribution if the NPO provides the other necessary preparations and staffing for the event.
  - If the NPO solicits memberships as part of their fundraising campaigns, a list of members should be provided to the DAA upon request. It is also important to note that the NPO must pay fair market value to the DAA for any benefits it provides to members as a part of their membership (i.e. fair admission passes, parking passes, carnival passes, special event tickets, etc.) The funds being raised by memberships must exceed the value of the benefits package being provided by the NPO.
- Financials:
  - The NPO should agree to cooperate with any financial or compliance audit of the DAA if necessary.
  - The NPO and DAA should agree on the frequency of financial reporting whether monthly, quarterly or another frequency. This allows the DAA to track and follow the progress on agreed upon goals or projects.
- Intellectual Property and Trademark Issues:
  - How, when and where the NPO may utilize the logo and name of the DAA should also be included in the MOA. This is particularly important for those NPOs who have broader purposes and support more than the DAA in their fundraising efforts. It is critical that any advertisements or promotions which suggest funds are being raised to benefit the DAA result in funds being transferred to the DAA and not given to other organizations or used for other non-DAA purposes.

## NPOs AND LIQUOR LICENSES

NPOs (valid 501(c)3 entities) may obtain and hold the alcohol license for all DAA events (master beverage concessionaire). This should be outlined under a separate contract pursuant to the terms of the MOA. The contract should specify the method for use of the NPOs liquor license for interim events, including timeframe, paperwork and contact at the NPO. It should also specify the percentage of sales the DAA will receive (revenue sharing), the frequency of reports and payments to the DAA (due dates – i.e. within 30 days of the event or monthly) and provisions allowing the DAA to audit or monitor sales reports.

### Summary of Documents:

|                    |   |
|--------------------|---|
| Every 3-5 years:   | Memorandum of Agreement                           |
| Annually:          | Priority Fundraising Project Identification       |
|                    | Priority Project Fund Development Plan            |
|                    | Alcohol/Concessions Contract                      |
|                    | Fundraising Event Contract(s)                     |
| Quarterly/Monthly: | Fundraising / Event Updates, including accounting |

By following this structured approach – using an umbrella MOA, individual contacts for each activity, and strict organizational separation – DAAs and NPOs can collaborate effectively, maintain public trust and stay fully compliant with all legal requirements. If you have any questions about DAA and NPO relationships or questions about specific terms within your MOA, please reach out to your F&E Resource Coordinator or the CDFA Legal Office.

Sincerely,



Michael Francesconi  
CDFA F&E Branch Chief

Enclosure: Sample MOA between DAA and NPO

**MEMORANDUM OF AGREEMENT**  
Between **XXth District Agricultural Association**  
and **XXXXXX Foundation**

This Memorandum of Agreement ("MOA" or "Agreement") is entered into by and between the **XX<sup>th</sup>** District Agricultural Association ("Association"), located at **PHYSICAL ADDRESS** and **XXXXXX Foundation** ("Foundation"), a 501(c)(3) California nonprofit public benefit corporation located at **PHYSICAL ADDRESS**. The Association or Foundation may be individually referred to as a "Party" and collectively as the "Parties".

**Parties Authority and Purpose**

The Association, commonly known as the **INFORMAL NAME** ("Fairgrounds"), is a district agricultural association pursuant to Food and Agricultural Code § 3102 and a state institution established by California Food and Agricultural Code § 3953.

The Association was established for the purpose of holding fairs, expositions and exhibitions, and community-based programs as well as constructing, maintaining, and operating recreational and cultural facilities of general public interest, pursuant to Food and Agricultural Code § 3951.

The Foundation is a California nonprofit public benefit corporation, with Articles of Incorporation filed **DATE OF FORMATION** with the California Secretary of State and qualified as a 501(c)(3) IRS tax exempt organization.

The Foundation was formed for the primary purpose of funding and supporting the Association with the public and charitable purposes of: advancing education, science, sports, recreation and other charitable activities which benefit the community and improve social welfare; preserving and enriching agricultural and other heritage of the community; promoting science, art, music, history, health and recreation; supporting public education and entertainment activities; and supporting related facility improvements and public monuments.

The Association and Foundation are separate and distinct legal entities; each with their own tax identification number, management, and purpose. The Parties, while working together towards accomplishing common goals, objectives, and purposes to improve the Fairgrounds and make it the best it can be, shall be managed and operated independent of each other.

