

32nd D A A - OC Fair & Event Center
Statement of Operations - Summary (Unaudited)
46295

2026 Current Month Amount	Budget Current Month Amount	Budget \$ Variance		2026 Year to Date Amount	Budget Year to Date Amount	Budget \$ Variance	Full 2026 Budget
			Revenues				
\$ -	\$ -	\$ -	Admissions to Grounds	\$ 10,957,217	\$ 12,368,523	\$ (1,411,306)	\$ 12,615,123
(16,000)	-	(16,000)	Commercial Space Rental Revenue	1,290,409	1,239,700	50,709	1,239,700
49,564	66,332	(16,768)	Carnival and Concessions Revenue	17,802,501	18,714,296	(911,795)	18,779,296
973	600	373	Exhibits Revenue	140,802	130,150	10,652	136,400
716,705	1,735,317	(1,018,613)	Attractions Revenue	15,937,508	17,587,872	(1,650,363)	17,685,022
39,222	-	39,222	Miscellaneous Revenue	5,825,939	6,162,772	(336,833)	6,164,772
790,463	1,802,249	(1,011,787)	Total OC FEC-Produced Event Revenue	51,954,376	56,203,313	(4,248,937)	56,620,313
97,177	135,600	(38,424)	Facility Rental Revenue	1,533,682	1,528,000	5,682	2,152,900
1,065,509	1,484,083	(418,574)	Other Event Revenue	6,758,484	6,879,468	(120,984)	9,652,668
54,605	20,468	34,137	Equestrian Center Revenue	368,732	150,651	218,081	223,242
820	-	820	Horse Show Revenue	6,506	(5,686)	12,192	-
4,539	48,000	(43,461)	Other Operating Revenue	135,900	73,950	61,950	116,225
1,222,650	1,688,151	(465,501)	Total Rental Revenue	8,803,303	8,626,383	176,920	12,145,035
224,000	162,000	62,000	Interest Earnings	1,568,512	1,380,000	188,512	1,846,000
-	-	-	Grants	73,838	80,000	(6,162)	120,000
-	7,000	(7,000)	Discounts Earned	19,183	21,000	(1,817)	-
946	-	946	Other Non-Operating Revenue	22,342	64,700	(42,358)	69,000
-	-	-	Prior Year Revenue	13,698	-	13,698	-
224,946	169,000	55,946	Total Non-Operating Revenue	1,697,573	1,545,700	151,873	2,035,000
\$ 2,238,058	\$ 3,659,401	\$ (1,421,342)	Total Revenue	\$ 62,455,252	\$ 66,375,396	\$ (3,920,144)	\$ 70,800,347
			Expenses				
\$ 1,611,010	\$ 1,894,717	\$ 283,706	Payroll and Related Expense	\$ 18,743,042	\$ 21,512,948	\$ 2,769,906	\$ 27,052,519
1,991,986	1,391,960	(600,026)	Professional Services Expense	6,470,889	6,459,284	(11,605)	8,398,669
229	1,125	896	Directors Expense	5,821	12,475	6,654	15,900
71,354	77,357	6,003	Insurance Expense	646,134	601,937	(44,196)	835,051
14,561	12,140	(2,421)	Telephone & Postage Expense	190,818	117,060	(73,758)	155,380
490,030	102,158	(387,872)	Supplies and Equipment Expense	5,061,574	3,383,358	(1,678,217)	3,558,525
179,096	442,555	263,459	Facility and Related Expense	4,793,883	4,260,126	(533,756)	4,979,711
428,028	13,850	(414,178)	Publicity & Related Expense	2,304,636	2,513,290	208,654	2,574,965
675,671	1,183,750	508,079	Attractions Expense	9,161,945	10,025,250	863,305	10,085,250
(44)	-	44	Other Self-Prod Event Expense	286,948	299,674	12,726	299,674
40	3,500	3,460	Premium Expense	173,261	175,325	2,065	175,325
65,214	480,362	415,148	Other Operating Expense	1,965,724	2,452,228	486,504	2,617,766
5,527,174	5,603,474	76,300	Total Operating Expense	49,804,675	51,812,955	2,008,280	60,748,735
340,000	340,000	-	Depreciation Expense	3,060,000	3,060,000	-	4,080,000
-	-	-	Major Projects	414,595	-	(414,595)	-
-	-	-	Net Pension Adjustment - GASB 68	-	-	-	-
370	-	(370)	Prior Year Expense	149,750	-	(149,750)	-
340,370	340,000	(370)	Total Non-Operating Expense	3,624,345	3,060,000	(564,345)	4,080,000
\$ 5,867,545	\$ 5,943,474	\$ 75,929	Total Expense	\$ 53,429,020	\$ 54,872,955	\$ 1,443,936	\$ 64,828,735
\$ (3,629,487)	\$ (2,284,073)	\$ (1,345,413)	Net Proceeds	\$ 9,026,232	\$ 11,502,440	\$ (2,476,208)	\$ 5,971,613

