



Board of Directors Meeting Agenda

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

Tuesday, January 27th, 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 18th, 2025 Board Meeting Minutes

B. January 5th, 2026 Board Meeting Minutes



- VI. Financial Reports (discussion and/or approval)**
 - A. Financials ending October 31st, 2025 and November 30th, 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 31st DAA Fair office, 10 West Harbor Blvd., Ventura, CA or by calling (805) 648-3376.

Requests should be made one (1) week in advance whenever possible.

Board of Directors Meeting Minutes

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

Tuesday, November 18th, 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 28th, 2025 Board Meeting Minutes and October 27th, 2025 Strategic Planning Check-In minutes.

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

Board Member Name	Approved (Yes Vote)	Not Approved (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 30th, 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 30th, 2025.

Board Member Name	Approved (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 (Yes Vote)	Not Approved (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 Contact: Heidi Ortiz, CEO

Monday, January 5th, 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 (Yes Vote)	Not Approved (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
TOTAL NET RESOURCES, Beginning			
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		-
TOTAL NET RESOURCES, Beginning			\$ 7,547,703
RESOURCES ACQUIRED:			
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
TOTAL RESOURCES ACQUIRED			13,960,649
RESOURCES APPLIED:			
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	-
TOTAL RESOURCES APPLIED			13,086,174
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			874,475
TOTAL NET RESOURCES, Ending			
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
TOTAL NET RESOURCES, Ending			\$ 8,422,178
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

TOTAL CURRENT ASSETS	6,385,878
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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

TOTAL FIXED ASSETS	5,480,283
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	852,633
Deferred Outflows of Resources - OPEB	42,212

TOTAL DEFERRED OUTFLOWS OF RESOURCES	894,846
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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

TOTAL LIABILITIES	3,436,260
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DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	30,032
Deferred Inflows of Resources - OPEB	55,018

TOTAL DEFERRED INFLOWS OF RESOURCES	85,051
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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

TOTAL NET RESOURCES	9,239,697
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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
TOTAL CASH		\$5,389,586

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
TOTAL ACCOUNTS RECEIVABLES		\$943,254

TOTAL CASH & CASH EQUIVALENTS	\$6,332,841
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Cash & Cash Equivalent

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
OPERATING REVENUES:							
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%
TOTAL OPERATING REVENUES		\$ 14,705,821	\$ 14,344,910	\$ 13,959,748	\$ 14,352,953	\$ 393,205	97%
OPERATING EXPENDITURES:							
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%
TOTAL OPERATING EXPENSES		\$ 14,040,501	\$ 13,279,009	\$ 12,906,120	\$ 14,273,568	\$ 1,367,448	90%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 665,319	\$ 1,065,901	\$ 1,053,627	\$ 79,385	\$ (974,242)	1327%
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%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ (161,167)	\$ 734,304	\$ 873,573	\$ (360,615)	\$ (1,234,188)	-242%
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%
NET PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 1,534,990	\$ 1,316,401	\$ 1,054,529	\$ 189,385	\$ (865,144)	557%
NET PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 708,504	\$ 984,804	\$ 874,475	\$ (250,615)	\$ (1,125,090)	-349%

Income Statement

31st DAA, Ventura County Fair

Revenue Report October 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
ADMISSIONS TO GROUNDS:							
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%
TOTAL ADMISSION TO GROUNDS		\$ 3,078,610	\$ 3,076,047	\$ 2,886,965	\$ 3,097,200	\$ 210,235	93%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	326,306	329,491	423,795	353,000	(70,795)	120%
TOTAL COMMERCIAL SPACE		\$ 326,306	\$ 329,491	\$ 423,795	\$ 353,000	\$ (70,795)	120%
CARNIVAL REVENUE:							
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%
TOTAL CARNIVAL REVENUE		\$ 4,246,248	\$ 4,233,198	\$ 3,959,687	\$ 4,246,250	\$ 286,563	93%
CONCESSION REVENUE:							
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%
TOTAL CONCESSION REVENUE		\$ 1,295,885	\$ 1,291,781	\$ 1,214,371	\$ 1,103,072	\$ (111,299)	110%
EXHIBIT REVENUE:							
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%
TOTAL EXHIBIT REVENUE		\$ 78,549	\$ 77,531	\$ 98,672	\$ 67,565	\$ (31,107)	146%
HORSE SHOW REVENUE:							
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%
TOTAL HORSE SHOW REVENUE		\$ 8,148	\$ 8,148	\$ -	\$ -	\$ -	0%