The Parties desire to enter this MOA and agree to be bound by its terms to define the relationship between the Association and the Foundation, including respective roles, responsibilities, and priorities.

The intent of the Parties is to revisit this MOA prior to its renewal to further refine its terms and conditions and enhance their working relationship.

### **Terms and Conditions**

#### **1. Term**

The term of this Agreement shall be effective from the date the Parties sign below and shall end on **DATE**, unless earlier terminated by either party in accordance with the terms of this Agreement.

#### **2. Renewal**

The Board of Directors of each party shall review this MOA no later than **DATE** during open session of a publicly noticed meeting for the purpose of negotiating and modifying this Agreement to enhance the relationship between the Parties. Upon expiration of this Agreement, any renewal shall be in a new written agreement, signed by the Parties.

#### **3. Relationship Between the Parties**

The Parties acknowledge and agree that the other party is a separate and distinct legal entity and will act accordingly in its ongoing relationship and business dealings.

The Association maintains sole and exclusive control of the Fairgrounds, personal property and operation of events that occur on the Fairgrounds, including all Association events and programs supported by the Foundation.

The Foundation maintains sole and exclusive control of the Foundation personal property and is responsible for the lawful and prudent management of all funds consistent with donor intent.

### **Responsibilities**

#### **Joint Responsibilities:**

##### **1. Collaboration**

The Parties agree to collaborate and communicate in good faith and to carry out their authorities and purpose as stated in this MOA. The Parties further agree to share relevant information in the manner described in this MOA regarding grants, advertising, and donations sought, solicited, and secured by each of the Parties, with the intent of working collaboratively to streamline solicitations and to ensure no duplication of fundraising tasks or efforts.

##### **2. Meeting Notices and Agendas**

Each Party shall notice the other of their Board of Directors ("Board") meeting dates, times, and locations by sending a meeting notice and agenda to the other's Chief Executive Officer ten (10) calendar days in advance of the meeting. Any change to meeting dates, times, or locations shall be immediately provided to the other. Meeting notices shall be sent to the following email addresses:

Association CEO: [name@domain.com](mailto:name@domain.com)  
Foundation CEO: [name@domain.com](mailto:name@domain.com)

**Association Responsibilities:**

**1. Establishing Priority Fundraising Projects**

The Association Board shall establish a list of priority projects for Foundation funding ("Priority Fundraising Projects"), considering public and Foundation comments and Board deliberation, during open session at its January Board meeting.

Priority Fundraising Projects shall be within the Foundation's primary purposes that are within the Association's purposes, which are: promoting and supporting education, recreation and entertainment activities for the general public; preserving and enriching agricultural and other heritage of the community; and supporting recreational and cultural facility improvements for the general public.

The Association shall provide the Foundation with the list of Priority Fundraising Projects in writing no later than three (3) business days following the January Board meeting at which the list is adopted by the Association Board.

**2. Support of Foundation Fundraising**

The Association will allow the Foundation limited use of the Association's name, logo(s), or other identifying marks solely for the purpose of fundraising and marketing provided that the use is directly related to the Priority Fundraising Project(s) and is preapproved by the Association in writing.

The Association will support the Foundation and its fundraising efforts by attending certain events and by identifying and assisting in cultivating prospects for private contributions when it is appropriate. The Association, Association Board members, and its employees shall not directly or indirectly solicit donations, grants, or other gifts for Priority Fundraising Projects on behalf of the Foundation.

For fundraising for Priority Fundraising Projects, the Association may provide the Foundation with the following:

- a. Foundation logo placement on the Association website with a link to Foundation website;
- b. Foundation logo and advertisement in promotional materials for the Association's annual Fair;
- c. Foundation booth at the annual Fair or other Association event;
- d. With written preapproval, use of the Association's logo or other identifying marks/brands in the promotion of its business and activities;

Within its sole discretion, the Association may further provide to the Foundation complimentary Fair admission tickets and complimentary parking vouchers or other benefits associated with the annual Fair for use in its fundraising, the provision of which shall be incorporated into the Fund Development Plan and written contract covering the select Priority Fundraising Project(s).

Notwithstanding the foregoing, the value of all benefits provided by Association to Foundation shall be significantly less than the amount of funds anticipated to be raised by the Foundation pursuant to the Fund Development Plan and written contract for the Priority Fundraising Project(s).

