



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, September 22nd, 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. August 25th, 2026 Board Meeting Minutes



B. September 15th, 2026 Board Meeting Minutes

VII. Financial Reports (discussion and/or approval)

A. Financials ending July 31st, 2026

VIII. Old Business

A. Surfer's Point Update

IX. Board Correspondence

A. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: SB 84 Supplemental Payment Obligations – Repayment Process

X. Consent Agenda: Items hereunder on the Consent Agenda are considered routine, not requiring separate discussion and will be enacted in one motion. Individual items A, 1-3, 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

XI. CEO Report

XII. Presidents Report

XIII. Director's Comments

XIV. New Business (informational/discussion/action)

- A. Installation of a plaque honoring Orpha Woods Foster
B. Livestock exhibitor disqualification protest

XV. Closed Session

Pursuant to Government Code (GC) section 11126, the Board is authorized to meet in Closed Session for the purpose of considering matters involving:

A. Pending Litigation - Govt. code 11126(e)(2)

XVI. Report Out of Closed Session

Report any action items by the Board during Closed Session

XVII. Future Agenda Items

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, August 25th, 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 9:04 a.m. and called to order by President Ceja.

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

Absent: Betsy Chess and Shanté Morgan-Carter

Staff present: Heidi Ortiz, CEO, Jason Amelio, Deputy Manager, Emilee Inez, Exhibit Supervisor, Megan Hook, PR & Marketing, and Karen Pineda, Executive Assistant.

Guests Present: Liz Campos, Phil Fields, Rima Muna, Mary Jo Mitchell, Chris Thompson, Sara Burns, Lynn Dines, Catherine Schoenherr, Karen Rodrigues, Scott McCarty, Cynthia Nustad, Natalie Johnston, Maty Mendenhall, Carisa Kuhns, Amanda Taylor, Wendy Lofland, Barbara Greene, Doug Emerson, Megan Marble, Kalena Massey, Karn Sarver, Robin VanEyck, Aaron Funez, Beth Mansfield, Kathleen Koenig, Tom Koenig, Mindy Zellis, Kay Mendel, Jennifer Quigg, Earl Bishop, Jane Acuna, Max Acuna, Stephanie Zandbergen, Rob Zandbergen, Jeffrey Miller, Alice Tseng, Diana Kelley, Jeanne Zuls, Karol A., Greg Martin, Tomas Rebecchi, Hellen O'Neill, Lucie Leake, Grace Lestak, Sean Lloyd, Amy Strickland, Darlene Cody, Kris Pustina-Haldane, Julia Griggs, Kathy Peterson, Jackie Pinson, Mary M. Olsen, John Susleck, Eloise Kong, Jayden Secor, Nick Maffei, Jennifer Montoya, Kerri Yim, Kathy Stephens, Laurel Meyer Zdeblick, Denise Chandler, Kim Cardenas, Debra Merz-Kieffer, Chris Torgerson, Theresa Olmstead, Christine Samusick, Barbara Hynes, Pam Brisco, Betty Trest, Kendra Gonzalez, Lisa Cook, Sondra Menthner, Michele Payne, and Linda Jones.

II. Pledge of Allegiance

Director Mack led all present in the Pledge of Allegiance.

III. Welcome and Introduction of Guests

Invitation for the public to introduce themselves (not mandatory)

IV. Public Comment on Items Not on the Agenda

President Ceja opened public comments.

- Liz Campos – was opposed to the Global Stack proposal.
- Alex Mangone – was opposed to the Global Stack proposal.
- Phil Fields – was opposed to the Global Stack proposal.
- Rima Muna – was opposed to the Global Stack proposal.
- Beth – was opposed to the Global Stack proposal.
- Lynn Dines – was opposed to the Global Stack proposal.
- Barbara Greene – was opposed to the Global Stack proposal.
- Sara Burns – was opposed to the Global Stack proposal.
- Kalena Massey – was opposed to the Global Stack proposal.
- Adriene Coulter – was opposed to the Global Stack proposal.
- Chris Espinosa – was opposed to the Global Stack proposal.
- Andy Kahn – was opposed to the Global Stack proposal.
- Jackie Pinson – was opposed to the Global Stack proposal.
- Alice Tseng – was opposed to the Global Stack proposal.
- Pam Briscole – was opposed to the Global Stack proposal.
- John Susleck & Eloise Kong – were opposed to the Global Stack proposal.
- Mary M. Olsen – was opposed to the Global Stack proposal.
- Tomas Rebecchi – was opposed to the Global Stack proposal.
- Christine Samusick - was opposed to the Global Stack proposal.
- Jeff Miller – was opposed to the Global Stack proposal.
- Kay Mendel – was opposed to the Global Stack proposal.
- Mariza Sullivan – was opposed to the Global Stack proposal.
- Lisa Cook – was opposed to the Global Stack proposal.
- Jeanne Zuls – was opposed to the Global Stack proposal.
- Sondra Menther – was opposed to the Global Stack proposal.
- Lucie Leake – was opposed to the Global Stack proposal.
- Natalie Johnston – was opposed to the Global Stack proposal.
- Leaf Monroe – was opposed to the Global Stack proposal.
- Nick Moffei – was opposed to the Global Stack proposal.
- Karol Katzman – was opposed to the Global Stack proposal.
- Cloud – was opposed to the Global Stack proposal.
- Sebastian K. – was opposed to the Global Stack proposal.
- Aaron Funez – was opposed to the Global Stack proposal.
- Michele Payne – was opposed to the Global Stack proposal.
- Michael MacDonald – was opposed to the Global Stack proposal.
- Debbie Turnee – was opposed to the Global Stack proposal.
- Theresa Olmstead – was opposed to the Global Stack proposal.

V. Presentations - None

VI. Meeting Minutes (discussion and/or approval)

A. July 21st, 2026 Board Meeting Minutes

MOTION: To approve the July 21st, 2026 Board Meeting minutes.

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

VII. Financial Reports (discussion and/or approval)

A. Financials ending June 30th, 2026.

MOTION: To approve Financials ending June 30th, 2026.

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

VIII. Old Business

A. Surfer's Point Update

CEO Ortiz opened public comments.

Robin VanEyck - expressed that the absence of the annual parking pass at the beach lot is a major concern for residents. Offering a reliable pass would foster strong goodwill with the fairgrounds and community. He urged the board to resolve pricing discussions with the Coastal Commission and reinstate an affordable annual pass option as soon as possible.

CEO Ortiz shared that she would like the Surfer's Point ad-hoc committee to meet now that the fair is over to work on pending administrative items. The coastal commission permit application is still pending, and she is hopeful that they will conduct a hearing in September with that on the agenda as they communicated.

B. 2026 Fair Recap

CEO Ortiz presented a recap of the fair by the numbers.

- Ticket sales earnings were \$3.2 million, compared to last year's \$2.9 million. This year ticket sales started May 1st where ticket sales last year started early March.
- Food earnings were \$5.8 million.
- Bar earnings were \$2.5 million. She stated that Allied Beverages' willingness to be a creative partner added to the success.
- Parking earnings were similar to last year's at \$495,000.
- Carnival earnings were about \$3.3 million.
- VIP concert sales earnings were about \$960,000.
- Rodeo sales totaled around \$107,000, which was lower than last year. This was due to trying to find that happy medium to where people were still comfortable but it wasn't over crowded.
- She shared the average spend based on the total attendance number of 268,791 people. At the gate people spent about \$11.10. On beer sales, they spent about \$9.08. On parking, they spent about \$1.86. At the carnival, they spent about \$11.69. The food average was \$21.39.
- CEO Ortiz shared that the VIP concert experience continues to be something people love. A ride, game and a food booth were added to the VIP entrance this year.
- She believed that the increase of attendance was attributed to fairgoers staying longer and spending more time at the fair.
- Just under 16,000 season passes were sold. Season pass scans at the gate were 47,732. It averaged at about three visits to the fair per holder.
- Monday, August 3rd, saw the highest attendance, which was attributed to the Ashanti and Bow Wow concert, as well as the 17 and under carnival wristband promotion.
- CEO Ortiz mentioned the Pint for a Pass program held by a local blood bank.
- The shuttle program saw almost 106,000 riders utilizing the free bus service.
- Concert revenue was over \$200,000.
- The top selling concert was Marshmello. CEO Ortiz would like to continue booking EDM talent moving forward.
- Marshmello, Iratton, and Ashanti generated the most revenue. The county artists ranked lower in popularity this year.
- The Fair received approximately \$1.3 million in revenue from its percentage of carnival sales.
- Sales tax generated from food sales was \$407,000.
- The fair received \$683,329 in commission from food and beverage sales. She attributed the increase in gross profit to OVG and the sponsorship with Allied Beverages.
- Total sales from the Junior Livestock Auction was \$1.7 million; total add-ons were \$481,623. There were 461 animals total. The Foundation animal generated \$16,250.
- CEO Ortiz shared that the clear bag policy will be implemented for future fairs.

Megan Hook – Marketing and Sponsorships

Ms. Hook shared that she utilized paid and organic marketing, community outreach, and numerous channels to remind the community how much fun was waiting for them was at the fair. The “Find Your Fun” theme allowed for versatile marketing campaigns. There were about 320 Instagram grid posts this season, with 204 posted during the fair alone, and we shared over 1,000 stories. Ms. Hook reported collaborations in the community with groups in the county, including Moms of Conejo Valley and Ventura County Business Alliance. There were over 3.4 million views on the Facebook page. She explained that we are spending less money for more clicks. On Instagram, there were 14 million views and 18,000 link clicks. We gained over 10,500 followers during the fair season. Our click through rate on Instagram is 1.5 times better than the industry average, and we are paying half the industry average for it. On Tik Tok, she reported the demographics were split down the middle between men and women. The biggest age group was 18-24. Ms. Hook shared that the newsletter has over 80,000 subscribers. Marketing collaborated with radio stations on social media, which expanded reach in promotional efforts. Pre-sale numbers were up by \$850,000 compared to last year. She highlighted the partnership with McDonald’s and shared that over 2,000 discounted tickets were sold and gained over \$27,000 in revenue from the foot traffic to their restaurants. The new partnership with Allied Beverages brought new offsite advertising opportunities, where they printed signage promoting the fair and their brands at bars and grocery stores. The Ventura County Credit Union became a ticketed partner, with opportunities for their members to purchase discounted tickets. Ms. Hook reported that sponsorship contracts totaled more than \$1 million. Vice President Martinez thanked Ms. Hook for her hard work and asked her to expand on the community partnerships. Ms. Hook explained that collaborations with community groups are not formal agreements, but more of a willingness to share information, which contributed to the organic advertising growth.

