



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, March 24th, 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. Presentations



- VI. Meeting Minutes (discussion and/or approval)**
 - A. February 24th, 2026 Board Meeting Minutes

- VII. Financial Reports (discussion and/or approval)**
 - A. Financials ending December 31st, 2025 and January 31st, 2026
 - B. 2025 Statement of Operations

- VIII. New Business**
 - A. Discussion and possible action regarding approving a resolution for the CEO evaluation and salary increase

- IX. Old Business**
 - A. Surfer's Point Update
 - B. Derby Club – Update from the Ad Hoc Committee
 - C. 2026 Fair Update

- X. Board Correspondence**

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

- XII. CEO Report**

- XIII. Presidents Report**

- XIV. Director's Comments**

- XV. Future Agenda Items**

- 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.



XVII. Report Out of Closed Session

Report of any action items by the Board during Closed Session

XVIII. Adjourn

Americans With Disabilities Act

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

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

Board of Directors Meeting Minutes

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

Tuesday, February 24th, 2026 at 9:00 a.m.
Ventura County Fairgrounds – Derby Club

I. Call to Order

Roll Call

Declaration of Recusal or Conflict of Interest

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

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

Absent: None

Staff present: Heidi Ortiz, CEO, Jason Amelio, Deputy Manager, Madalyn Johnson, Concessions Manager, Megan Hook, PR & Marketing, Jenny Martin, Accounting Supervisor, Joey Clark, Maintenance Supervisor, and Eryn Johnson, Concessions Admin.

Guests Present: Davey Helm, Tom Kay and Mark Hartley

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

II. Pledge of Allegiance

President Ceja led all present in the Pledge of Allegiance.

III. Welcome and Introduction of Guests

Invitation for the public to introduce themselves (not mandatory).

CEO Ortiz introduced Ventura County Fair’s newest employee, Joey Clark, the new Maintenance Supervisor.

Mr. Clark introduced himself to the board and thanked Mr. Amelio and CEO Ortiz for the opportunity and shared his background as a former business owner with 26 years of experience. The board welcomed him.

IV. Public Comment on Items Not on the Agenda

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

There were no public comments.

V. Presentations – Davey Helm, CEO of Helm & Sons Amusements

A. Mr. Helm, CEO of Helm and Sons Amusements, was introduced as the Fair's new carnival operator. He shared the following key points:

- H-2B Visa Update: Helm and Sons is the only carnival on the West Coast to receive H-2B visa workers this year, ensuring they can fulfill their contract. 81 other carnivals were eliminated from the program.
- Commitment to Fairgrounds: He pledged to invest in fairground improvements, including contributing toward an RV park, painting buildings, and asphalt repair, all at no cost to the Fair.
- Enhanced Guest Experience: He emphasized a fresh, rotating layout each year and a focus on creating a "portable amusement park" atmosphere with uniform aesthetics and behind-the-scenes pride. He will also provide a Disney tram that he had purchased and rebranded for guest transportation.
- Sponsorship & Revenue: He outlined plans to bring in new, non-conflicting sponsorships and create additional revenue streams through naming rights and front of line passes.
- Company Background: He shared that he is a third-generation carnival operator who has grown the business significantly since purchasing it in 2017. The company is now booked solid for the next five years.

Board members welcomed Mr. Helm and expressed enthusiasm for the new partnership, noting that the change will reduce staff workload and improve the Fair's overall appearance and operations.

VI. Meeting Minutes (discussion and/or approval)

A. January 27th, 2026 Board Meeting Minutes

MOTION: To approve the January 27th, 2026 Board Meeting minutes.

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

VII. Financial Reports (discussion and/or approval)

A. 2025 Statement of Operations

- a. This item was tabled until the March Board Meeting.

B. Discussion and possible action regarding the 2026 Budget

- a. CEO Ortiz reported that the Finance Committee, consisting of Director Cornejo and Director Lacayo, reviewed the narrative, summary of operations, and the 2025-2026 budget comparison. Prior to the vote, CEO Ortiz recognized Ms. Martin for her exceptional dedication and thanked all department heads for their commitment to developing a fiscally responsible budget.
- b. Director Cornejo moved to approve the 2026 budget, noting that the detailed comparison reflected thorough thought and effort in every line item and that each year the process improves in aligning with state requirements. Prior to the motion, she thanked CEO Ortiz, Director Lacayo, and Accounting Supervisor Ms. Martin, acknowledging Martin's exceptional work and stating that the Fair is fortunate to have her.

MOTION: To approve the 2026 Budget as presented.

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

VIII. New Business

A. Discussion and possible action regarding the Fairgrounds Foundation taking over the Food and Beverage

- CEO Ortiz stated that the Foundation has been exploring taking over the Food and Beverage opportunity since last year. The goal is to generate additional revenue for capital improvement projects around the Fairgrounds. This is a way the Foundation can support their mission to help provide financial support for facilities and deferred maintenance, moving beyond smaller scale fundraisers to create a significant funding source.
- CEO Ortiz introduced Mark Hartley, who is a member of the Foundation Board. He explained that the current operator's agreement ends September 30th of this year and the Foundation views this as a significant revenue opportunity, with all net proceeds returning to the Fairgrounds. The Foundation has voted to enter a due diligence phase, consulting with Fair First to develop a business plan, assess capital

needs, and audit the 4% capital and marketing funds from the current contract. Supervisor Matt LaVere has agreed to serve as their attorney on a pro-bono basis. Board members expressed strong support, citing the Foundation's strength, the expertise of those involved, and the potential for long-term capital improvement funding.

- Following the discussion, Director Mack made a motion to authorize CEO Ortiz to work with the Foundation to move forward with the Food and Beverage operation.

MOTION: To approve CEO Ortiz to work with the Foundation to move forward with the food and beverage operation.

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

- B. Discussion and possible action regarding whether to adopt a District resolution confirming that the simulcast wagering conducted on the District's property best serves the interest of the District.
- CEO Ortiz reported that after further research and consultation with other fairs, a Board resolution is not required. The California Horse Racing Board (CHRB) requires facilities to have updated licenses; however, as part of the California Authority of Racing Fairs (CARF) organization, the Fair is covered under their master resolution, which was submitted to CDFA. CEO Ortiz will instead provide a letter from President Ceja confirming her appointment date as CEO to obtain her occupational license.

IX. Old Business

A. Surfer's Point Update

- a. CEO Ortiz updated the board on the Surfers Point project. California Construction Authority (CCA) conducted a site walk and provided a list of concerns which were forwarded to the City. The outstanding action items from a December Surfers Point Ad Hoc Committee Meeting remain unresolved, and staff will not sign off until all questions are answered. Mr. Amelio shared that the parking lot opened February 21st, operating at a \$652 loss under the current \$2 pricing. He explained that switching to a \$5 rate would yield modest profit, and staffing will be reduced. He did note that the exiting traffic flow during recent events was the smoothest to date. The City did confirm that they are responsible for parking enforcement.

B. 2026 Fair Update

Jason Amelio – Arena and VIP Manager

Provided an update on the 2026 Fair. Conversations have begun with eRentals regarding turf and tenting for the VIP arena, and planning is underway with security providers and Viking Entertainment for grounds entertainment. Ms. Johnson has taken the lead on rentals and layout changes for VIP and arena are being explored.

Megan Hook – Media and Sponsorships

Ms. Hook provided a marketing and sponsorship update. Fair pre-sale ticketing products are being built and will launch on a timeline coordinated with the new carnival operator. The Youth Poster Contest begins this Sunday, running through April 3rd, and is open to Ventura County youth, grades K-12, with no entry fee. The winner receives \$500, with \$250 and \$100 awards for second and third place. Following the contest, the Read and Ride program will launch earlier than previous years to better accommodate school schedules. The website will be transitioned to Fair mode soon; post-Fair, it will be split into three separate sites (Fair, Fairgrounds, and Oktoberfest) to improve sponsor management and search engine optimization. A history page timeline has been added, developed with input from Director Chess and Director Mack. Post Fair survey results were distributed; while valuable, Ms. Hook noted that the respondent demographic skews older with no children at home, which should be considered when reviewing feedback. On sponsorships, momentum has shifted with sponsors now approaching the Fair, bringing new opportunities and partners.

Madalyn Johnson – Concessions, Commercial and Community Manager

Ms. Johnson provided a concessions update. Vendor and rental space planning is progressing, with excitement around the new carnival partner. She outlined the thorough vendor selection process, which considers space availability, sales history, product quality, customer service, secret shopper feedback, product balance, uniqueness, references, and licensing compliance. Community outreach is expanding, with conversations underway to bring in new community partners, nonprofit participants, and a potential lead generation booth with the Museum of Ventura County. She also thanked the County and Vice President Martinez for their assistance in making progress with the health department. The fair is nearly full for 2026.

Emilee Inez - Exhibits Supervisor

Ms. Inez was attending Super School to network and learn best practices for Exhibits.

CEO Ortiz continues to work with department heads to advance operations and will collaborate with Mr. Helm on carnival promotions, layout, and operations. The admissions team, Dustin Stafford and Total Event Access Management, has been secured for 2026. Discussions will be held with Rick Barrios and Joe Evans regarding their return as security supervisors.

X. Board Correspondence

- A. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: 2026 State Rules for California Fairs

- a. President Ceja noted that the board received a memo from the California Department of Food and Agriculture Fairs and Expositions branch regarding 2026 State Rules for California fairs. CEO Ortiz provided a reference list of the rule changes for the Board's information.

XI. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-2, are approved by the vote that approves the Consent Agenda, unless an item is pulled for separate consideration.

- A. Agreements
 - 1. Standard Agreements
 - 2. Rental Agreements - Interim

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

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

XII. CEO Report

- She attended Lobby Days in Sacramento with the California Emergency Response & Resiliency Venues & Fairgrounds (CERRVF) group, participating in approximately 65 meetings with chiefs of staff, assembly members, and senators. The key message was that fairgrounds serve as critical emergency response hubs and we are more than just a Fair. For instance during the Thomas Fire we were activated and housed Cal Fire, Red Cross, CalOES, local law enforcement. We also acted as a food distribution center, taken in animal evacuations. She emphasized that fairgrounds receive minimal state funding and advocated for a steady funding stream. A follow-up meeting was arranged with the budget committee, and progress is being made toward potential legislation.
- A Maintenance Employee of the Month program is being implemented to recognize and motivate staff. The first awards for January and February will be presented this Friday. She acknowledged the maintenance team's exceptional teamwork in successfully managing five events over the weekend.
- The Foundation Board approved a donation to purchase a utility truck from Mr. Clark. The truck was already budgeted, and the Foundation's support allowed the purchase to move forward.

- She reminded Board members to submit their Form 700 statements by the next board meeting. Those needing admission ticket numbers for the past year should contact her directly.

XIII. President's Report

- He reported that he has walked the grounds several times this month and highlighted the new front parking lot, which is now open.
- He noted that several interested contractors have reached out to meet with Maintenance Supervisor Mr. Clark to discuss potential donations to the Fairgrounds, including submersible pumps and a golf cart. These contractors will work with staff to develop a game plan for capital improvements once funding becomes available. Any work will go out to public bid and comply with apprenticeship program requirements, providing local trainees the opportunity to build lasting improvements on the fairgrounds.
- He also expressed excitement about working with Mr. Helm and his team and thanked them and Mr. Hartley for attending the meeting.

XIV. Director's Comments

Director Mack

- She expressed enthusiasm for the excitement surrounding the Fair and Fairgrounds. She thanked Ms. Hook for the history page timeline, noting it exceeded her expectations. She also commended the budget team for their work on a conservative and well-explained budget and expressed confidence that revenues would be exceeded.
- Regarding the Derby Club, she noted that she and Vice President Martinez met to discuss the matter. She suggested adding a future agenda item to present their thinking and seek Board concurrence on directing staff to begin gathering information.

Director Chess

- She remarked that the meeting was amazing, with much information and enthusiasm shared. She extended thanks to Mr. Clark, Mr. Helm and Mr. Hartley for their contributions.

Director Cornejo

- She shared that she had had an involved month and expressed excitement about the year coming together, noting she could wait to see the Fair.
- She offered a suggestion regarding the livestock auction packets, with materials now being online for buyers, she noted that some long time buyers may prefer printed copies. She suggested offering to print packets for those who want them and possibly delivering them as a personal touch. She also proposed engaging 4-H or FFA organizations to assist with delivery to support the auction without adding extra work for staff during the transition to an electronic system.

Director Long

- He expressed enthusiasm for the morning's meeting and the direction the Fair is heading. He noted that he feels the organization is on the precipice of turning things around and continuing on a positive path.
- He also shared a thought regarding the casino upstairs, suggesting that the ad hoc committee consider taking a firmer stance on not renewing the lease after this year to encourage their departure and allow the Fair to move forward.

Director Lacayo

- She reflected that it had been a great meeting. She noted that Senator Monique Limón's husband previously served on the Santa Barbara Fair Board, suggesting he may be a valuable contact for future lobbying efforts in Sacramento.
- She welcomed Mr. Helm and the new Maintenance Supervisor Mr. Clark. She also thanked Ms. Hook for her hard work and commended President Ceja for his involvement with the unions and apprenticeship program, noting that unlike other venues where trainees build and tear down, here they contribute to lasting maintenance projects.
- She expressed excitement for the upcoming Fair and appreciation for the plans shared. She also noted that she learned a new term "Super School" and now understands it refers to superintendent school.

Director Morgan-Carter

- She thanked staff for their hard work, with special recognition to CEO Ortiz.

Vice President Martinez

- She thanked Directors Cornejo and Lacayo, CEO Ortiz, and Accounting Supervisor Ms. Martin for their detailed work on the budget.
- She commended Ms. Johnson for her courage in working with the county on permit streamlining, noting the effort will benefit the Fair and other local organizations.
- She thanked Mr. Hartley and the Foundation Board for their presentation and expressed excitement about their developments.
- She reported that the chamber executive roundtable was well attended, thanked Director Mack for their productive Derby Club discussion, and invited board members to join her at the LA County Fair in May.

XV. Future Agenda Items

1. Ad Hoc Committee regarding Derby Club progress update

XVI. Closed Session

The Board is authorized to meet in Closed Session for the following reasons:

1. For conferring with and receiving advice from legal counsel regarding pending litigation per Gov. Code Section 1112(e)(2).
2. For Personnel Matters including annual CEO Evaluation per Gov. Code Section 11126(a)(1).

President Ceja convened into closed session at 10:31 am.

XVII. Report Out of Closed Session

Report any action items by the Board during Closed Session

President Ceja reconvened at 11:18 am.

President Ceja reported that the Board approved a positive CEO evaluation with five goals and a recommendation to retain CEO Ortiz. The Board also approved a motion to recommend a pay increase through CDFA for the maximum amount. Both motions were approved unanimously, with Director Morgan Carter absent for the second vote.

XVIII. Adjourn

The meeting was adjourned at 11:29 a.m.