32nd DAA - OC Fair & Event Center
Balance Sheet (Unaudited)
September 30, 2026 and 2025

	<u>2026</u>	<u>2025</u>
Assets		
Cash	\$ 10,524,270	\$ 2,424,623
Investments	66,747,741	65,713,067
Accounts Receivable	4,816,338	1,785,875
Reserve for Bad Debt	(264,816)	(110,475)
Prepaid Expenses	405,964	343,620
Deferred Outflows - Pension	6,982,436	9,036,788
Other Assets	69,250	-
Total Assets	<u>89,281,183</u>	<u>79,193,498</u>
Capital Projects in Process	7,937,452	11,585,043
Land	133,553	133,553
Buildings and Improvements	135,565,898	135,565,898
Equipment	5,821,774	5,921,337
Accumulated Depreciation	(74,740,882)	(71,173,612)
Total Capital	<u>74,717,795</u>	<u>82,032,219</u>
Total Assets	<u><u>\$ 163,998,978</u></u>	<u><u>\$ 161,225,717</u></u>
Liabilities		
Accounts Payable	6,362,108	5,316,692
Deferred Revenue	1,787,010	2,247,030
Payroll Liabilities	350,267	988,709
Deposits	56,690	7,654
Loan Payable - SB84	1,739,579	1,739,579
Compensated Absences Liability	1,793,868	1,817,118
Deferred Inflows - Pension	1,132,023	1,646,646
Pension Liability	21,725,805	24,448,955
Total Liabilities	<u>34,947,350</u>	<u>38,212,383</u>
Net Resources		
Investment in Capital Assets	80,898,286	81,451,909
Net Resources - Designated Use	504,460	504,460
Net Resources - Available for Operations	55,579,820	47,407,699
Unrestricted Net Position - Pension	(17,058,814)	(17,058,814)
Net Resources - Auction Fund	(17,268)	(17,268)
	<u>119,906,484</u>	<u>112,287,986</u>
Net Proceeds from Operations	9,145,143	10,725,347
Total Net Resources	<u>129,051,627</u>	<u>123,013,333</u>
Total Liabilities and Net Resources	<u><u>\$ 163,998,977</u></u>	<u><u>\$ 161,225,716</u></u>