Madalyn Johnson – Concessions, Commercial and Community Manager

Ms. Johnson shared that fairgoers were eager to try new food items at this year’s fair. The team was strategic with space and believed that fair space was utilized efficiently. She was excited to report that the commercial buildings were full and active. Best practices that she will be speaking to vendors about include ROI, look and feel of stand, any history with the fair, what their speed of service is, etc. Some things that were successful were the added value meals, souvenir cup, and Beer Fest. She shared that vendors with lemonade sold about \$100,000 in lemonade alone. The concessions department is working through Oktoberfest and progress is going well. CEO Ortiz gave Ms. Johnson special thanks for coordinating the water hydration stations this year. Director Long suggested more hydration stations be added for fair in the future.

Emilee Inez – Exhibits Supervisor

There were 9,376 still exhibits, which was up nearly 2,000 from last year. Ms. Inez gave kudos to the superintendents for their hard work in recruiting exhibitors. Youth exhibitors took advantage of same-day entries. The Red, White, and Blue Competition was a success with dozens of participants. The Home-Arts superintendent is planning

on holding a special competition every year. The floriculture building was nearly overflowing and the agriculture building felt livelier. Ms. Inez shared that they are focusing on how to retain exhibitors for future fairs. The Junior Livestock Auction was successful. She shared that they see a shift from animal sale price to add-ons. The new barbeque company was well received and great to work with. The Junior Fair Board decided to make all games free this year, and it was well received by fair patrons. Over 65 people participated in Adult Showmanship.

Jason Amelio – Arena and VIP Manager

Mr. Amelio spoke about the success of concert operations at the last three fairs. He reported that we regularly admitted between 7,000 - 8,5000 people in general admission. The VIP component has not come at the cost of general admission capacity. It allows patrons the ability to breathe and enjoy the shows while ensuring their safety. Mr. Amelio said that there were approximately five nights with some of the highest attendance capacities, which he attributed to CEO Ortiz's hard work on the concert lineup. He said that there is much to improve in regard to safety and security but believes each year should get better. Mr. Amelio expanded on the process of turning over the concert set-up to the rodeo arena. He explained that it's a concentrated effort between OVG, maintenance staff, the tent rental company, and fencing company.

IX. Board Correspondence

- A. Memo from Mike Francesconi at California Dept. of Food & Agriculture, Fairs & Expositions: Dymally-Allatore Bilingual Services Act Language Survey.
CEO Ortiz summarized that a public employee who has frequent contact with the public, either in person or by telephone, must tally the languages spoken by members of the public and submit their findings to the State.

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

- A. Agreements
1. Standard Agreements
 2. Rental Agreements – Interim
 3. Concession Agreements
 4. Judges Agreements

MOTION: To approve the consent agenda with items A, 1-4.

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

XI. CEO Report

- CEO Ortiz will continue to work with the California Construction Authority on the storm drain in the carnival lot.
- She shared that she hopes to tackle the replacement of the Santa Rosa building's roof.
- She is working diligently with Mr. Amelio on drafting RFPs to send to the State for review.
- The team is full speed ahead on planning for Oktoberfest.
- She thanked Ms. Pineda for her hard work during the fair.

XII. President's Report

- President Ceja shared that he attended all 12 days of fair with his family.
- He gave kudos to Teri and Suzy in the main office and thanked the rest of the staff for their hard work.
- He learned a lot from the auction and looks forward to attending more events and gaining more knowledge.

XIII. Director's Comments

Director Lacayo

- Director Lacayo congratulated the staff on a fabulous job with the fair.
- She appreciated the core carnival and look of the fairgrounds.
- She asked CEO Ortiz to confirm how long the State is taking to return RFPs. CEO Ortiz confirmed that it is taking longer to getting them back due to DGS having new requirements for bids.
- Director Lacayo expressed how great the concert lineup was and gave kudos to CEO Ortiz for her work on it.
- She thanked her fellow board members and expressed how fun it was to see them during the fair.

Director Long

- Director Long shared that he attended the fair every day.
- He thanked the staff and was impressed by how much work was done by so few.
- He acknowledged the scale and professionalism by the core carnival. He expressed that he had never seen so many rides at the fairgrounds.

- He said it was one of the best fairs he's ever seen.

Director Mack

- Director Mack congratulated the staff for the professionalism of their work, and for the thorough presentations shared today.
- She expressed that the carnival was great.
- She expressed that she had a great experience meeting and working with the exhibit superintendents.
- She noticed that fair patrons in general were happy and said that it was overall a great fair.

Director Cornejo

- Director Cornejo extended her gratitude to the staff for the wonderful job done for the fair.

Vice President Martinez

- Vice President Martinez thanked the local residents for sharing their concerns.
- She thanked the staff and was impressed by the work that was done.
- She expressed how rewarding it was to judge the youth exhibits, and to see the overall participation of the community.
- She commented on how great it was to see the community stages activated and thanked staff for coordinating that.
- She expressed how EDM brings in a new generation of fair goers.

XIV. Future Agenda Items

1. Discussion and possible action regarding the Global Stack proposal.

XV. Closed Session

There was no closed session that took place.

XVI. Report Out of Closed Session – None

XVII. Adjourn

The meeting was adjourned at 11:40 a.m. in memory of Carol Anderson.

Submitted by: _____
Karen Pineda, Executive Assistant

Approved by: _____
Heidi Ortiz, CEO

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

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

	Date	Account Number(s)	Balance
TOTAL NET RESOURCES, Beginning			
Net Resources-Unrestricted	1/1/2026	29100	4,063,271
Unrestricted Net Position - Pension/OPEB	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	7/31/2026	various	4,603,713
State (Local/Base) Allocation(s) (F&E)	7/31/2026	31200	-
Training Allocation & Other Fiscal & Admin Assistance (F&E)	7/31/2026	31300	-
Capital Project Reimbursement Funds	7/31/2026	31900	20,560
One-time Revenue Sources (fire camp, sale of property)	7/31/2026	32500	16,444
Contributions from Other Gov't (non-F&E) Sources	7/31/2026	33000	-
Other (e.g. Flex Capital)	7/31/2026	34000	1,808
TOTAL RESOURCES ACQUIRED			4,642,524
RESOURCES APPLIED:			
Operating Expenditures	7/31/2026	various	4,994,869
Depreciation Expense	7/31/2026	90000	140,667
Pension Expense	7/31/2026	96000	-
OPEB Expense	7/31/2026	96100	-
TOTAL RESOURCES APPLIED			5,135,536
INCREASE/(DECREASE) IN NET RESOURCES DURING THE YEAR			(493,012)
TOTAL NET RESOURCES, Ending			
Net Resources-Unrestricted	7/31/2026	29100	3,288,276
Unrestricted Net Position - Pension/OPEB	7/31/2026	29400	(1,320,902)
Net Resources-Restricted	7/31/2026	29300	-
Net Resources-Capital Assets, Less Related Debt	7/31/2026	29000	5,748,026
TOTAL NET RESOURCES, Ending			\$ 7,715,400
Unrestricted Reserve Percentage			65.83%

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

ASSETS

CURRENT ASSETS

Cash - Unrestricted	5,377,018
Cash - Junior Livestock Auction	362,352
Accounts Receivable, Net of Allowance for Doubtful	761,067
JLA Accounts Receivables, Net of Allowance for Doubtful	48,812
Deferred Expenses	90,359
JLA Deferred Expenses	-

TOTAL CURRENT ASSETS	6,639,609
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FIXED ASSETS

Land	282,915
Construction in Progress	2,103,821
Buildings & Improvements, Net of Accumulated Depreciation	3,184,455
Equipment, Net of Accumulated Depreciation	176,595

TOTAL FIXED ASSETS	5,747,786
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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
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TOTAL ASSETS	\$ 13,204,910
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LIABILITIES & NET RESOURCES

LIABILITIES

Special Event Insurance	1,540
Accounts Payable	945,944
JLA Accounts Payable	11,044
Sales Tax Payable	556
Payroll Liabilities	209,448
Drug Fees	30
Deferred Revenue	501,548
JLA Deferred Revenue	-
Guaranteed Deposits	137,217
Compensated Leave Liability	106,737
Workers Comp Liability	-
Long Term Debt - SB84	545,873
JLA Consignment	-
Net Pension Liability	1,766,653
Net OPEB Liability	302,057

TOTAL LIABILITIES	4,528,647
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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
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NET RESOURCES

Junior Livestock Auction Reserve	891,155
Net Resoures - Unrestricted	\$3,288,276
Unrestricted Net Position - Pension/OPEB	(1,320,902)
Net Resources - Restricted	-
Net Resoures - Capital Assets, Less Related Debt	\$5,748,026

TOTAL NET RESOURCES	8,606,555
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TOTAL LIABILITIES & NET RESOURCES	\$ 13,204,910
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31st DAA, Ventura County Fair
Cash & Cash Equivalents
July 31, 2026

CURRENT CASH

Petty Cash	517.91	
Total Petty Cash		\$517.91
Changefund	0.00	
Changfund - Parking	104,650.00	
Total Changefund Cash		\$104,650.00
Cash - Operating BOFA#0920	1,785,973.53	
Cash - Operating MB#5168	1,746,787.28	
Total Operating Cash		\$3,532,760.81
Cash - Premium BOFA#2150	13,284.34	
Total Premium Cash		\$13,284.34
Cash - Payroll BOFA#4507	4,360.18	
Cash - Payroll BOFA#1043	62.59	
Cash - Payroll MB#5184	15,669.32	
Total Payroll Cash		\$20,092.09
Cash - Savings	0.00	
Cash - Savings MB#5192	1,659,890.13	
Total Savings Cash		\$1,659,890.13
Cash - LAIF #13-56-001	45,822.70	
Total LAIF Cash		\$45,822.70
Cash - JLA BOFA#3469	12,563.81	
Cash - JLA MB#1471	349,788.02	
Total JLA Cash		\$362,351.83
TOTAL CASH		\$5,739,370

CURRENT ACCOUNTS RECEIVABLES

Accounts Receivable	769,484.38	
Allowance for Doubtful Account	(8,646.75)	
Employee AR	229.45	
Total Net General Accounts Receivables		\$761,067.08
JLA Accounts Receivable	69,609.81	
JLA Allowance for Doubtful Account	(20,797.33)	
Total Net JLA Accounts Receivables		\$48,812.48
TOTAL ACCOUNTS RECEIVABLES		\$809,880

TOTAL CASH & CASH EQUIVALENTS	\$6,549,249
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31st DAA, Ventura County Fair

