32nd D A A - OC Fair & Event Center
Statement of Operations - Summary (Unaudited)
46326

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				
$ 103,777	$ 246,600	$ (142,823)	Admissions to Grounds	$ 11,060,994	$ 12,615,123	$ (1,554,129)	$ 12,615,123
-	-	-	Commercial Space Rental Revenue	1,290,409	1,239,700	50,709	1,239,700
525	64,000	(63,475)	Carnival and Concessions Revenue	17,803,026	18,778,296	(975,270)	18,779,296
3,797	2,500	1,297	Exhibits Revenue	144,599	132,650	11,949	136,400
37,160	34,650	2,510	Attractions Revenue	15,974,668	17,622,522	(1,647,854)	17,685,022
6,598	2,000	4,598	Miscellaneous Revenue	5,832,536	6,164,772	(332,236)	6,164,772
151,856	**349,750**	**(197,894)**	**Total OCFEC-Produced Event Revenue**	**52,106,232**	**56,553,063**	**(4,446,831)**	**56,620,313**
247,317	227,800	19,517	Facility Rental Revenue	1,780,999	1,755,800	25,199	2,152,900
1,032,417	1,323,900	(291,483)	Other Event Revenue	7,790,901	8,203,368	(412,467)	9,652,668
51,172	24,197	26,975	Equestrian Center Revenue	419,904	174,848	245,056	223,242
-	-	-	Horse Show Revenue	6,506	-	6,506	-
1,638	5,566	(3,928)	Other Operating Revenue	156,721	100,516	56,205	116,225
1,332,544	**1,581,463**	**(248,919)**	**Total Rental Revenue**	**10,155,031**	**10,234,532**	**(79,501)**	**12,145,035**
229,000	159,000	70,000	Interest Earnings	1,997,190	1,539,000	458,190	1,846,000
-	40,000	(40,000)	Grants	73,838	120,000	(46,162)	120,000
38,917	800	38,117	Other Non-Operating Revenue	61,259	65,500	(4,241)	69,000
-	-	-	Prior Year Revenue	13,698	-	13,698	-
267,917	**199,800**	**68,117**	**Total Non-Operating Revenue**	**2,145,984**	**1,724,500**	**421,484**	**2,035,000**
$ 1,752,317	**$ 2,131,013**	**$ (378,696)**	**Total Revenue**	**$ 64,407,247**	**$ 68,512,095**	**$ (4,104,848)**	**$ 70,800,347**
			Expenses				
$ 1,548,232	$ 1,853,302	$ 305,070	Payroll and Related Expense	$ 20,291,274	$ 23,366,251	$ 3,074,976	$ 27,052,519
294,827	1,547,163	1,252,336	Professional Services Expense	6,787,416	8,006,447	1,219,031	8,398,669
2,020	1,300	(720)	Directors Expense	7,841	13,775	5,934	15,900
72,248	77,357	5,109	Insurance Expense	718,382	679,294	(39,087)	835,051
22,493	14,840	(7,653)	Telephone & Postage Expense	213,311	131,900	(81,411)	155,380
367,480	77,589	(289,891)	Supplies and Equipment Expense	5,418,704	3,460,947	(1,957,758)	3,558,525
802,756	258,445	(544,311)	Facility and Related Expense	5,631,228	4,518,571	(1,112,657)	4,979,711
19,590	37,750	18,160	Publicity & Related Expense	2,330,274	2,551,040	220,766	2,574,965
-	60,000	60,000	Attractions Expense	9,161,945	10,085,250	923,305	10,085,250
-	-	-	Other Self-Prod Event Expense	286,948	299,674	12,726	299,674
-	-	-	Premium Expense	173,261	175,325	2,065	175,325
43,061	128,642	85,581	Other Operating Expense	2,008,785	2,580,870	572,085	2,617,766
3,172,706	**4,056,388**	**883,682**	**Total Operating Expense**	**53,029,369**	**55,869,344**	**2,839,975**	**60,748,735**
340,000	340,000	-	Depreciation Expense	3,400,000	3,400,000	-	4,080,000
2,433	-	(2,433)	Major Projects	417,028	-	(417,028)	-
-	-	-	Net Pension Adjustment - GASB 68	-	-	-	-
892	-	(892)	Prior Year Expense	150,642	-	(150,642)	-
343,325	**340,000**	**(3,325)**	**Total Non-Operating Expense**	**3,967,670**	**3,400,000**	**(567,670)**	**4,080,000**
$ 3,516,031	**$ 4,396,388**	**$ 880,358**	**Total Expense**	**$ 56,997,039**	**$ 59,269,344**	**$ 2,272,305**	**$ 64,828,735**
$ (1,763,714)	**$ (2,265,375)**	**$ 501,662**	**Net Proceeds**	**$ 7,410,208**	**$ 9,242,751**	**$ (1,832,543)**	**$ 5,971,613**