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison

	2026 Month Actual	2026 Month Budget	Variance
OCFEC-PRODUCED EVENT REVENUE			
ADMISSIONS TO GROUNDS			
Gate Admissions	\$ -	\$ -	\$ -
Advance Admissions	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -
COMMERCIAL SPACE RENTALS			
	\$ (16,000)	\$ -	\$ (16,000)
CARNIVAL & CONCESSIONS			
Carnival	\$ -	\$ -	\$ -
Concessions	\$ 49,564	\$ 66,332	\$ (16,768)
Subtotal	\$ 49,564	\$ 66,332	\$ (16,768)
EXHIBITS REVENUE			
Entry Fees	\$ (367)	\$ -	\$ (367)
Exhibit Awards	\$ -	\$ -	\$ -
Garden Classes & Misc Sales	\$ 1,340	\$ 600	\$ 740
Subtotal	\$ 973	\$ 600	\$ 373
ATTRACTIONS REVENUE			
	\$ 716,705	\$ 1,735,317	\$ (1,018,613)
MISC OCFEC-PRODUCED EVENT REVENUE			
Parking	\$ -	\$ -	\$ -
Sponsorships	\$ 39,132	\$ -	\$ 39,132
Livestock Auction Receipts	\$ 0	\$ -	\$ 0
Camping	\$ 90	\$ -	\$ 90
Exhibitor Fees	\$ -	\$ -	\$ -
Miscellaneous Other Self Produced Revenue	\$ -	\$ -	\$ -
Subtotal	\$ 39,222	\$ -	\$ 39,222
TOTAL OCFEC-PRODUCED EVENT REVENUE	\$ 790,463	1,802,249	(1,011,787)
RENTAL REVENUE			
RENTAL OF FACILITIES			
Facility Rental Fees	\$ -	\$ -	\$ -
Grounds Wide Rentals	\$ -	\$ -	\$ -
Building 10	\$ 19,600	\$ 19,600	\$ -
Building 12	\$ -	\$ 11,700	\$ (11,700)
Building 13	\$ -	\$ -	\$ -
Building 14	\$ 15,750	\$ 8,700	\$ 7,050
Building 15	\$ -	\$ -	\$ -
Building 16	\$ 5,600	\$ 7,000	\$ (1,400)
The Hangar	\$ 16,400	\$ 10,200	\$ 6,200
Parade of Products	\$ 6,250	\$ 3,800	\$ 2,450
Breezeway	\$ 7,000	\$ 18,200	\$ (11,200)
Wine Courtyard	\$ -	\$ 3,300	\$ (3,300)
Silo Building	\$ 100	\$ 400	\$ (300)
Memorial Gardens	\$ -	\$ -	\$ -
Millennium Barn	\$ -	\$ -	\$ -
Little Theater	\$ 4,500	\$ 7,200	\$ (2,700)
Baja Blues Restaurant	\$ -	\$ -	\$ -
Building 33	\$ -	\$ -	\$ -
Livestock Office	\$ -	\$ -	\$ -
Equestrian Center Arenas	\$ -	\$ -	\$ -
Equestrian Center Stalls	\$ (610)	\$ -	\$ (610)