Income Statement

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/2025	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
OPERATING REVENUES:							
Admission Revenues	ADMIS	2,886,963	648,380	1,177,459	2,881,245	1,703,787	41%
Commercial Space	COMSP	423,795	418,430	423,913	402,000	(21,913)	105%
Carnival Revenues	CARN	3,959,687	465,058	-	1,958,400	1,958,400	0%
Concession Revenues	CSREV	1,214,645	231,590	212,110	1,165,200	953,090	18%
Exhibit Revenues	EXREV	98,885	61,022	47,905	91,700	43,795	52%
Horse Show Revenues	HSREV	-	-	1,500	5,000	3,500	30%
Entertainment Revenues	ETREV	888,520	533,446	507,688	885,130	377,442	57%
Miscellaneous Fair Revenues	MFREV	1,805,773	672,111	560,087	1,753,072	1,192,985	32%
Facility Sales - Interim Revenues	INTRE	2,639,944	1,263,038	1,462,264	2,558,128	1,095,864	57%
Satellite Wagering Revenues	SWREV	237,273	161,943	163,864	226,235	62,371	72%
Prior Year Revenue	PYREV	46,995	27,639	13,044	-	(13,044)	0%
Other Revenues	OTREV	71,076	28,560	33,879	68,962	35,083	49%
TOTAL OPERATING REVENUES		\$ 14,273,555	\$ 4,511,216	\$ 4,603,713	\$ 11,995,072	\$ 7,391,359	38%
OPERATING EXPENDITURES:							
Administration Expenses	ADEXP	1,300,155	670,482	746,928	1,520,857	773,929	49%
Maintenance Expenses	MNEXP	2,501,803	1,561,208	1,631,177	2,953,195	1,322,018	55%
Publicity Expenses	PBEXP	247,547	179,264	146,872	359,896	213,024	41%
Concession Expenses	CSEXP	177,487	89,226	96,213	222,951	126,738	43%
Attendance Expenses	ATEXP	3,717,008	449,684	149,072	1,262,642	1,113,570	12%
Premium Expenses	PREXP	115,837	6,024	1,057	115,565	114,508	1%
Exhibit Expenses	EXEXP	245,199	123,924	112,852	305,478	192,626	37%
Horse Show Expenses	HSEXP	-	-	121	5,000	4,879	2%
Entertainment Expenses	ETEXP	2,347,536	1,556,356	1,065,317	2,418,246	1,352,929	44%
Miscellaneous Fair Expenses	MFEXP	1,977,812	540,812	714,013	1,905,694	1,191,681	37%
Facility Sales - Interim Expenses	INTEX	842,345	359,373	264,250	868,044	603,794	30%
Satellite Wagering Expenses	SWEXP	42,485	29,011	38,707	42,439	3,732	91%
Equipment Expenses	EQUIP	41,745	33,471	20,616	53,725	33,109	38%
Prior Year Expenses	PYEXP	32,054	31,283	11,952	26,765	14,813	45%
Cash Over/Short	CAOS	(5,400)	(2,431)	(4,278)	-	4,278	0%
TOTAL OPERATING EXPENSES		\$ 13,583,613	\$ 5,627,689	\$ 4,994,869	\$ 12,060,497	\$ 7,065,629	41%
NET OPER PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 689,942	\$ (1,116,472)	\$ (391,155)	\$ (65,425)	\$ 325,730	598%
Depreciation	90000	245,158	127,449	140,667	265,350	124,683	53%
Pension Expense	96000	(87,194)	-	-	-	-	0%
OPEB Expense	96100	65,819	-	-	-	-	0%
NET OPER PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 466,159	\$ (1,243,922)	\$ (531,823)	\$ (330,775)	\$ 201,048	161%
State Allocation	31200	128,500	-	-	115,000	115,000	0%
Training Allocations	31300	-	-	-	-	-	0%
Capital Project Reimbursement Funds	31900	-	-	20,560	-	(20,560)	0%
One-Time Revenue Sources	32500	64,698	156	16,444	-	(16,444)	0%
Contributions from Other Govt Sources	33000	-	-	-	-	-	0%
Other Operating Funds Used for Operation	34000	1,352	1,352	1,808	12,000	10,193	15%
NET PROFIT/LOSS BEFORE DEPRE & PENSION/OPEB		\$ 884,492	\$ (1,114,964)	\$ (352,345)	\$ 61,575	\$ 413,920	-572%
NET PROFIT/LOSS AFTER DEPRE & PENSION/OPEB		\$ 660,709	\$ (1,242,414)	\$ (493,012)	\$ (203,775)	\$ 289,237	242%

Income Statement

31st DAA, Ventura County Fair

Revenue Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
ADMISSIONS TO GROUNDS:							
Gate Admissions	40000-00-100	2,310,865	66,942	249,950	2,300,000	2,050,050	11%
Admission - Vendor Badge	40010-00-100	837	600	-	815	815	0%
Presale Admissions	40100-00-100	533,581	539,998	921,544	540,000	(381,544)	171%
Presale Admissions - Livestock	40110-00-100	41,680	40,840	5,965	40,430	34,465	15%
TOTAL ADMISSION TO GROUNDS		\$ 2,886,963	\$ 648,380	\$ 1,177,459	\$ 2,881,245	\$ 1,703,787	41%
COMMERCIAL SPACE:							
Commercial Space	41000-00-100	423,795	418,430	423,913	402,000	(21,913)	105%
TOTAL COMMERCIAL SPACE		\$ 423,795	\$ 418,430	\$ 423,913	\$ 402,000	\$ (21,913)	105%
CARNIVAL REVENUE:							
Carnival	40500-00-100	3,495,332	172,868	-	1,958,400	1,958,400	0%
Carnival - Presale	40510-00-100	464,355	292,190	-	-	-	0%
Other Misc Revenue - Carnival	40520-00-100	-	-	-	-	-	0%
TOTAL CARNIVAL REVENUE		\$ 3,959,687	\$ 465,058	\$ -	\$ 1,958,400	\$ 1,958,400	0%
CONCESSION REVENUE:							
Food Concession	42100-60-100	1,099,220	130,200	132,397	1,055,000	922,603	13%
Vendor Parking	45000-60-100	15,301	13,742	11,598	12,500	902	93%
Stock Struck	45010-60-100	4,485	4,385	3,358	4,200	842	80%
Camping Fees	46500-60-100	73,694	61,693	60,581	75,000	14,419	81%
Reimbursable Revenues	48500-60-100	16,770	16,770	-	14,000	14,000	0%
Vendor App Fees	48700-60-100	5,175	4,800	4,176	4,500	324	93%
TOTAL CONCESSION REVENUE		\$ 1,214,645	\$ 231,590	\$ 212,110	\$ 1,165,200	\$ 953,090	18%
EXHIBIT REVENUE:							
Exhibit Entry Fees	EXENT	43,160	18,105	17,465	43,000	25,535	41%
Donated Awards	43100-80-100	550	550	500	-	(500)	0%
Parking Revenue - Livestock	45000-80-100	18,680	18,647	3,520	17,000	13,480	21%
Camping Fees	46500-80-100	16,215	15,525	18,820	15,000	(3,820)	125%
Reimbursable Revenues	48500-80-100	3,165	90	-	3,200	3,200	0%
Other Misc Revenue	48700-80-100	3,050	3,050	50	2,000	1,950	3%
Donations	48810-80-100	3,330	1,330	4,700	4,000	(700)	118%
Junior Fair Board Revenue	48700-80-160	10,735	3,725	2,850	7,500	4,650	38%
TOTAL EXHIBIT REVENUE		\$ 98,885	\$ 61,022	\$ 47,905	\$ 91,700	\$ 43,795	52%
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	-	-	1,500	5,000	3,500	30%
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		\$ -	\$ -	\$ 1,500	\$ 5,000	\$ 3,500	30%

Revenues

31st DAA, Ventura County Fair

Revenue Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
ENTERTAINMENT FAIR REVENUE							
Admission - Box Seats	40000-75-100	6,300	6,000	-	6,000	6,000	0%
Admission - Motorsports	40010-75-100	-	-	-	-	-	0%
Admission - Concerts	40020-75-100	305,514	32,416	85,119	300,000	214,881	28%
Admission - Rodeo	40030-75-100	126,482	58,764	120	61,350	61,230	0%
Presale Admission - Box Seats	40100-75-100	22,000	22,000	28,000	22,000	(6,000)	127%
Presale Admission - Concerts	40120-75-100	412,826	412,826	388,294	410,000	21,706	95%
Presale Admission - Rodeo	40130-75-100	-	-	1,300	65,135	63,835	2%
Commission on Sales	41500-75-100	9,050	-	4,855	13,070	8,215	37%
Merchandise Sales	42200-75-100	6,348	1,440	-	6,160	6,160	0%
Other Misc Revenue	48700-75-100	-	-	-	1,415	1,415	0%
TOTAL ENTERTAINMENT FAIR REVENUE		\$ 888,520	\$ 533,446	\$ 507,688	\$ 885,130	\$ 377,442	57%
MISCELLANEOUS FAIR REVENUE: (without Jr Livestock Auction)							
Souvenir Booth	42200-00-100	36,223	1,888	8,152	35,140	26,988	23%
Alcohol Concession	42300-00-100	521,852	-	-	521,852	521,852	0%
Parking Revenue	45000-00-100	519,800	61,020	99,520	515,000	415,480	19%
Camping Fees	46500-00-100	999	999	-	970	970	0%
Other Misc Revenue	48700-00-100	1,557	65	32	1,415	1,383	2%
Convenience/Product Fees	48720-00-100	229,244	114,040	150,168	222,365	72,197	68%
Garden Signage Sponsor	48800-00-100	6,525	6,525	3,600	6,330	2,730	57%
Donations Revenue	48810-00-100	944	944	-	-	-	0%
Sponsorship Revenue	48800-50-100	488,630	486,630	298,615	450,000	151,385	66%
TOTAL MISCELLANEOUS FAIR		\$ 1,805,773	\$ 672,111	\$ 560,087	\$ 1,753,072	\$ 1,192,985	32%
INTERIM REVENUE							
FACILITY SALES							
Concession Revenue (alcohol & beverages)	42300-40-400	306,626	179,518	183,150	305,000	121,850	60%
Parking Revenue	45000-40-400	498,043	299,858	288,275	425,000	136,725	68%
Parking Revenue - Beachfront	45010-40-400	56,756	26,137	65,242	200,000	134,758	33%
Building Rental	46100-40-400	398,693	228,262	319,124	463,500	144,376	69%
Building Rental - Derby Club	46110-40-400	212,000	119,500	119,500	132,000	12,500	91%
Grounds Rental	46200-40-400	375,807	168,236	227,973	309,000	81,027	74%
Equipment Rental (chairs, tables, etc.)	46300-40-400	120,422	59,914	98,689	120,000	21,311	82%
Camping Fees	46500-40-400	17,220	1,585	15,085	17,000	1,915	89%
Reimbursable Revenue - Utilities	48500-40-400	18,874	5,716	14,682	14,845	163	99%
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	45,040	46,188	89,217	43,029	52%
Set-Up/Clean-Up Fees	48550-40-400	97,451	64,219	57,706	84,400	26,694	68%
Reimbursable Revenue - Fire Marshall	48560-40-400	6,780	4,860	5,380	7,441	2,061	72%
Reimbursable Revenue - Trash/Dumpster	48570-40-400	27,684	20,184	15,500	23,449	7,949	66%
Reimbursable Revenue - Other (Police Expense)	48580-40-400	46,112	39,760	2,555	43,806	41,251	6%
Other Misc Revenue	48700-40-400	568	-	-	-	-	0%
Sponsorship Revenue	48800-50-400	-	-	-	-	-	0%