Revenues

31st DAA, Ventura County Fair

Revenue Report October 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
ENTERTAINMENT FAIR REVENUE							
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%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 1,070,505	\$ 1,090,233	\$ 888,520	\$ 1,055,660	\$ 167,140	84%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
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%
TOTAL MISCELLANEOUS FAIR		\$ 1,661,136	\$ 1,657,024	\$ 1,804,737	\$ 1,622,855	\$ (181,882)	111%
INTERIM REVENUE							
FACILITY SALES							
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 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
OKTOBERFEST							
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%
TOTAL INTERIM REVENUE		\$ 2,569,215	\$ 2,262,780	\$ 2,374,156	\$ 2,493,816	\$ 119,660	95%
SATELLITE WAGERING							
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%
TOTAL SATELLITE WAGERING REVENUE		\$ 270,738	\$ 232,740	\$ 217,693	\$ 242,310	\$ 24,617	90%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	27,371	19,313	34,165	-	(34,165)	0%
TOTAL PRIOR YEAR REVENUE		\$ 27,371	\$ 19,313	\$ 34,165	\$ -	\$ (34,165)	0%
OTHER OPERATING REVENUE							
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%
TOTAL OTHER OPERATING REVENUE		\$ 73,111	\$ 66,626	\$ 56,987	\$ 71,225	\$ 14,238	80%

Revenues

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

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
ADMINISTRATION EXPENSE							
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 Supples & 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%
TOTAL ADMINISTRATION EXPENSE		\$ 1,376,160	\$ 1,171,242	\$ 1,090,663	\$ 1,358,905	\$ 268,242	80%
MAINTENANCE & GENERAL OPERATIONS							
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 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 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%
TOTAL MAINTENANCE EXPENSE		\$ 2,665,119	\$ 2,290,757	\$ 2,165,956	\$ 2,708,605	\$ 542,649	80%
PUBLICITY EXPENSE							
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%
TOTAL PUBLICITY EXPENSE		\$ 267,525	\$ 285,324	\$ 246,161	\$ 281,500	\$ 35,339	87%
CONCESSION EXPENSE							
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%
TOTAL CONCESSION EXPENSE		\$ 112,905	\$ 106,196	\$ 156,999	\$ 135,986	\$ (21,013)	115%
ATTENDANCE OPERATIONS							
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%
TOTAL ATTENDANCE EXPENSE		\$ 3,948,327	\$ 3,936,531	\$ 3,716,477	\$ 3,987,685	\$ 271,208	93%
Premium Expense (Excluding Horse Show)							
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%
TOTAL PREMIUM EXPENSE		\$ 119,835	\$ 119,835	\$ 115,837	\$ 106,334	\$ (9,503)	109%

Expenses

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

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
EXHIBIT EXPENSE							
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%
TOTAL EXHIBIT EXPENSE		\$ 236,639	\$ 222,656	\$ 229,983	\$ 292,746	\$ 62,763	79%
HORSE SHOW EXPENSE (Excluding Premiums)							
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%
Professionasl Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		\$ 19,211	\$ 19,211	\$ -	\$ -	\$ -	0%
FAIR ENTERTAINMENT EXPENSE							
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%
TOTAL FAIR ENTERTAINMENT EXPENSE		\$ 2,519,942	\$ 2,499,567	\$ 2,347,536	\$ 2,468,489	\$ 120,953	95%