Equestrian Center Other Facilities	\$ -	\$ -	\$ -
Parking Lot	\$ 9,632	\$ 19,800	\$ (10,169)
Lawns	\$ 500	\$ 5,500	\$ (5,000)
Event Camping	\$ 2,880	\$ 10,100	\$ (7,220)
Festival Grounds	\$ -	\$ -	\$ -
Mall	\$ 2,000	\$ 1,000	\$ 1,000
Grandstand Arena	\$ 3,200	\$ 6,400	\$ (3,200)
Arlington Amphitheater	\$ -	\$ -	\$ -
East Lawn/ Carnival Lot	\$ -	\$ -	\$ -
Trailer Rallies	\$ -	\$ -	\$ -
Individual Camping	\$ 4,375	\$ 1,000	\$ 3,375
Gazebo Rental	\$ -	\$ -	\$ -
Pacific Amphitheater	\$ -	\$ 1,700	\$ (1,700)
Subtotal	\$ 97,177	\$ 135,600	\$ (38,424)
OTHER RENTAL EVENT REVENUES			
Interim Admissions	\$ 126,911	\$ 117,200	\$ 9,711
Interim Parking	\$ 408,151	\$ 583,883	\$ (175,732)
Revenue from Personnel Services	\$ 170,739	\$ 332,000	\$ (161,261)
Equipment Rentals	\$ 73,684	\$ 122,700	\$ (49,016)
Year-Round Concessions	\$ 228,368	\$ 258,900	\$ (30,532)
Outside Caterers	\$ 57,656	\$ 65,400	\$ (7,744)
Outdoor Signs	\$ -	\$ 4,000	\$ (4,000)
Promotional Revenue	\$ -	\$ -	\$ -
Storage	\$ -	\$ -	\$ -
Subtotal	\$ 1,065,509	\$ 1,484,083	\$ (418,574)
EQUESTRIAN CENTER REVENUES			
Stall Rentals	\$ 47,116	\$ 17,243	\$ 29,873
Locker Rentals	\$ 106	\$ 93	\$ 13
FEED	\$ 6,715	\$ 2,464	\$ 4,251
Trailers/Misc	\$ 668	\$ 668	\$ -
Subtotal	\$ 54,605	\$ 20,468	\$ 34,137
Horse Show Entry Fees	\$ -	\$ -	\$ -
Donated Awards	\$ -	\$ -	\$ -
Stall Fees	\$ -	\$ -	\$ -
Other	\$ 820	\$ -	\$ 820
OTHER RENTAL REVENUES	\$ 820	\$ -	\$ 820
Pay Phone Commissions	\$ -	\$ -	\$ -
Vending	\$ -	\$ -	\$ -
Fines	\$ -	\$ -	\$ -
Miscellaneous Rental Revenues	\$ 4,539	\$ 48,000	\$ (43,461)
Subtotal	\$ 4,539	\$ 48,000	\$ (43,461)
TOTAL RENTAL REVENUE	\$ 1,222,650	1,688,151	(465,501)
TOTAL OPERATING REVENUE	\$ 2,013,112	3,490,401	(1,477,288)
NON-OPERATING REVENUE			
Interest Earnings	\$ 224,000	\$ 162,000	\$ 62,000
Discounts Earned	\$ -	\$ 7,000	\$ (7,000)
Grants	\$ -	\$ -	\$ -
Sale of Assets	\$ -	\$ -	\$ -