Revenues

31st DAA, Ventura County Fair

Revenue Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	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	249	3,357	6,000	2,643	56%
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	\$ 1,263,038	\$ 1,462,264	\$ 2,558,128	\$ 1,095,864	57%
SATELLITE WAGERING							
Commission	41500-20-200	234,969	159,639	163,864	200,000	36,136	82%
Parking Revenue	45000-20-200	-	-	-	24,000	24,000	0%
Prior Year Revenue	49000-20-200	2,304	2,304	-	2,235	2,235	0%
TOTAL SATELLITE WAGERING REVENUE		\$ 237,273	\$ 161,943	\$ 163,864	\$ 226,235	\$ 62,371	72%
TOTAL PRIOR YEAR REVENUE ADJ	49000-00-000	46,995	27,639	13,044	-	(13,044)	0%
TOTAL PRIOR YEAR REVENUE		\$ 46,995	\$ 27,639	\$ 13,044	\$ -	\$ (13,044)	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	2,986	1,709	20,000	18,291	9%
Interest Earnings	48710-00-000	50,340	25,573	32,171	47,462	15,291	68%
Donations	48810-00-000	-	-	-	-	-	0%
TOTAL OTHER OPERATING REVENUE		\$ 71,076	\$ 28,560	\$ 33,879	\$ 68,962	\$ 35,083	49%