Expenses

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

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
MISCELLANEOUS FAIR EXPENSE							
ADMINISTRATION							
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%
MAINTENANCE							
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%
FACILITY SALES							
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%
SPONSORSHIP							
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%
PARKING							
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 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 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%
OTHER FAIR							
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%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,878,989	\$ 1,884,870	\$ 1,972,921	\$ 2,011,453	\$ 38,532	98%
INTERIM EXPENSE							
PUBLICITY							
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%
FACILITY SALES							
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%
PARKING							
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%

Expenses

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

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 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%
OKTOBERFEST							
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%
TOTAL INTERIM EXPENSE		\$ 714,293	\$ 589,102	\$ 763,833	\$ 799,200	\$ 35,367	96%
SATELLITE WAGERING EXPENSE							
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%
TOTAL SATELLITE WAGERING EXPENSE		\$ 42,892	\$ 35,644	\$ 38,535	\$ 42,905	\$ 4,370	90%
EQUIPMENT EXPENSE							
Non Capitalizeds(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%
TOTAL EQUIPMENT EXPENSE		\$ 49,540	\$ 42,579	\$ 38,636	\$ 48,075	\$ 9,439	80%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Adjustments	80000-00-000	47,100	32,926	25,985	20,000	(5,985)	130%
PRIOR YEAR OPERATING EXPENSE		\$ 47,100	\$ 32,926	\$ 25,985	\$ 20,000	\$ (5,985)	130%

Expenses

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

Description	Acct. No.	Actuals 2024	Prior YTD 10/31/24	Current YTD 10/31/25	Budget 2025	Balance of Budget	% Used 2025
CASH SHORTAGES & OVERAGES							
Cash +/- Interim	85000-00-000	42,025	42,571	(3,402)	11,685	15,087	-29%
CASH (OVER)/UNDER		\$ 42,025	\$ 42,571	\$ (3,402)	\$ 11,685	\$ 15,087	-29%
DEPRECIATION EXPENSE							
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%
TOTAL DEPRECIATION EXPENSE		\$ 437,180	\$ 331,597	\$ 180,054	\$ 440,000	\$ 259,946	41%
PENSION EXPENSE							
Pension Expense	96000-00-000	397,100	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ 397,100	\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE							
OPEB Expense	96100-00-000	(7,793)	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ (7,793)	\$ -	\$ -	\$ -	\$ -	0%

Expenses

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

DETAIL	Account Number	Actual 2024	Current YTD 10/31/25	Budget 2025	Balance of Budget
REVENUES:					
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
TOTAL REVENUES		-	353,644	287,051	(66,593)
EXPENDITURES:					
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)
TOTAL EXPENDITURES		-	276,634	211,777	(64,857)
OKTOBERFEST NET INCOME		-	77,009	75,274	(1,735)

Oktoberfest

**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		
AUCTION REVENUES:					
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
TOTAL REVENUES		209,861	242,566	175,000	(67,566)
AUCTION EXPENDITURES:					
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	(32,536)
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
TOTAL EXPENDITURES		92,755	131,156	116,764	(14,392)
NET JLA INCOME		117,105	111,410	58,236	(53,174)
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
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2025		\$ 19,552,853
ACQUISITIONS OF FIXED ASSETS:			
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):			
TOTAL ACQUISITIONS OF FIXED ASSETS			1,538,191
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
TOTAL DISPOSITIONS OF FIXED ASSETS			-
PROPERTY, PLANT & EQUIPMENT AS OF:	10/31/2025		\$ 21,091,045
DEPRECIATION:			
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
ACCUMULATED DEPRECIATION as of:	10/31/2025		\$ 15,610,721
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	10/31/2025		\$ 5,480,323
DEBT (ASSOCIATED WITH FIXED ASSETS)	10/31/2025	25000-00-000	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	10/31/2025		\$ 5,480,323