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
September 30, 2026

	2026 YTD Actual	2026 YTD Budget	Variance
OCFEC-PRODUCED EVENT REVENUE			
ADMISSIONS TO GROUNDS			
Gate Admissions	\$ 10,957,217	\$ 12,368,523	\$ (1,411,306)
Advance Admissions	\$ -	\$ -	\$ -
Subtotal	10,957,217	12,368,523	(1,411,306)
COMMERCIAL SPACE RENTALS			
	1,290,409	1,239,700	50,709
CARNIVAL & CONCESSIONS			
Carnival	6,926,609	7,578,000	(651,391)
Concessions	10,875,891	11,136,296	(260,405)
Subtotal	17,802,501	18,714,296	(911,795)
EXHIBITS REVENUE			
Entry Fees	124,147	115,300	8,847
Exhibit Awards	-	-	-
Garden Classes & Misc Sales	16,655	14,850	1,805
Subtotal	140,802	130,150	10,652
ATTRACTIONS REVENUE			
	15,937,508	17,587,872	(1,650,363)
MISC OCFEC-PRODUCED EVENT REVENUE			
Parking	3,303,150	3,382,725	(79,575)
Sponsorships	1,986,908	2,218,000	(231,092)
Livestock Auction Receipts	322,145	341,647	(19,502)
Camping	189,200	191,500	(2,300)
Exhibitor Fees	24,536	28,900	(4,364)
Miscellaneous Other Self Produced Revenue	-	-	-
Subtotal	5,825,939	6,162,772	(336,833)
TOTAL OCFEC-PRODUCED EVENT REVENUE	51,954,376	56,203,313	(4,248,937)
RENTAL REVENUE			
RENTAL OF FACILITIES			
Facility Rental Fees	-	-	-
Grounds Wide Rentals	30,750	29,100	1,650
Building 10	259,700	269,500	(9,800)
Building 12	105,925	148,700	(42,775)
Building 13	-	-	-
Building 14	129,500	146,900	(17,400)
Building 15	-	-	-
Building 16	111,300	106,400	4,900
The Hangar	209,475	210,500	(1,025)
Parade of Products	66,250	93,800	(27,550)
Breezeway	88,900	127,400	(38,500)
Wine Courtyard	9,900	8,800	1,100
Silo Building	700	3,600	(2,900)
Memorial Gardens	-	1,100	(1,100)
Millennium Barn	2,950	3,500	(550)
Little Theater	27,900	23,400	4,500
Baja Blues Restaurant	7,075	1,500	5,575
Building 33	-	-	-
Livestock Office	-	-	-
Equestrian Center Arenas	12,600	-	12,600
Equestrian Center Stalls	10,080	-	10,080
Equestrian Center Other Facilities	-	-	-
Parking Lot	150,722	141,700	9,022
Lawns	44,450	33,100	11,350
Event Camping	48,195	36,300	11,895
Festival Grounds	43,075	23,300	19,775
Mall	60,000	51,000	9,000
Grandstand Arena	25,600	30,400	(4,800)
Arlington Amphitheater	-	-	-
East Lawn/ Carnival Lot	-	-	-
Trailer Rallies	-	-	-
Individual Camping	37,310	6,200	31,110
Gazebo Rental	-	-	-
Pacific Amphitheater	51,325	31,800	19,525
Subtotal	1,533,682	1,528,000	5,682
OTHER RENTAL EVENT REVENUES			
Interim Admissions	160,911	150,700	10,211
Interim Parking	3,244,101	3,389,068	(144,967)
Revenue from Personnel Services	1,716,801	1,600,300	116,501
Equipment Rentals	552,647	556,400	(103,753)
Year-Round Concessions	819,382	840,500	(21,118)
Outside Caterers	232,382	206,500	25,882
Outdoor Signs	32,260	36,000	(3,740)
Promotional Revenue	-	-	-
Storage	-	-	-
Subtotal	6,758,484	6,879,468	(120,984)
EQUESTRIAN CENTER REVENUES			
Stall Rentals	318,758	128,754	190,004
Locker Rentals	636	837	(201)
Feed	43,939	15,048	28,891
Trailers/Misc	5,398	6,012	(614)
Subtotal	368,732	150,651	218,081
Horse Show Entry Fees	-	-	-
Donated Awards	-	-	-
Stall Fees	-	-	-
Other	6,506	(5,686)	12,192
OTHER RENTAL REVENUES	6,506	(5,686)	12,192
Pay Phone Commissions	-	-	-
Vending	-	-	-
Fines	-	-	-
Miscellaneous Rental Revenues	135,900	73,950	61,950
Subtotal	135,900	73,950	61,950
TOTAL RENTAL REVENUE	8,803,303	8,626,383	176,920
TOTAL OPERATING REVENUE	60,757,679	64,829,696	(4,072,016)
NON-OPERATING REVENUE			
Interest Earnings	1,568,512	1,380,000	188,512
Discounts Earned	19,183	21,000	(1,817)
Grants	73,838	80,000	(6,162)
Sale of Assets	-	-	-