Revenues

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
ADMINISTRATION EXPENSE							
Salaries & Wages - Perm	50000-11-000	148,768	72,488	129,422	235,222	105,800	55%
Salaries & Wages - Temp	50100-11-000	127,665	73,968	70,898	144,135	73,237	49%
Compensated Leave	50300-11-000	24,165	-	-	41,910	41,910	0%
Employee Benefits	51000-11-000	31,368	14,742	30,087	57,768	27,681	52%
PERS Employer Contribution	51010-11-000	69,219	34,600	53,564	121,491	67,927	44%
OPEB Employer Contribution	51020-11-000	1,674	2,134	-	-	-	0%
Payroll Taxes	51100-11-000	19,208	10,261	13,769	43,179	29,410	32%
Worker's Comp Insurance	51200-11-000	31,342	16,074	16,464	32,909	16,445	50%
Unemployment Insurance	51300-11-000	20,409	12,639	6,276	42,488	36,212	15%
Current year - Bad Debt Expense	53000-11-000	-	-	-	-	-	0%
Bank / CC Charges	54000-11-000	214,576	65,951	83,328	213,572	130,244	39%
Director Expense	56000-11-000	2,227	103	92	2,500	2,408	4%
Dues & Subscription	57000-11-000	38,530	27,277	32,257	39,000	6,743	83%
Insurance	60000-11-000	335,853	194,554	210,598	339,717	129,119	62%
Other Misc Expense	65000-11-000	452	230	595	5,000	4,405	12%
Postage	67000-11-000	2,537	1,036	1,036	2,550	1,514	41%
Professional Services	69000-11-000	99,323	61,795	39,593	101,546	61,953	39%
Audit Cost	69010-11-000	86,255	60,150	19,575	50,000	30,425	39%
Office Supplies & Expense	74000-11-000	13,037	6,707	9,744	11,835	2,091	82%
Telephone	75000-11-000	21,123	7,346	18,988	21,035	2,047	90%
Travel / Training Expense	77000-11-000	12,425	8,427	10,643	15,000	4,357	71%
TOTAL ADMINISTRATION EXPENSE		\$ 1,300,155	\$ 670,482	\$ 746,928	\$ 1,520,857	\$ 773,929	49%
MAINTENANCE & GENERAL OPERATIONS							
Salaries & Wages - Perm	50000-12-000	239,496	148,445	109,606	242,814	133,208	45%
Salaries & Wages - Temp	50100-12-000	821,086	512,833	533,138	982,682	449,544	54%
Employee Benefits	51000-12-000	65,578	43,056	36,634	75,000	38,366	49%
PERS Employer Contribution	51010-12-000	203,862	127,666	132,397	215,000	82,603	62%
OPEB Employer Contribution	51020-12-000	4,427	5,023	-	9,000	9,000	0%
Payroll Taxes	51100-12-000	67,142	42,334	40,444	72,000	31,556	56%
Worker's Comp Insurance	51200-12-000	117,108	72,124	54,984	137,256	82,272	40%
Vehicle Insurance	60000-12-000	3,176	-	-	3,335	3,335	0%
Utilities - Electrical	63000-12-000	413,029	275,087	212,592	433,680	221,088	49%
Utilities - Gas/Propane	63010-12-000	24,206	15,938	16,678	25,416	8,738	66%
Utilities - Water/Sewer	63020-12-000	95,665	61,535	64,432	100,448	36,016	64%
Grounds Maintenance & Repairs	64000-12-000	96,874	71,275	121,051	101,168	(19,883)	120%
Equipment Maintenance	64010-12-000	72,212	49,078	52,744	69,702	16,958	76%
Professional Services	69000-12-000	119,221	51,706	107,957	284,336	176,379	38%
Equipment Rental	72000-12-000	14,109	9,233	5,831	14,500	8,669	40%
Supplies & Expenses	74000-12-000	68,277	26,710	76,735	91,794	15,059	84%
Telephone Expenses	75000-12-000	2,657	2,657	-	3,297	3,297	0%
Travel & Training Expenses	77000-12-000	1,786	1,204	733	3,500	2,767	21%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
Trash/Waste Removal	78000-12-000	71,891	45,304	65,222	88,267	23,045	74%
TOTAL MAINTENANCE EXPENSE		\$ 2,501,803	\$ 1,561,208	\$ 1,631,177	\$ 2,953,195	\$ 1,322,018	55%
PUBLICITY EXPENSE							
Salaries-Wages - Temp	50100-13-100	-	-	3,958	4,000	43	99%
Payroll Taxes	51100-13-100	-	-	57	248	191	23%
Worker's Comp Insurance	51200-13-100	-	-	221	200	(21)	110%
PERS Employer Contribution	51010-13-100	-	-	-	448	448	0%
Advertising	52000-13-100	105,254	55,997	54,883	140,000	85,117	39%
Professional Services	69000-13-100	72,641	66,139	24,498	125,000	100,502	20%
Program Expense	70000-13-100	27,001	970	25,207	25,000	(207)	101%
Promotional Expense	71000-13-100	21,101	21,044	22,533	25,000	2,467	90%
Supplies & Expense	74000-13-100	21,552	35,114	15,514	40,000	24,486	39%
TOTAL PUBLICITY EXPENSE		\$ 247,547	\$ 179,264	\$ 146,872	\$ 359,896	\$ 213,024	41%
CONCESSION EXPENSE							
Salaries & Wages - Perm	50000-60-100	59,686	38,177	39,026	64,941	25,915	60%
Salaries & Wages - Temp	50100-60-100	31,071	18,401	23,698	46,010	22,312	52%
Employee Benefits	51000-60-100	-	-	-	1,680	1,680	0%
Payroll Taxes	51100-60-100	6,634	4,121	4,693	10,326	5,633	45%
PERS Employer Contribution	51010-60-100	22,569	13,147	17,838	32,954	15,116	54%
OPEB Employer Contribution	51020-60-100	1,022	1,022	-	-	-	0%
Worker's Comp Insurance	51200-60-100	9,724	6,166	5,001	12,427	7,426	40%
Professional Services	69000-60-100	40,978	3,805	2,825	42,458	39,633	7%
Supplies & Expense	74000-60-100	5,337	4,070	1,924	8,500	6,576	23%
Travel & Training	77000-60-100	467	318	1,208	3,655	2,447	33%
TOTAL CONCESSION EXPENSE		\$ 177,487	\$ 89,226	\$ 96,213	\$ 222,951	\$ 126,738	43%
ATTENDANCE OPERATIONS							
Salaries & Wages - Temp	50100-70-100	107,403	28,087	19,049	73,820	54,771	26%
PERS Employer Contribution	51010-70-100	2,633	610	551	1,659	1,108	33%
Payroll Taxes	51100-70-100	2,709	636	427	1,760	1,333	24%
Worker's Comp Insurance	51200-70-100	7,498	3,424	1,040	8,268	7,228	13%
Professional Services	69000-70-100	39,526	1,068	16,247	32,500	16,253	50%
Professional Services - Carnival	69010-70-100	2,253,138	6,900	-	-	-	0%
Security Expense	73000-70-100	967,766	391,557	57,667	996,800	939,133	6%
Supplies & Expense	74000-70-100	142,413	1,573	18,945	146,685	127,740	13%
Supplies & Expense - Carnival	74010-70-100	192,810	14,716	-	-	-	0%
Supplies & Expense - Admission	74020-70-100	1,113	1,113	-	1,150	1,150	0%
Salaries & Wages - Temp - Security	50100-71-100	-	-	32,296	-	(32,296)	0%
PERS Employer Contribution - Security	51010-71-100	-	-	307	-	(307)	0%
Payroll Taxes - Security	51100-71-100	-	-	779	-	(779)	0%
Worker's Comp Insurance - Security	51200-71-100	-	-	1,764	-	(1,764)	0%
TOTAL ATTENDANCE EXPENSE		\$ 3,717,008	\$ 449,684	\$ 149,072	\$ 1,262,642	\$ 1,113,570	12%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	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	4,975	-	10,000	10,000	0%
Supplies & Expenses	74000-85-100	1,152	1,049	1,057	1,000	(57)	106%
TOTAL PREMIUM EXPENSE		\$ 115,837	\$ 6,024	\$ 1,057	\$ 115,565	\$ 114,508	1%
EXHIBIT EXPENSE							
Salaries & Wages - Perm	50000-80-100	52,490	30,165	31,775	58,125	26,350	55%
Salaries & Wages - Temp	EXWAT	-	-	-	-	-	0%
Employee Benefits	51000-80-100	12,125	7,071	7,428	12,122	4,694	61%
PERS Employer Contribution	51010-80-100	14,244	7,682	9,378	16,281	6,903	58%
OPEB Employer Contribution	51020-80-100	852	852	-	-	-	0%
Payroll Taxes	EXPRT	3,952	2,269	2,391	3,965	1,574	60%
Worker's Comp Insurance	EXWC	5,756	3,359	2,563	6,510	3,947	39%
Other Misc Expense	65000-80-100	-	-	-	-	-	0%
Trophies & Ribbons	66010-80-100	5,994	2,918	12,390	8,000	(4,390)	155%
Sponsored Cash	66020-80-100	-	-	-	200	200	0%
Supplies & Expenses	EXSE	31,005	9,580	13,441	59,625	46,184	23%
Professional Services	EXPRO	106,551	53,779	26,797	129,650	102,854	21%
Volunteer Event	74010-80-100	3,224	-	2,166	3,000	834	72%
Travel & Training	77000-80-100	3,713	3,610	2,596	5,000	2,404	52%
Junior Fair Board Expense	65000-80-160	5,293	2,637	1,927	3,000	1,073	64%
TOTAL EXHIBIT EXPENSE		\$ 245,199	\$ 123,924	\$ 112,852	\$ 305,478	\$ 192,626	37%
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	-	-	121	-	(121)	0%
Professionsl Services - Youth Open	69000-25-151	-	-	-	-	-	0%
Supplies & Expenses - Youth Open	74000-25-151	-	-	-	-	-	0%
TOTAL HORSE SHOW EXPENSE		\$ -	\$ -	\$ 121	\$ 5,000	\$ 4,879	2%
FAIR ENTERTAINMENT EXPENSE							
Salaries & Wages - Perm	50000-75-100	-	-	-	11,081	11,081	0%
Salaries & Wages - Temp	50100-75-100	-	-	1,106	-	(1,106)	0%
Employee Benefits	51000-75-100	-	-	-	484	484	0%
Payroll Taxes	51100-75-100	-	-	16	100	84	16%
Worker's Comp Insurance	51200-75-100	-	-	60	1,241	1,181	5%
Entertainment - Rodeo	58000-75-100	143,000	143,000	-	160,000	160,000	0%
Entertainment - Grounds Acts	58010-75-100	245,215	173,515	55,250	252,250	197,000	22%
Entertainment - Motrosports	58020-75-100	-	-	-	-	-	0%
Entertainment - Concerts	58030-75-100	1,359,222	1,104,650	788,329	1,400,000	611,671	56%
Entertainment - Community Event	58040-75-100	-	-	-	-	-	0%
Professional Services	69000-75-100	502,830	88,420	142,701	494,050	351,349	29%
Professional Services - Rodeo	69010-75-100	7,318	-	-	7,945	7,945	0%
Supplies & Expense - Grandstands	74000-75-100	59,090	46,771	76,086	60,000	(16,086)	127%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
Supplies & Expense - Grounds Acts	74010-75-100	23,148	-	150	23,150	23,000	1%
Supplies & Expense - Rodeo	74020-75-100	7,713	-	1,619	7,945	6,326	20%
TOTAL FAIR ENTERTAINMENT EXPENSE		\$ 2,347,536	\$ 1,556,356	\$ 1,065,317	\$ 2,418,246	\$ 1,352,929	44%
MISCELLANEOUS FAIR EXPENSE							
<i>ADMINISTRATION</i>							
Salaries & Wages - Perm	50000-11-100	11,527	5,930	-	-	-	0%
Salaries & Wages - Temp	50100-11-100	44,770	21,190	17,658	34,142	16,484	52%
Employee Benefits	51000-11-100	2,267	1,134	-	-	-	0%
PERS Employer Contribution	51010-11-100	8,804	5,224	979	7,581	6,602	13%
OPEB Employer Contribution	51020-11-100	164	164	-	-	-	0%
Payroll Taxes	51100-11-100	3,168	1,692	653	3,263	2,610	20%
Worker's Comp Insurance	51200-11-100	4,766	3,268	1,024	3,824	2,800	27%
Director's Expense	56000-11-100	507	507	225	522	297	43%
Supplies & Expenses	74000-11-100	8,891	5,234	4,345	10,300	5,955	42%
<i>MAINTENANCE</i>							
Salaries & Wages - Perm	50000-12-100	40,051	21,625	28,925	87,976	59,051	33%
Salaries & Wages - Temp	50100-12-100	193,486	106,293	174,450	288,145	113,695	61%
Employee Benefits	51000-12-100	7,419	2,954	6,098	7,790	1,692	78%
PERS Employer Contribution	51010-12-100	26,475	14,482	21,848	27,798	5,950	79%
OPEB Employer Contribution	51020-12-100	311	390	-	-	-	0%
Payroll Taxes	51100-12-100	13,147	7,101	10,696	13,804	3,108	77%
Worker's Comp Insurance	51200-12-100	21,233	15,809	11,166	42,125	30,959	27%
Utilities (electric, gas, water, sewer, etc.)	63000-12-100	118,998	26,488	5,806	50,000	44,194	12%
Professional Services	69000-12-100	290,028	12,064	74,654	305,036	230,382	24%
Equipment Rental	72000-12-100	266,608	19,559	97,535	279,939	182,404	35%
Supplies & Maintenance	74000-12-100	124,764	63,951	80,463	100,144	19,681	80%
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	600	5,182	-	(5,182)	0%
Supplies & Expenses	74000-40-100	-	-	-	-	-	0%
<i>SPONSORSHIP</i>							
Professional Services	69000-50-100	128,950	30,000	53,900	90,000	36,100	60%
Equipment Rental	72000-50-100	321	321	-	-	-	0%
Supplies & Expenses	74000-50-100	1,282	240	2,110	2,500	390	84%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
<i>PARKING</i>							
Salaries & Wages - Perm	50000-65-100	-	-	-	-	-	0%
Salaries & Wages - Temp	50100-65-100	37,653	10,321	8,610	69,420	60,811	12%
Employee Benefits	51000-65-100	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-100	627	201	620	11,954	11,334	5%
OPEB Employer Contribution	51020-65-100	-	-	-	-	-	0%
Payroll Taxes	51100-65-100	1,104	253	361	1,137	776	32%
Worker's Comp Insurance	51200-65-100	2,686	1,282	470	7,775	7,305	6%
Professional Services	69000-65-100	339,347	15,000	20,695	340,000	319,305	6%
Overflow Parking Rental	72000-65-100	47,311	34,515	33,806	50,000	16,194	68%
Equipment Rental	72001-65-100	618	618	-	1,000	1,000	0%
Supplies & Expense	74000-65-100	4,467	1,241	14,886	1,500	(13,386)	992%
<i>OTHER FAIR</i>							
Chargebacks	54020-00-100	12,138	1,785	376	12,501	12,125	0%
Professional Services	69000-00-100	160,774	96,231	13,033	-	(13,033)	0%
Souvenir Booth Expense	74000-00-100	20,132	13,145	23,442	21,139	(2,303)	0%
TOTAL MISCELLANEOUS FAIR EXPENSE		\$ 1,977,812	\$ 540,812	\$ 714,013	\$ 1,905,694	\$ 1,191,681	37%
INTERIM EXPENSE							
<i>PUBLICITY</i>							
Advertising	52000-13-400	-	-	1,250	5,000	3,750	25%
Professional Services	69000-13-400	63,491	38,616	13,149	10,000	(3,149)	131%
Promotional Expense	71000-13-400	-	-	50	5,000	4,950	1%
Supplies & Expenses	74000-13-400	1,131	871	958	5,000	4,042	19%
Travel & Training	77000-13-400	-	-	490	-	(490)	0%
<i>FACILITY SALES</i>							
Salaries & Wages - Perm	50000-40-400	54,321	44,463	-	-	-	0%
Salaries & Wages - Temp	50100-40-400	32,300	15,144	40,189	84,600	44,411	48%
Employee Benefits	51000-40-400	14,930	12,292	6	-	(6)	0%
PERS Employer Contribution	51010-40-400	13,386	10,719	5,053	14,625	9,572	35%
OPEB Employer Contribution	51020-40-400	1,189	1,189	-	-	-	0%
Payroll Taxes	51100-40-400	4,300	3,354	1,580	5,723	4,143	28%
Worker's Comp Insurance	51200-40-400	9,343	6,673	3,353	9,475	6,122	35%
Professional Services	69000-40-400	48,960	4,860	6,484	54,900	48,416	12%
Promotional Expense	71000-40-400	-	-	-	-	-	0%
Rental Expense	72000-40-400	1,697	1,697	-	7,000	7,000	0%
Outside Security Expense	73000-40-400	188,341	101,525	99,426	190,000	90,574	52%
Supplies & Expenses	74000-40-400	1,192	39,580	714	2,000	1,286	36%
Telephone	75000-40-400	713	416	420	720	300	58%
Travel & Training	77000-40-400	1,131	1,131	-	5,000	5,000	0%
Trash/Waste Removal	78000-40-400	-	-	-	-	-	0%
<i>PARKING</i>							
Salaries & Wages - Perm	50000-65-400	-	-	-	-	-	0%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
Salaries & Wages - Temp	50100-65-400	87,885	51,535	63,131	130,752	67,621	48%
Employee Benefits	51000-65-400	-	-	-	-	-	0%
PERS Employer Contribution	51010-65-400	6,364	2,820	6,746	6,400	(346)	105%
Payroll Taxes	51100-65-400	2,969	1,553	2,462	3,117	655	79%
Worker's Comp Insurance	51200-65-400	9,769	5,654	5,247	14,644	9,397	36%
Equipment Maintenance	64010-65-400	-	-	-	-	-	0%
Professional Services - PK	69000-65-400	17,942	10,252	15,379	30,758	15,379	50%
Supplies & Expense - Main Lot	74000-65-400	127	7	168	1,750	1,582	10%
Supplies & Expense - Beach Lot	74010-65-400	1,432	22	267	1,750	1,483	15%
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	5,000	-	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	-	-	(2,272)	-	2,272	0%
TOTAL INTERIM EXPENSE		\$ 842,345	\$ 359,373	\$ 264,250	\$ 868,044	\$ 603,794	30%
SATELLITE WAGERING EXPENSE							
CARF Dues	57000-20-200	16,000	12,000	-	16,000	16,000	0%
Grounds Maintenance & Repairs	64000-20-200	20,424	16,362	9,881	20,424	10,543	48%
Equipment Maintenance	64010-20-200	-	-	-	-	-	0%
Professional Services	69000-20-200	5,500	649	19,743	5,500	(14,243)	359%
Supplies & Expenses	74000-20-200	561	-	9,083	515	(8,568)	1764%
Trash Removal	78000-20-200	-	-	-	-	-	0%
Prior Year Expenses	80000-20-200	-	-	-	-	-	0%
TOTAL SATELLITE WAGERING EXPENSE		\$ 42,485	\$ 29,011	\$ 38,707	\$ 42,439	\$ 3,732	91%
EQUIPMENT EXPENSE							
Non Capitalized(cost less than \$5000 and life less than one year							
Equipment Funded by Fair	87500-00-000	41,745	33,471	20,616	53,725	33,109	38%
TOTAL EQUIPMENT EXPENSE		\$ 41,745	\$ 33,471	\$ 20,616	\$ 53,725	\$ 33,109	38%