Submitted by: _____
Eryn Johnson, Concessions Admin

Approved by: _____
Heidi Ortiz, CEO Ventura Fairgrounds

Approved by: _____
Guillermo Rodriguez Ceja Jr., Board President

31st DAA, Ventura County Fair
Summary of Operations
December 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	12/31/2025	various	14,265,916
State (Local/Base) Allocation(s) (F&E)	12/31/2025	31200	128,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	12/31/2025	31300	-
Capital Project Reimbursement Funds	12/31/2025	31900	-
One-time Revenue Sources (fire camp, sale of property)	12/31/2025	32500	60,623
Contributions from Other Gov't (non-F&E) Sources	12/31/2025	33000	-
Other (e.g. Flex Capital)	12/31/2025	34000	1,352
TOTAL RESOURCES ACQUIRED			14,456,391
RESOURCES APPLIED:			
Operating Expenditures	12/31/2025	various	13,580,142
Depreciation Expense	12/31/2025	90000	269,364
Pension Expense	12/31/2025	96000	(87,194)
OPEB Expense	12/31/2025	96100	65,819
TOTAL RESOURCES APPLIED			13,828,131
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			628,259
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	12/31/2025	29100	4,055,027
Unrestricted Net Position - Pension/OPEB	12/31/2025	29400	(1,320,902)
Net Resources-Restricted	12/31/2025	29300	-
Net Resources-Capital Assets, Less Related Debt	12/31/2025	29000	5,441,837
TOTAL NET RESOURCES, Ending			\$ 8,175,962
Unrestricted Reserve Percentage			29.86%

31st DAA, Ventura County Fair

Statement of Net Position

December 31, 2025

ASSETS

CURRENT ASSETS

Cash - Unrestricted	4,929,416
Cash - Junior Livestock Auction	281,136
Accounts Receivable, Net of Allowance for Doubtful	647,292
JLA Accounts Receivables, Net of Allowance for Doubtful	60,227
Deferred Expenses	16,681
TOTAL CURRENT ASSETS	5,934,752

FIXED ASSETS

Land	282,915
Construction in Progress	996,574
Buildings & Improvements, Net of Accumulated Depreciation	3,999,036
Equipment, Net of Accumulated Depreciation	163,311
TOTAL FIXED ASSETS	5,441,837

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	759,737
Deferred Outflows of Resources - OPEB	57,778
TOTAL DEFERRED OUTFLOWS OF RESOURCES	817,516

TOTAL ASSETS

\$ 12,194,104

LIABILITIES & NET RESOURCES

LIABILITIES

Special Event Insurance	-
Accounts Payable	191,454
JLA Accounts Payable	-
Sales Tax Payable	-
Payroll Liabilities	14,049
Drug Fees	-
Deferred Revenue	60,425
Guaranteed Deposits	124,017
Compensated Leave Liability	106,737
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	12,823
Net Pension Liability	1,766,653
Net OPEB Liability	302,057
TOTAL LIABILITIES	3,124,087

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	17,180
Deferred Inflows of Resources - OPEB	52,528
TOTAL DEFERRED INFLOWS OF RESOURCES	69,708

NET RESOURCES

Junior Livestock Auction Reserve	824,347
Net Resources - Unrestricted	\$4,055,027
Unrestricted Net Position - Pension/OPEB	(1,320,902)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	\$5,441,837
TOTAL NET RESOURCES	9,000,309

TOTAL LIABILITIES & NET RESOURCES

\$ 12,194,104

31st DAA, Ventura County Fair
Cash & Cash Equivalents
December 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	1,694,029.59	
Cash - Operating MB#5168	1,526,425.13	
Total Operating Cash		\$3,220,454.72
Cash - Premium BOFA#2150	12,690.33	
Total Premium Cash		\$12,690.33
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	12,575.80	
Total Payroll Cash		\$16,998.57
Cash - Savings	0.00	
Cash - Savings MB#5192	1,628,602.96	
Total Savings Cash		\$1,628,602.96
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	268,855.62	
Total JLA Cash		\$281,136.44
TOTAL CASH		\$5,210,552

CURRENT ACCOUNTS RECEIVABLES

Accounts Receivable	655,709.32	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	229.45	
Total Net General Accounts Receivables		\$647,292.02
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		\$707,519

TOTAL CASH & CASH EQUIVALENTS		\$5,918,071
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**31st DAA, Ventura County Fair
Income Statement
December 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/2024	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
OPERATING REVENUES:							
Admission Revenues	ADMIS	3,078,610	3,078,610	2,886,963	3,097,200	210,237	93%
Commercial Space	COMSP	326,306	326,306	423,795	353,000	(70,795)	120%
Carnival Revenues	CARN	4,246,248	4,246,248	3,959,687	4,246,250	286,563	93%
Concession Revenues	CSREV	1,295,885	1,295,885	1,214,645	1,103,072	(111,573)	110%
Exhibit Revenues	EXREV	78,549	78,549	98,885	67,565	(31,320)	146%
Horse Show Revenues	HSREV	8,148	8,148	-	-	-	0%
Entertainment Revenues	ETREV	1,070,505	1,070,505	888,520	1,055,660	167,140	84%
Miscellaneous Fair Revenues	MFREV	1,661,136	1,661,136	1,805,773	1,622,855	(182,918)	111%
Facility Sales - Interim Revenues	INTRE	2,569,215	2,569,215	2,636,810	2,493,816	(142,994)	106%
Satellite Wagering Revenues	SWREV	270,738	270,738	232,690	242,310	9,620	96%
Prior Year Revenue	PYREV	27,371	27,371	47,073	-	(47,073)	0%
Other Revenues	OTREV	73,111	73,111	71,076	71,225	149	100%
TOTAL OPERATING REVENUES		\$ 14,705,821	\$ 14,705,821	\$ 14,265,916	\$ 14,352,953	\$ 87,037	99%
OPERATING EXPENDITURES:							
Administration Expenses	ADEXP	1,376,160	1,376,160	1,300,155	1,358,905	58,750	96%
Maintenance Expenses	MNEXP	2,665,119	2,665,119	2,501,053	2,708,605	207,552	92%
Publicity Expenses	PBEXP	267,525	267,525	247,547	281,500	33,953	88%
Concession Expenses	CSEXP	112,905	112,905	177,487	135,986	(41,501)	131%
Attendance Expenses	ATEXP	3,948,327	3,948,327	3,717,008	3,987,685	270,677	93%
Premium Expenses	PREXP	119,835	119,835	115,837	106,334	(9,503)	109%
Exhibit Expenses	EXEXP	236,639	236,639	245,199	292,746	47,547	84%
Horse Show Expenses	HSEXP	19,211	19,211	-	-	-	0%
Entertainment Expenses	ETEXP	2,519,942	2,519,942	2,347,536	2,468,489	120,953	95%
Miscellaneous Fair Expenses	MFEXP	1,878,989	1,878,989	1,977,812	2,011,453	33,641	98%
Facility Sales - Interim Expenses	INTEX	714,293	714,293	839,625	799,200	(40,425)	105%
Satellite Wagering Expenses	SWEXP	42,892	42,892	42,485	42,905	420	99%
Equipment Expenses	EQUIP	49,540	49,540	41,745	48,075	6,330	87%
Prior Year Expenses	PYEXP	47,100	47,100	32,054	20,000	(12,054)	160%
Cash Over/Short	CAOS	42,025	42,025	(5,400)	11,685	17,085	-46%
TOTAL OPERATING EXPENSES		\$ 14,040,501	\$ 14,040,501	\$ 13,580,142	\$ 14,273,568	\$ 693,426	95%
NET OPER PROFIT/LOSS BEFORE DEP RE & PENSION/OPEB		\$ 665,319	\$ 665,319	\$ 685,774	\$ 79,385	\$ (606,389)	864%
Depreciation	90000	437,180	437,180	269,364	440,000	170,636	61%
Pension Expense	96000	397,100	397,100	(87,194)	-	87,194	0%
OPEB Expense	96100	(7,793)	(7,793)	65,819	-	(65,819)	0%
NET OPER PROFIT/LOSS AFTER DEP RE & PENSION/OPEB		\$ (161,167)	\$ (161,167)	\$ 437,784	\$ (360,615)	\$ (798,399)	-121%
State Allocation	31200	329,000	329,000	128,500	110,000	(18,500)	117%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	36,000	36,000	-	-	-	0%
One-Time Revenue Sources	32500	504,671	504,671	60,623	-	(60,623)	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	-	-	1,352	-	(1,352)	0%
NET PROFIT/LOSS BEFORE DEP RE & PENSION/OPEB		\$ 1,534,990	\$ 1,534,990	\$ 876,249	\$ 189,385	\$ (686,864)	463%
NET PROFIT/LOSS AFTER DEP RE & PENSION/OPEB		\$ 708,504	\$ 708,504	\$ 628,259	\$ (250,615)	\$ (878,874)	-251%

31st DAA, Ventura County Fair
Revenue Report
December 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
ADMISSIONS TO GROUNDS:							
Gate Admissions	40000-00-100	2,558,290	2,558,290	2,310,865	2,520,590	209,725	92%
Admission - Vendor Badge	40010-00-100	1,854	1,854	837	1,850	1,013	45%
Presale Admissions	40100-00-100	479,546	479,546	533,581	535,840	2,260	100%
Presale Admissions - Livestock	40110-00-100	38,920	38,920	41,680	38,920	(2,760)	107%
TOTAL ADMISSION TO GROUNDS		\$ 3,078,610	\$ 3,078,610	\$ 2,886,963	\$ 3,097,200	\$ 210,237	93%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	326,306	326,306	423,795	353,000	(70,795)	120%
TOTAL COMMERCIAL SPACE		\$ 326,306	\$ 326,306	\$ 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	392,276	464,355	392,280	(72,075)	118%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	-	-	0%
TOTAL CARNIVAL REVENUE		\$ 4,246,248	\$ 4,246,248	\$ 3,959,687	\$ 4,246,250	\$ 286,563	93%
CONCESSION REVENUE:							
Food Concession	42100-60-100	1,154,372	1,154,372	1,099,220	1,035,000	(64,220)	106%
Vendor Parking	45000-60-100	15,577	15,577	15,301	9,072	(6,229)	169%
Stock Struck	45010-60-100	3,940	3,940	4,485	4,000	(485)	112%
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	6,155	5,175	4,500	(675)	115%
TOTAL CONCESSION REVENUE		\$ 1,295,885	\$ 1,295,885	\$ 1,214,645	\$ 1,103,072	\$ (111,573)	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	7,804	18,680	10,000	(8,680)	187%
Camping Fees	46500-80-100	9,115	9,115	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	6,204	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	\$ 78,549	\$ 98,885	\$ 67,565	\$ (31,320)	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%

31st DAA, Ventura County Fair
Revenue Report
December 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
ENTERTAINMENT FAIR REVENUE							
Admission - Box Seats	40000-75-100	22,400	22,400	6,300	22,400	16,100	28%
Admission - Motorsports	40010-75-100	-	-	-	-	-	0%
Admission - Concerts	40020-75-100	459,769	459,769	305,514	459,770	154,256	66%
Admission - Rodeo	40030-75-100	37,651	37,651	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	460,053	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	19,480	9,050	19,480	10,430	46%
Merchandise Sales	42200-75-100	-	-	6,348	-	(6,348)	0%
Other Misc Revenue	48700-75-100	-	-	-	-	-	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 1,070,505	\$ 1,070,505	\$ 888,520	\$ 1,055,660	\$ 167,140	84%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Souvenir Booth	42200-00-100	33,193	33,193	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	438,600	519,800	578,280	58,480	90%
Camping Fees	46500-00-100	-	-	999	-	(999)	0%
Other Misc Revenue	48700-00-100	15,973	15,973	1,557	11,385	9,828	14%
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	-	-	944	-	(944)	0%
Sponsorship Revenue	48800-50-100	595,086	595,086	488,630	600,000	111,370	81%
TOTAL MISCELLANEOUS FAIR		\$ 1,661,136	\$ 1,661,136	\$ 1,805,773	\$ 1,622,855	\$ (182,918)	111%
INTERIM REVENUE							
FACILITY SALES							
Concession Revenue (alcohol & beverages)	42300-40-400	317,747	317,747	306,626	317,750	11,124	96%
Parking Revenue	45000-40-400	472,746	472,746	498,043	400,000	(98,043)	125%
Parking Revenue - Beachfront	45010-40-400	137,500	137,500	56,756	140,000	83,244	41%
Building Rental	46100-40-400	551,654	551,654	397,973	400,000	2,027	99%
Building Rental - Derby Club	46110-40-400	194,559	194,559	212,000	192,000	(20,000)	110%
Grounds Rental	46200-40-400	341,815	341,815	375,807	250,000	(125,807)	150%
Equipment Rental (chairs, tables, etc.)	46300-40-400	160,064	160,064	120,196	135,000	14,805	89%
Camping Fees	46500-40-400	18,370	18,370	17,220	10,000	(7,220)	172%
Reimbursable Revenue - Utilities	48500-40-400	62,956	62,956	18,874	62,830	43,956	30%
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	74,029	97,130	74,000	(23,130)	131%
Set-Up/Clean-Up Fees	48550-40-400	122,057	122,057	97,323	110,000	12,677	88%
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	18,000	27,684	18,000	(9,684)	154%
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	568	6,185	5,617	9%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%

31st DAA, Ventura County Fair
Revenue Report
December 31, 2025

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	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	-	-	31,386	23,079	(8,307)	136%
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	-	-	1,120	-	(1,120)	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	\$ 2,569,215	\$ 2,636,810	\$ 2,493,816	\$ (142,994)	106%
SATELLITE WAGERING							
Commission	41500-20-200	246,738	246,738	230,385	242,310	11,925	95%
Parking Revenue	45000-20-200	24,000	24,000	-	-	-	0%
Prior Year Revenue	49000-20-200	-	-	2,304	-	(2,304)	0%
TOTAL SATELLITE WAGERING REVENUE		\$ 270,738	\$ 270,738	\$ 232,690	\$ 242,310	\$ 9,620	96%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	27,371	27,371	47,073	-	(47,073)	0%
TOTAL PRIOR YEAR REVENUE		\$ 27,371	\$ 27,371	\$ 47,073	\$ -	\$ (47,073)	0%
OTHER OPERATING REVENUE							
Reimbursable Revenue	48500-00-000	4,923	4,923	-	1,500	1,500	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	44,462	44,462	20,736	47,885	27,149	43%
Interest Earnings	48710-00-000	23,698	23,698	50,340	21,810	(28,530)	231%
Donations	48810-00-000	29	29	-	30	30	0%
TOTAL OTHER OPERATING REVENUE		\$ 73,111	\$ 73,111	\$ 71,076	\$ 71,225	\$ 149	100%

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

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000	200,239	200,239	148,768	176,596	27,828	84%
Salaries & Wages - Temp	50100-11-000	129,027	129,027	127,665	130,000	2,335	98%
Compensated Leave	50300-11-000	(41,215)	(41,215)	24,165	60,988	36,823	40%
Employee Benefits	51000-11-000	25,242	25,242	31,368	30,950	(418)	101%
PERS Employer Contribution	51010-11-000	65,827	65,827	69,219	70,865	1,646	98%
OPEB Employer Contribution	51020-11-000	4,030	4,030	1,674	4,281	2,607	39%
Payroll Taxes	51100-11-000	23,378	23,378	19,208	18,074	(1,134)	106%
Worker's Comp Insurance	51200-11-000	22,704	22,704	31,342	19,009	(12,333)	165%
Unemployment Insurance	51300-11-000	37,237	37,237	20,409	25,000	4,591	82%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	242,308	242,308	214,576	229,930	15,354	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	9,446	38,530	9,450	(29,080)	408%
Insurance	60000-11-000	326,213	326,213	335,853	330,000	(5,853)	102%
Other Misc Expense	65000-11-000	5,807	5,807	452	8,400	7,948	5%
Postage	67000-11-000	2,053	2,053	2,537	2,050	(487)	124%
Professional Services	69000-11-000	177,317	177,317	99,323	93,818	(5,505)	106%
Audit Cost	69010-11-000	91,300	91,300	86,255	91,300	5,045	94%
Office Supplies & Expense	74000-11-000	25,908	25,908	13,037	25,900	12,863	50%
Telephone	75000-11-000	8,290	8,290	21,123	8,300	(12,823)	254%
Travel / Training Expense	77000-11-000	15,077	15,077	12,425	18,024	5,599	69%
TOTAL ADMINISTRATION EXPENSE		\$ 1,376,160	\$ 1,376,160	\$ 1,300,155	\$ 1,358,905	\$ 58,750	96%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000	219,773	219,773	239,496	274,369	34,873	87%
Salaries & Wages - Temp	50100-12-000	846,604	846,604	821,086	711,975	(109,111)	115%
Employee Benefits	51000-12-000	60,039	60,039	65,578	79,147	13,569	83%
PERS Employer Contribution	51010-12-000	171,872	171,872	203,862	213,124	9,262	96%
OPEB Employer Contribution	51020-12-000	6,850	6,850	4,427	9,204	4,777	48%
Payroll Taxes	51100-12-000	57,593	57,593	67,142	72,400	5,258	93%
Worker's Comp Insurance	51200-12-000	68,603	68,603	117,108	61,153	(55,955)	192%
Vehicle Insurance	60000-12-000	-	-	3,176	-	(3,176)	0%
Utilities - Electrical	63000-12-000	527,547	527,547	413,029	555,184	142,155	74%
Utilities - Gas/Propane	63010-12-000	55,831	55,831	24,206	58,623	34,417	41%
Utilities - Water/Sewer	63020-12-000	118,949	118,949	95,665	124,896	29,231	77%
Grounds Maintenance & Repairs	64000-12-000	76,722	76,722	96,874	98,840	1,966	98%
Equipment Maintenance	64010-12-000	86,807	86,807	72,212	85,995	13,783	84%
Professional Services	69000-12-000	135,260	135,260	118,471	110,195	(8,276)	108%
Equipment Rental	72000-12-000	59,203	59,203	14,109	65,000	50,891	22%
Supplies & Expenses	74000-12-000	78,526	78,526	68,277	90,000	21,723	76%
Telephone Expenses	75000-12-000	4,636	4,636	2,657	4,700	2,043	57%