If the Foundation utilizes a membership campaign as part of its fundraising activities, all event tickets, parking passes, or other benefits must be purchased from the Association at fair market value by the Foundation.

### 3. Foundation Use of Association Facilities

The Association will provide Foundation with space for Foundation's fundraiser events, hospitality events for members and guests and other activities, at the Association's published rental rates and depending on availability. Foundation shall adhere to the same facility rental policies and rules as expected of all renters.

Association, within the sole discretion of its Chief Executive Officer, may provide administrative and maintenance services during Foundation events in strict accordance with the Association's facility rental policies. Any provision of services shall be indicated in the event's written contract and service fees assessed in accordance with the Association's rental policies.

### **Foundation Responsibilities:**

#### 1. Funds Currently Held by Foundation

Immediately upon execution of this MOA, the Foundation shall provide to the Association:

- a. An accounting of all proceeds derived from previous fundraising activities for the Association that occurred prior to the execution of this MOA and that are currently in possession of the Foundation.
- b. A copy of the Foundation's most recent audit report by a certified public accountant or public accountant.

#### 2. Fundraising and Fund Utilization

The Foundation shall fundraise for the Association in accordance with the Association's Priority Funding Projects list adopted at the Association's January Board meeting as provided in this Agreement under the section of "Association Responsibilities." At their sole discretion, the

Foundation Board may select a project(s) from this list that they determine is attainable and meets their purpose, mission and fundraising capacity.

Immediately upon selecting a Priority Funding Project(s), the Foundation Board will inform the Association Board of their selection(s) in writing and then in person at the Association Board's next regularly scheduled meeting.

Thereafter, the Foundation will develop a proposed Fund Development Plan, including marketing strategy and volunteer plans, for public presentation at an Association Board monthly meeting for Board review and comment. The Fund Development Plan shall include a projected budget, including the Foundation's anticipated general operating expenses.

No fundraising activities whatsoever shall commence unless and until there is a written contract, signed by the Parties, that is specific to the selected Priority Fundraising Project(s) and that outlines the Fund Development Plan, fundraising budget, and operating expenses, and the anticipated amount and timeline of disbursement of funds raised to the Association.

The Parties acknowledge that Food and Agricultural Code section 4051.1 requires written notification to the California Department of Food and Agriculture ("Department") for any contract that exceeds one hundred thousand dollars (\$100,000) in value, exists for a period of greater than two (2) years, or contemplates the building of a permanent structure on the Fairgrounds. The Association shall be responsible for this requirement by notifying the Fairs and Expositions Branch and/or the CDFA Legal Office in writing, with a copy of the contract, prior to its execution.

The Foundation may retain from the proceeds derived from previous fundraising activities for the Association, that occurred prior to the execution of this MOA and that are currently in possession of the Foundation, those funds necessary to implement the selected Priority Fundraising Project(s) as the Parties agree to in their written contract. The excess funds shall be disbursed to the Association immediately upon execution of the written contract for the Priority Fundraising Project(s), along with an accounting. The Association shall hold these excess funds to be expended only for the selected Priority Fundraising Project(s) as agreed upon by the Parties in their written contract.

Any Priority Fundraising Project(s) that involves capital improvements in support of the Association's recreational or cultural facilities shall be under a written agreement that is approved by the California Department of General Services or the California Construction Authority as required by the laws and policies of the State of California.

### 3. Alcohol Concessions and Events

The Parties agree that, other than the fundraising activities accounted for in the written contract for the Priority Fundraising Project(s), any other alcohol concessions or event held to fundraise for the Association, including but not limited to the sale of alcohol at Association's Fair or other events

on the Fairgrounds, shall require a separate written agreement in accordance with the Association Board's rental policies and contracting procedures. Proceeds from the concessions or event shall be disbursed to the Association within 30 days of the event with an accounting. All sales receipts and underlying backup records shall be accounted for and provided to Association upon request.

**4. Meetings, Reporting, and Notices**

All Foundation Board meetings shall comply with the **Ralph M. Brown Open Meeting Act** (California Government Code 54950 et seq.), excepting the required ten (10) day notice period required to be given to the Association prior to any Foundation Board meeting. The Foundation shall permit up to two members of the Association's Board of Directors and its Chief Executive Officer to attend its meetings.

The Foundation shall report monthly at the Association's regular Board meetings. A Foundation informational item will be listed on the Association Board's monthly agenda for purposes of reporting a summary of fundraising activities and progress.