32nd DAA - OC Fair & Event Center
Balance Sheet (Unaudited)
October 31, 2026 and 2025

	2,026.00	2,025.00
Assets		
Cash	$ 6,136,653	$ 1,262,481
Investments	67,387,418	63,316,608
Accounts Receivable	2,463,927	1,407,203
Reserve for Bad Debt	(264,816)	(110,475)
Prepaid Expenses	324,998	328,633
Deferred Outflows - Pension	6,982,436	9,036,788
Other Assets	69,250	-
Total Assets	**83,099,866**	**75,241,238**
Capital Projects in Process	8,123,415	11,623,458
Land	133,553	133,553
Buildings and Improvements	135,565,898	135,565,898
Equipment	5,821,774	5,921,337
Accumulated Depreciation	(75,420,882)	(71,503,612)
Total Capital	**74,223,758**	**81,740,634**
Total Assets	**$ 157,323,624**	**$ 156,981,872**
Liabilities		
Accounts Payable	1,644,310	3,219,406
Deferred Revenue	1,550,184	1,597,453
Payroll Liabilities	372,341	541,539
Deposits	45,911	13,928
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	**30,004,021**	**35,024,624**
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)
	119,906,484	112,287,986
Net Proceeds from Operations	7,413,118	9,669,257
Total Net Resources	**127,319,602**	**121,957,243**
Total Liabilities and Net Resources	**$ 157,323,623**	**$ 156,981,867**

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison
46326

	2026 Month Actual	2026 Month Budget	Variance
OCFEC-PRODUCED EVENT REVENUE			
ADMISSIONS TO GROUNDS			
Gate Admissions	$ 103,777	$ 246,600	$ (142,823)
Advance Admissions	$ -	-	-
Subtotal	$ 103,777	246,600	(142,823)
COMMERCIAL SPACE RENTALS	$ -	-	-
CARNIVAL & CONCESSIONS			
Carnival	$ -	-	-
Concessions	$ 525	64,000	(63,475)
Subtotal	$ 525	64,000	(63,475)
EXHIBITS REVENUE			
Entry Fees	$ -	-	-
Exhibit Awards	$ -	-	-
Garden Classes & Misc Sales	$ 3,797	2,500	1,297
Subtotal	$ 3,797	2,500	1,297
ATTRACTIONS REVENUE	$ 37,160	34,650	2,510
MISC OCFEC-PRODUCED EVENT REVENUE			
Parking	$ -	-	-
Sponsorships	$ 6,562	2,000	4,562
Livestock Auction Receipts	$ -	-	-
Camping	$ -	-	-
Exhibitor Fees	$ 36	-	36
Miscellaneous Other Self Produced Revenue	$ -	-	-
Subtotal	$ 6,598	2,000	4,598
TOTAL OCFEC-PRODUCED EVENT REVENUE	**$ 151,856**	**349,750**	**(197,894)**