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

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
Travel & Training Expenses	77000-12-000	1,505	1,505	1,786	5,000	3,214	36%
Trash/Waste Removal	78000-12-000	88,797	88,797	71,891	88,800	16,909	81%
TOTAL MAINTENANCE EXPENSE		\$ 2,665,119	\$ 2,665,119	\$ 2,501,053	\$ 2,708,605	\$ 207,552	92%
PUBLICITY EXPENSE							
Advertising	52000-13-100	126,168	126,168	105,254	140,000	34,746	75%
Professional Services	69000-13-100	66,036	66,036	72,641	75,000	2,359	97%
Program Expense	70000-13-100	25,053	25,053	27,001	25,000	(2,001)	108%
Promotional Expense	71000-13-100	23,218	23,218	21,101	21,500	399	98%
Supplies & Expense	74000-13-100	27,050	27,050	21,552	20,000	(1,552)	108%
TOTAL PUBLICITY EXPENSE		\$ 267,525	\$ 267,525	\$ 247,547	\$ 281,500	\$ 33,953	88%
CONCESSION EXPENSE							
Salaries & Wages - Perm	50000-60-100	-	-	59,686	60,042	356	99%
Salaries & Wages - Temp	50100-60-100	67,019	67,019	31,071	26,040	(5,031)	119%
Employee Benefits	51000-60-100	-	-	-	1,680	1,680	0%
Payroll Taxes	51100-60-100	3,789	3,789	6,634	6,233	(401)	106%
PERS Employer Contribution	51010-60-100	10,512	10,512	22,569	6,535	(16,034)	345%
OPEB Employer Contribution	51020-60-100	-	-	1,022	3,666	2,644	28%
Worker's Comp Insurance	51200-60-100	3,651	3,651	9,724	5,337	(4,387)	182%
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	9,313	5,337	10,930	5,593	49%
Travel & Training	77000-60-100	-	-	467	3,540	3,073	13%
TOTAL CONCESSION EXPENSE		\$ 112,905	\$ 112,905	\$ 177,487	\$ 135,986	\$ (41,501)	131%
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	2,253,138	2,402,050	148,912	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	202,552	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	\$ 3,948,327	\$ 3,717,008	\$ 3,987,685	\$ 270,677	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
December 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-100	10,358	10,358	52,490	50,067	(2,423)	105%
Salaries & Wages - Temp	EXWAT	30,218	30,218	-	-	-	0%
Employee Benefits	51000-80-100	2,908	2,908	12,125	12,122	(3)	100%
PERS Employer Contribution	51010-80-100	9,840	9,840	14,244	12,815	(1,429)	111%
OPEB Employer Contribution	51020-80-100	304	304	852	1,461	609	58%
Payroll Taxes	EXPRT	3,041	3,041	3,952	1,077	(2,875)	367%
Worker's Comp Insurance	EXWC	2,281	2,281	5,756	3,104	(2,652)	185%
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	32,183	31,005	48,500	17,495	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	3,713	3,000	(713)	124%
Junior Fair Board Expense	65000-80-160	2,074	2,074	5,293	2,000	(3,293)	265%
TOTAL EXHIBIT EXPENSE		\$ 236,639	\$ 236,639	\$ 245,199	\$ 292,746	\$ 47,547	84%
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 - 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	447,289	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	177,373	59,090	175,850	116,760	34%
Supplies & Expense - Grounds Acts	74010-75-100	29,903	29,903	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	\$ 2,519,942	\$ 2,347,536	\$ 2,468,489	\$ 120,953	95%

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

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	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	8,891	24,184	15,293	37%
<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	118,998	24,540	(94,458)	485%
Professional Services	69000-12-100	271,359	271,359	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	121,225	124,764	95,380	(29,384)	131%
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	197,262	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
December 31, 2025**

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	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	322,974	339,347	342,000	2,653	99%
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	217,082	12,138	285,686	273,548	0%
Professional Services	69000-00-100	83,558	83,558	160,774	67,807	(92,967)	0%
Souvenir Booth Expense	74000-00-100	-	-	20,132	-	(20,132)	0%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,878,989	\$ 1,878,989	\$ 1,977,812	\$ 2,011,453	\$ 33,641	98%
INTERIM EXPENSE							
<i>PUBLICITY</i>							
Advertising	52000-13-400	8,265	8,265	-	10,000	10,000	0%
Professional Services	69000-13-400	50,832	50,832	63,491	35,000	(28,491)	181%
Promotional Expense	71000-13-400	-	-	-	-	-	0%
Supplies & Expenses	74000-13-400	2,611	2,611	1,131	5,000	3,869	23%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-400	90,388	90,388	54,321	63,154	8,833	86%
Salaries & Wages - Temp	50100-40-400	18,748	18,748	32,300	30,000	(2,300)	108%
Employee Benefits	51000-40-400	18,048	18,048	14,930	22,810	7,880	65%
PERS Employer Contribution	51010-40-400	25,180	25,180	13,386	33,252	19,866	40%
OPEB Employer Contribution	51020-40-400	2,553	2,553	1,189	3,792	2,603	31%
Payroll Taxes	51100-40-400	7,499	7,499	4,300	9,694	5,395	44%
Worker's Comp Insurance	51200-40-400	7,406	7,406	9,343	5,776	(3,567)	162%
Professional Services	69000-40-400	129,975	129,975	48,960	65,820	16,860	74%
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	188,539	188,341	189,000	659	100%
Supplies & Expenses	74000-40-400	6,458	6,458	1,192	1,200	8	99%
Telephone	75000-40-400	709	709	713	720	7	99%
Travel & Training	77000-40-400	674	674	1,131	675	(456)	168%
Trash/Waste Removal	78000-40-400	12,494	12,494	-	12,500	12,500	0%
<i>PARKING</i>							
Salaries & Wages - Perm	50000-65-400	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-400	90,779	90,779	87,885	50,800	(37,085)	173%
Employee Benefits	51000-65-400	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-400	4,304	4,304	6,364	6,400	36	99%
Payroll Taxes	51100-65-400	2,624	2,624	2,969	3,400	431	87%
Worker's Comp Insurance	51200-65-400	5,906	5,906	9,769	-	(9,769)	0%

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

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	28,430	28,430	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 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	-	-	62,631	33,921	(28,710)	185%
TOTAL INTERIM EXPENSE		\$ 714,293	\$ 714,293	\$ 839,625	\$ 799,200	\$ (40,425)	105%
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	11,851	20,424	11,855	(8,569)	172%
Equipment Maintenance	64010-20-200	-	-	-	-	-	0%
Professional Services	69000-20-200	3,810	3,810	5,500	3,810	(1,690)	144%
Supplies & Expenses	74000-20-200	993	993	561	995	434	56%
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	\$ 42,892	\$ 42,485	\$ 42,905	\$ 420	99%
EQUIPMENT EXPENSE							
Non Capitalized(cost less than \$5000 and life less than one year)							
Equipment Funded by Fair	87500-00-000	49,540	49,540	41,745	48,075	6,330	87%
TOTAL EQUIPMENT EXPENSE		\$ 49,540	\$ 49,540	\$ 41,745	\$ 48,075	\$ 6,330	87%
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Adjustments	80000-00-000	47,100	47,100	32,054	20,000	(12,054)	160%
PRIOR YEAR OPERATING EXPENSE		\$ 47,100	\$ 47,100	\$ 32,054	\$ 20,000	\$ (12,054)	160%

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

Description	Acct. No.	Actuals 2024	Prior YTD 12/31/24	Current YTD 12/31/25	Budget 2025	Balance of Budget	% Used 2025
CASH SHORTAGES & OVERAGES							
Cash +/- Interim	85000-00-000	42,025	42,025	(5,400)	11,685	17,085	-46%
CASH (OVER)/UNDER		\$ 42,025	\$ 42,025	\$ (5,400)	\$ 11,685	\$ 17,085	-46%
DEPRECIATION EXPENSE							
Depreciation	90000-00-000	437,180	437,180	269,514	440,000	170,486	61%
Prior Year Depreciation Expense	80010-00-000	-	-	(150)	-	150	0%
TOTAL DEPRECIATION EXPENSE		\$ 437,180	\$ 437,180	\$ 269,364	\$ 440,000	\$ 170,636	61%
PENSION EXPENSE							
Pension Expense	96000-00-000	397,100	397,100	(87,194)	-	87,194	0%
TOTAL PENSION EXPENSE		\$ 397,100	\$ 397,100	\$ (87,194)	\$ -	\$ 87,194	0%
OPEB EXPENSE							
OPEB Expense	96100-00-000	(7,793)	(7,793)	65,819	-	(65,819)	0%
TOTAL OPEB EXPENSE		\$ (7,793)	\$ (7,793)	\$ 65,819	\$ -	\$ (65,819)	0%

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

DETAIL	Account Number	Actual 2024	Current YTD 12/31/25	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	31,386	23,079	(8,307)
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	1,120	0	(1,120)
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		-	354,030	287,051	(66,979)
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	62,631	33,921	(28,710)
TOTAL EXPENDITURES		-	276,712	211,777	(64,935)
OKTOBERFEST NET INCOME		-	77,318	75,274	(2,044)

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

DETAIL	Account Number	Actual 2024	Current YTD 12/31/25	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	(72,500)	
Donations	48810-30-300	290	98	0	(98)	
Prior Year Revenue	49000-30-300	3,291	6,752	0	(6,752)	
TOTAL REVENUES		209,861	249,416	175,000	(74,416)	
AUCTION EXPENDITURES:						
Bad Debt Expense	53000-30-300	55	0	0	0	
Bank/CC Charges	54000-30-300	20,913	18,170	20,340	2,170	
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	131,178	116,764	(14,414)	
NET JLA INCOME		117,105	118,238	58,236	(60,002)	
ENDING RESOURCES:	12/31/2025	25100-30-300	\$ 706,109	\$ 824,347		

31st DAA, Ventura County Fair
Capital Assets
December 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	879,035
Construction in Progress:		19000-00-000	595,896
PSPS Project	19000-00-000	-	
Grounds Bathroom Remodels	19000-00-903	-	
Anacapa Awning Project	19000-00-905	(46,485)	
San Miguel Awning Project	19000-00-906	(40,250)	
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	685,912	
Small Livestock Project	19000-00-912	-	
Grounds Lighting Project	19000-00-913	(41,482)	
Area 1 Concrete Project	19000-00-914	-	
Fairgrounds Landscape Project	19000-00-915	(2,422)	
Wrought Iron Fencing	19000-00-916	(3,685)	
Announcer Booth Project	19000-00-917	-	
Raceway Expansion Project	19000-00-918	8,598	
Mold Remediation FL	19000-00-919	(2,100)	
Mold Remediation SR	19000-00-920	(1,500)	
Electrical Panel Project	19000-00-921	35,000	
Morgan Bathrooms Mold Remediation Project	19000-00-922	-	
Raceway Lighting	19000-00-923	-	
Santa Rosa Roof Project	19000-00-924	-	
Equipment		19300-00-000	114,084
Other Fixed Assets			
Other (provide description):			
TOTAL ACQUISITIONS OF FIXED ASSETS			1,589,015
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:	12/31/2025		\$ 21,141,868
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	269,364
ACCUMULATED DEPRECIATION as of:	12/31/2025		\$ 15,700,031
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	12/31/2025		\$ 5,441,837
DEBT (ASSOCIATED WITH FIXED ASSETS)	12/31/2025	25000-00-000	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	12/31/2025		\$ 5,441,837

31st DAA, Ventura County Fair
Satellite Wagering
December 31, 2025

DETAIL	Account Number	Actual 2024	Current YTD 12/31/25	Budget 2025	Balance of Budget
REVENUES:					
Admission Revenue	40000-20-200	0	0	0	0
Commission Revenue	41500-20-200	246,738	230,385	242,310	11,925
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	232,690	242,310	9,620
EXPENDITURES:					
CARF Dues	57000-20-200	17,992	16,000	17,995	1,995
Grounds & Maintenance Repairs	64000-20-200	11,851	20,424	11,855	(8,569)
Equipment Maintenance	64010-20-200	0	0	0	0
Professional Services	69000-20-200	3,810	5,500	3,810	(1,690)
Supplies & Expense	74000-20-200	993	561	995	434
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	42,485	42,905	420
NET SATELLITE WAGERING PROFIT/LOSS		227,846	190,205	199,405	9,200

31st DAA, Ventura County Fair
Summary of Operations
January 31, 2026

	Date	Account Number(s)	YTD Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2026	29100	4,063,271
Unrestricted Net Position - Pension	1/1/2026	29400	(1,320,902)
Net Resources-Restricted	1/1/2026	29300	-
Net Resources-Capital Assets, Less Related Debt	1/1/2026	29000	5,466,042
Prior Year Adjustment	1/1/2026		-
TOTAL NET RESOURCES, Beginning			\$ 8,208,412
RESOURCES ACQUIRED:			
Operating Revenues	1/31/2026	various	219,675
State (Local/Base) Allocation(s) (F&E)	1/31/2026	31200	-
Training Allocation & Other Fiscal & Admin Assistance (F&E)	1/31/2026	31300	-
Capital Project Reimbursement Funds	1/31/2026	31900	-
One-time Revenue Sources (fire camp, sale of property)	1/31/2026	32500	-
Contributions from Other Gov't (non-F&E) Sources	1/31/2026	33000	-
Other (e.g. Flex Capital)	1/31/2026	34000	-
TOTAL RESOURCES ACQUIRED			219,675
RESOURCES APPLIED:			
Operating Expenditures	1/31/2026	various	375,092
Depreciation Expense	1/31/2026	90000	20,095
Pension Expense	1/31/2026	96000	-
OPEB Expense	1/31/2026	96100	-
TOTAL RESOURCES APPLIED			395,187
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			(175,512)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	1/31/2026	29100	3,901,768
Unrestricted Net Position - Pension/OPEB	1/31/2026	29400	(1,320,902)
Net Resources-Restricted	1/31/2026	29300	-
Net Resources-Capital Assets, Less Related Debt	1/31/2026	29000	5,452,033
TOTAL NET RESOURCES, Ending			\$ 8,032,899
Unrestricted Reserve Percentage			1040.22%

31st DAA, Ventura County Fair
Statement of Net Position
January 31, 2026

ASSETS

CURRENT ASSETS

Cash - Unrestricted	4,895,997
Cash - Junior Livestock Auction	281,096
Accounts Receivable, Net of Allowance for Doubtful	648,181
JLA Accounts Receivables, Net of Allowance for Doubtful	60,227
Deferred Expenses	164,276
TOTAL CURRENT ASSETS	6,049,778

FIXED ASSETS

Land	282,915
Construction in Progress	1,728,826
Buildings & Improvements, Net of Accumulated Depreciation	3,281,021
Equipment, Net of Accumulated Depreciation	159,270
TOTAL FIXED ASSETS	5,452,033

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows of Resources - Pension	759,737
Deferred Outflows of Resources - OPEB	57,778
TOTAL DEFERRED OUTFLOWS OF RESOURCES	817,516

TOTAL ASSETS

\$ 12,319,326

LIABILITIES & NET RESOURCES

LIABILITIES

Special Event Insurance	351,483
Accounts Payable	-
JLA Accounts Payable	-
Sales Tax Payable	74,303
Payroll Liabilities	-
Drug Fees	104,447
Deferred Revenue	128,037
Guaranteed Deposits	106,737
Compensated Leave Liability	-
Workers Comp Liability	545,873
Long Term Debt - SB84	-
JLA Consignment	1,766,653
Net Pension Liability	302,057
Net OPEB Liability	3,379,589
TOTAL LIABILITIES	6,049,778

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows of Resources - Pension	17,180
Deferred Inflows of Resources - OPEB	52,528
TOTAL DEFERRED INFLOWS OF RESOURCES	69,708

NET RESOURCES

Junior Livestock Auction Reserve	837,129
Net Resources - Unrestricted	\$3,901,768
Unrestricted Net Position - Pension/OPEB	(1,320,902)
Net Resources - Restricted	-
Net Resources - Capital Assets, Less Related Debt	\$5,452,033
TOTAL NET RESOURCES	8,870,029