The Foundation shall keep the Association informed as to any changes in its physical address for its principal place of business, mailing address, Chief Executive Officer, Board of Directors membership, Articles of Incorporation, or bylaws by sending written notice to the Association's Chief Executive Officer and Board President in accordance with the Notice provisions contained herein.

Notices must be in writing and sent to the physical addresses set forth below. A party may change its address for notices by giving notice as required by this provision. Written notice will be considered effective: (a) the day it is personally delivered; (b) five business days after deposit with the United States Post Office as certified first-class mail with return receipt requested and postage prepaid; or (c) two business days after deposit with a reputable overnight delivery service for next day delivery.

Notices shall be sent to the physical addresses set forth below:

CEO NAME  
Fairgrounds Foundation  
Street  
City, State Zip

CEO NAME  
XX District Agricultural Association  
Street  
City, State Zip

**5. Audits and Records**

Upon the Association's written request, the Foundation shall provide records, including but not limited to, meeting minutes, accounting records, correspondence, instructions, plans, drawings, specifications, computer files, and memoranda pertaining to any matter related to this Agreement or any other written agreement between the Parties. The Foundation shall provide the requested documents within a reasonable period not to exceed thirty (30) days. The Foundation shall maintain accounting records and supporting records in accordance with GAAP (Generally Accepted Accounting Principles.) The Foundation shall preserve all accounting and supporting documents for a period of three (3) years after completion of services.

Foundation understands that the Association is a state institution under the oversight of the California Department of Food and Agriculture which may, upon reasonable notice, examine the books and records of the Foundation pursuant to Food and Agricultural Code § 4051.1.

**6. Commercial General Liability Insurance; Hold Harmless and Indemnification**

Foundation shall secure and maintain at its own expense during this Agreement a minimum of two million dollars (\$2,000,000) per occurrence combined single-limit commercial general liability insurance covering Foundation, its employees, agents, and subsidiaries, for claims for damages for bodily injury, property damage, personal injury, liquor liability, automobile, and maintenance vehicle liability insurance.

Foundation shall procure the insurance as required in the California Fair Services Authority, Insurance Requirements, attached hereto as Exhibit "A."

Foundation shall indemnify and save harmless Association and the State of California, their officers, agents, servants and employees from any and all claims, causes of action and suits accruing or resulting from any damage, injury or loss to any person or persons, including all persons to whom the Foundation may be liable under any worker's compensation law and Foundation and from any loss, damage, cause of action, claims or suits for damages, including but not limited to loss of property, goods, wares or merchandise, caused by, arising out of or in any way connected with the exercise by Foundation of the privileges herein granted.

**General Provisions**

**1. Default; Termination**

Either Party shall be in default under this MOA should it fail to perform or observe any of its obligations under this MOA for a period of thirty (30) days following written notice by the non-defaulting Party specifying the default. If the default is of such nature that it cannot reasonably be remedied within the thirty (30) days, such party will not be in default so long as it commences to remedy the default within the thirty (30) days, notifies the non-defaulting Party in writing that it has commenced to remedy the default and includes anticipated plans to and timeline for the remedy, and continues diligently until the default is corrected.

In the event of an uncured default, this MOA may be terminated by a majority vote of the Board of the non-defaulting Party during open session at a publicly noticed meeting, after appropriate notice, and opportunity to cure as described in this Agreement. If the Foundation fails to cure a default under the MOA, it shall distribute to the Association all fundraising proceeds at that time currently in the control of the Foundation, with an accounting, and supporting financial statements, no later than 30 days following the Association's termination of the MOA.

In the event the Foundation should cease to function and terminate its operations for any reason, then (i) within 30 days of termination, the Foundation shall provide financial statements to the Association that sets forth all funds currently in the control of the Foundation, (ii) within 30 days of termination, the Foundation shall distribute to the Association all proceeds raised for Priority Fundraising Projects at the Association; (iii) the Foundation shall dissolve in accordance with California law; and (iv) the Foundation shall relinquish any remaining funds that were not raised for Priority Fundraising Projects at the Association in accordance with the California Non Profit Integrity Act or then applicable governing law.

IN WITNESS WHEREOF, the Parties hereto have affixed their signatures on the date(s) indicated below. The signatories represent and warrant that they are duly authorized by their respective governing bodies to execute this Agreement and the parties hereby agree to be bound by all the terms and conditions set forth in this Agreement.