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
REVENUES:					
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)
TOTAL REVENUES		270,738	217,693	242,310	24,617
EXPENDITURES:					
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
TOTAL EXPENDITURES		42,892	38,535	42,905	4,370
NET SATELLITE WAGERING PROFIT/LOSS					
		227,846	179,158	199,405	20,247

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
FAIRTIME REVENUES:							
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%
TOTAL FAIRTIME REVENUES		\$ 11,765,386	\$ 11,763,451	\$ 11,276,746	\$ 11,545,602	\$ 268,856	98%
FAIRTIME EXPENSES:							
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%
TOTAL FAIRTIME EXPENSES		\$ 9,103,372	\$ 9,074,188	\$ 8,785,914	\$ 9,284,193	\$ 498,279	95%
NET FAIRTIME PROFIT/LOSS		\$ 2,662,014	\$ 2,689,263	\$ 2,490,832	\$ 2,261,409	\$ (229,423)	110%

Income Statement

31st DAA, Ventura County Fair
Summary of Operations
November 30, 2025

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
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		-
TOTAL NET RESOURCES, Beginning			\$ 7,547,703
RESOURCES ACQUIRED:			
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
TOTAL RESOURCES ACQUIRED			14,156,457
RESOURCES APPLIED:			
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	-
TOTAL RESOURCES APPLIED			13,408,859
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			747,599
TOTAL NET RESOURCES, Ending			
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
TOTAL NET RESOURCES, Ending			\$ 8,295,302
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
TOTAL CURRENT ASSETS	6,069,006

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
TOTAL FIXED ASSETS	5,486,714

DEFERRED OUTFLOWS OF RESOURCES

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

TOTAL ASSETS

\$ 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
TOTAL LIABILITIES	3,252,647

DEFERRED INFLOWS OF RESOURCES

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

NET RESOURCES

Junior Livestock Auction Reserve	817,566
Net Resoures - Unrestricted	\$4,150,824
Unrestricted Net Position - Pension/OPEB	(1,342,276)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$5,486,754
TOTAL NET RESOURCES	9,112,868

TOTAL LIABILITIES & NET RESOURCES

\$ 12,450,566

31st DAA, Ventura County Fair

Cash & Cash Equivalents

November 30, 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	1,764,121.00	
Cash - Operating MB#5168	1,512,890.49	
Total Operating Cash		\$3,277,011.49
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	11,506.78	
Total Payroll Cash		\$15,929.55
Cash - Savings	0.00	
Cash - Savings MB#5192	1,624,119.94	
Total Savings Cash		\$1,624,119.94
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	262,075.43	
Total JLA Cash		\$274,356.25
TOTAL CASH		\$5,248,856

CURRENT ACCOUNTS RECEIVABLES

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

TOTAL CASH & CASH EQUIVALENTS	\$6,033,600
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Cash & Cash Equivalent

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
OPERATING REVENUES:							
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%
TOTAL OPERATING REVENUES		\$ 14,705,821	\$ 14,526,663	\$ 14,155,556	\$ 14,352,953	\$ 197,397	99%
OPERATING EXPENDITURES:							
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%
TOTAL OPERATING EXPENSES		\$ 14,040,501	\$ 13,677,081	\$ 13,210,646	\$ 14,273,568	\$ 1,062,922	93%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 665,319	\$ 849,581	\$ 944,910	\$ 79,385	\$ (865,525)	1190%
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%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ (161,167)	\$ 484,824	\$ 746,697	\$ (360,615)	\$ (1,107,312)	-207%
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%
NET PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 1,534,990	\$ 1,100,081	\$ 945,812	\$ 189,385	\$ (756,427)	499%
NET PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 708,504	\$ 735,324	\$ 747,599	\$ (250,615)	\$ (998,214)	-298%