TOTAL LIABILITIES & NET RESOURCES

\$ 12,319,326

31st DAA, Ventura County Fair
Cash & Cash Equivalents
January 31, 2026

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	1,616,879.50	
Cash - Operating MB#5168	1,565,623.65	
	Total Operating Cash	\$3,182,503.15
Cash - Premium BOFA#2150	13,589.33	
	Total Premium Cash	\$13,589.33
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	11,099.32	
	Total Payroll Cash	\$15,522.09
Cash - Savings	0.00	
Cash - Savings MB#5192	1,633,243.36	
	Total Savings Cash	\$1,633,243.36
Cash - LAIF #13-56-001	44,939.32	
	Total LAIF Cash	\$44,939.32
Cash - JLA BOFA#3469	12,280.82	
Cash - JLA MB#1471	268,815.62	
	Total JLA Cash	\$281,096.44
	TOTAL CASH	\$5,177,094

CURRENT ACCOUNTS RECEIVABLES

Accounts Receivable	656,598.34	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	229.45	
	Total Net General Accounts Receivables	\$648,181.04
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	\$708,408

TOTAL CASH & CASH EQUIVALENTS		\$5,885,502
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**31st DAA, Ventura County Fair
Income Statement
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/2025	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
OPERATING REVENUES:							
Admission Revenues	ADMIS	2,886,963	-	-	2,881,245	2,881,245	0%
Commercial Space	COMSP	423,795	5,100	5	402,000	401,995	0%
Carnival Revenues	CARN	3,959,687	-	-	1,958,400	1,958,400	0%
Concession Revenues	CSREV	1,214,645	950	900	1,165,200	1,164,300	0%
Exhibit Revenues	EXREV	98,885	-	100	91,700	91,600	0%
Horse Show Revenues	HSREV	-	-	-	5,000	5,000	0%
Entertainment Revenues	ETREV	888,520	-	-	885,130	885,130	0%
Miscellaneous Fair Revenues	MFREV	1,805,773	430	1,326	1,753,072	1,751,746	0%
Facility Sales - Interim Revenues	INTRE	2,639,944	162,707	198,924	2,558,128	2,359,204	8%
Satellite Wagering Revenues	SWREV	237,273	1,399	12,758	226,235	213,477	6%
Prior Year Revenue	PYREV	46,995	-	899	-	(899)	0%
Other Revenues	OTREV	71,076	2,073	4,763	68,962	64,199	7%
TOTAL OPERATING REVENUES		\$ 14,273,555	\$ 172,660	\$ 219,675	\$ 11,995,072	\$ 11,775,397	2%
OPERATING EXPENDITURES:							
Administration Expenses	ADEXP	1,300,155	134,805	105,128	1,520,857	1,415,729	7%
Maintenance Expenses	MNEXP	2,501,803	218,259	202,444	2,953,195	2,750,751	7%
Publicity Expenses	PBEXP	247,547	-	1,395	359,896	358,501	0%
Concession Expenses	CSEXP	177,487	9,044	12,145	222,951	210,806	5%
Attendance Expenses	ATEXP	3,717,008	-	1,500	1,262,642	1,261,142	0%
Premium Expenses	PREXP	115,837	-	-	115,565	115,565	0%
Exhibit Expenses	EXEXP	245,199	8,767	9,126	305,478	296,352	3%
Horse Show Expenses	HSEXP	-	-	-	5,000	5,000	0%
Entertainment Expenses	ETEXP	2,347,536	-	-	2,418,246	2,418,246	0%
Miscellaneous Fair Expenses	MFEXP	1,977,812	564	-	1,905,694	1,905,694	0%
Facility Sales - Interim Expenses	INTEX	842,345	37,157	32,095	868,044	835,949	4%
Satellite Wagering Expenses	SWEXP	42,485	4,664	13,498	42,439	28,941	32%
Equipment Expenses	EQUIP	41,745	2,833	-	53,725	53,725	0%
Prior Year Expenses	PYEXP	32,054	-	284	26,765	26,482	1%
Cash Over/Short	CAOS	(5,400)	(323)	(2,523)	-	2,523	0%
TOTAL OPERATING EXPENSES		\$ 13,583,613	\$ 415,769	\$ 375,092	\$ 12,060,497	\$ 11,685,405	3%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 689,942	\$ (243,109)	\$ (155,417)	\$ (65,425)	\$ 89,992	238%
Depreciation	90000	245,158	18,498	20,095	265,350	245,255	8%
Pension Expense	96000	(87,194)	-	-	-	-	0%
OPEB Expense	96100	65,819	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 466,159	\$ (261,607)	\$ (175,512)	\$ (330,775)	\$ (155,263)	53%
State Allocation	31200	128,500	-	-	115,000	115,000	0%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	-	-	-	-	-	0%
One-Time Revenue Sources	32500	64,698	-	-	-	-	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	1,352	-	-	12,000	12,000	0%
NET PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 884,492	\$ (243,109)	\$ (155,417)	\$ 61,575	\$ 216,992	-252%
NET PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 660,709	\$ (261,607)	\$ (175,512)	\$ (203,775)	\$ (28,263)	86%

31st DAA, Ventura County Fair
Revenue Report
January 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
ADMISSIONS TO GROUNDS:							
Gate Admissions	40000-00-100	2,310,865	-	-	2,300,000	2,300,000	0%
Admission - Vendor Badge	40010-00-100	837	-	-	815	815	0%
Presale Admissions	40100-00-100	533,581	-	-	540,000	540,000	0%
Presale Admissions - Livestock	40110-00-100	41,680	-	-	40,430	40,430	0%
TOTAL ADMISSION TO GROUNDS		\$ 2,886,963	\$ -	\$ -	\$ 2,881,245	\$ 2,881,245	0%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	423,795	5,100	5	402,000	401,995	0%
TOTAL COMMERCIAL SPACE		\$ 423,795	\$ 5,100	\$ 5	\$ 402,000	\$ 401,995	0%
CARNIVAL REVENUE:							
Carnival	40500-00-100	3,495,332	-	-	1,958,400	1,958,400	0%
Carnival - Presale	40510-00-100	464,355	-	-	-	-	0%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	-	-	0%
TOTAL CARNIVAL REVENUE		\$ 3,959,687	\$ -	\$ -	\$ 1,958,400	\$ 1,958,400	0%
CONCESSION REVENUE:							
Food Concession	42100-60-100	1,099,220	-	-	1,055,000	1,055,000	0%
Vendor Parking	45000-60-100	15,301	-	-	12,500	12,500	0%
Stock Struck	45010-60-100	4,485	-	-	4,200	4,200	0%
Camping Fees	46500-60-100	73,694	-	-	75,000	75,000	0%
Reimbursable Revenues	48500-60-100	16,770	-	-	14,000	14,000	0%
Vendor App Fees	48700-60-100	5,175	950	900	4,500	3,600	20%
TOTAL CONCESSION REVENUE		\$ 1,214,645	\$ 950	\$ 900	\$ 1,165,200	\$ 1,164,300	0%
EXHIBIT REVENUE:							
Exhibit Entry Fees	EXENT	43,160	-	-	43,000	43,000	0%
Donated Awards	43100-80-100	550	-	-	-	-	0%
Parking Revenue - Livestock	45000-80-100	18,680	-	-	17,000	17,000	0%
Camping Fees	46500-80-100	16,215	-	-	15,000	15,000	0%
Reimbursable Revenues	48500-80-100	3,165	-	-	3,200	3,200	0%
Other Misc Revenue	48700-80-100	3,050	-	100	2,000	1,900	5%
Donations	48810-80-100	3,330	-	-	4,000	4,000	0%
Junior Fair Board Revenue	48700-80-160	10,735	-	-	7,500	7,500	0%
TOTAL EXHIBIT REVENUE		\$ 98,885	\$ -	\$ 100	\$ 91,700	\$ 91,600	0%
HORSE SHOW REVENUE:							
Entry Fees - Open Draft/Carraige	43000-25-150	-	-	-	-	-	0%
Sponsored Awards - Open Draft/Carraige	43100-25-150	-	-	-	-	-	0%
Stall Fees - Open Draft/Carraige	43300-25-150	-	-	-	-	-	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		\$ -	\$ -	\$ -	\$ -	\$ -	0%

**31st DAA, Ventura County Fair
Revenue Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
ENTERTAINMENT FAIR REVENUE							
Admission - Box Seats	40000-75-100	6,300	-	-	6,000	6,000	0%
Admission - Motorsports	40010-75-100	-	-	-	-	-	0%
Admission - Concerts	40020-75-100	305,514	-	-	300,000	300,000	0%
Admission - Rodeo	40030-75-100	126,482	-	-	61,350	61,350	0%
Presale Admission - Box Seats	40100-75-100	22,000	-	-	22,000	22,000	0%
Presale Admission - Concerts	40120-75-100	412,826	-	-	410,000	410,000	0%
Presale Admission - Rodeo	40130-75-100	-	-	-	65,135	65,135	0%
Commission on Sales	41500-75-100	9,050	-	-	13,070	13,070	0%
Merchandise Sales	42200-75-100	6,348	-	-	6,160	6,160	0%
Other Misc Revenue	48700-75-100	-	-	-	1,415	1,415	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 888,520	\$ -	\$ -	\$ 885,130	\$ 885,130	0%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Souvenir Booth	42200-00-100	36,223	-	-	35,140	35,140	0%
Alcohol Concession	42300-00-100	521,852	-	-	521,852	521,852	0%
Parking Revenue	45000-00-100	519,800	-	-	515,000	515,000	0%
Camping Fees	46500-00-100	999	-	-	970	970	0%
Other Misc Revenue	48700-00-100	1,557	-	27	1,415	1,388	2%
Convenience/Product Fees	48720-00-100	229,244	430	1,299	222,365	221,066	1%
Garden Signage Sponsor	48800-00-100	6,525	-	-	6,330	6,330	0%
Donations Revenue	48810-00-100	944	-	-	-	-	0%
Sponsorship Revenue	48800-50-100	488,630	-	-	450,000	450,000	0%
TOTAL MISCELLANEOUS FAIR		\$ 1,805,773	\$ 430	\$ 1,326	\$ 1,753,072	\$ 1,751,746	0%
INTERIM REVENUE							
FACILITY SALES							
Concession Revenue (alcohol & beverages)	42300-40-400	306,626	50,299	3,858	305,000	301,142	1%
Parking Revenue	45000-40-400	498,043	19,405	53,200	425,000	371,800	13%
Parking Revenue - Beachfront	45010-40-400	56,756	11,118	7,500	200,000	192,500	4%
Building Rental	46100-40-400	398,693	29,408	55,480	463,500	408,020	12%
Building Rental - Derby Club	46110-40-400	212,000	16,000	18,500	132,000	113,500	14%
Grounds Rental	46200-40-400	375,807	14,800	30,046	309,000	278,955	10%
Equipment Rental (chairs, tables, etc.)	46300-40-400	120,422	6,631	3,438	120,000	116,562	3%
Camping Fees	46500-40-400	17,220	-	-	17,000	17,000	0%
Reimbursable Revenue - Utilities	48500-40-400	18,874	288	2,824	14,845	12,021	19%
Reimbursable Revenue - Outside Security	48510-40-400	3,690	-	-	-	-	0%
Reimbursable Revenue - In House Security	48520-40-400	-	-	-	-	-	0%
Reimbursable Revenue - Standby Labor	48530-40-400	97,346	4,560	7,635	89,217	81,582	9%
Set-Up/Clean-Up Fees	48550-40-400	97,451	8,698	13,140	84,400	71,260	16%
Reimbursable Revenue - Fire Marshall	48560-40-400	6,780	-	720	7,441	6,721	10%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	27,684	1,500	2,500	23,449	20,949	11%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	46,112	-	-	43,806	43,806	0%
Other Misc Revenue	48700-40-400	568	-	225	-	(225)	0%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%

31st DAA, Ventura County Fair
Revenue Report
January 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
OKTOBERFEST							
Admission Revenue	40000-00-500	83,228	-	-	83,000	83,000	0%
Carnival Wristbands	40500-00-500	10,050	-	-	9,748	9,748	0%
Carnival Games	40510-00-500	993	-	-	965	965	0%
Commercial Vendors	41000-00-500	51,586	-	-	55,000	55,000	0%
Food Concession	42100-00-500	33,231	-	-	30,000	30,000	0%
Souvenir Booth Sales	42200-00-500	11,772	-	-	11,772	11,772	0%
Alcohol Concession	42300-00-500	88,365	-	-	85,714	85,714	0%
Parking Revenue	45000-00-500	23,540	-	-	28,000	28,000	0%
Grounds Rental	46200-00-500	855	-	-	-	-	0%
Camping Fees	46500-00-500	-	-	-	855	855	0%
Promo Fund	48000-00-500	40,000	-	-	-	-	0%
Reimbursable Revenue	48500-00-500	1,120	-	-	2,416	2,416	0%
Other Misc Revenue	48700-00-500	1	-	-	-	-	0%
Convenience/Product Fees	48720-00-500	907	-	-	6,000	6,000	0%
Sponsorship Revenue	48800-00-500	10,225	-	-	10,000	10,000	0%
Prior Year Revenue	49000-00-500	-	-	(141)	-	141	0%
TOTAL INTERIM REVENUE		\$ 2,639,944	\$ 162,707	\$ 198,924	\$ 2,558,128	\$ 2,359,204	8%
SATELLITE WAGERING							
Commission	41500-20-200	234,969	1,399	12,758	200,000	187,242	6%
Parking Revenue	45000-20-200	-	-	-	24,000	24,000	0%
Prior Year Revenue	49000-20-200	2,304	-	-	2,235	2,235	0%
TOTAL SATELLITE WAGERING REVENUE		\$ 237,273	\$ 1,399	\$ 12,758	\$ 226,235	\$ 213,477	6%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	46,995	-	899	-	(899)	0%
TOTAL PRIOR YEAR REVENUE		\$ 46,995	\$ -	\$ 899	\$ -	\$ (899)	0%
OTHER OPERATING REVENUE							
Reimbursable Revenue	48500-00-000	-	-	-	1,500	1,500	0%
Other Misc Revenue (Convenience Fees, SE Rebates, etc.)	48700-00-000	20,736	106	122	20,000	19,878	1%
Interest Earnings	48710-00-000	50,340	1,967	4,640	47,462	42,822	10%
Donations	48810-00-000	-	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 71,076	\$ 2,073	\$ 4,763	\$ 68,962	\$ 64,199	7%

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000	148,768	11,204	18,411	235,222	216,811	8%
Salaries & Wages - Temp	50100-11-000	127,665	11,769	8,687	144,135	135,449	6%
Compensated Leave	50300-11-000	24,165	-	-	41,910	41,910	0%
Employee Benefits	51000-11-000	31,368	2,273	4,303	57,768	53,465	7%
PERS Employer Contribution	51010-11-000	69,219	5,111	7,812	121,491	113,679	6%
OPEB Employer Contribution	51020-11-000	1,674	328	-	-	-	0%
Payroll Taxes	51100-11-000	19,208	1,683	1,991	43,179	41,188	5%
Worker's Comp Insurance	51200-11-000	31,342	2,738	2,591	32,909	30,318	8%
Unemployment Insurance	51300-11-000	20,409	-	-	42,488	42,488	0%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	214,576	1,345	3,404	213,572	210,168	2%
Interest Expense	54010-11-000	-	-	-	-	-	0%
Director Expense	56000-11-000	2,227	-	4	2,500	2,496	0%
Dues & Subscription	57000-11-000	38,530	20,999	1,212	39,000	37,788	3%
Insurance	60000-11-000	335,853	37,752	31,770	339,717	307,947	9%
Other Misc Expense	65000-11-000	452	-	-	5,000	5,000	0%
Postage	67000-11-000	2,537	500	-	2,550	2,550	0%
Professional Services	69000-11-000	99,323	5,686	4,902	101,546	96,644	5%
Audit Cost	69010-11-000	86,255	27,000	15,000	50,000	35,000	30%
Office Supples & Expense	74000-11-000	13,037	689	1,411	11,835	10,424	12%
Telephone	75000-11-000	21,123	348	562	21,035	20,473	3%
Travel / Training Expense	77000-11-000	12,425	5,379	3,068	15,000	11,932	20%
TOTAL ADMINISTRATION EXPENSE		\$ 1,300,155	\$ 134,805	\$ 105,128	\$ 1,520,857	\$ 1,415,729	7%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000	239,496	25,022	19,142	242,814	223,672	8%
Salaries & Wages - Temp	50100-12-000	821,086	64,193	76,829	982,682	905,853	8%
Employee Benefits	51000-12-000	65,578	6,596	6,127	75,000	68,873	8%
PERS Employer Contribution	51010-12-000	203,862	17,760	22,953	215,000	192,047	11%
OPEB Employer Contribution	51020-12-000	4,427	767	-	9,000	9,000	0%
Payroll Taxes	51100-12-000	67,142	6,033	6,744	72,000	65,256	9%
Worker's Comp Insurance	51200-12-000	117,108	10,634	9,176	137,256	128,080	7%
Vehicle Insurance	60000-12-000	3,176	-	-	3,335	3,335	0%
Utilities - Electrical	63000-12-000	413,029	55,367	24,328	433,680	409,352	6%
Utilities - Gas/Propane	63010-12-000	24,206	1,853	2,609	25,416	22,807	10%
Utilities - Water/Sewer	63020-12-000	95,665	9,049	5,839	100,448	94,610	6%
Grounds Maintenance & Repairs	64000-12-000	96,874	7,719	4,924	101,168	96,244	5%
Equipment Maintenance	64010-12-000	72,212	5,146	1,625	69,702	68,077	2%
Professional Services	69000-12-000	119,221	964	3,468	284,336	280,868	1%
Equipment Rental	72000-12-000	14,109	376	946	14,500	13,554	7%
Supplies & Expenses	74000-12-000	68,277	4,296	8,773	91,794	83,021	10%
Telephone Expenses	75000-12-000	2,657	-	-	3,297	3,297	0%