RENTAL REVENUE			
RENTAL OF FACILITIES			
Facility Rental Fees	$ -	-	-
Grounds Wide Rentals	$ -	-	-
Building 10	$ 46,550	24,500	22,050
Building 12	$ 7,800	7,800	-
Building 13	$ -	-	-
Building 14	$ 21,000	21,000	-
Building 15	$ -	-	-
Building 16	$ 16,800	16,800	-
The Hangar	$ 20,550	23,900	(3,350)
Parade of Products	$ 12,500	18,800	(6,300)
Breezeway	$ 14,000	21,000	(7,000)
Wine Courtyard	$ 550	2,700	(2,150)
Silo Building	$ 100	400	(300)
Memorial Gardens	$ -	-	-
Millennium Barn	$ -	-	-
Little Theater	$ -	2,700	(2,700)
Baja Blues Restaurant	$ -	-	-
Building 33	$ -	-	-
Livestock Office	$ -	-	-
Equestrian Center Arenas	$ -	-	-
Equestrian Center Stalls	$ -	-	-
Equestrian Center Other Facilities	$ -	-	-
Parking Lot	$ 59,981	61,400	(1,419)
Lawns	$ 2,700	7,700	(5,000)
Event Camping	$ 27,405	7,400	20,005
Festival Grounds	$ -	-	-
Mall	$ 7,500	7,500	-
Grandstand Arena	$ 3,200	3,200	-
Arlington Amphitheater	$ -	-	-
East Lawn/ Carnival Lot	$ -	-	-
Trailer Rallies	$ -	-	-
Individual Camping	$ 6,681	1,000	5,681
Gazebo Rental	$ -	-	-
Pacific Amphitheater	$ -	-	-
Subtotal	$ 247,317	227,800	19,517
OTHER RENTAL EVENT REVENUES			
Interim Admissions	$ 72,796	75,000	(2,204)
Interim Parking	$ 412,763	572,100	(159,337)
Revenue from Personnel Services	$ 320,534	309,700	10,834
Equipment Rentals	$ 92,927	175,100	(82,173)
Year-Round Concessions	$ 84,596	133,900	(49,304)
Outside Caterers	$ 40,802	54,100	(13,298)
Outdoor Signs	$ 8,000	4,000	4,000
Promotional Revenue	$ -	-	-
Storage	$ -	-	-
Subtotal	$ 1,032,417	1,323,900	(291,483)
EQUESTRIAN CENTER REVENUES			
Stall Rentals	$ 44,169	20,180	23,989
Locker Rentals	$ (327)	93	(420)
FEED	$ 6,467	3,256	3,211
Trailers/Misc	$ 863	668	195
Subtotal	$ 51,172	24,197	26,975
Horse Show Entry Fees	$ -	-	-
Donated Awards	$ -	-	-
Stall Fees	$ -	-	-
Other	$ -	-	-
OTHER RENTAL REVENUES	$ -	$ -	$ -
Pay Phone Commissions	$ -	-	-
Vending	$ -	-	-
Fines	$ -	-	-
Miscellanious Rental Revenues	$ 1,638	5,566	(3,928)
Subtotal	$ 1,638	5,566	(3,928)
TOTAL RENTAL REVENUE	**$ 1,332,544**	**1,581,463**	**(248,919)**
TOTAL OPERATING REVENUE	**$ 1,484,400**	**1,931,213**	**(446,813)**