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NAME, CEO  
XXth District Agricultural Association

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NAME, President  
XXXXX Foundation

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Date

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Date

**Heidi Ortiz**

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**From:** David Farrell <farreldw85@icloud.com>  
**Sent:** Monday, December 29, 2025 2:30 PM  
**To:** Heidi Ortiz  
**Subject:** Surfers Point Parking for Residence

Dear Ms. Ortiz,

As a Ventura City resident and coastal user, I am writing to urge the Fairgrounds to ensure the continuation of the annual parking pass at Surfers' Point and ensure reasonable daily parking rates for beachgoers.

The temporary discontinuation of the annual pass and increase in daily rates—from \$2 to \$5 and up to \$20 on special event days—creates financial barriers for residents and city and county tax payers who rely on this lot for regular coastal access and recreation. This change disproportionately affects low-income community members and contradicts decades of public investment aimed at restoring Surfers' Point as an open, accessible shoreline.

I respectfully ask that the Fairgrounds Board reinstate an annual parking pass priced comparably to the California State Parks pass and cap daily parking fees at \$2–3 per day, including during special events.

Affordable beach access is a cornerstone of our community's identity. Please act to ensure that Surfers' Point remains a place for everyone. Please pass my message on to the Board of Directors.

Sincerely,

David Farrell, 43 Year Ventura Resident, tax payer, and volunteer

Sent from my iPhone

| Standard Agreements |  |  |                  |
|---------------------|--|--|------------------|
| CONTRACT NO.        | CONTRACTOR NAME                                      | PURPOSE  | AMOUNT           |
| 26-001              | Greg Rents   | 1 Year Fairtime Equipment Rental                       | NTE \$53,462.44  |
| 26-002              | Golden State Communications                          | 3-Year Two Way Radio Rentals                           | NTE \$26,505.60  |
| 26-003              | Pro Em National Event Services                       | 3 Year Folding Chair Rentals                           | NTE \$28,656.00  |
| 26-004              | It's Only Temporary, Inc.                            | 3 Year Staging Equipment Rental Services               | NTE \$116,625.00 |
| 26-005              | LB Lightswest  | 3 Year Grandstand Stage Rental                         | NTE \$147,500.00 |
| 26-006              | Jimmy Hutchinson                                     | 3 Year Large Livestock Superintendent and Photographer | NTE \$60,000.00  |
| 26-007              | M.H. Norris Consulting                               | 3 Year ShoWorks Consultant                             | NTE \$45,000.00  |
| 26-008              | Amarillo by Morning                                  | Grounds Entertainment                                  | \$ 6,500.00      |
| 26-009              | Cooldog Productions                                  | Grounds Entertainment                                  | \$ 17,400.00     |
| 26-030              | Blue Pacific Event Services                          | 3 Year Fairtime First Aid Services                     | NTE \$145,047.00 |
| 26-031              | SMD Lighting & Audio                                 | 3 Year Grounds Sound & Lighting Services               | NTE \$82,800.00  |
| 26-032              | Bar None Group, Inc. DBA Pacific Coast Entertainment | 3 Year Grandstand Lighting                             | NTE \$93,000.00  |
| 26-033              | Bar None Group, Inc. DBA Pacific Coast Entertainment | 3 Year Grandstand Sound                                | NTE \$111,000.00 |