Expenses

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
Travel & Training Expenses	77000-12-000	1,786	-	-	3,500	3,500	0%
Trash/Waste Removal	78000-12-000	71,891	2,485	8,963	88,267	79,304	10%
TOTAL MAINTENANCE EXPENSE		\$ 2,501,803	\$ 218,259	\$ 202,444	\$ 2,953,195	\$ 2,750,751	7%
PUBLICITY EXPENSE					4,000	4,000	0%
Salaries-Wages - Temp	50100-13-100	-	-	-	248	248	0%
Payroll Taxes	51100-13-100	-	-	-	200	200	0%
Worker's Comp Insurance	51200-13-100	-	-	-	448	448	0%
PERS Employer Contribution	51010-13-100	-	-	-	140,000	140,000	0%
Advertising	52000-13-100	105,254	-	-	125,000	123,938	1%
Professional Services	69000-13-100	72,641	-	1,063	25,000	25,000	0%
Program Expense	70000-13-100	27,001	-	-	25,000	25,000	0%
Promotional Expense	71000-13-100	21,101	-	-	40,000	39,668	1%
Supplies & Expense	74000-13-100	21,552	-	332	-	-	0%
TOTAL PUBLICITY EXPENSE		\$ 247,547	\$ -	\$ 1,395	\$ 359,896	\$ 358,501	0%
CONCESSION EXPENSE					64,941	59,561	8%
Salaries & Wages - Perm	50000-60-100	59,686	5,134	5,380	46,010	43,936	5%
Salaries & Wages - Temp	50100-60-100	31,071	1,152	2,075	1,680	1,680	0%
Employee Benefits	51000-60-100	-	-	-	10,326	9,756	6%
Payroll Taxes	51100-60-100	6,634	409	570	32,954	30,698	7%
PERS Employer Contribution	51010-60-100	22,569	1,281	2,256	-	-	0%
OPEB Employer Contribution	51020-60-100	1,022	146	-	12,427	11,714	6%
Worker's Comp Insurance	51200-60-100	9,724	604	713	42,458	42,458	0%
Professional Services	69000-60-100	40,978	-	-	-	-	0%
Tent & Booth Rent Expense	72000-60-100	-	-	93	8,500	8,407	1%
Supplies & Expense	74000-60-100	5,337	-	-	3,655	2,596	29%
Travel & Training	77000-60-100	467	318	1,059	-	-	5%
TOTAL CONCESSION EXPENSE		\$ 177,487	\$ 9,044	\$ 12,145	\$ 222,951	\$ 210,806	5%
ATTENDANCE OPERATIONS					73,820	73,820	0%
Salaries & Wages - Temp	50100-70-100	107,403	-	-	-	-	0%
Employee Benefits	51000-70-100	-	-	-	1,659	1,659	0%
PERS Employer Contribution	51010-70-100	2,633	-	-	1,760	1,760	0%
Payroll Taxes	51100-70-100	2,709	-	-	8,268	8,268	0%
Worker's Comp Insurance	51200-70-100	7,498	-	-	32,500	31,000	5%
Professional Services	69000-70-100	39,526	-	1,500	-	-	0%
Professional Services - Carnival	69010-70-100	2,253,138	-	-	996,800	996,800	0%
Security Expense	73000-70-100	967,766	-	-	146,685	146,685	0%
Supplies & Expense	74000-70-100	142,413	-	-	-	-	0%
Supplies & Expense - Carnival	74010-70-100	192,810	-	-	1,150	1,150	0%
Supplies & Expense - Admission	74020-70-100	1,113	-	-	-	-	0%
TOTAL ATTENDANCE EXPENSE		\$ 3,717,008	\$ -	\$ 1,500	\$ 1,262,642	\$ 1,261,142	0%

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
Premium Expense (Excluding Horse Show)							
Premium Cash Awards	66000-85-100	104,565	-	-	104,565	104,565	0%
Professional Services	69000-85-100	10,120	-	-	10,000	10,000	0%
Supplies & Expenses	74000-85-100	1,152	-	-	1,000	1,000	0%
TOTAL PREMIUM EXPENSE		\$ 115,837	\$ -	\$ -	\$ 115,565	\$ 115,565	0%
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-100	52,490	4,481	4,258	58,125	53,867	7%
Salaries & Wages - Temp	EXWAT	-	-	-	-	-	0%
Employee Benefits	51000-80-100	12,125	1,010	1,071	12,122	11,051	9%
PERS Employer Contribution	51010-80-100	14,244	1,068	1,338	16,281	14,943	8%
OPEB Employer Contribution	51020-80-100	852	122	-	-	-	0%
Payroll Taxes	EXPRT	3,952	337	320	3,965	3,645	8%
Worker's Comp Insurance	EXWC	5,756	534	407	6,510	6,103	6%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	5,994	-	-	8,000	8,000	0%
Sponsored Cash	66020-80-100	-	-	-	200	200	0%
Supplies & Expenses	EXSE	31,005	-	144	59,625	59,481	0%
Professional Services	EXPRO	106,551	-	-	129,650	129,650	0%
Volunteer Event	74010-80-100	3,224	-	-	3,000	3,000	0%
Travel & Training	77000-80-100	3,713	1,154	1,460	5,000	3,540	29%
Junior Fair Board Expense	65000-80-160	5,293	60	128	3,000	2,872	4%
TOTAL EXHIBIT EXPENSE		\$ 245,199	\$ 8,767	\$ 9,126	\$ 305,478	\$ 296,352	3%
HORSE SHOW EXPENSE (Excluding Premiums)							
Professional Services - Open Draft/Carraige	69000-25-150	-	-	-	5,000	5,000	0%
Supplies & Expenses - Open Draft/Carraige	74000-25-150	-	-	-	-	-	0%
Professionsl Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
FAIR ENTERTAINMENT EXPENSE							
Salaries & Wages - Perm	50000-75-100	-	-	-	11,081	11,081	0%
Salaries & Wages - Temp	50100-75-100	-	-	-	-	-	0%
Employee Benefits	51000-75-100	-	-	-	484	484	0%
Payroll Taxes	51100-75-100	-	-	-	100	100	0%
Worker's Comp Insurance	51200-75-100	-	-	-	1,241	1,241	0%
Entertainment - Rodeo	58000-75-100	143,000	-	-	160,000	160,000	0%
Entertainment - Grounds Acts	58010-75-100	245,215	-	-	252,250	252,250	0%
Entertainment - Motrosports	58020-75-100	-	-	-	-	-	0%
Entertainment - Concerts	58030-75-100	1,359,222	-	-	1,400,000	1,400,000	0%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	502,830	-	-	494,050	494,050	0%
Professional Services - Rodeo	69010-75-100	7,318	-	-	7,945	7,945	0%
Supplies & Expense - Grandstands	74000-75-100	59,090	-	-	60,000	60,000	0%

Expenses

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
Supplies & Expense - Grounds Acts	74010-75-100	23,148	-	-	23,150	23,150	0%
Supplies & Expense - Rodeo	74020-75-100	7,713	-	-	7,945	7,945	0%
TOTAL FAIR ENTERTAINMENT EXPENSE		\$ 2,347,536	\$ -	\$ -	\$ 2,418,246	\$ 2,418,246	0%
MISCELLANEOUS FAIR EXPENSE							
<i>ADMINISTRATION</i>							
Salaries & Wages - Perm	50000-11-100	11,527	-	-	-	-	0%
Salaries & Wages - Temp	50100-11-100	44,770	-	-	34,142	34,142	0%
Employee Benefits	51000-11-100	2,267	-	-	-	-	0%
PERS Employer Contribution	51010-11-100	8,804	-	-	7,581	7,581	0%
OPEB Employer Contribution	51020-11-100	164	-	-	-	-	0%
Payroll Taxes	51100-11-100	3,168	-	-	3,263	3,263	0%
Worker's Comp Insurance	51200-11-100	4,766	-	-	3,824	3,824	0%
Director's Expense	56000-11-100	507	-	-	522	522	0%
Supplies & Expenses	74000-11-100	8,891	-	-	10,300	10,300	0%
<i>MAINTENANCE</i>							
Salaries & Wages - Perm	50000-12-100	40,051	-	-	87,976	87,976	0%
Salaries & Wages - Temp	50100-12-100	193,486	-	-	288,145	288,145	0%
Employee Benefits	51000-12-100	7,419	-	-	7,790	7,790	0%
PERS Employer Contribution	51010-12-100	26,475	-	-	27,798	27,798	0%
OPEB Employer Contribution	51020-12-100	311	-	-	-	-	0%
Payroll Taxes	51100-12-100	13,147	-	-	13,804	13,804	0%
Worker's Comp Insurance	51200-12-100	21,233	-	-	42,125	42,125	0%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	118,998	-	-	50,000	50,000	0%
Professional Services	69000-12-100	290,028	-	-	305,036	305,036	0%
Equipment Rental	72000-12-100	266,608	-	-	279,939	279,939	0%
Supplies & Maintenance	74000-12-100	124,764	-	-	100,144	100,144	0%
Trash/Waste Removal	78000-12-100	32,417	-	-	34,379	34,379	0%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-100	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-40-100	-	-	-	-	-	479%
Employee Benefits	51000-40-100	-	-	-	-	-	0%
PERS Employer Contribution	51010-40-100	-	-	-	-	-	0%
OPEB Employer Contribution	51020-40-100	-	-	-	-	-	0%
Payroll Taxes	51100-40-100	-	-	-	-	-	0%
Worker's Comp Insurance	51200-40-100	-	-	-	-	-	0%
Professional Services	69000-40-100	-	-	-	-	-	0%
Outside Security Expense	73000-40-100	600	-	-	-	-	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<i>SPONSORSHIP</i>							
Professional Services	69000-50-100	128,950	-	-	90,000	90,000	0%
Equipment Rental	72000-50-100	321	-	-	-	-	0%
Supplies & Expenses	74000-50-100	1,282	-	-	2,500	2,500	0%

Expenses

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
PARKING							0%
Salaries & Wages - Perm	50000-65-100	-	-	-	69,420	69,420	0%
Salaries & Wages - Temp	50100-65-100	37,653	-	-	-	-	0%
Employee Benefits	51000-65-100	-	-	-	11,954	11,954	0%
PERS Employer Contribution	51010-65-100	627	-	-	-	-	0%
OPEB Employer Contribution	51020-65-100	-	-	-	1,137	1,137	0%
Payroll Taxes	51100-65-100	1,104	-	-	7,775	7,775	0%
Worker's Comp Insurance	51200-65-100	2,686	-	-	340,000	340,000	0%
Professional Services	69000-65-100	339,347	-	-	50,000	50,000	0%
Overflow Parking Rental	72000-65-100	47,311	-	-	1,000	1,000	0%
Equipment Rental	72001-65-100	618	-	-	1,500	1,500	0%
Supplies & Expense	74000-65-100	4,467	-	-	-	-	0%
OTHER FAIR							
Chargebacks	54020-00-100	12,138	564	-	12,501	12,501	0%
Professional Services	69000-00-100	160,774	-	-	21,139	21,139	0%
Souvenir Booth Expense	74000-00-100	20,132	-	-	-	-	0%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,977,812	\$ 564	\$ -	\$ 1,905,694	\$ 1,905,694	0%
INTERIM EXPENSE							
PUBLICITY							
Advertising	52000-13-400	-	-	-	5,000	5,000	0%
Professional Services	69000-13-400	63,491	-	950	10,000	9,050	10%
Promotional Expense	71000-13-400	-	-	-	5,000	5,000	0%
Supplies & Expenses	74000-13-400	1,131	62	-	5,000	5,000	0%
FACILITY SALES							
Salaries & Wages - Perm	50000-40-400	54,321	5,924	-	-	-	0%
Salaries & Wages - Temp	50100-40-400	32,300	-	3,469	84,600	81,131	4%
Employee Benefits	51000-40-400	14,930	1,761	6	-	(6)	0%
PERS Employer Contribution	51010-40-400	13,386	1,490	1,090	14,625	13,535	7%
OPEB Employer Contribution	51020-40-400	1,189	170	-	-	-	0%
Payroll Taxes	51100-40-400	4,300	415	265	5,723	5,458	5%
Worker's Comp Insurance	51200-40-400	9,343	852	332	9,475	9,143	4%
Professional Services	69000-40-400	48,960	-	-	54,900	54,900	0%
Promotional Expense	71000-40-400	-	-	-	7,000	7,000	0%
Rental Expense	72000-40-400	1,697	-	-	-	-	0%
Outside Security Expense	73000-40-400	188,341	16,720	13,147	190,000	176,853	7%
Supplies & Expenses	74000-40-400	1,192	125	24	2,000	1,976	1%
Telephone	75000-40-400	713	60	60	720	660	8%
Travel & Training	77000-40-400	1,131	1,025	-	5,000	5,000	0%
Trash/Waste Removal	78000-40-400	-	-	-	-	-	0%
PARKING							
Salaries & Wages - Perm	50000-65-400	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-400	87,885	-	7,157	7,958	130,752	6%

Expenses

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
Employee Benefits	51000-65-400	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-400	6,364	356	789	6,400	5,611	12%
Payroll Taxes	51100-65-400	2,969	188	306	3,117	2,811	10%
Worker's Comp Insurance	51200-65-400	9,769	853	761	14,644	13,883	5%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	17,942	-	2,563	30,758	28,195	8%
Supplies & Expense - Main Lot	74000-65-400	127	-	37	1,750	1,713	2%
Supplies & Expense - Beach Lot	74010-65-400	1,432	-	-	1,750	1,750	0%
OKTOBERFEST							
Salaries & Wages - Perm	50000-00-500	16,035	-	-	16,035	16,035	0%
Salaries & Wages - Temp	50100-00-500	59,173	-	-	59,173	59,173	0%
Employee Benefits	51000-00-500	2,812	-	-	2,953	2,953	0%
PERS Employer Contribution	51010-00-500	12,662	-	-	13,295	13,295	0%
OPEB Employer Contribution	51020-00-500	-	-	-	-	-	0%
Payroll Taxes	51100-00-500	4,095	-	-	4,300	4,300	0%
Worker's Comp Insurance	51200-00-500	7,916	-	-	8,423	8,423	0%
Advertising	52000-00-500	23,337	-	-	22,346	22,346	0%
Entertainment Grandstand	58000-00-500	12,500	-	-	13,125	13,125	0%
Entertainment Ground	58010-00-500	17,035	-	-	17,887	17,887	0%
Ground Maintenance	64000-00-500	-	-	-	10,000	10,000	0%
Other Misc Expense	65000-00-500	1,544	-	-	15,108	15,108	0%
Professional Services	69000-00-500	23,545	-	-	24,273	24,273	0%
Professional Services - Carnival	69010-00-500	-	-	-	-	-	0%
Rental Expense	72000-00-500	15,065	-	-	15,775	15,775	0%
Security Expense	73000-00-500	21,083	-	-	22,137	22,137	0%
Supplies & Expenses	74000-00-500	62,631	-	-	35,000	35,000	0%
Prior Year Expense	80000-00-500	-	-	-	-	151	0%
TOTAL INTERIM EXPENSE		\$ 842,345	\$ 37,157	\$ 31,605	\$ 868,044	\$ 836,439	4%
SATELLITE WAGERING EXPENSE							
CARF Dues	57000-20-200	16,000	-	-	16,000	16,000	0%
Grounds Maintenance & Repairs	64000-20-200	20,424	4,664	-	20,424	20,424	0%
Equipment Maintenance	64010-20-200	-	-	-	-	-	0%
Professional Services	69000-20-200	5,500	-	13,498	5,500	(7,998)	245%
Supplies & Expenses	74000-20-200	561	-	-	515	515	0%
Trash Removal	78000-20-200	-	-	-	-	-	0%
Prior Year Expenses	80000-20-200	-	-	-	-	-	0%
TOTAL SATELLITE WAGERING EXPENSE		\$ 42,485	\$ 4,664	\$ 13,498	\$ 42,439	\$ 28,941	32%
EQUIPMENT EXPENSE							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	41,745	2,833	-	53,725	53,725	0%
TOTAL EQUIPMENT EXPENSE		\$ 41,745	\$ 2,833	\$ -	\$ 53,725	\$ 53,725	0%