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
46326

	2026 YTD Actual	2026 YTD Budget	Variance
OCFEC-PRODUCED EVENT REVENUE			
ADMISSIONS TO GROUNDS			
Gate Admissions	$ 11,060,994	$ 12,615,123	$ (1,554,129)
Advance Admissions	-	-	-
Subtotal	11,060,994	12,615,123	(1,554,129)
COMMERCIAL SPACE RENTALS	1,290,409	1,239,700	50,709
CARNIVAL & CONCESSIONS			
Carnival	6,926,609	7,578,000	(651,391)
Concessions	10,876,416	11,200,296	(323,880)
Subtotal	17,803,026	18,778,296	(975,270)
EXHIBITS REVENUE			
Entry Fees	124,147	115,300	8,847
Exhibit Awards	-	-	-
Garden Classes & Misc Sales	20,452	17,350	3,102
Subtotal	144,599	132,650	11,949
ATTRACTIONS REVENUE	15,974,668	17,622,522	(1,647,854)
MISC OCFEC-PRODUCED EVENT REVENUE			
Parking	3,303,150	3,382,725	(79,575)
Sponsorships	1,993,470	2,220,000	(226,530)
Livestock Auction Receipts	322,145	341,647	(19,502)
Camping	189,200	191,500	(2,300)
Exhibitor Fees	24,572	28,900	(4,328)
Miscellaneous Other Self Produced Revenue	-	-	-
Subtotal	5,832,536	6,164,772	(332,236)
TOTAL OCFEC-PRODUCED EVENT REVENUE	**52,106,232**	**56,553,063**	**(4,446,831)**
RENTAL REVENUE			
RENTAL OF FACILITIES			
Facility Rental Fees	-	-	-
Grounds Wide Rentals	30,750	29,100	1,650
Building 10	306,250	294,000	12,250
Building 12	113,725	156,500	(42,775)
Building 13	-	-	-
Building 14	150,500	167,900	(17,400)
Building 15	-	-	-
Building 16	128,100	123,200	4,900
The Hangar	230,025	234,400	(4,375)
Parade of Products	78,750	112,600	(33,850)
Breezeway	102,900	148,400	(45,500)
Wine Courtyard	10,450	11,500	(1,050)
Silo Building	800	4,000	(3,200)
Memorial Gardens	-	1,100	(1,100)
Millennium Barn	2,950	3,500	(550)
Little Theater	27,900	26,100	1,800
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	210,703	203,100	7,603
Lawns	47,150	40,800	6,350
Event Camping	75,600	43,700	31,900
Festival Grounds	43,075	23,300	19,775
Mall	67,500	58,500	9,000
Grandstand Arena	28,800	33,600	(4,800)
Arlington Amphitheater	-	-	-
East Lawn/ Carnival Lot	-	-	-
Trailer Rallies	-	-	-
Individual Camping	43,991	7,200	36,791
Gazebo Rental	-	-	-
Pacific Amphitheater	51,325	31,800	19,525
Subtotal	1,780,999	1,755,800	25,199
OTHER RENTAL EVENT REVENUES			
Interim Admissions	233,707	225,700	8,007
Interim Parking	3,656,864	3,961,168	(304,304)
Revenue from Personnel Services	2,037,334	1,910,000	127,334
Equipment Rentals	645,574	831,500	(185,926)
Year-Round Concessions	903,978	974,400	(70,422)
Outside Caterers	273,184	260,600	12,584
Outdoor Signs	40,260	40,000	260
Promotional Revenue	-	-	
Storage	-	-	
Subtotal	7,790,901	8,203,368	(412,467)
EQUESTRIAN CENTER REVENUES			
Stall Rentals	362,927	148,934	213,993
Locker Rentals	309	930	
Feed	50,406	18,304	
Trailers/Misc	6,261	6,680	
Subtotal	419,904	174,848	245,056
Horse Show Entry Fees	-	-	
Donated Awards	-	-	
Stall Fees	-	-	
Other	6,506	(6,506)	
OTHER RENTAL REVENUES	6,506	(6,506)	13,012
Pay Phone Commissions	-	-	
Vending	-	-	
Fines	-	-	
Miscellaneous Rental Revenues	137,538	79,516	58,022
Subtotal	137,538	79,516	58,022
TOTAL RENTAL REVENUE	**10,135,847**	**10,207,026**	**(71,179)**
TOTAL OPERATING REVENUE	**62,242,079**	**66,760,089**	**(4,518,009)**