Income Statement

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
ADMISSIONS TO GROUNDS:							
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%
TOTAL ADMISSION TO GROUNDS		\$ 3,078,610	\$ 3,075,929	\$ 2,886,965	\$ 3,097,200	\$ 210,235	93%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	326,306	329,491	423,795	353,000	(70,795)	120%
TOTAL COMMERCIAL SPACE		\$ 326,306	\$ 329,491	\$ 423,795	\$ 353,000	\$ (70,795)	120%
CARNIVAL REVENUE:							
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%
TOTAL CARNIVAL REVENUE		\$ 4,246,248	\$ 4,233,198	\$ 3,959,687	\$ 4,246,250	\$ 286,563	93%
CONCESSION REVENUE:							
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%
TOTAL CONCESSION REVENUE		\$ 1,295,885	\$ 1,291,856	\$ 1,214,446	\$ 1,103,072	\$ (111,374)	110%
EXHIBIT REVENUE:							
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%
TOTAL EXHIBIT REVENUE		\$ 78,549	\$ 77,531	\$ 98,972	\$ 67,565	\$ (31,407)	146%
HORSE SHOW REVENUE:							
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%
TOTAL HORSE SHOW REVENUE		\$ 8,148	\$ 8,148	\$ -	\$ -	\$ -	0%

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
ENTERTAINMENT FAIR REVENUE							
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%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 1,070,505	\$ 1,090,233	\$ 888,520	\$ 1,055,660	\$ 167,140	84%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
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%
TOTAL MISCELLANEOUS FAIR		\$ 1,661,136	\$ 1,657,024	\$ 1,804,739	\$ 1,622,855	\$ (181,884)	111%
INTERIM REVENUE							
FACILITY SALES							
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 2024	Prior YTD 11/30/24	Current YTD 11/30/25	Budget 2025	Balance of Budget	% Used 2025
OKTOBERFEST							
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%
TOTAL INTERIM REVENUE		\$ 2,569,215	\$ 2,431,907	\$ 2,553,771	\$ 2,493,816	\$ (59,955)	102%
SATELLITE WAGERING							
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%
TOTAL SATELLITE WAGERING REVENUE		\$ 270,738	\$ 241,862	\$ 224,124	\$ 242,310	\$ 18,186	92%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	27,371	20,692	34,430	-	(34,430)	0%
TOTAL PRIOR YEAR REVENUE		\$ 27,371	\$ 20,692	\$ 34,430	\$ -	\$ (34,430)	0%
OTHER OPERATING REVENUE							
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%
TOTAL OTHER OPERATING REVENUE		\$ 73,111	\$ 68,793	\$ 66,108	\$ 71,225	\$ 5,117	93%

Revenues

31st DAA, Ventura County Fair
Expense 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
ADMINISTRATION EXPENSE							
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%
TOTAL ADMINISTRATION EXPENSE		\$ 1,376,160	\$ 1,304,750	\$ 1,179,900	\$ 1,358,905	\$ 179,005	87%
MAINTENANCE & GENERAL OPERATIONS							
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 2024	Prior YTD 11/30/24	Current YTD 11/30/25	Budget 2025	Balance of Budget	% Used 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	86,065	69,344	88,800	19,456	78%
TOTAL MAINTENANCE EXPENSE		\$ 2,665,119	\$ 2,452,625	\$ 2,327,550	\$ 2,708,605	\$ 381,055	86%
PUBLICITY EXPENSE							
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%
TOTAL PUBLICITY EXPENSE		\$ 267,525	\$ 285,324	\$ 246,877	\$ 281,500	\$ 34,623	88%
CONCESSION EXPENSE							
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%
TOTAL CONCESSION EXPENSE		\$ 112,905	\$ 106,395	\$ 166,915	\$ 135,986	\$ (30,929)	123%
ATTENDANCE OPERATIONS							
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%
TOTAL ATTENDANCE EXPENSE		\$ 3,948,327	\$ 3,936,531	\$ 3,716,477	\$ 3,987,685	\$ 271,208	93%
Premium Expense (Excluding Horse Show)							
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%
TOTAL PREMIUM EXPENSE		\$ 119,835	\$ 119,835	\$ 115,837	\$ 106,334	\$ (9,503)	109%