Expenses

31st DAA, Ventura County Fair

Expense Report

July 31, 2026

Description	Acct. No.	Actuals 2025	Prior YTD 7/31/25	Current YTD 7/31/26	Budget 2026	Balance of Budget	% Used 2026
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT							
Prior Year Adjustments	80000-00-000	32,054	31,283	11,952	26,765	14,813	45%
PRIOR YEAR OPERATING EXPENSE		\$ 32,054	\$ 31,283	\$ 11,952	\$ 26,765	\$ 14,813	45%
CASH SHORTAGES & OVERAGES							
Cash +/- Interim	85000-00-000	(5,400)	(2,431)	(4,278)	-	4,278	0%
CASH (OVER)/UNDER		\$ (5,400)	\$ (2,431)	\$ (4,278)	\$ -	\$ 4,278	-
DEPRECIATION EXPENSE							
Depreciation	90000-00-000	244,485	127,111	140,667	265,350	124,683	53%
Prior Year Depreciation Expense	80010-00-000	673	339	-	-	-	0%
TOTAL DEPRECIATION EXPENSE		\$ 245,158	\$ 127,449	\$ 140,667	\$ 265,350	\$ 124,683	53%
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%

Expenses

31st DAA, Ventura County Fair

Oktoberfest

July 31, 2026

DETAIL	Account Number	Actual 2025	Current YTD 7/31/26	Budget 2026	Balance of Budget
REVENUES:					
Admission Revenue	40000-00-500	83,228	0	83,000	83,000
Carnival Wristbands	40500-00-500	10,050	0	9,748	9,748
Carnival Games	40510-00-500	993	0	965	965
Commercial Vendors	41000-00-500	51,586	0	55,000	55,000
Food Concession	42100-00-500	33,231	0	30,000	30,000
Souvenir Booth Sales	42200-00-500	11,772	0	11,772	11,772
Alcohol Concession	42300-00-500	88,365	0	85,714	85,714
Parking Revenue	45000-00-500	23,540	0	28,000	28,000
Grounds Rental	46200-00-500	855	0	0	0
Camping Fees	46500-00-500	0	0	855	855
Promo Fund	48000-00-500	40,000	0	0	0
Reimbursable Revenue	48500-00-500	1,120	0	2,416	2,416
Other Misc Revenue	48700-00-500	1	0	0	0
Convenience/Product Fees	48720-00-500	907	3,357	6,000	2,643
Sponsorship Revenue	48800-00-500	10,225	0	10,000	10,000
Prior Year Revenue	49000-00-500	0	(141)	0	141
TOTAL REVENUES		355,874	3,216	323,470	320,254
EXPENDITURES:					
Salaries & Wages - Perm	50000-00-500	16,035	0	16,035	16,035
Salaries & Wages - Temp	50100-00-500	59,173	0	59,173	59,173
Employee Benefits	51000-00-500	2,812	0	2,953	2,953
PERS Employer Contribution	51010-00-500	12,662	0	13,295	13,295
OPEB Employer Contribution	51020-00-500	0	0	0	0
Payroll Taxes	51100-00-500	4,095	0	4,300	4,300
Worker's Comp Insurance	51200-00-500	7,916	0	8,423	8,423
Advertising	52000-00-500	23,337	0	22,346	22,346
Entertainment Grandstand	58000-00-500	12,500	0	13,125	13,125
Entertainment Ground	58010-00-500	17,035	0	17,887	17,887
Ground Maintenance	64000-00-500	0	0	10,000	10,000
Other Misc Expense	65000-00-500	1,544	0	15,108	15,108
Professional Services	69000-00-500	23,545	0	24,273	24,273
Professional Services - Carnival	69010-00-500	0	0	0	0
Rental Expense	72000-00-500	15,065	0	15,775	15,775
Security Expense	73000-00-500	21,083	0	22,137	22,137
Supplies & Expenses	74000-00-500	62,631	0	35,000	35,000
Prior Year Expense	80000-00-500	0	(2,272)	0	2,272
TOTAL EXPENDITURES		279,433	(2,272)	279,830	282,102
OKTOBERFEST NET INCOME					
		76,442	5,488	43,640	38,152

Oktoberfest

31st DAA, Ventura County Fair
Junior Livestock Auction
July 31, 2026

DETAIL	Account Number	Actual 2025	Current YTD 7/31/26	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	1,535	25,000	23,465
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	83,310	100,000	16,690
Donations	48810-30-300	98	0	0	0
Prior Year Revenue	49000-30-300	6,752	0	0	0
TOTAL REVENUES		262,238	84,845	200,000	115,155
AUCTION EXPENDITURES:					
Bad Debt Expense	53000-30-300	0	0	0	0
Bank/CC Charges	54000-30-300	18,190	1,234	18,000	16,766
Hauling and Slaughter	65000-30-300	2,702	6,450	3,000	(3,450)
Professional Services	69000-30-300	62,766	1,575	65,000	63,425
Publicity & Marketing	71000-30-300	102	1,213	500	(713)
Supplies & Expense	74000-30-300	25,511	15,649	30,000	14,351
Lunch Expense	74010-30-300	21,929	1,806	24,000	22,194
Prior Year Expense	80000-30-300	0	2,912	0	(2,912)
Cash Shortage/Overage	85100-30-300	0	0	0	0
Equipment Expense	87500-30-300	0	0	0	0
TOTAL EXPENDITURES		131,198	30,839	140,500	109,661
NET JLA INCOME		131,041	54,006	59,500	5,494
ENDING RESOURCES: 7/31/2026	25100-30-300	\$ 837,149	\$ 891,155		

31st DAA, Ventura County Fair

Capital Assets

July 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	381,081
PSPS Project	19000-00-000	-	
Raceway Bleachers	19000-00-900	18,702	
Grounds Bathroom Remodels	19000-00-903	-	
Ag Building Improvement	19000-00-907	3,395	
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	-	
Kiddieland	19000-00-925	21,936	
Anacapa Side Eaves Project	19000-00-926	9,984	
San Miguel Side Eaves Project	19000-00-927	9,927	
Derby Club A/C	19000-00-928	38,867	
Manhole Cover	19000-00-929	56,645	
Sewer & Storm Drain Project	19000-00-930	221,625	
Equipment		19300-00-000	41,570
Other Fixed Assets			
Other (provide description):			
TOTAL ACQUISITIONS OF FIXED ASSETS			422,651
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:	7/31/2026		\$ 21,564,519
DEPRECIATION:			
Accumulated Depreciation as of:	1/1/2026		15,675,826
Less: A/D on Dispositions of Fixed Assets above			
Add: Monthly Depreciation Expense	DEPRE	90000-00-000	140,667
ACCUMULATED DEPRECIATION as of:	7/31/2026		\$ 15,816,493
PROPERTY, PLANT & EQUIPMENT, NET OF DEPRECIATION:	7/31/2026		\$ 5,748,026
DEBT (ASSOCIATED WITH FIXED ASSETS)	7/31/2026	25000-00-000	-
NET RESOURCES-CAPITAL ASSETS (less related debt):	7/31/2026		\$ 5,748,026

31st DAA, Ventura County Fair
Satellite Wagering
July 31, 2026

DETAIL	Account Number	Actual 2025	Current YTD 7/31/26	Budget 2026	Balance of Budget
REVENUES:					
Admission Revenue	40000-20-200	0	0	0	0
Commission Revenue	41500-20-200	234,969	163,864	200,000	36,136
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	163,864	226,235	62,371
EXPENDITURES:					
CARF Dues	57000-20-200	16,000	0	16,000	16,000
Grounds & Maintenance Repairs	64000-20-200	20,424	9,881	20,424	10,543
Equipment Maintenance	64010-20-200	0	0	0	0
Professional Services	69000-20-200	5,500	19,743	5,500	(14,243)
Supplies & Expense	74000-20-200	561	9,083	515	(8,568)
Trash Removal	78000-20-200	0	0	0	0
Prior Year Expense	80000-20-200	0	0	0	0
TOTAL EXPENDITURES		42,485	38,707	42,439	3,732
NET SATELLITE WAGERING PROFIT/LOSS					
		194,788	125,157	183,796	58,639



CALIFORNIA DEPARTMENT OF
FOOD & AGRICULTURE

Karen Ross, Secretary

September 02, 2026

D2026-03

To: All District Agricultural Association CEOs and Board Chairs

SUBJECT: SB 84 Supplemental Payment Obligations – Repayment Process

This letter provides updated information on the repayment of Senate Bill No. 84 [Chapter 50, Statutes of 2017 (SB 84)] supplemental payment obligations, as previously announced in letter D2019-04, titled "SB 84 Supplemental Payment." Pursuant to SB 84, the California Department of Finance (Finance) allocated a proportionate share of the repayment obligation to each District Agricultural Association (DAA) based on the employer retirement contribution made to CalPERS in Fiscal Year (FY) 2016–17, totaling \$9,751,000 in principal amounts.

Beginning in FY 2026–27, Finance will issue invoices directly to each DAA, identifying each DAA's outstanding SB 84 repayment obligation and providing payment instructions. Outstanding balances as of July 1, 2027, will accrue simple interest annually, based on the U.S. Treasury Constant Maturity Rate per SB 84, until paid in full.

SB 84 requires the loan to be paid by June 30, 2030. However, to provide repayment flexibility, DAAs may make payments earlier than scheduled, or propose different repayment schedules, as long as all obligations were paid by the statutory deadline. Because interest will continue to accrue on unpaid balances, the Fairs & Expositions Branch recommends that each DAA, to the extent financially feasible, satisfy its outstanding obligation early to minimize interest expense.

CDFA is currently looking into alternatives to assist the DAA with repayment; however, the DAAs should still plan to pay their contributions until further notice. Additional information is provided in the attached Frequently Asked Questions (FAQ). If you have any questions about the repayment process, please contact Mike Francesconi at mike.francesconi@cdfa.ca.gov or at (916) 591-8791.

Sincerely,

Michael Francesconi
Branch Chief

Enclosure: D2019-04 SB 84 Supplemental Payment & DOF Repayment FAQs



Frequently Asked Questions (FAQ)

SB 84 Supplemental Payment Obligations

1. What is SB 84?

SB 84 [Chapter 50, Statutes of 2017 (SB 84)] authorized a one-time supplemental payment to the California Public Employees' Retirement System (CalPERS) through a loan from the Pooled Money Investment Account (PMIA). The purpose of the legislation was to reduce the long-term growth of the State's pension obligations. As previously communicated in Circular Letter D2019-04, a proportionate share of this obligation was allocated to each District Agricultural Association (DAA) that participates in the state's retirement plans based on its 2016–17 CalPERS employer retirement contributions.