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison
46326

	2026 Month Actual	2026 Month Budget	Variance
NON-OPERATING REVENUE			
Interest Earnings	$ 644,678	159,000	485,678
Discounts Earned	$ -	-	-
Grants	$ -	40,000	(40,000)
Sale of Assets	$ -	-	-
Donations	$ 38,917	800	38,117
Prior Year Revenue	$ -	-	-
TOTAL NON-OPERATING REVENUE	**$ 683,595**	**199,800**	**483,795**
TOTAL REVENUE	**$ 2,167,995**	**2,131,013**	**36,982**
OPERATING EXPENSES			
Payroll and Related:			
Salaries/Wages - Permanents	$ 769,023	913,173	144,150
Salaries/Wages - Overtime	$ 10,015	2,420	(7,595)
Salaries/Wages - Temporaries	$ 223,534	234,860	11,325
Employee Benefits	$ 531,290	667,224	135,934
Travel Expense	$ 5,026	14,750	9,724
Training and Recruiting Expense	$ 9,344	10,875	1,531
Subtotal	$ 1,548,232	1,853,302	305,070
Professional Services:			
Professional Services	$ 294,827	1,547,163	1,252,336
Judges	$ -	-	-
Subtotal	$ 294,827	1,547,163	1,252,336
Directors Expense:			
Directors Expense	$ 49	500	451
Directors Mtg Expense	$ 1,971	800	(1,171)
Subtotal	$ 2,020	1,300	(720)
Insurance Expense	$ 72,248	77,357	5,109
Telephone & Postage	$ 22,493	14,840	(7,653)
Supplies and Equipment:			
Office Supplies	$ 3,643	4,800	1,157
Signs/Banners	$ 5,206	10,850	5,644
Decorations/Props	$ 13,293	10,550	(2,743)
Small Equipment	$ 21,036	22,000	964
Audio Visual	$ -	-	-
Software	$ 4,215	1,919	(2,296)
Computer Hardware & Peripherals	$ 2,577	250	(2,327)
Farm	$ 3,894	2,800	(1,094)
Ticketing/Wristbands	$ -	-	-
Equipment Rental	$ 283,596	12,920	(270,676)
Equipment Maintenance & Supplies	$ 29,844	9,500	(20,344)
Uniforms & Laundry	$ 175	2,000	1,825
Subtotal	$ 367,480	77,589	(289,891)
Facility and Related:			
Maintenance of Buildings/Grounds	$ 55,870	26,325	(29,545)
Utilities	$ 442,199	104,550	(337,649)
Trash/Waste Removal	$ 218,853	97,270	(121,583)
Rental of Facilities	$ -	-	-
Special Repairs	$ 85,833	30,300	(55,533)
Subtotal	$ 802,756	258,445	(544,311)
Publicity and Related:			
Photography	$ -	-	-
Newsletters	$ -	-	-
Contests	$ -	-	-
Printing	$ -	750	750
Advertising - Outdoor	$ -	-	-
Advertising - Radio	$ -	-	-
Advertising - TV	$ -	-	-
Advertising - Print	$ -	-	-
Advertising - Online	$ 1,474	10,000	8,526
Promotional Expense	$ -	200	200
Brochure Printing	$ -	-	-
Buttons Printing	$ -	-	-
Media Relations	$ -	-	-
Public Relations Expense	$ -	2,600	2,600
Manager's P/R Expense	$ -	-	-
Other Pre-Fair Stunts	$ -	-	-
Design & Production	$ -	-	-
Sponsorships	$ 17,606	24,200	6,594
Special Projects	$ 510	-	(510)
Subtotal	$ 19,590	37,750	18,160
Self-Produced Events Attractions Expense:			
Arena/Hangar Acts	$ -	-	-
Grounds Acts	$ -	-	-
Major Acts	$ -	50,000	50,000
Attractions Expense	$ -	500	500
Merchandise	$ -	9,500	9,500
Subtotal	$ -	$ 60,000	$ 60,000
Other Self-Produced Event Expense:			
Competition Handbook	$ -	-	-
Jr. Livestock Auction Costs	$ -	-	-
Subtotal	$ -	-	-
Premium Expense:			
Cash Premiums	$ -	-	-
Trophies, Ribbons	$ -	-	-
Subtotal	$ -	-	-
Other Operating Expenses:			
Cash Shortages/(Overages)	$ 180	350	170
Dues & Subscriptions	$ 10,961	28,173	17,212