Expenses

**31st DAA, Ventura County Fair
Expense Report
January 31, 2026**

Description	Acct. No.	Actuals 2025	Prior YTD 1/31/25	Current YTD 1/31/26	Budget 2026	Balance of Budget	% Used 2026
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Adjustments	80000-00-000	32,054	-	284	26,765	26,482	1%
PRIOR YEAR OPERATING EXPENSE		\$ 32,054	\$ -	\$ 284	\$ 26,765	\$ 26,482	1%
CASH SHORTAGES & OVERAGES							
Cash +/- Interim	85000-00-000	(5,400)	(323)	(2,523)	-	2,523	0%
CASH (OVER)/UNDER		\$ (5,400)	\$ (323)	\$ (2,523)	\$ -	\$ 2,523	-
DEPRECIATION EXPENSE							
Depreciation	90000-00-000	244,485	18,159	20,095	265,350	245,255	8%
Prior Year Depreciation Expense	80010-00-000	673	339	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 245,158	\$ 18,498	\$ 20,095	\$ 265,350	\$ 245,255	8%
PENSION EXPENSE							
Pension Expense	96000-00-000	(87,194)	-	-	-	-	0%
TOTAL PENSION EXPENSE		\$ (87,194)	\$ -	\$ -	\$ -	\$ -	0%
OPEB EXPENSE							
OPEB Expense	96100-00-000	65,819	-	-	-	-	0%
TOTAL OPEB EXPENSE		\$ 65,819	\$ -	\$ -	\$ -	\$ -	0%

**31st DAA, Ventura County Fair
Oktoberfest
January 31, 2026**

DETAIL	Account Number	Actual 2025	Current YTD 1/31/26	Budget 2026	Balance of Budget
REVENUES:					
			0	83,000	83,000
Admission Revenue	40000-00-500	83,228	0	9,748	9,748
Carnival Wristbands	40500-00-500	10,050	0	965	965
Carnival Games	40510-00-500	993	0	55,000	55,000
Commercial Vendors	41000-00-500	51,586	0	30,000	30,000
Food Concession	42100-00-500	33,231	0	11,772	11,772
Souvenir Booth Sales	42200-00-500	11,772	0	85,714	85,714
Alcohol Concession	42300-00-500	88,365	0	28,000	28,000
Parking Revenue	45000-00-500	23,540	0	0	0
Grounds Rental	46200-00-500	855	0	855	855
Camping Fees	46500-00-500	0	0	0	0
Promo Fund	48000-00-500	40,000	0	2,416	2,416
Reimbursable Revenue	48500-00-500	1,120	0	0	0
Other Misc Revenue	48700-00-500	1	0	6,000	6,000
Convenience/Product Fees	48720-00-500	907	0	10,000	10,000
Sponsorship Revenue	48800-00-500	10,225	0	0	141
Prior Year Revenue	49000-00-500	0	(141)	0	141
TOTAL REVENUES		355,874	(141)	323,470	323,611
EXPENDITURES:					
			0	16,035	16,035
Salaries & Wages - Perm	50000-00-500	16,035	0	59,173	59,173
Salaries & Wages - Temp	50100-00-500	59,173	0	2,953	2,953
Employee Benefits	51000-00-500	2,812	0	13,295	13,295
PERS Employer Contribution	51010-00-500	12,662	0	0	0
OPEB Employer Contribution	51020-00-500	0	0	4,300	4,300
Payroll Taxes	51100-00-500	4,095	0	8,423	8,423
Worker's Comp Insurance	51200-00-500	7,916	0	22,346	22,346
Advertising	52000-00-500	23,337	0	13,125	13,125
Entertainment Grandstand	58000-00-500	12,500	0	17,887	17,887
Entertainment Ground	58010-00-500	17,035	0	10,000	10,000
Ground Maintenance	64000-00-500	0	0	15,108	15,108
Other Misc Expense	65000-00-500	1,544	0	24,273	24,273
Professional Services	69000-00-500	23,545	0	0	0
Professional Services - Carnival	69010-00-500	0	0	15,775	15,775
Rental Expense	72000-00-500	15,065	0	22,137	22,137
Security Expense	73000-00-500	21,083	0	35,000	35,000
Supplies & Expenses	74000-00-500	62,631	0	0	151
Prior Year Expense	80000-00-500	0	(151)	0	151
TOTAL EXPENDITURES		279,433	(151)	279,830	279,981
OKTOBERFEST NET INCOME		76,442	10	43,640	43,630

**31st DAA, Ventura County Fair
Junior Livestock Auction
January 31, 2026**

DETAIL	Account Number	Actual 2025	Current YTD 1/31/26	Budget 2026	Balance of Budget
BEGINNING RESOURCES: 1/1/2026	25100-30-300	\$ 706,108	\$ 837,149		
AUCTION REVENUES:					
Commission Revenue	41500-30-300	88,530	0	75,000	75,000
Other Misc Revenue	48700-30-300	31,646	0	25,000	25,000
Interest Revenue	48710-30-300	0	0	0	0
Slaughter Fees	48720-30-300	12,713	0	0	0
Sponsorships	48800-30-300	122,500	0	100,000	100,000
Donations	48810-30-300	98	0	0	0
Prior Year Revenue	49000-30-300	6,752	0	0	0
TOTAL REVENUES		262,238	-	200,000	200,000
AUCTION EXPENDITURES:					
Bad Debt Expense	53000-30-300	0	0	0	0
Bank/CC Charges	54000-30-300	18,190	20	18,000	17,980
Hauling and Slaughter	65000-30-300	2,702	0	3,000	3,000
Professional Services	69000-30-300	62,766	0	65,000	65,000
Publicity & Marketing	71000-30-300	102	0	500	500
Supplies & Expense	74000-30-300	25,511	0	30,000	30,000
Lunch Expense	74010-30-300	21,929	0	24,000	24,000
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		131,198	20	140,500	140,480
NET JLA INCOME		131,041	(20)	59,500	59,520
ENDING RESOURCES: 1/31/2026	25100-30-300	\$ 837,149	\$ 837,129		

31st DAA, Ventura County Fair
Capital Assets
January 31, 2026

DESCRIPTION	Date	Reference	Balance
PROPERTY, PLANT & EQUIPMENT AS OF:	1/1/2026		\$ 21,141,868
ACQUISITIONS OF FIXED ASSETS:			
Land		19100-00-000	-
Buildings & Improvements:		19200-00-000	-
Construction in Progress:		19000-00-000	6,086
PSPS Project	19000-00-000	-	-
Raceway Bleachers	19000-00-900	3,520	-
Grounds Bathroom Remodels	19000-00-903	-	-
Ag Building Improvement	19000-00-907	-	-
Sewer Upgrade	19000-00-911	-	-
Raceway Expansion Project	19000-00-918	-	-
Mold Remediation FL	19000-00-919	-	-
Mold Remediation SR	19000-00-920	-	-
Electrical Panel Project	19000-00-921	-	-
Morgan Bathrooms Mold Remediation Project	19000-00-922	-	-
Kiddleland	19000-00-925	2,566	-
Equipment		19300-00-000	-
Other Fixed Assets			-
Other (provide description):			6,086
TOTAL ACQUISITIONS OF FIXED ASSETS			
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:	1/31/2026		\$ 21,147,954
DEPRECIATION:			
Accumulated Depreciation as of:	1/1/2026		\$ 15,675,826
Less: A/D on Dispositions of Fixed Assets above		90000-00-000	20,095
Add: Monthly Depreciation Expense	DEPRE		15,695,921
ACCUMULATED DEPRECIATION as of:	1/31/2026		\$ 5,452,033
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	1/31/2026	25000-00-000	-
DEBT (ASSOCIATED WITH FIXED ASSETS)	1/31/2026		\$ 5,452,033
NET RESOURCES-CAPITAL ASSETS (less related debt):			

**31st DAA, Ventura County Fair
Satellite Wagering
January 31, 2026**

DETAIL	Account Number	Actual 2025	Current YTD 1/31/26	Budget 2026	Balance of Budget
REVENUES:					
Admission Revenue	40000-20-200	0	0	0	0
Commission Revenue	41500-20-200	234,969	12,758	200,000	187,242
Parking Revenue	45000-20-200	0	0	24,000	24,000
Prior Year Revenue	49000-20-200	2,304	0	2,235	2,235
TOTAL REVENUES		237,273	12,758	226,235	213,477
EXPENDITURES:					
CARF Dues	57000-20-200	16,000	0	16,000	16,000
Grounds & Maintenance Repairs	64000-20-200	20,424	0	20,424	20,424
Equipment Maintenance	64010-20-200	0	0	0	0
Professional Services	69000-20-200	5,500	13,498	5,500	(7,998)
Supplies & Expense	74000-20-200	561	0	515	515
Trash Removal	78000-20-200	0	0	0	0
Prior Year Expense	80000-20-200	0	0	0	0
TOTAL EXPENDITURES		42,485	13,498	42,439	28,941
NET SATELLITE WAGERING PROFIT/LOSS		194,788	(740)	183,796	184,536

Fair Name: Ventura County Fair
 City: Ventura

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2025 Statement of Operations

STATEMENT OF OPERATIONS - OPERATING FUND	Reference	Account Number(s)	Jan 1 to Dec 31, 2025
TOTAL NET RESOURCES, January 1			
Net Resources-Unrestricted	Prior Year	29100	\$4,767,793
Unrestricted Net Position-Pension	Prior Year	29400	(\$1,342,276)
Net Resources-Restricted	Prior Year	29300	0
Net Resources-Capital Assets, Less Related Debt	Prior Year	29000	4,122,186
Prior Year Audit Adjustment	Prior Year	various	
TOTAL NET RESOURCES, JANUARY 1			7,547,703
RESOURCES ACQUIRED:			
Operating Revenues	from page 2	various	14,273,555
State (Local/Base) Allocation(s) (F&E)	to page 2	31200	128,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	to page 2	31300	0
Capital Project Reimbursement Funds	to page 2	31900	0
One-time Revenue Sources (fire camp, sale of property, capital project audit adj)	to page 2	32500	64,698
Contributions from Other Gov't (non-F&E) Sources	to page 2	33000	0
<i>Provide description for Other Gov't (non F&E) Contributions:</i>			
Other (e.g. Flex Capital)	to page 2	34000	1,352
TOTAL RESOURCES ACQUIRED			14,468,105
RESOURCES APPLIED:			
Operating Expenditure	from page 2	various	13,583,613
Depreciation Expense	from page 2	90000	245,158
Amortization Expense	from page 2	90010	0
Pension Expense	from page 2	96000	(87,194)
OPEB Expense	from page 2	96100	65,819
TOTAL RESOURCES APPLIED			13,807,396
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			660,709
TOTAL NET RESOURCES, December 31			
Net Resources-Unrestricted	from Sch 1	29100	4,063,271
Unrestricted Net Position-Pension/OPEB	from Sch 1	29400	(1,320,902)
Net Resources-Restricted	from Sch 1	29300	0
Net Resources-Capital Assets, Less Related Debt	from Sch 1	29000	5,466,042
TOTAL NET RESOURCES, DECEMBER 31			\$8,208,412

Unrestricted Reserve Percentage 29.91%

X

CEO Signature

Date

2025 Fair Theme

Fair Name: Ventura County Fair
 City: Ventura

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 Department of Food & Agriculture
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2025 Statement of Operations

SUMMARY OF OPERATIONS	Reference	Account Number	Jan 1 to Dec 31, 2025
OPERATING REVENUES:			
Admissions to Grounds		ADMIS	2,886,963
Industrial and Commercial Space		COMSP	423,795
Carnivals		CARN	3,959,687
Concessions		CSREV	1,214,645
Exhibits		EXREV	98,885
Horse Show		HSREV	0
Horse Racing (Satellite Wagering)		SWREV	237,273
Fair Attractions		ETREV	888,520
Sponsorship		SPREV	0
Miscellaneous Fair		MFREV	1,805,773
Interim Revenue (Facility Sales)		INTRE	2,639,944
Prior Year Revenue Adjustment		PYREV	46,995
Other Operating Revenue		OTREV	71,076
TOTAL OPERATING REVENUES	to page 1		14,273,555
OPERATING EXPENDITURES:			
Administration		50000	1,300,155
Maintenance & General Operations		52000	2,501,803
Publicity		54000	247,547
Attendance Operations		56000	3,717,008
Concession		56000	177,487
Miscellaneous Fair		57000	1,977,812
Miscellaneous Non-Fair Programs		57005	
Premiums (For Exhibit programs only)		58000	115,837
Exhibits		63000	245,199
Horse Show		64000	0
Horse Races (Fairtime Pari-Mutuel)		65000	
Horse Races (Satellite Wagering)		65005	42,485
Fair Entertainment Expense		66000	2,347,536
Motorized Racing		66109	
Interim Expense		66009	842,345
Equipment (Funded by Fair)		72300	41,745
Prior Year Expense Adjustment		80000	32,054
Cash (over/under)		85000	(5,400)
Other Operating Expense		94000	
TOTAL OPERATING EXPENDITURES	to page 1		13,583,613
NET OPERATING PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$689,942
Depreciation Expense	to page 1 & sch 7	90000	245,158
Amortization Expense	to page 1 & sch 7	90010	0
Pension Expense	to page 1	96000	(87,194)
OPEB Expense	to page 1	96100	65,819
NET OPERATING PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$466,159
State (Local/Base) Allocation	from page 1	31200	128,500
Training Allocation & Other Fiscal & Admin Assistance (F&E)	from page 1	31300	0
Capital Project Reimbursements	from page 1	31900	0
Other Funds (e.g. County, Supplemental, Fiscal Ass't)	from page 1	Various	66,050
NET PROFIT/(LOSS) BEFORE DEPREC., AMORT., PENSION, OPEB			\$884,492
PROFIT MARGIN RATIO BEFORE DEPREC., AMORT., PENSION, OPEB			6%
NET PROFIT/(LOSS) AFTER DEPREC., AMORT., PENSION, OPEB			\$660,709
PROFIT MARGIN RATIO AFTER DEPREC., AMORT., PENSION, OPEB			5%