## Rental Agreements Non-Fair

| CONTRACT NO. | CONTRACTOR NAME           | PURPOSE                     | AMOUNT       | DATE/EVENT      | LOCATION                               |
|--------------|---------------------------|-----------------------------|--------------|-----------------|--|
| 26-018       | NAWCC Chpt. 190           | Watch and Clock Mart        | \$3,179.00   | 6/6/2026        | Santa Rosa                             |
| 26-019       | Daniels Toy Empire        | 805 Comic Con               | \$11,598.00  | 4/25/26-4/26/26 | Anacapa                                |
| 26-020       | Arizona Expos Inc         | Dirt Expo                   | \$17,805.00  | 8/29/26-8/30/26 | San Miguel, Anacapa, Grounds (Partial) |
| 26-021       | SNA Designs               | Swap Meet                   | \$108,612.00 | 1/7/26-12/30/26 | Lot C                                  |
| 26-022       | Auto Training Solutions   | 2026 Rav4 Launch            | \$19,143.00  | 2/22/26-2/28/26 | San Nicolas, Lot C (Partial)           |
| 26-023       | Japan Taste Marketing Inc | Spirit of Japan             | \$12,691.00  | 4/17/26-4/19/26 | San Miguel, Grounds (Partial)          |
| 26-024       | Scholastic Surf Series    | Surf Competition            | \$1,000.00   | 1/25/2026       | Grounds (Partial)                      |
| 26-025       | Grimoire Academy LLC      | The Gothic Market           | \$4,750.00   | 3/28/26-3/29/26 | San Miguel                             |
| 26-026       | Taconhy Entertainment LLC | K Pop Live                  | \$3,846.00   | 1/12/2026       | San Nicolas                            |
| 26-027       | Strangecvlt/Monster Mall  | Monster Mall                | \$5,764.00   | 2/28/26-3/1/26  | San Miguel Hall                        |
| 26-028       | Gazette Media Group       | Ventura Senior Expo         | \$2,754.00   | 6/9/2026        | Santa Rosa Hall                        |
| 26-029       | Valdivia Marketing Group  | Valdivia Concert            | \$8,239.00   | 2/21/2026       | William P Clark Event Center           |
| 26-030       | Raceway Promotions LLC    | Ventura Raceway 2026 Season | \$80,546.00  | 2/1/26-2/1/27   | Arena                                  |

## **January CEO Report**

### **Surfers Point Managed Retreat Project**

We continue the weekly meetings with CA Rasmussen and the City of Ventura. They are finishing up the striping, landscaping and their punch list items like fixing the vaults, bio swales and the asphalt at gate 3. The rain set them back a little, but they are expecting to be completed with the project by the end of this month.

The Ad Hoc Surfer's Point Committee, Mr. Amelio, and I met with representatives from the City of Ventura to discuss several concerns related to the project. As a result of that meeting, City officials developed an action-item list and will follow up with us accordingly.

### **Grants**

I continue to work with Ms. Wynegar on the State Coastal Conservancy (SCC) Climate Bond Grant. We have received two quotes for professional engineering, planning and environmental services to address the localized flooding across the fairground's property. They will work on incorporating this into the grant application.

Ms. Wynegar has also identified another grant which is the California Energy Commission (CEC) grant. It is expected to be released in Q1–Q2 of 2026 and currently has approximately \$46 million appropriated for 2025–2026. This program is designed to support resilient, clean backup power solutions. The grant writer's goal is to position us to secure funding for: Solar generation, battery backup, and hydrogen fuel cell systems for on-site resiliency.

I continue to work with Ms. Lindsay on the FEMA grant. We have received three checks so far from different projects within that grant.

### **Conventions and Trainings**

There was a CDFA Collaborative on December 10<sup>th</sup>, which I sent Mr. Amelio to, and they discussed updates with the fire marshal. There will be another Collaborative February 11<sup>th</sup>, which I plan to attend, and F&E will be sending out more information as to what they will discuss. Our annual CERRVF Lobby Days are February 3<sup>rd</sup> and 4<sup>th</sup>. Several Fair CEOs will be coming together in Sacramento to advocate for our California's fairgrounds and the important role they play as community resilience hubs.

Staff attended the Western Fairs Association Conference, which was held in Reno. Next year, it will be held at South Point in Las Vegas, Nevada. We value this conference because there are a number of helpful sessions, valuable networking and meetings that take place.

Lesly Wade with California Fair Services Authority (CFSFA) to be here came in November and performed a number of different trainings such as forklift, hazmat, fire extinguisher, golf cart and boom lift training. Many employees were able to participate and get certified.

### **2026 Fair**

I continue my weekly calls with Romeo Entertainment to work on booking grandstand acts for 2026 Fair. I have four confirmed acts, one pending and working on the remaining three days.

We are moving forward with contracting TEAM (Total Event Access Management) to do our admissions again. We are also moving forward with Saffire, our online ticketing platform, and have already started weekly zoom calls. I continue meeting with the department heads on various aspects of their departments.

I made the decision to go out to bid for our carnival to secure one operator. The submission deadline was last Friday and we received one bid. The scoring and presentation will be this Friday.

### **Budget and Audit**

Ms. Martin and I had initial meetings with all the department heads to review their budgets and answer any questions. We are waiting for Maintenance to finalize their draft budget and once that is turned in, Ms. Martin and I will go over it and make any necessary cuts. I will then work with the Finance Committee to schedule a meeting to go over it.