Expenses

31st DAA, Ventura County Fair
Expense 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
EXHIBIT EXPENSE							
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%
TOTAL EXHIBIT EXPENSE		\$ 236,639	\$ 229,416	\$ 237,461	\$ 292,746	\$ 55,285	81%
HORSE SHOW EXPENSE (Excluding Premiums)							
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%
TOTAL HORSE SHOW EXPENSE		\$ 19,211	\$ 19,211	\$ -	\$ -	\$ -	0%
FAIR ENTERTAINMENT EXPENSE							
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%
TOTAL FAIR ENTERTAINMENT EXPENSE		\$ 2,519,942	\$ 2,499,567	\$ 2,347,536	\$ 2,468,489	\$ 120,953	95%

Expenses

31st DAA, Ventura County Fair
Expense 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
MISCELLANEOUS FAIR EXPENSE							
<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 2024	Prior YTD 11/30/24	Current YTD 11/30/25	Budget 2025	Balance of Budget	% Used 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%
OTHER FAIR							
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%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,878,989	\$ 1,926,884	\$ 1,973,061	\$ 2,011,453	\$ 38,392	98%
INTERIM EXPENSE							
PUBLICITY							
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%
FACILITY SALES							
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%
PARKING							
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 2024	Prior YTD 11/30/24	Current YTD 11/30/25	Budget 2025	Balance of Budget	% Used 2025
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	28,430	28,430	17,942	28,430	10,488	63%
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	1,443	1,432	1,500	68	95%
OKTOBERFEST							
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 Beneifts	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%
TOTAL INTERIM EXPENSE		\$ 714,293	\$ 632,613	\$ 800,680	\$ 799,200	\$ (1,480)	100%
SATELLITE WAGERING EXPENSE							
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%
TOTAL SATELLITE WAGERING EXPENSE		\$ 42,892	\$ 42,822	\$ 38,635	\$ 42,905	\$ 4,270	90%
EQUIPMENT EXPENSE							
Non Capitalizeds(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%
TOTAL EQUIPMENT EXPENSE		\$ 49,540	\$ 46,309	\$ 38,794	\$ 48,075	\$ 9,281	81%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Adjustments	80000-00-000	47,100	32,926	25,985	20,000	(5,985)	130%
PRIOR YEAR OPERATING EXPENSE		\$ 47,100	\$ 32,926	\$ 25,985	\$ 20,000	\$ (5,985)	130%

Expenses

31st DAA, Ventura County Fair
Expense 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
CASH SHORTAGES & OVERAGES							
Cash +/- Interim	85000-00-000	42,025	41,875	(5,062)	11,685	16,747	-43%
CASH (OVER)/UNDER		\$ 42,025	\$ 41,875	\$ (5,062)	\$ 11,685	\$ 16,747	-43%
DEPRECIATION EXPENSE							
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%
TOTAL DEPRECIATION EXPENSE		\$ 437,180	\$ 364,757	\$ 198,213	\$ 440,000	\$ 241,787	45%
PENSION EXPENSE							
Pension Expense	96000-00-000	397,100	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ 397,100	\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE							
OPEB Expense	96100-00-000	(7,793)	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ (7,793)	\$ -	\$ -	\$ -	\$ -	0%

Expenses

31st DAA, Ventura County Fair
Oktoberfest
November 30, 2025

DETAIL	Account Number	Actual 2024	Current YTD 11/30/25	Budget 2025	Balance of Budget
REVENUES:					
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
TOTAL REVENUES		-	353,953	287,051	(66,902)
EXPENDITURES:					
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)
TOTAL EXPENDITURES		-	276,634	211,777	(64,857)
OKTOBERFEST NET INCOME					
		-	77,318	75,274	(2,044)