2025 Statement of Operations

STATEMENT OF FINANCIAL CONDITION	Account Number(s)		Dec 31, 2025
ASSETS			
Cash-Unrestricted	11100-11800 *	\$4,929,416	
JLA Cash-Unrestricted	11100-11800 *	\$281,116	
Cash-Restricted	11000		
Total Cash			5,210,532
Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13300		659,007
JLA Accounts Receivable, Net of Allowance for Doubtful Accounts	13100-13301		60,227
Inventory	14100		0
Deferred Charges	14300		16,681
Other Assets	14100, 14700-16200		
Property, Plant & Equipment:			
Construction in Progress	19000	\$1,722,740	
Land	19100	\$282,915	
Buildings & Improvements	19200	\$18,064,878	
Less Accumulated Depreciation-Buildings & Improvements **	19201	(\$14,767,803)	
Equipment	19300	\$1,071,334	
Less Accumulated Depreciation-Equipment **	19301	(\$908,023)	
Leasehold Improvements	19400		
Less Accumulated Depreciation-Leasehold Improvements **	19401		
Total Property, Plant & Equipment			21,141,868
Total Accumulated Depreciation			(15,675,826)
Net Property, Plant & Equipment			5,466,042
Net Capital Assets			5,466,042
Total Assets			\$11,412,489
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources - Pension	16000	\$759,737	
Deferred Outflows of Resources - OPEB	16010	57,778	
Total Deferred Outflows of Resources			817,516
Total Assets & Deferred Outflow of Resources			\$12,230,004
LIABILITIES			
Special Events Insurance	21100		0
Accounts Payable	21200		194,924
JLA Accounts Payable	21200		0
Payroll Liabilities	22100-22600		14,049
Deferred Revenue	22800		60,425
Guaranteed Deposits	24100		124,017
Compensated Absences Liability	24500		106,737
Long Term Debt - SB84	25300		545,873
Net Pension Liability	26000		1,766,653
Net OPEB Liability	NOL		302,057
Total Liabilities			\$3,114,735
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pension	25600	\$17,180	
Deferred Inflows of Resources - OPEB	25601	\$52,528	
Total Deferred Inflows of Resources			69,708
Total Liabilities & Deferred Inflow of Resources			\$3,184,443
NET RESOURCES			
Junior Livestock Auction Reserve	25100		837,149
Total Net Resources (without JLA Reserve):			
Net Resources-Unrestricted	29100	4,063,271	
Unrestricted Net Position-Pension/OPEB	29400	(1,320,902)	
Net Resources-Restricted	29300		
Net Resources-Capital Assets, Less Related Debt	29000	5,466,042	
Total Net Resources (without JLA Reserve):			\$8,208,412
Total Net Resources			\$9,045,561
Total Liabilities & Net Resources & Deferred Inflow of Resources			\$12,230,004
Debt ratio (total liabilities/total assets)			27%
Ratio of Leave Liability Covered by Cash***			39.75
Debt-to-equity ratio (total liabilities/total net resources)			34%

* If restricted funds are included in cash accounts #11100 through #11800, these funds must be disclosed in a footnote to this report

** Accumulated depreciation and accumulated amortization should be entered in this form as negative amounts.

Fair Name: Ventura County Fair

City: Ventura

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2025 FAIR STATISTICS

GROUPS ADMISSIONS	Price per Ticket	Number of Tickets	Amount
PAID ADMISSIONS:			
Gate Admissions	\$20.00	92,644	\$1,852,880
	\$18.75	1,749	\$32,794
Senior Citizens/Children	\$5.05	1,689	\$8,529
	\$7.05	700	\$4,935
	\$9.05	870	\$7,874
	\$11.05	1,700	\$18,785
	\$14.05	27,407	\$385,068
Discounted Admissions			
Presale	\$9.05	3,809	\$34,471
The Wharf	\$10.00	300	\$3,000
Presale	\$11.05	1,266	\$13,989
Other Customers	\$12.00	442	\$5,304
PreSale	\$13.05	1,980	\$25,839
Presale	\$14.75	5,315	\$78,396
\$5 before \$5	\$5.00	8,363	\$41,815
Season Passes	\$26.75	6,776	\$181,258
	\$32.50	2,344	\$76,180
	\$36.50	1,123	\$40,990
	\$46.00	703	\$32,338
Vendor Admission	\$9.00	93	\$837
Livestock Passes	\$40.00	1,042	41,680
TOTAL PAID ADMISSIONS		160,315	\$2,886,963
FREE ADMISSIONS:			
Courtesy Pass Admissions		5,533	
Credential Admissions		25,218	
Children under 12 Admitted Free		754	
Military Personnel in Uniform Admitted Free		528	
Other (WFA, Special Day)		4,993	
Children under 6 Admitted Free		734	
TOTAL FREE ADMISSIONS		37,760	
TOTAL ADMISSIONS TO FAIRGROUNDS (Account 41000)		198,075	\$2,886,963
Cash over/under (Account 85000)			\$0

Courtesy Pass Admissions as Percent of Prior Year Gross Paid Admissions

(Not to exceed 4% per Food and Ag Code Section 3026)

Courtesy pass admissions - current year	5,533
Total number of paid admissions - prior year	176,979
Percent	3.1%

PARKING REVENUE	NUMBER	PRICE	TOTAL REVENUE	% PAID TO
Fairtime (Account 47100)			\$0	
General	25,990	\$20.00	519,800	
Stock Trucks	27	\$166.11	4,485	
Livestock	467	\$40.00	18,680	
Vendor	11	\$68.00	748	
	147	\$99.00	14,553	
TOTAL Account 47100	26,175		\$558,266	

Fair Name: Ventura County Fair
 City: Ventura

State of California
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 Fairs & Expositions Branch
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2025 Statement of Operations

Permanent Positions on Payroll for 2025

Total # of Permanent Positions (see below)

Expenditure Classification	Total Number of Months	Pay Rate		Total Per Account		Compensated Leave Liability
		Amount	Per	Acct No.	Account Totals	
CEO/Manager						
Salary (1/1/25-6/30/25)	6	10,944.00	mo	50000-11-000 50000-11-100	65,664	
Salary (7/1/25-12/31/25)	6	11,272.00	mo	50000-11-000 50000-11-100	67,632	
Salary (7/1/25-12/31/25) 3% PLP Reduction	6	(338.16)	mo	50000-11-000 50000-11-100	-2,029	
Benefit Cash	12	260.00	mo	50000-11-000 50000-11-100	3,120	
TOTAL SALARY					134,387	
TOTAL LEAVE						25,942
Deputy Manager						
Salary (1/1/25-6/30/25)	6	5,664.00	mo	50000-40-400	33,984	
Salary (7/1/25-8/31/25)	2	5,834.00	mo	50000-40-400 50000-40-400	11,668	
Salary (9/1/25-12/31/25)	4	7,172.00	mo	50000-11-000	28,688	
Salary (7/1/25-8/31/25) 3% PLP Reduction	2	(175.02)	mo	50000-40-400 50000-11-000	-350	
Salary (9/1/25-12/31/25) 3% PLP Reduction	4	(215.16)	mo	50000-40-400 50000-11-000	-861	
Overtime	1	3,979.61	yr	50000-40-400 50000-11-000	3,980	
Benefit Cash	12	260.00	mo	50000-40-400	3,120	
TOTAL SALARY					80,229	
TOTAL LEAVE						36,984
Event Coordinator						
Salary (1/1/25-6/30/25)	6	4,868.00	mo	50000-00-500 50000-60-100	29,208	
Salary (7/1/25-9/30/25)	3	5,014.00	mo	50000-60-100 50000-00-500	15,042	
Salary (10/1/25-12/31/25)	3	5,265.00	mo	50000-60-100 50000-00-500	15,795	
Salary (7/1/25-9/30/25) 3% PLP Reduction	3	(150.42)	mo	50000-60-100 50000-00-500	-451	
Salary (10/1/25-12/31/25) 3% PLP Reduction	3	(157.96)	mo	50000-60-100 50000-00-500	-474	
Overtime	1	4,910.52	yr	50000-60-100 50000-00-500	4,911	
Overtime Straight	1	168.48	yr	50000-60-100	168	
Flex Cash No Health/Dental	12	140.00	mo	50000-00-500 50000-60-100	1,680	
TOTAL SALARY					65,879	
TOTAL LEAVE						5,730

2025 Statement of Operations

Permanent Positions on Payroll for 2025

Total # of Permanent Positions (see below)

Expenditure Classification		Total Number of Months	Pay Rate		Total Per Account		Compensated Leave Liability
Civil Service Class Title			Amount	Per	Acct No.	Account Totals	
Satellite Wagering Facility Janitor							
Salary (1/1/25-6/30/25)		6	3,529.00	mo	50000-00-500 50000-12-000 50000-12-100	21,174	
Salary (7/1/25-9/30/25)		6	3,635.00	mo	50000-00-500 50000-12-000 50000-12-100	21,810	
Salary (7/1/25-12/31/25) 3% PLP Reduction		6	(109.06)	mo	50000-00-500 50000-12-000 50000-12-100	-654	
Overtime		1	1,651.28	yr	50000-00-500 50000-12-000 50000-12-100	1,651	
TOTAL SALARY						43,981	
TOTAL LEAVE							1,431
Maintenance Worker							
Salary (1/1/25-6/30/25)		6	5,004.00	mo	50000-00-500 50000-12-000 50000-12-100	30,024	
Salary (7/1/25-12/31/25)		6	5,154.00	mo	50000-00-500 50000-12-000 50000-12-100	30,924	
Salary (7/1/25-12/31/25) 3% PLP Reduction		6	(154.62)	mo	50000-00-500 50000-12-000 50000-12-100	-928	
Overtime		1	5,603.75	yr	50000-00-500 50000-12-000 50000-12-100	5,604	
Overtime Straight		1	223.51	yr	50000-00-500 50000-12-000 50000-12-100	224	
Doubletime		1	115.48	yr	50000-00-500 50000-12-000 50000-12-100	115	
WorkStabStipend		2	600.00	mo	50000-00-500 50000-12-000 50000-12-100	1,200	
TOTAL SALARY						87,183	
TOTAL LEAVE							28,746
Maintenance Worker							
Salary (1/1/25-6/30/25)		6	5,004.00	mo	50000-12-000 50000-12-100	30,024	
Salary (7/1/25-8/31/25)		2	5,154.00	mo	50000-12-000 50000-12-100	10,308	
Salary (7/1/25-8/31/25) 3% PLP Reduction		2	(154.62)	mo	50000-12-000 50000-12-100	-309	
Overtime		1	3,590.95	yr	50000-12-000 50000-12-100	3,591	
Annual		1	20,542.79	yr	50000-12-000 50000-12-100	20,543	
WorkStabStipend		2	600.00	mo	50000-12-000 50000-12-100	1,200	
TOTAL SALARY						65,357	
TOTAL LEAVE							0

2025 Statement of Operations

Permanent Positions on Payroll for 2025

Total # of Permanent Positions (see below)

Expenditure Classification		Total Number of Months	Pay Rate		Total Per Account		Compensated Leave Liability
Civil Service Class Title			Amount	Per	Acct No.	Account Totals	
Maintenance Worker					50000-00-500 50000-12-000		
Salary (1/1/25-4/30/25)		4	4,179.00	mo	50000-12-100	16,716	
Salary (5/1/25-6/30/25)		2	4,388.00	mo	50000-00-500 50000-12-000	8,776	
Salary (7/1/25-12/31/25)		6	4,520.00	mo	50000-12-100	27,120	
Salary (7/1/25-12/31/25) 3% PLP Reduction		6	(135.60)	mo	50000-00-500 50000-12-000	-814	
Overtime		1	2,967.83	yr	50000-12-100	2,968	
Overtime Straight		1	183.43	yr	50000-00-500 50000-12-000	183	
WorkStabStipend		2	600.00	mo	50000-12-100	1,200	
TOTAL SALARY						58,150	
TOTAL LEAVE							408
Maintenance Worker					50000-00-500 50000-12-000		
Salary (1/1/25-4/30/25)		4	4,179.00	mo	50000-12-100	16,716	
Salary (5/1/25-6/30/25)		2	4,388.00	mo	50000-00-500 50000-12-000	8,776	
Salary (7/1/25-12/31/25)		6	4,520.00	mo	50000-12-100	27,120	
Salary (7/1/25-12/31/25) 3% PLP Reduction		6	(135.60)	mo	50000-00-500 50000-12-000	-814	
Overtime		1	3,039.38	yr	50000-12-100	3,039	
WorkStabStipend		2	600.00	mo	50000-00-500 50000-12-000	1,200	
TOTAL SALARY						58,038	
TOTAL LEAVE							3,528
Exhibit Reprsnt II					50000-00-500		
Salary (1/1/25-6/30/25)		6	4,059.00	mo	50000-80-100	24,354	
Salary (7/1/25-9/30/25)		3	4,181.00	mo	50000-00-500 50000-80-100	12,543	

2025 Statement of Operations

Permanent Positions on Payroll for 2025

Total # of Permanent Positions (see below)

Expenditure Classification		Total Number of Months	Pay Rate		Total Per Account		Compensated Leave Liability	
Civil Service Class Title			Amount	Per	Acct No.	Account Totals		
	Salary (10/1/25-12/31/25)	3	4,390.00	mo	50000-00-500 50000-80-100	13,170		
	Salary (7/1/25-9/30/25) 3% PLP Reduction	3	(125.44)	mo	50000-00-500 50000-80-100	-376		
	Salary (10/1/25-12/31/25) 3% PLP Reduction	3	(131.70)	mo	50000-00-500 50000-80-100	-395		
	Overtime	1	3,791.28	yr	50000-00-500 50000-80-100	3,791		
	Overtime Straight	1	105.39	yr	50000-00-500 50000-80-100	105		
	TOTAL SALARY					53,192		
	TOTAL LEAVE						3,968	
							TOTAL	
								106,737

Permanent positions must include all permanent full & part-time employees (only employees receiving medical benefits).
 Please include permanent intermittents.
 Do NOT include seasonals or 119 day employees.
 Please provide the breakdown of permanent full and part-time employees and permanent intermittents.
 This data is required for the full year, not year-end figures. However, please avoid double-counting the same position.
 E.g. A position that is filled throughout the year by 2 individuals should be counted as one permanent position.

Fair Name: Ventura County Fair
 City: Ventura

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
 STOP-01 (Rev. 12/25)
 Schedule 7

2025 Statement of Operations

CAPITAL ASSETS ACQUISITIONS & DISPOSITIONS	Reference	Jan 1 to Dec 31, 2025	Jan 1 to Dec 31, 2025
PROPERTY, PLANT & EQUIPMENT, January 1:	Prior Year		\$19,552,853
ACQUISITIONS OF FIXED ASSETS:			
Land			
Construction in Progress		1,450,278	
Buildings & Improvements		24,652	
Leasehold Improvements			
Equipment		114,084	
TOTAL ACQUISITIONS OF FIXED ASSETS			1,589,015
DISPOSITIONS OF FIXED ASSETS:			
Land			
Construction in Progress			
Buildings & Improvements			
Leasehold Improvements			
Equipment			
TOTAL DISPOSITIONS OF FIXED ASSETS			0
PROPERTY, PLANT & EQUIPMENT, December 31:			21,141,868
DEPRECIATION:			
Accumulated Depreciation, January 1	Prior Year		15,430,667
Less: A/D on Dispositions of Fixed Assets above			
Less/Add: Prior Year Audit Adjustment			
Add: Annual Depreciation Expense	from page 2		245,158
ACCUMULATED DEPRECIATION, December 31			15,675,826
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION, December 31			5,466,042
INTANGIBLE ASSETS, NET OF AMORTIZATION, December 31			0
TOTAL CAPITAL ASSETS, NET, December 31			5,466,042
DEBT (ASSOCIATED WITH CAPITAL ASSETS)			0
NET RESOURCES-CAPITAL ASSETS (less related debt), DECEMBER 31:	To Sch 1		\$5,466,042

Fair Name: Ventura County Fair

City: Ventura

State of California

Department of Food & Agriculture

Fairs & Expositions Branch

STOP-01 (Rev. 12/25)

Schedule 9A

2025 Statement of Operations

Employer's Share of Contributions towards Pension Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2024 - December 31, 2025)

Month	Contributions
Jul-24	26,828.30
Aug-24	25,624.25
Sep-24	20,839.78
Oct-24	22,035.66
Nov-24	23,124.84
Dec-24	22,931.12
Jan-25	27,066.61
Feb-25	27,254.78
Mar-25	30,335.18
Apr-25	29,684.96
May-25	29,618.90
Jun-25	31,709.36
Jul-25	40,967.00
Aug-25	38,712.26
Sep-25	32,701.55
Oct-25	35,362.45
Nov-25	30,119.92
Dec-25	27,310.60
TOTAL	522,227.52

Fair Name: Ventura County Fair

City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
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Schedule 9B

2025 Statement of Operations

Employer's Share of Contributions towards Other Postemployment Benefits (OPEB) Plan

This schedule is only required by DAAs.