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison

	2026 Month Actual	2026 Month Budget	Variance
Donations	\$ 946	-	946
Prior Year Revenue	\$ -	-	-
TOTAL NON-OPERATING REVENUE	\$ 224,946	169,000	55,946
TOTAL REVENUE	\$ 2,238,058	3,659,401	(1,421,342)
OPERATING EXPENSES			
Payroll and Related:			
Salaries/Wages - Permanents	\$ 781,389	920,520	139,131
Salaries/Wages - Overtime	\$ 27,342	13,781	(13,561)
Salaries/Wages - Temporaries	\$ 239,929	270,498	30,569
Employee Benefits	\$ 535,703	659,123	123,420
Travel Expense	\$ 16,619	23,894	7,275
Training and Recruiting Expense	\$ 10,028	6,900	(3,128)
Subtotal	\$ 1,611,010	1,894,717	283,706
Professional Services:			
Professional Services	\$ 1,986,629	1,391,960	(594,669)
Judges	\$ 5,356	-	(5,356)
Subtotal	\$ 1,991,986	1,391,960	(600,026)
Directors Expense:			
Directors Expense	\$ -	-	-
Directors Mtg Expense	\$ 229	1,125	896
Subtotal	\$ 229	1,125	896
Insurance Expense	\$ 71,354	77,357	6,003
Telephone & Postage	\$ 14,561	12,140	(2,421)
Supplies and Equipment:			
Office Supplies	\$ 5,776	8,100	2,324
Signs/Banners	\$ 7,368	3,300	(4,068)
Decorations/Props	\$ 1,349	1,525	176
Small Equipment	\$ 3,662	10,600	6,938
Audio Visual	\$ -	-	-
Software	\$ 9,895	2,369	(7,526)
Computer Hardware & Peripherals	\$ 747	250	(497)
Farm	\$ 1,632	5,200	3,568
Ticketing/Wristbands	\$ -	10,000	10,000
Equipment Rental	\$ 440,480	45,714	(394,766)
Equipment Maintenance & Supplies	\$ 19,121	10,800	(8,321)
Uniforms & Laundry	\$ -	4,300	4,300
Subtotal	\$ 490,030	102,158	(387,872)
Facility and Related:			
Maintenance of Buildings/Grounds	\$ 12,565	34,825	22,260
Utilities	\$ 23,892	148,650	124,758
Trash/Waste Removal	\$ 44,559	188,420	143,861
Rental of Facilities	\$ -	10,760	10,760
Special Repairs	\$ 98,080	59,900	(38,180)
Subtotal	\$ 179,096	442,555	263,459
Publicity and Related:			
Photography	\$ 1,600.00	1,000	(600)
Newsletters	\$ -	-	-
Contests	\$ -	-	-
Printing	\$ -	100	100
Advertising - Outdoor	\$ 2,000	-	(2,000)
Advertising - Radio	\$ 81,385	-	(81,385)
Advertising - TV	\$ 165,534.95	-	(165,535)
Advertising - Print	\$ -	150	150
Advertising - Online	\$ 160,034	150	(159,884)
Promotional Expense	\$ -	300	300
Brochure Printing	\$ -	-	-
Buttons Printing	\$ -	-	-
Media Relations	\$ -	-	-
Public Relations Expense	\$ 1,200.07	1,850	650
Manager's P/R Expense	\$ -	-	-
Other Pre-Fair Stunts	\$ -	-	-
Design & Production	\$ -	-	-
Sponsorships	\$ 13,878	10,300	(3,578)
Special Projects	\$ 2,395	-	(2,395)
Subtotal	\$ 428,028	13,850	(414,178)
Self-Produced Events Attractions Expense:			
Arena/Hangar Acts	\$ -	-	-
Grounds Acts	\$ -	-	-
Major Acts	\$ 650,000	1,000,000	350,000
Attractions Expense	\$ 25,671	183,750	158,079
Merchandise	\$ -	-	-
Subtotal	\$ 675,671	\$ 1,183,750	\$ 508,079
Other Self-Produced Event Expense:			
Competition Handbook	\$ -	-	-
Jr. Livestock Auction Costs	\$ (44)	-	44
Subtotal	\$ (44)	-	44
Premium Expense:			
Cash Premiums	\$ -	-	-
Trophies, Ribbons	\$ 40	3,500	3,460
Subtotal	\$ 40	3,500	3,460
Other Operating Expenses:			
Cash Shortages/(Overages)	\$ 216	400	184
Dues & Subscriptions	\$ 6,674	5,023	(1,651)
Bad Debt Expense	\$ -	-	-
Bank Charges	\$ 50,147	349,169	299,022
Miscellaneous Expense	\$ 8,175	125,770	117,595
Subtotal	\$ 65,214	480,362	415,148
TOTAL OPERATING EXPENSE	\$ 5,527,174	5,603,474	76,300
Non-Operating Expenses			
Depreciation Expense	\$ 340,000	340,000	-
Major Projects	\$ -	-	-
Carnival Funded Expenditures	\$ -	-	-