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
BEGINNING RESOURCES: 1/1/2025	25100-30-300	\$ 589,003	\$ 706,108		
AUCTION REVENUES:					
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
TOTAL REVENUES		209,861	242,663	175,000	(67,663)
AUCTION EXPENDITURES:					
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
TOTAL EXPENDITURES		92,755	131,206	116,764	(14,442)
NET JLA INCOME		117,105	111,458	58,236	(53,222)
ENDING RESOURCES: 11/30/2025	25100-30-300	\$ 706,109	\$ 817,566		

31st DAA, Ventura County Fair
Capital Assets
November 30, 2025

DESCRIPTION	Date	Reference	Balance
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2025		\$ 19,552,853
ACQUISITIONS OF FIXED ASSETS:			
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):			
TOTAL ACQUISITIONS OF FIXED ASSETS			1,562,781
DISPOSITIONS OF FIXED ASSETS (Salvaged, Sold, etc.):			
Land			
Buildings & Improvements			
Equipment			
Other Fixed Assets			
Other (provide description):			
TOTAL DISPOSITIONS OF FIXED ASSETS			-
PROPERTY, PLANT & EQUIPMENT AS OF:	11/30/2025		\$ 21,115,634
DEPRECIATION:			
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
ACCUMULATED DEPRECIATION as of:	11/30/2025		\$ 15,628,880
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	11/30/2025		\$ 5,486,754
DEBT (ASSOCIATED WITH FIXED ASSETS)	11/30/2025	25000-00-000	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	11/30/2025		\$ 5,486,754

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
REVENUES:					
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)
TOTAL REVENUES		270,738	224,124	242,310	18,186
EXPENDITURES:					
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
TOTAL EXPENDITURES		42,892	38,635	42,905	4,270
NET SATELLITE WAGERING PROFIT/LOSS					
		227,846	185,489	199,405	13,917

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
FAIRTIME REVENUES:							
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%
TOTAL FAIRTIME REVENUES		\$ 11,765,386	\$ 11,763,408	\$ 11,277,123	\$ 11,545,602	\$ 268,479	98%
FAIRTIME EXPENSES:							
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%
TOTAL FAIRTIME EXPENSES		\$ 9,103,372	\$ 9,123,162	\$ 8,804,164	\$ 9,284,193	\$ 480,029	95%
NET FAIRTIME PROFIT/LOSS		\$ 2,662,014	\$ 2,640,246	\$ 2,472,959	\$ 2,261,409	\$ (211,550)	109%

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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
ADMISSIONS TO GROUNDS:							
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%
TOTAL ADMISSION TO GROUNDS		\$ 3,078,610	\$ 3,075,929	\$ 2,886,965	\$ 3,097,200	\$ 210,235	93%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	326,306	329,491	423,795	353,000	(70,795)	120%
TOTAL COMMERCIAL SPACE		\$ 326,306	\$ 329,491	\$ 423,795	\$ 353,000	\$ (70,795)	120%
CARNIVAL REVENUE:							
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%
TOTAL CARNIVAL REVENUE		\$ 4,246,248	\$ 4,233,198	\$ 3,959,687	\$ 4,246,250	\$ 286,563	93%
CONCESSION REVENUE:							
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%
TOTAL CONCESSION REVENUE		\$ 1,295,885	\$ 1,291,856	\$ 1,214,446	\$ 1,103,072	\$ (111,374)	110%
EXHIBIT REVENUE:							
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%
TOTAL EXHIBIT REVENUE		\$ 78,549	\$ 77,531	\$ 98,972	\$ 67,565	\$ (31,407)	146%
HORSE SHOW REVENUE:							
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%
TOTAL HORSE SHOW REVENUE		\$ 8,148	\$ 8,148	\$ -	\$ -	\$ -	0%

Revenues

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
ENTERTAINMENT FAIR REVENUE							
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%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 1,070,505	\$ 1,090,233	\$ 888,520	\$ 1,055,660	\$ 167,140	84%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
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%
TOTAL MISCELLANEOUS FAIR		\$ 1,661,136	\$ 1,657,024	\$ 1,804,739	\$ 1,622,855	\$ (181,884)	111%