Monthly Employer's Contribution (July 1, 2024 - December 31, 2025)

Month	Contributions
Jul-24	1,090.85
Aug-24	1,118.48
Sep-24	1,104.64
Oct-24	1,238.55
Nov-24	1,839.29
Dec-24	1,839.28
Jan-25	1,533.10
Feb-25	1,533.10
Mar-25	1,533.10
Apr-25	1,533.10
May-25	1,548.14
Jun-25	1,548.14
Jul-25	1,546.77
Aug-25	(1,135.21)
Sep-25	0.00
Oct-25	0.00
Nov-25	0.00
Dec-25	0.00
TOTAL	17,871.33

Fair Name: Ventura County Fair

City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/25)
Schedule 10A

2025 Statement of Operations

Lessor Breakdown of Receipts/Receivables by Time Period

This schedule is only required by DAAs with reportable accounts under GASB 87 (Lease accounting)

Year	Principal	Interest
2025		
2026		
2027		
2028		
2029		
2030-2034		
2035-2039		
2040-2044		
2045-2049		
2046-2050		
2050+		
TOTAL	0.00	0.00

Fair Name: Ventura County Fair

City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/25)
Schedule 10B

2025 Statement of Operations

Lessee Breakdown of Payments/Payables by Time Period

This schedule is only required by DAAs with reportable accounts under GASB 87 (Lease accounting)

Year	Principal	Interest
2025		
2026		
2027		
2028		
2029		
2030-2034		
2035-2039		
2040-2044		
2045-2049		
2046-2050		
2050+		
TOTAL	0.00	0.00

Fair Name: Ventura County Fair
 City: Ventura

State of California
 Department of Food & Agriculture
 Fairs & Expositions Branch
 STOP-01 (Rev. 12/25)
 JLA

2025 Statement of Operations

STATEMENT OF OPERATIONS - JUNIOR LIVESTOCK AUCTION

DETAIL	Account Number	Jan 1 to Dec 31, 2025
RESOURCES, January 1:	25100	706,108
AUCTION REVENUES:		
Percentage from Auction Sales	41500	88,530
Other Misc Revenue	48700	31,646
Interest Revenue	48710	0
Slaughter Fees	48720	12,713
Sponsorships	48800	122,500
Donations	48810	98
Prior Year Revenue	49000	6,752
TOTAL REVENUES		262,238
AUCTION EXPENDITURES:		
Bad Debt Expenses	53000	0
Bank/CC Charges	54000	18,190
Hauling & Slaughter Fees	65000	2,702
Professional Services	69000	62,766
Publicity	71000	102
Supplies & Expense	74000	25,511
Lunch Expenses	74010	21,929
Prior Year Expense	80000	0
Cash Over/Short	85000	0
Equipment Expense	87500	0
TOTAL EXPENDITURES		131,198
NET JLA INCOME		131,041
RESOURCES, December 31:	25100	837,149
INFORMATION ONLY:		
Payment from Buyers / Payment to Sellers (Excluding the percentage retained to offset the expenses)	25200	
Percentage Retained by Fair/Committee		%

Fair Name: Ventura County Fair

City: Ventura

State of California
Department of Food & Agriculture
Fairs & Expositions Branch
STOP-01 (Rev. 12/25)
FLSA

2025 Statement of Operations

FEDERAL LABOR STANDARD ACT (FLSA) RECREATIONAL EXEMPTION

Do NOT include State Funding.

Only required by DAAs that are opted out of receiving funds derived from BPC 19620.15 (AB1499 Funds)

Method of determining applicability of recreational exemption:

2025 Monthly Cash Receipts

Month	Cash Receipts
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
TOTAL	0

Lowest six months	Highest six months
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
#NUM!	#NUM!
TOTALS	#NUM!

Lowest six months/highest six months: #NUM!

If the lowest six months divided by the highest six months is greater than 33.3%, your exemption is lost for 2026.
Overtime should be paid to temporary employees accordingly.

STANDARD AGREEMENTS

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
26-041	Total Event Access Management	Fair Admissions	NTE \$32,175.00
26-042	The Wilder Show	Grounds Entertainment	NTE \$12,000.00
26-043	Flying U Rodeo	Granstand Entertainment	NTE \$160,000.00
26-044	Tina Marie	Grounds Entertainment	\$ 7,875.00
26-045	Dinos & Dragons	Grounds Entertainment	\$ 21,000.00
26-046	Steve Holt	Grounds Entertainment	\$ 5,500 + RV

Rental Agreements Non-Fair

NO.	CONTRACTOR NAME	PURPOSE	AMOUNT	DATE/EVENT	LOCATION
26-048	Tecolote Pony Club	Quiz Rally	\$ 1,163.00	2/22/2026	Barn 700
26-049	West Coast Outdoors Sport Fishing Expo	Fishing Expo	\$ 18,599.00	5/1-5/3/2026	San Miguel, Anacapa, Grounds
26-050	Parkinson's Foundation	Moving Day	\$ 3,845.00	4/25/2026	Lot A
26-051	Latino Business Expo	Business Expo	\$ 3,291.00	5/21/2026	Santa Cruz
26-052	Tabares Entertainment	Marinelli Circus	\$ 11,440.00	3/30-4/13/2026	Lot A
26-053	Ventura County Dog Fanciers	Summerfest Dog Show	\$ 22,309.00	5/29-5/31/2026	San Miguel, Anacapa, Santa Cruz, Grounds
26-054	Gold Coast Gem Show	Gem Show	\$ 8,643.00	6/6-6/7/2026	San Miguel
26-055	Brick Convention	Toy Brick Convention	\$ 14,496.00	10/24-10/25/26	San Miguel and Anacapa

Concessions Agreements

Contract #	Company	Fee
26-001	Great American Entertainment Company	In-kind
26-003	Global Livestocks & Exotics LLC Ponies	\$2,805.00
26-004	Hortencia's Purse	\$6,370.00
26-005	Ojai 3D	\$2,600.00
26-007	Calipso Enterprises	\$3,370.00
26-008	Xtasis Designs	\$3,370.00
26-009	Sundance Engraving	\$3,170.00
26-010	Amanda Inc.	\$1,485.00
26-011	OH WOW Cycles	\$3,170.00
26-012	Figuras Cristal	\$3,370.00
26-013	Mexican Candy	\$3,370.00
26-014	Hidden Gems	\$2,970.00
26-015	Sunny's Gift	\$1,485.00
26-016	Sabukana	\$2,970.00
26-017	Stitching Dreams	\$2,970.00
26-018	Painted Black Co.	\$2,970.00
26-019	Encantitos by Daffodil Gems	\$1,485.00
26-020	International Treasures	\$4,455.00
26-021	Cali Charmz	\$2,970.00
26-022	Glittery LLC dba Happy Cheeks	\$4,655.00
26-023	Crochet Classicz	\$1,685.00

Concessions Agreements

26-024	Metal Monkeez	\$4,455.00
26-025	Crystal Fantasy	\$3,000.00
26-026	Fair Time Apples & Gourmet Chocolates	4200/8% gross sales
26-027	Avalon Highway	\$3,000.00
26-028	Branch & Vine	\$3,300.00
26-029	Bamboo Sheets	\$3,000.00
26-030	Ventura County Democratic Central Committee	\$1,500.00
26-031	World Wide Scent Tribe	\$2,200.00
26-032	Ventura County Republican Party	\$3,000.00
26-033	San Diego Crystals & Jewelry	\$3,000.00
26-034	Atelier MaMo	\$1,350.00
26-035	Major Motion	\$3,200.00
26-036	K&M Brothers	\$3,000.00
26-037	Lora's Treasures	\$1,500.00
26-038	805 Locals	\$3,000.00
26-039	A Spice Above	\$3,200.00
26-040	62xPins	\$3,200.00
26-042	Pamtastic Nails	\$1,500.00
26-044	Earth's Candy Crystals & Wellness	\$1,500.00
26-045	Eyephoria Photography	\$1,500.00
26-046	Keto Sweets LA	\$1,350.00
26-047	Deoja Creations	\$2,700.00

March CEO Report

Surfers Point Managed Retreat Project

We continue working with the City of Ventura on ensuring things are complete and done correctly before the final walk through.

The Coastal Commission application has been sent to the permitting staff for initial review. Once we get the okay and nothing else needs to be added we will formally submit it.

Grants

I continue to work with Ms. Wynegar on the State Coastal Conservancy (SCC) Climate Bond Grant. Ms. Wynegar has submitted the SCC pre-application for review. I have sent out emails to get letters of support from agencies like the City of Ventura, CalOES, Ventura Chamber, etc. and have received several back already.

Trainings

I attended the CDFA Collaborative that was in Sacramento March 4th. There were discussions regarding California Construction Authority (CCA) Updates, CDFA Performance Management Unit, Junior Livestock Discussion and Affordable Care Act: IRS Information Reporting Penalties.

Jason and I will be attending the Fairs & Expositions Nuts and Bolts Training March 25th – 26th. They will be going over the new release of the contract's manual where they will be discussing interim/rental agreements as well as standard agreements, CFSA will be conducting a finance overview, there will be roundtable/information sharing and much more.

2026 Fair

I am getting closer to finalizing the grandstand entertainment lineup. I have one act pending and two days where we are making offers. It has been challenging with significant rise in cost for these acts, but I am working with Romeo to stay within budget.

We have started weekly Fair planning meetings and I continue to meet with department heads to advance things in each of their departments.

I have been working with Viking Agency and Steve Holt who are helping book and negotiate our Station, Seabreeze and Garden stages. I have finalized all of our strolling acts like Mark Wilder and will be bringing in some new acts.

I am working on programming for the Morgan Arena and the goal is to have something down there each day of the Fair. I have had meetings with the Tri-County Ropers and Cattleman's to try and work out dates. Ms. Inez has been in contact with a local group that is interested in doing an English show over three days.

I believe this was mentioned already, but the ban on poultry has been lifted so we will be having poultry this year in Small Livestock.

I'm starting the work with Davey on carnival programming such as layouts, ticketing, rides, games, etc.

Audit

Ms. Martin has collected and uploaded all the requested documents for 2024 and will be working on gathering everything for 2025. The goal is to have the audit done by the fall.

Staffing

As you are all aware, I have filled the Executive Assistant position. You will all meet Ms. Karen Pineda at the Board Meeting next Tuesday.

Mr. Amelio and I have hired someone as well for the Sales Manager role and she will be starting next week. We have restructured the Sales/Event Department slightly. We have hired an additional person as the Event Operations Coordinator where they will be the point of contact during the events, working with security and parking, ensuring layouts are correct, etc. The Sales Manager will be responsible for working with new clients, doing walk throughs, answering questions, contracts, getting insurance, etc. The two positions will work closely to ensure our events are being serviced fully.

Ms. Martin and I have also interviewed a few people for the accounting trainee position and will still be conducting more interviews.

Projects

One of the capital improvement projects I am working on is our asphalt repair. We have gathered rough estimates for the budget, and I am currently working with Mr. Slay from CCA as well as Mr. Dagley, civil engineer, who we have used for many of our projects. Initially, the thought was to slurry coat it, but the trouble areas would reflect through, and it would only act as a band aid. I am going through the process and want to make sure it is done right the first time so it is cost effective and will last for many years.

Exhibit Report

Emilee Inez

Fair

- I am excited to announce an expansion to the Large Livestock program that allows exhibitors to bring a second animal to compete at the Fair. While exhibitors will still only sell one animal at auction, this change was implemented to heighten competition and ensure a fuller, more vibrant atmosphere in the barn.
- I am working with Ms. Hook to finalize this year's Auction marketing suite. This includes sponsorship forms, "Save the Date" notices, and auction letter inserts, all of which will be distributed to our previous buyers and sponsors.
- The Youth Building will transform into an immersive "Find Your Inner Artist" experience, featuring larger-than-life art supply installations that serve as both vibrant decor and photo-worthy landmarks. These dynamic, interactive setups are designed to spark creativity in visitors of all ages while driving high engagement with our new trending merchandise.
- I am currently redesigning the souvenir booth operation by introducing exciting new merchandise and creating an indoor-outdoor shopping experience, building on the successful pilot program from Oktoberfest.
- I continue to collaborate with the team to update and create detailed maps and floor plans for various areas of the grounds to support both the Fair and year-round events

Junior Fair Board

- The Junior Fair Board has finalized their activity schedule for the 2026 Fair, bringing back crowd favorites like the Watermelon Eating contest and Karaoke.
- We will be attending the LA County Fair in May. JFB members are eager to observe a different fair operation and identify unique similarities and opportunities to bring back to our own grounds.

WFA – Super School

- I had a fantastic time at Super School! I returned with a wealth of ideas regarding new displays, techniques, and operational insights. It was invaluable to hear about the successes of other fairs and discuss shared solutions to industry-wide challenges
- My session on Design Philosophy and Creative Displays was extremely well received. I was delighted to be invited to speak among such a concentrated group of my peers.

Concessions Report

Madalyn Johnson

- Community booths and non-profit booths – we have identified several areas on the map for them to be placed and are advancing space with the first 11 coordinators.
- Ocean Lane - our maps are 88% filled. Vendors responded very well to having the tents from a new vendor, market lights and our changes from last year.
- I am meeting with the Arts Council soon to see if I can do some recruitment from their fantastic artist list to add more new and local artists for the 2026 Fair.
- New food items we are working on: Deep fried avocado, everything seasoning almonds, fresh churros with fillings, French toast sticks with toppings, birria tacos, grilled cheese 5 ways

I would like to take a moment below and highlight the community outreach and company goals and guidelines of one of our local food vendors - Lucky Dog Coffee.

Lucky Dog Coffee:

- **Empowering Through Employment:** Dedicated to hiring and training individuals with intellectual and developmental disabilities (IDD), including those who are neurodivergent or "on the spectrum."
- **Bridging the Employment Gap:** Partnering with local resources like **Goodwill**, the **Department of Rehabilitation**, and the **Simi Valley Unified School District** to provide job and life skills to high school students and adults.
- **Education-First Model:** Every role at Lucky Dog Coffee is designed to teach transferable life skills, from money handling and culinary prep to customer engagement.
- **Excellence Without Exception:** Committed to the philosophy that while the staff may have different abilities, the quality of the handcrafted coffee and food is never compromised.
- **The Power of Connection:** Using coffee as a medium to foster a more inclusive world, where *"every sip tells a story of hope and transformation."*
 - **Belonging:** Everyone deserves a place to contribute
 - **Opportunity:** Work that builds confidence and independence
 - **Visibility:** Normalizing disability inclusion in everyday spaces
 - **Community:** Local action with lasting impact

Sales Report

Will Shwartz

This report covers events from 2/20/26-3/19/26.

- Throwdown Productions hosted LFA 227 on February 27th and had a packed crowd in Anacapa Hall and on the lawn in Kelly Court for a combination of a cornhole tournament as well as a stacked fight card
- A new public event, Monster Mall debuted in San Miguel Hall on 2/28 and 3/1 and had a solid inaugural turnout. The event emphasized the horror movie genre, and they even had a meet and greet and autograph signing of one of the actors from the movie, Gremlins.
- The Ventura County Agricultural Commission held their Spray Safe event in Santa Cruz Hall and hosted more than 500 guests from throughout the county that work in the agriculture industry. The event focused on workplace safety within the industry, technology in agriculture and featured several keynote speakers. While the event did return in 2022 in a smaller capacity, this was the first time that they have returned as it was prior to covid.
- On the weekend of March 7th and 8th we were host to Ventura Gem & Mineral Society's Gem Show, West Coast Jr. Knockouts Roller Derby, Exotic Bird Mart & Expo, and Ventura Raceway. It was a packed weekend with a lot of activities and beautiful weather to be had.
- Hall of Flowers has made its return for its third consecutive year, the familiarity with their set-up crew with our maintenance crew has made this one even more seamless than the previous two.

Upcoming Events:

Grimoire Studios – The Gothic Market – 3/28-3/29

Marinelli Circus – 3/30-4/13

Lions Club – Crab Feast – 4/11

Bird Expo – 4/11

Spirit of Japan – 4/18-4/19

Left Coast Scale Classic – 4/25

AMA Flat Track – 4/25

West Coast Sports Fishing Expo – 5/1-5/3

Maintenance Report

Joey Clark, Gerry Duran, and Jennifer Lindsay

Current Projects:	Completion Date
• Weeding beach walking path	4/1/2026
• Derby Club A/C unit repairs	4/1/2026
• Building 2 additional 3-compartment sinks for Fair/Event Rentals	4/15/2026
• Casino/ Lot C landscaping project	4/30/2026
• Clean rain gutters on large livestock barn	4/30/2026
• Quonset hut side eave project	6/1/2026
• Continue raceway bleacher reinforcement project	7/15/2026
Upcoming Projects:	
• Repair fence in raceway	4/30/2026
• 3 manholes repaired in Lot C	5/1/2026