Ms. Martin and I had our initial meeting with the auditor to get started on the 2024 and 2025 audits. They have reached out to our admissions contractor and carnival support representative to get a better understanding of the processes in those departments. He sent over a list of documents that Ms. Martin has started collecting.

### **Housekeeping**

I scheduled Mr. Dagley, Civil Engineer, to do our annual inspection of the bleachers and portable seating. I also had him do an assessment of our staging, so we can get it engineered and have stamped plans which we will submit to the fire marshal.

## **Exhibit Report**

Emilee Inez

### Fair

- In collaboration with the Livestock Superintendent, Jimmy Hutchinson, we are working on the 2026 Large Livestock Entry Guide. The focus is on ensuring the rules are clear, easily comprehensible, and aligned with current best practices.
- I am working with Superintendents to design interactive and educational displays for their buildings. In collaboration with Ventura County agencies to ensure the information presented is accurate, current, and relevant to the public.
- I developed and implemented a comprehensive calendar for the Exhibits Department that includes deadlines, reminders, and meeting schedules. This system establishes strong foundational structure for the department, allows for long-term planning and timeline development for future years, and helps ensure all projects remain on schedule.

### Junior Fair Board

- The Junior Fair Board held its first meeting in December. The 2026 team is composed of 21 members representing nine high schools across Ventura County. Notably, the program has its highest representation to date from eastern Ventura County since its return.
- A retreat is scheduled for January 17th and will feature new, engaging activities designed to build teamwork and familiarity with the Fairgrounds. Planned activities include a scavenger hunt to introduce members to the grounds through interactive clues, as well as a “Build a Fair” exercise. During this activity, teams will have full creative control to design their ideal Fair using a provided budget and pricing sheet for items such as carnival rides, concession stands, and exhibit buildings. Each item includes a return on investment, and the team generating the highest revenue will receive a prize.

### WFA – Young Professionals

- I am excited to share that I will be presenting at the WFA Convention for the second consecutive year. The session is presented by the Young Professionals Alliance, where I serve as the Southern California Representative, and will focus on approaches to innovation while preserving tradition within the fair industry.

## **Concessions Report**

Madalyn Johnson

- We are in the middle of receiving all 2026 Health Department requirements and Madalyn has completed a call with Eva regarding MFF permits.
- Madalyn and Eryn are currently in discussions about advancing 276 commercial and community vendors for participation.

- Madalyn is actively working with 64 returning food vendors, along with 6 potential new vendors.
- While this is happening, we are updating and maintaining a high variety of products across 5 different Fair maps.

### **Sales Report**

Will Schwartz

This report covers events from 11/13-1/16.

- In early December we were able to bring back the Scholastic Surf Series to utilize parts of the beach for their surf contests. It was a successful turn out and they are looking forward to using our Beach Lot in the near future. The same weekend we also held the 2nd Merry Gothmas event in Santa Cruz Hall as well as the returning Gill's Onions Christmas party in San Miguel Hall.
- The week before Christmas we had the Zoppe Family Circus setting up the big tent in our Lot A, this is Zoppe's third year here and have increased their turnout each year and bring a truly unique circus experience. Exotic Bird Mart & Expo also completed their 3rd show of 2025 in San Nicolas Hall; the event promoter is looking to expand her show in 2026 and introduce a collectibles and card expo as well.
- Jurassic Quest made its return to Ventura and held their 3 day show in Santa Rosa, San Miguel, Anacapa and Santa Cruz Hall, they had taken the previous year off. The show featured large scale dino exhibits, bounce houses, raptor training, a fossil dig sand pit and even legos.

### **Upcoming Events:**

Holiday Craft Show – 11/21-11/23

84th Turkey Night – 11/28-11/29

K-Pop Live – 12/6

Merry Gothmas – 12/13

Zoppe Circus – 12/26-1/5

### **Maintenance Report**

Gerry Duran, Joe Hutchison and Jennifer Lindsay

#### **Current Projects: Completion Date**

- Electrical panel upgrades around grounds - Ongoing
- Weed abatement around grounds - Ongoing
- Continuing to work on FEMA project close outs – Ongoing
- Area 2 landscaping project
- Working on the action items that came out of the facility assessment that Lesly Wade recently conducted at the end of last year

**Upcoming Projects:**

- Chopperfest prep 2/7/2026
- Hall of Flowers Prep 3/15/2026
- Strawberry Festival Prep 5/10/2026
- Paint Floriculture Fixtures 7/15/2026