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
September 30, 2026

	2026 YTD Actual	2026 YTD Budget	Variance
Donations	22,342	64,700	(42,358)
Prior Year Revenue	13,698	-	13,698
TOTAL NON-OPERATING REVENUE	1,697,573	1,545,700	151,873
TOTAL REVENUE	62,455,252	66,375,396	(3,920,144)
OPERATING EXPENSES			
Payroll and Related:			
Salaries/Wages - Permanents	7,230,331	8,269,518	(1,039,187)
Salaries/Wages - Overtime	340,578	237,912	102,666
Salaries/Wages - Temporaries	5,648,702	6,403,459	(754,757)
Employee Benefits	5,353,240	6,385,459	(1,032,220)
Travel Expense	59,894	105,250	(45,356)
Training and Recruiting Expense	110,297	111,350	(1,053)
Subtotal	18,743,042	21,512,948	(2,769,906)
Professional Services:			
Professional Services	6,400,114	6,386,539	13,575
Judges	70,775	72,745	(1,970)
Subtotal	6,470,889	6,459,284	11,605
Directors Expense:			
Directors Expense	2,867	4,750	(1,883)
Directors Mtg Expense	2,955	7,725	(4,770)
Subtotal	5,821	12,475	(6,654)
Insurance Expense	646,134	601,937	44,196
Telephone & Postage	190,818	117,060	73,758
Supplies and Equipment:			
Office Supplies	171,504	155,438	16,065
Signs/Banners	119,525	109,371	10,154
Decorations/Props	141,439	102,225	39,214
Small Equipment	74,818	97,257	(22,439)
Audio Visual	-	300	(300)
Software	52,614	35,156	17,458
Computer Hardware & Peripherals	33,364	37,750	(4,386)
Farm	84,814	97,150	(12,336)
Ticketing/Wristbands	33,569	43,000	(9,431)
Equipment Rental	4,102,072	2,447,570	1,654,502
Equipment Maintenance & Supplies	157,372	136,160	21,212
Uniforms & Laundry	90,483	121,980	(31,497)
Subtotal	5,061,574	3,383,358	1,678,217
Facility and Related:			
Maintenance of Buildings/Grounds	305,895	288,875	17,020
Utilities	1,252,954	1,119,050	133,904
Trash/Waste Removal	2,413,900	2,179,430	234,470
Rental of Facilities	-	43,040	(43,040)
Special Repairs	821,134	629,731	191,402
Subtotal	4,793,883	4,260,126	533,756
Publicity and Related:			
Photography	21,555	41,000	(19,445)
Newsletters	-	-	-
Contests	2,327	4,250	(1,923)
Printing	19,408	44,350	(24,942)
Advertising - Outdoor	260,460	254,000	6,460
Advertising - Radio	234,632	312,500	(77,868)
Advertising - TV	535,868	620,000	(84,132)
Advertising - Print	7,923	20,850	(12,927)
Advertising - Online	788,306	679,475	108,831
Promotional Expense	48,386	77,500	(29,114)
Brochure Printing	-	-	-
Buttons Printing	4,457	4,600	(143)
Media Relations	78	1,250	(1,172)
Public Relations Expense	41,387	43,155	(1,768)
Manager's P/R Expense	-	-	-
Other Pre-Fair Stunts	-	-	-
Design & Production	-	-	-
Sponsorships	324,755	400,360	(75,605)
Special Projects	15,094	10,000	5,094
Subtotal	2,304,636	2,513,290	(208,654)
Self-Produced Events Attractions Expense:			
Arena/Hangar Acts	588,950	645,000	(56,050)
Grounds Acts	418,200	439,500	(21,300)
Major Acts	7,957,550	8,750,000	(792,451)
Attractions Expense	195,083	187,750	7,333
Merchandise	2,163	3,000	(837)
Subtotal	9,161,945	10,025,250	(863,305)
Other Self-Produced Event Expense:			
Competition Handbook	-	-	-
Jr. Livestock Auction Costs	286,948	299,674	(12,726)
Subtotal	286,948	299,674	(12,726)
Premium Expense:			
Cash Premiums	163,623	150,000	13,623
Trophies, Ribbons	9,638	25,325	(15,688)
Subtotal	173,261	175,325	(2,064)
Other Operating Expenses:			
Cash Shortages/(Overages)	(3,092)	11,600	(14,692)
Dues & Subscriptions	98,287	116,487	(18,200)
Bad Debt Expense	-	-	-
Bank Charges	809,856	969,321	(159,465)
Miscellaneous Expense	1,060,674	1,354,820	(294,146)
Subtotal	1,965,724	2,452,228	(486,504)
TOTAL OPERATING EXPENSE	49,804,675	51,812,955	(2,008,280)
Non-Operating Expenses			
Depreciation Expense	3,060,000	3,060,000	-
Major Projects	414,595	-	414,595
Carnival Funded Expenditures	-	-	-

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison

	2026 Month Actual	2026 Month Budget	Variance
Loss on Sale of Asset	\$ -	-	-
Debt Service	\$ -	-	-
Net Pension Adjustment - GASB 68	\$ -	-	-
Prior Year Expense	\$ 370	-	(370)
TOTAL NON-OPERATING EXPENSE	\$ 340,370	340,000	(370)
TOTAL EXPENSES	\$ 5,867,545	5,943,474	75,929
NET PROCEEDS	\$ (3,629,487)	\$ (2,284,073)	\$ (1,345,413)

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
September 30, 2026

	2026 YTD Actual	2026 YTD Budget	Variance
Loss on Sale of Asset	-	-	-
Debt Service	-	-	-
Net Pension Adjustment - GASB 68	-	-	-
Prior Year Expense	149,750	-	149,750
TOTAL NON-OPERATING EXPENSE	3,624,345	3,060,000	564,345
TOTAL EXPENSES	53,429,020	54,872,955	(1,443,936)
NET PROCEEDS	\$ 9,026,232	\$ 11,502,440	\$ (2,476,208)