Additional Resources:

- Legislative Analyst Office (LAO): [The 2018-19 Budget: Repaying the CalPERS Borrowing Plan](#)
- Bill Text: [SB-84 Public Employees' Retirement Fund: state employer contributions: supplemental payment.](#)

2. Why is my DAA receiving an invoice now?

When the SB 84 loan was established in 2017-18, the state did not require DAAs to repay their share of the loan balance because of their fiscal conditions at the time. The state's General Fund has been paying for the interest associated with DAAs' balance since then. As the statutorily required repayment deadline of June 30, 2030, approaches, DAAs will need to repay their shares of the loan before that date.

4. How was my repayment amount calculated?

As required by SB 84, each DAA's obligation was determined by the California Department of Finance (Finance) based on its proportionate share of employer retirement contributions made to CalPERS during FY 2016–17.

5. What is the total obligation for the DAA network?

The total outstanding responsible share of the SB 84 loan for the DAA network is **\$9,751,000**. Interest will start accruing on July 1, 2027, based on the outstanding balance at the beginning of the fiscal year using the simple interest method based on the U.S. Treasury Constant Maturity Rate.

6. How will I know how much my DAA owes?

Each DAA will receive:

- an individualized notification from F&E identifying its outstanding balance; and
- annual invoices directly from Finance.

7. How long do DAAs have to repay the loan?

All obligations must be paid in full by June 30, 2030, as required by SB 84 under Government Code section 20825 (c).

8. Can a DAA pay the balance early?

Yes. DAAs may make payments immediately after receiving the first invoice or earlier than scheduled. Early payment reduces the outstanding principal balance and may avoid or minimize future interest charges.

Frequently Asked Questions (FAQ)

SB 84 Supplemental Payment Obligations

9. Will DAAs be locked into a four-year payment schedule?

No. DAAs may choose to pay additional amounts or satisfy the remaining balance early.

10. How is interest calculated?

Per SB 84, interest is based on the U.S. Treasury Constant Maturity Rate, which varies by quarter. For example, in FY 2025, the interest averaged around 3.65%.

A 5% interest rate was used to estimate the repayment schedule for budgeting purposes only. The interest due will be calculated quarterly based on the actual interest rate per U.S. Treasury Constant Maturity Rate and will be added to the DAA's invoices annually.

11. Is the interest compounded?

No. **Simple interest** is calculated and accrued quarterly. Each DAA is responsible for interest based on the outstanding principal balance at the beginning of the fiscal year.

12. Can a DAA avoid paying interest?

Yes. If financially feasible, paying the outstanding balance as early as possible may significantly reduce or eliminate future interest charges.

13. Will DAAs be charged interest before receiving an invoice?

No. Interest will begin in FY 2027/28 on any remaining balance. DAAs with concerns should contact F&E to discuss their situation.

14. Can the Board decide how the loan will be repaid?

Yes. Because repayment may affect a DAA's financial planning, many Boards may wish to review repayment options through their Finance Committee and/or Board before determining its repayment strategy.

15. Should this obligation be included in the annual budget?

Yes. Boards were advised to begin incorporating the SB 84 repayment obligation in their budget and long-term financial planning in the D-Letter 2019-04.

16. Can F&E waive or reduce this obligation?

No. Government Code section 20825 requires all SB 84 balances to be repaid by June 30, 2030. F&E does not have authority to waive or reduce the repayment amount.

17. Can we pay more than the scheduled payment in a given year?

Yes. Early or additional payments may be made. DAAs interested in paying more than the scheduled installment should coordinate with DOF regarding payment procedures. Paying additional principal early may reduce future interest costs.

Standard Agreements

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT
26-258	Rawhide Express Train	Oktoberfest Express Train	\$ 7,200.00
26-259	Bellringer Brewery	Oktoberfest	\$ 500.00
26-260	Madewest Brewing Co.	Oktoberfest	\$ 500.00
26-261	Enegren Brewing Co.	Oktoberfest	\$ 500.00
26-262	Tarantula Hill Brewing Co.	Oktoberfest	\$ 500.00
26-263	Ventura Coast Brewing Co.	Oktoberfest	\$ 500.00
26-264	Transmission Brewing Co.	Oktoberfest	\$ 500.00
26-265	Topa Topa Brewing Co.	Oktoberfest	\$ 500.00
26-266	Ventura Spirits	Oktoberfest	\$ 500.00
26-267	Blue Pacific Event Services	Oktoberfest EMS	\$ 5,000.00

Rental Agreements Non-Fair

CONTRACT NO.	CONTRACTOR NAME	PURPOSE	AMOUNT	DATE/EVENT	LOCATION
26-098	Scholastic Surf Series	Scholastic Surf Series	\$ 1,000.00	11/1/2026	Beach
26-099	Scholastic Surf Series	Scholastic Surf Series	\$ 1,000.00	11/8/2026	Beach
26-101	Gills Onions	Christmas Party	\$ 5,221.00	12/5/2026	Santa Cruz Hall
26-102	Hustle and Heart Productions LLC	Harvest Festival	\$ 21,290.00	9/11/2026 - 9/13/2026	San Miguel Hall, Anacapa Hall, Calahan Hall
26-103	Gold Coast Gem Show	Gem Show	\$ 8,321.00	11/14/2026 - 11/15/2026	San Miguel Hall
26-105	Helms & Sons	Carousel storage and use	TBD/Profit Share	TBD	Main Gate Park
12-094A	Oak View Group	Contract extension for master food & beverage services	N/A	11/15/2026	Full grounds

Concessions Agreements

26-301	California Cut	\$1,275.00
26-302	Metal Monkeez	\$850.00
26-305	Encanto Jewelry	\$373.00
26-308	OMG Face Painting	\$385.00
26-309	Farm Fresh to You	\$495.00
26-310	Beignet Kings	\$500/21% net sales
26-313	Sabukana	\$845.00
26-314	Swish's Corner	\$470.00
26-315	The Jerky Society	\$795.00
26-318	Old Fashioned Kettle Korn	\$500/21% net sales
26-319	Shutter Bus	\$475.00
26-320	Rock & Roll Coffee	\$500/21% net sales
26-322	Wreath and Stone Upcycled Goods	\$995.00
26-324	Rock & Roll Pizza	\$500/21% net sales
26-331	Lavender Lane	\$325.00
26-337	Donut Express	\$500/21% net sales
26-339	Lucky Dog Coffee	\$500/21% net sales
26-342	Kastl Amusements	30% Presale/25% On-site Sales
26-348	Ulalia's Creations	\$495.00
26-349	Light of Life Candles	\$395.00
26-350	J&J Plumerias	\$400.00
26-351	OW Wow Bikes	\$775.00

Concessions Agreements

26-354	Got Flags	\$995.00
26-355	Rubber Duck Woodworks	\$395.00
26-357	Airbrush Las Vegas	\$600.00

August 25, 2026

To: Members of the Fair Board
From: Miriam Mack, Member
Subject: Plaque for Orpha Woods Foster

Background

When I came to the Fair Administration Building in 2023, I was struck by the plaque to the left of the entrance. It read:

*SEASIDE PARK
Gift of E. P. FOSTER and WIFE
to
VENTURA COUNTY
A.D. 1909*

I thought the language antiquated. I was grateful for changed attitudes about the place of women in today's society. I wanted to know who "wife" was. Through research at the Museum of Ventura County's library I soon discovered that Orpha Woods Foster, wife of E.P. Foster, was a force unto herself.

Proposal

My proposal to the Board is that we recognize Orpha Woods Foster by installing a plaque next to the existing plaque during Women's History Month, March 2027. The plaque could say something like:

**Orpha Woods Foster
1850-1938
Family Matriarch, Civic Leader, Philanthropist**

A smaller plaque could explain why it is installed.

The plaque honoring Orpha Woods Foster as wife of E.P. Foster is installed to correct the past oversight of a woman's contributions to her family's legacy.

I also recommend that we add links on our website to provide more information about E.P. Foster and Orpha Woods Foster.

Attachments:

Photo of existing plaque
E.P. Foster additional biography
Orpha Woods Foster additional biography

Cc: Phil Ranger

Orpha Woods Foster

A plaque placed on the Ventura County Fairgrounds administration building in (or “decades ago” if we can’t find the date) reads:

“SEASIDE PARK
Gift of E. P. FOSTER and WIFE
to
VENTURA COUNTY
A.D. 1909.

It took only a little digging to discover that “wife” was Orpha Foster, née Woods, a partner to her husband in all their many business, civic and philanthropic endeavors and who was remarkable in her own right.

Orpha Woods was born in Illinois in 1850. At the age of 22 she took a 10-day train ride cross country to arrive in San Francisco. From there she sailed on the Kalorama steamer to Santa Barbara where her sister met her to take her to her home in Carpinteria. It was December, and compared to Illinois, the central coast with its LaMarque roses in full bloom, looked to Orpha like “paradise”¹.

Orpha lived in Carpinteria and Hueneme (then spelled Wynema) and in lectures and speeches related daily life with vivid imagery. She described how in winter, those living east of the Santa Clara River might not be able to be attended by Dr. Cephas Bard, Ventura County’s only doctor, because the river could become like “quick sand”². Without surprise, she described to her audience an extra-judicial hanging of a farmer who had shot and killed one of the workers on J.Y. Saviers’ ranch. To get to and from her two-month substitute teaching job at Saticoy School, twice a week Orpha had to ride the four-horse Concord Stage, which “rushed down one side of the those big barrancas and up the other with recklessness that almost drove the heads of the passengers through the tops at times.”³

Orpha and Eugene Preston Foster married in August 1874 and ultimately bore ten children. After the drought of 1877 wiped out their entire herd of 10,000 sheep, they moved to Ventura. While her husband started his job as a ditch tender for the Santa Ana Water Company, Orpha worked as its bookkeeper. As their finances improved they designed and built their Victorian home at 2717 Ventura Avenue. It was known as the most socially significant structure in Ventura. Orpha’s oldest daughter, Orpha Pearle, donated the house to the Ventura School District in 1955, but it fell into disrepair and burned in 2010.

“Orpha Woods Foster was very active in a variety of service clubs through her lifetime. These included the Carpinteria Grange, the Eastern Star, Alice Bartlett Club, E.C.O. Club and the

¹ Paper prepared by Mrs. E.P. Foster for the Ventura E.C.O. Club for their meeting on March 17, 1919. This was also read before a Los Angeles club about a week later.

² Ibid p.1

³ Ibid p.4

Athene Club. She helped organize and became president of the Ventura County Association of Women's Clubs. Eventually, she was appointed to the executive board of the Los Angeles District Federation of Women's Clubs..."⁵

In 1914 Governor Hiram Johnson appointed her "as one of five women to serve as trustee for the newly planned California Training School for Girls. This was the first training school for girls to be entirely managed by women. Girls would be sent from juvenile courts through the state and would receive courses in domestic science, and grammar school subjects. The school was established off Ventura Avenue, not far from the E.P. Foster property."⁵ Although the school was established with lofty goals for the re-education of wayward girls it became a place where punishment and deprivation were meted out. Riots ensued in 1921 and the facility was closed, as described by the Museum of Ventura County [Good Intentions, Bad Outcomes/Ventura School for Girls](#).