31st DAA, Ventura County Fair
Fairtime Expense 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
PUBLICITY EXPENSE							
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%
TOTAL PUBLICITY EXPENSE		\$ 267,525	\$ 285,324	\$ 246,877	\$ 281,500	\$ 34,623	88%
CONCESSION EXPENSE							
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%
TOTAL ATTENDANCE OPERATIONS		\$ 112,905	\$ 106,395	\$ 166,915	\$ 135,986	\$ (30,929)	123%
ATTENDANCE OPERATIONS							
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%
TOTAL ATTENDANCE OPERATIONS		\$ 3,948,327	\$ 3,936,531	\$ 3,716,477	\$ 3,987,685	\$ 271,208	93%
EXHIBIT EXPENSE							
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	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%

Expenses

31st DAA, Ventura County Fair
Fairtime Expense 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
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%
TOTAL EXHIBIT EXPENSE		\$ 236,639	\$ 229,416	\$ 237,461	\$ 292,746	\$ 55,285	81%
Premium Expense (Excluding Horse Show)							
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%
TOTAL PREMIUM EXPENSE		\$ 119,835	\$ 119,835	\$ 115,837	\$ 106,334	\$ (9,503)	109%
HORSE SHOW EXPENSE (Excluding Premiums)							
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%
Professional Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		\$ 19,211	\$ 19,211	\$ -	\$ -	\$ -	0%
FAIR ENTERTAINMENT EXPENSE							
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 - Motorsports	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%
TOTAL FAIRTIME ATTRACTIONS		\$ 2,519,942	\$ 2,499,567	\$ 2,347,536	\$ 2,468,489	\$ 120,953	95%
MISCELLANEOUS FAIR EXPENSE							
ADMINISTRATION							
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%

Expenses

31st DAA, Ventura County Fair
Fairtime Expense 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
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 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%
MAINTENANCE							
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%
FACILITY SALES							
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%
SPONSORSHIP							
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%
PARKING							
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 2024	Prior YTD 11/30/24	Current YTD 11/30/25	Budget 2025	Balance of Budget	% Used 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%
TOTAL MISCELLANEOUS FAIR		\$ 1,878,989	\$ 1,926,884	\$ 1,973,061	\$ 2,011,453	\$ 38,392	98%

Expenses



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.

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





CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE
Karen Ross, Secretary

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 (CFSA):

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 CFSA's list of hazardous and non-hazardous activities.

A few reminders:

- When submitting contracts for CFSA 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 CFSA to review insurance certificates received from DAAs for their hazardous activity contracts.

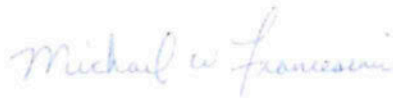
In addition, CFSA's review process helps protect DAAs from potential lawsuits and ensures proper risk transfer. By confirming insurance requirements, CFSA helps safeguard fairgrounds from liability and third-party claims. These reviews are provided at no extra cost to the DAA.



D2025-01California Fairs Contract Procedures
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 or (916) 263-6145.

Sincerely,

A handwritten signature in blue ink that reads "Michael W. Francesconi". The signature is written in a cursive style with a large, stylized 'M' and 'F'.

Mike Francesconi
Branch Chief, Fairs and Expositions

Enclosure



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

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.¹

The assets of a public benefit corporation are irrevocably dedicated to charitable purposes and cannot be distributed for private gain.² 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

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

² 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.³

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

³ 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 XXth 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
Foundation CEO: 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.

NAME, CEO
XXth District Agricultural Association

NAME, President
XXXXX Foundation

Date

Date

Heidi Ortiz

From: David Farrell <farrelldw85@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	Validivia 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 10th, which I sent Mr. Amelio to, and they discussed updates with the fire marshal. There will be another Collaborative February 11th, 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 3rd and 4th. 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 (CFSA) 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