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
46326

	2026 YTD Actual	2026 YTD Budget	Variance
NON-OPERATING REVENUE			
Interest Earnings	1,997,190	1,539,000	458,190
Discounts Earned	19,183	21,000	(1,817)
Grants	73,838	120,000	(46,162)
Sale of Assets	-	-	
Donations	61,259	65,500	(4,241)
Prior Year Revenue	13,698	-	13,698
			-
TOTAL NON-OPERATING REVENUE	**2,165,167**	**1,745,500**	**419,667**
TOTAL REVENUE	**64,407,247**	**68,505,589**	**(4,098,342)**
OPERATING EXPENSES			
Payroll and Related:			
Salaries/Wages - Permanents	7,999,354	9,182,691	(1,183,337)
Salaries/Wages - Overtime	350,593	240,332	110,261
Salaries/Wages - Temporaries	5,872,237	6,638,319	(766,082)
Employee Benefits	5,884,530	7,052,683	(1,168,153)
Travel Expense	64,920	120,000	(55,080)
Training and Recruiting Expense	119,641	122,225	(2,584)
Subtotal	20,291,274	23,366,251	(3,074,976)
Professional Services:			
Professional Services	6,716,641	7,933,702	(1,217,061)
Judges	70,775	72,745	(1,970)
Subtotal	6,787,416	8,006,447	(1,219,031)
Directors Expense:			
Directors Expense	2,915	5,250	(2,335)
Directors Mtg Expense	4,926	8,525	(3,599)
Subtotal	7,841	13,775	(5,934)
Insurance Expense	718,382	679,294	39,087
Telephone & Postage	213,311	131,900	81,411
Supplies and Equipment:			
Office Supplies	175,147	160,238	14,908
Signs/Banners	124,731	120,221	4,510
Decorations/Props	154,732	112,775	41,957
Small Equipment	95,853	119,257	(23,404)
Audio Visual	-	300	(300)
Software	56,829	37,075	19,754
Computer Hardware & Peripherals	35,941	38,000	(2,059)
Farm	88,709	99,950	(11,241)
Ticketing/Wristbands	33,569	43,000	(9,431)
Equipment Rental	4,375,319	2,460,490	1,914,829
Equipment Maintenance & Supplies	187,216	145,660	41,556
Uniforms & Laundry	90,658	123,980	(33,322)
Subtotal	5,418,704	3,460,947	1,957,758
Facility and Related:			
Maintenance of Buildings/Grounds	361,765	315,200	46,565
Utilities	1,695,153	1,223,600	471,553
Trash/Waste Removal	2,667,343	2,276,700	390,643
Rental of Facilities	-	43,040	(43,040)
Special Repairs	906,967	660,031	246,935
Subtotal	5,631,228	4,518,571	1,112,657
Publicity and Related:			
Photography	21,555	41,000	(19,445)
Newsletters	-	-	-
Contests	2,327	4,250	(1,923)
Printing	19,408	45,100	(25,692)
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	789,780	689,475	100,305
Promotional Expense	48,386	77,700	(29,314)
Brochure Printing	-	-	-
Buttons Printing	4,457	4,600	(143)
Media Relations	78	1,250	(1,172)
Public Relations Expense	41,387	45,755	(4,368)
Manager's P/R Expense	-	-	
Other Pre-Fair Stunts	-	-	
Design & Production	-	-	-
Sponsorships	348,409	424,560	(76,151)
Special Projects	15,604	10,000	5,604
Subtotal	2,330,274	2,551,040	(220,766)
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	8,800,000	(842,451)
Attractions Expense	195,083	188,250	6,833
Merchandise	2,163	12,500	(10,337)
Subtotal	9,161,945	10,085,250	(923,305)
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	
Other Operating Expenses:			
Cash Shortages/(Overages)	(2,913)	11,950	(14,863)
Dues & Subscriptions	109,247	144,660	(35,413)

32nd D A A - OC Fair & Event Center
MTD and YTD Budget vs. Actual Comparison
46326

	2026 Month Actual	2026 Month Budget	Variance
Bad Debt Expense	$ -	-	-
Bank Charges	$ 8,777	42,669	33,892
Miscellaneous Expense	$ 23,143	57,450	34,307
Subtotal	$ 43,061	128,642	85,581
TOTAL OPERATING EXPENSE	**$ 3,172,706**	**4,056,388**	**883,682**
Non-Operating Expenses			
Depreciation Expense	$ 340,000	340,000	-
Major Projects	$ 2,433	-	(2,433)
Carnival Funded Expenditures	$ -	-	-
Loss on Sale of Asset	$ -	-	-
Debt Service	$ -	-	-
Net Pension Adjustment - GASB 68	$ -	-	-
Prior Year Expense	$ 892	-	(892)
TOTAL NON-OPERATING EXPENSE	**$ 343,325**	**340,000**	**(3,325)**
TOTAL EXPENSES	**$ 3,516,031**	**4,396,388**	**880,358**
NET PROCEEDS	**$ (1,348,036)**	**$ (2,265,375)**	**$ 917,339**

32nd DAA - OC Fair & Event Center
MTD and YTD Actual vs. Budget Comparison
46326

	2026 YTD Actual	2026 YTD Budget	Variance
Bad Debt Expense	-	-	-
Bank Charges	818,633	1,011,990	(193,357)
Miscellaneous Expense	1,083,818	1,412,270	(328,452)
Subtotal	2,008,785	2,580,870	(572,085)
TOTAL OPERATING EXPENSE	**53,029,369**	**55,869,344**	**(2,839,975)**
Non-Operating Expenses			
Depreciation Expense	3,400,000	3,400,000	-
Major Projects	417,028	-	417,028
Carnival Funded Expenditures	-	-	-
Loss on Sale of Asset	-	-	-
Debt Service	-	-	-
Net Pension Adjustment - GASB 68	-	-	-
Prior Year Expense	150,642	-	150,642
TOTAL NON-OPERATING EXPENSE	**3,967,670**	**3,400,000**	**567,670**
TOTAL EXPENSES	**56,997,039**	**59,269,344**	**(2,272,305)**
NET PROCEEDS	**$ 7,410,208**	**$ 9,236,245**	**$ (1,826,037)**