Remembering the lack of medical services in the early days of Ventura County, Orpha and E. P. led the effort to build a new hospital, donating farmland on the east side of Ventura and agreeing to pay any shortfall between the public's donations and the construction costs, projected at \$250,000. Originally known as the Hospital de Buenaventura, it was renamed the E. P. Foster Memorial Hospital after Foster died in 1932. In 1962, it was renamed again as Community Memorial Hospital.

Like her husband, Orpha believed in civic beautification. Among her many pursuits, she was appointed a member of the Camino Real Committee, a statewide group formed in 1904 to recognize and rebuild the original El Camino Real route that connected the State's missions.

Orpha died at age 88 in 1938 and is buried in Ivy Lawn Cemetery.



Wikipedia: Orpha Woods Foster, her husband and children c. 1890



Foster c. 1920

wikipedia

EUGENE PRESTON FOSTER

E.P. Foster's contributions were so extensive to our history that it would not be an overreach to say the City of Ventura could have been named after him. Residents remain forever grateful to E.P. Foster for his donation to Ventura County of 62 acres now known as the Ventura County Fairgrounds at Seaside Park, but he is responsible for so much more.

Eugene Preston Foster, born 1848, was just a toddler when his family left Illinois and arrived in California. At age 23, with his father and brothers, he traveled to Goleta. In short order, E.P. made his way to Ventura, married Orpha Woods and became a prosperous sheep farmer in the Santa Clara Valley with 10,000 sheep. In just two years the drought of 1876-1877 wiped out his entire herd. Having to start over, he walked to Ventura and took a job with the Santa Ana Water Company, beginning as a ditch tender. From that humble position, he was promoted to manager, used his earnings to build a house on Ventura Avenue and planted an apricot orchard. The success of the orchard allowed him to sell some of the land and use the proceeds to purchase stock in the Bank of Ventura, eventually becoming its president. The Bank of Ventura became Bank of Italy, and eventually Bank of America. E.P. remained Chairman of the Advisory Committee of the Bank of America until his death.

E.P.'s business acumen foresaw the potential of Ventura's tourist industry. His focus was on outdoor attractions and recreation. In 1902, he and others formed The Seaside Park Company whose articles of incorporation stated its purpose to purchase, sell and conduct places to "operate public parks, driveways, bath houses, hotels and places of amusement within the County of Ventura."¹

It would not be wrong to name E.P. as one of Ventura's early conservationists. His love of nature was inspired by what he learned from Joseph Sexton, his brother-in-law, who was a nurseryman.

He advocated before the Board of Supervisors for the County's purchase of land which became Camp Comfort and contributed financially to its improvement. "Dennison Park in Upper Ojai, Oak Park near Moorpark and Steckel Park in Santa Paula were also acquired by the County through the efforts of Foster."² E.P. lobbied the County to create a Board of Forestry for the purpose of lining the state highway and country roads with trees and was appointed the Board's first chairman. He donated land to the County along the Ventura River which became Eugene C. Foster Memorial Park, named for his son who died at age seven from pneumonia. Two Trees, the landmark on the hillside above the Poinsettia Pavilion, were originally numerous Blue Gum Eucalyptus trees planted by Joseph Sexton and tended by E.P. who relied upon mules to carry buckets of water up the hill.

¹ The Journal of Ventura County History, The Ventura County Fair", Volume 52, Number 1, by Rosemary Pollock

² Journal of the Ventura County Genealogical Society, Volume 3, January-June 2004, p. 8

Inspired by the autobiography of Andrew Carnegie, E.P. bought a portion of the Theodosia Shepherd Garden at Main and Chestnut Streets, and in 1921 gifted the City of Ventura land and helped finance construction of the E.P. Foster library. With his own hands he built the former cobblestone fountain in front of the library.

In 1930 E.P. laid the cornerstone for a new hospital, Hospital de Buenaventura, to replace the Elizabeth Bard Memorial Hospital which was built in 1901-02. The Hospital de Buenaventura was renamed the E.P. Foster Memorial Hospital in 1933, and renamed again in 1962 as Community Memorial Hospital.

E.P. also spearheaded the construction of the first road from Ventura to Santa Barbara in 1911, and is credited with financing and championing the first drivable coastal road between Ventura and Santa Barbara, known as the Rincon Sea Level Road (or Rincon Causeway).

E.P. Foster died in 1932. Ventura County residents still enjoy the fruits of his generosity. "He combined with a keen intellect, forcefulness and indomitable purpose, modesty, kindliness, geniality and gentleness..."³

³ Ibid

September CEO Report

Bids

We finalized the necessary changes and re-released the Talent Buyer RFP. We continue to work on the additional Requests for Proposals/Invitations for Bids that need to be issued. Our goal remains to have these completed by the end of the year so we can incorporate the numbers into the upcoming budget. As a reminder, all RFPs/IFBs are required to be submitted to CDFA Legal for review, which typically takes a minimum of three weeks for each solicitation to be returned.

Projects

I have submitted the project intake form for the storm drain/asphalt project and California Construction Authority (CCA) is working on getting it processed to move forward with issuing a new funding agreement.

There is a new program that has been launched through the Department of General Services (DGS) called Job Order Contracting. It has been created to help streamline the contracting process by allowing state agencies to complete certain construction, repair, maintenance, and improvement projects more efficiently. Rather than soliciting a separate bid for each individual project, DGS establishes contracts with pre-qualified contractors who can then be issued specific job orders for eligible work. I had an initial call with CDFA and the DGS Program Manager to get more information and see about going through this program for the Santa Rosa roof replacement. I have another call set up next week.

I am working closely with the Maintenance Department to identify and address current equipment needs.

Audits

The 2024 and 2025 financial audits remain in progress. The auditors have indicated that they are resuming their audit work this week, after being tied up with other engagements, and have requested an update on the outstanding testing selections needed to complete their fieldwork. Ms. Martin is coordinating with the auditors and working to provide the requested information.

Training

California Fair Services Authority conducted a virtual training on the Injury and Illness Prevention Program, providing guidance on best practices for maintaining a safe and effective operation. While the Fairgrounds already has an established program in place, staff will be reviewing and updating it to ensure it remains current, relevant, and aligned with our operational needs.

Staff have also been reminded to continue completing their required CDFA Online University training to ensure they remain current on best practices, policies, and operational procedures.

Ms. Martin will be traveling to Texas for the AccountingWare Conference. She will be able to learn more about the accounting software program that we currently use. There will also be opportunities throughout the conference for her to connect with fellow users and AccountingWare specialists, ask questions and share ideas.

Outreach

I presented the Fair's overall numbers (the same presentation given to the Board) at both the Economic Vitality Strategic Planning meeting and to the Ventura County Coast meeting. It was a good opportunity to share the Fair's significant contribution to the local economy and also helped highlight the Fairgrounds' role as an important tourism and economic driver for Ventura County. It also opened the door for continued collaboration with local partners.

Oktoberfest

We are well into planning for this year's Oktoberfest. Tickets have been on sale since early June and are currently tracking ahead of last year's sales. We have also expanded the event footprint and made several significant changes to the layout, including the addition of a second outdoor stage, relocating the rides to Area 4 (the Station Stage area during the Fair), and utilizing the entire Main Gate Lawn, which is where the carousel is. We will also be bringing back the opening ceremony which I would like to extend a personal invitation to each of you to join us for a train ride down Main Street to the Bier Haus, where we will hold the traditional keg tapping. The ceremony is scheduled for approximately 6:00 p.m., and I will send a reminder with more details as we get closer to the event. We are very excited to bring Oktoberfest back to the Fairgrounds and look forward to building on the success of the event.

Exhibits Report

Emilee Inez

- We have already begun working on the Fair Entry Guide for 2027. The goal is to make it more approachable and easier to navigate.
- I am planning the Volunteer Reception in October.
- Returning and new member applications are now open. We are looking forward to another great interview season.

Concessions Report

Madalyn Johnson

- Concessions team is working on advancing, obtaining insurance, and final contracts for all Oktoberfest vendors and Petting Zoo, Inflatable Jumpers, Comedy Haus and more!
- We were able to get the specific Blue Train back which is the ADA accessible one this year. They are excited to head up the 6pm Keg Tapping Opening Parade on Friday.

- Inside Shopping Haus, we are working with 33 vendors. We also are keeping two of the spaces open on opposite sides of the building for seating, eating and a quick rest stop out of the sun. The Almond Roaster promises it will smell like Fall inside!
- The Organizer Permit with the Health Department has been coordinated and organized for all food, snack, and beer booths.

Sales Report

Sara Gutierrez

Sales Office Report 08/19/2026 – 09/15/2026

We finished off a busy August with a new event to our grounds the Arizona Dirt Expo. They had an array of items from RVs to vehicle upgrades. They made use of San Miguel and the upper portion of Main St. When guests walked in, they were immediately greeted by vendors. This event coincided with Raceway perfectly.

September brought us a very busy Labor Day weekend with The Ventura Nationals returned to our grounds and celebrated their 23rd year. This event is loved by most of our community! The following weekend we had the Harvest Festival return with artisan inspired arts and craft like photography, wood art and metalwork just to name a few. The weekend ended with Lazy Daze joining us on grounds. They are a private motorhome caravan club. They create itineraries for all the locations they stop at, they have coffee in the mornings together, games some afternoons and even movie nights.

Event Stats:

Dirt Expo: 08/29/26-08/30/26 (Grounds)

- Rental Invoice \$11,378.00
- Public event

The Ventura Nationals: 09/05/26 (Grounds)

- Rental Invoice – \$12,266.50
- Public event
- Parking \$15 (split)

Harvest Festival: 09/12/26-09/13/26 (Grounds)

- Rental Invoice – \$21,290.00
- Public event

Lazy Daze: 09/13/26-09/18/26 (Porker Flats/Partial Main St.)

- Rental Invoice – \$2,955.00
- Private event

Upcoming Events:

Super Custom Car Show

Parking for CBF Event

NSSA Kids Surf Comp

Seaside Oddities

Ignite Martial Arts

Private Event (Wedding)

Oktoberfest!

Maintenance Report

Gerry Duran and Jennifer Lindsay

Current Projects:

- Managing event prep/setups
- Oktoberfest prep-building windmills & windmill trusses, decorations, signage, etc.
- Paint touch ups around grounds
- Paint touch ups on stages
- Upgrading grounds restrooms
- Landscaping – regrow grass post Fair
- Working on FEMA close out
- Wrought iron fencing paint touch ups

Completion Date

Ongoing

10/5/2026

10/1/2026

9/17/2026

10/1/2026

Ongoing

Ongoing

10/1/2026

Upcoming Projects:

- Turkey Night Races prep work
- Replace rusted swing gate at the end of the beach lot

11/22/2026

11/30/2026