

**32nd D A A - OC Fair & Event Center**  
**Statement of Operations - Summary (Unaudited)**  
**March 31, 2026**

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
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 12,615,123
-	-	-	<b>Revenues</b>	-	-	-	1,239,700
168	250	(82)	Admissions to Grounds	387	850	(463)	18,779,296
7,581	5,200	2,381	Commercial Space Rental Revenue	13,585	16,100	(2,515)	136,400
56,901	49,140	7,761	Carnival and Concessions Revenue	161,472	144,765	16,707	17,685,022
150	700	(550)	Exhibits Revenue	12,769	700	12,069	6,164,772
<b>64,800</b>	<b>55,290</b>	<b>9,510</b>	Attractions Revenue	<b>188,213</b>	<b>162,415</b>	<b>25,798</b>	<b>56,620,313</b>
			Miscellaneous Revenue				
			<b>Total OC FEC-Produced Event Revenue</b>	<b>188,213</b>	<b>162,415</b>	<b>25,798</b>	<b>56,620,313</b>
349,590	398,000	(48,410)	Facility Rental Revenue	653,850	661,200	(7,350)	2,152,900
966,636	948,300	18,336	Other Event Revenue	1,644,590	1,632,000	12,590	9,652,668
31,506	13,010	18,496	Equestrian Center Revenue	80,022	39,030	40,992	223,242
11,978	6,200	5,778	Other Operating Revenue	17,156	6,950	10,206	116,225
<b>1,359,710</b>	<b>1,365,510</b>	<b>(5,800)</b>	<b>Total Rental Revenue</b>	<b>2,395,617</b>	<b>2,339,180</b>	<b>56,437</b>	<b>12,145,035</b>
			Interest Earnings	554,000	516,000	38,000	1,846,000
188,000	169,000	19,000	Grants	-	-	-	120,000
-	-	-	Other Non-Operating Revenue	7,563	8,500	(937)	69,000
5,087	2,300	2,787	Prior Year Revenue	-	-	-	-
-	-	-	<b>Total Non-Operating Revenue</b>	<b>561,563</b>	<b>524,500</b>	<b>37,063</b>	<b>2,035,000</b>
<b>193,087</b>	<b>171,300</b>	<b>21,787</b>	<b>Total Revenue</b>	<b>\$ 3,145,393</b>	<b>\$ 3,026,095</b>	<b>\$ 119,298</b>	<b>\$ 70,800,347</b>
<b>\$ 1,617,597</b>	<b>\$ 1,592,100</b>	<b>\$ 25,497</b>	<b>Expenses</b>				
			Payroll and Related Expense	\$ 4,553,837	\$ 5,300,640	\$ 746,803	\$ 27,052,519
1,578,169	1,777,887	199,718	Professional Services Expense	534,391	786,975	252,584	8,398,669
375,059	263,105	(111,953)	Directors Expense	2,493	2,975	482	15,900
299	825	526	Insurance Expense	166,085	183,842	17,757	835,051
22,306	61,281	38,975	Telephone & Postage Expense	65,469	38,570	(26,899)	155,380
26,213	11,990	(14,223)	Supplies and Equipment Expense	243,351	322,522	79,171	3,558,525
83,042	97,769	14,727	Facility and Related Expense	625,047	662,090	37,043	4,979,711
241,926	245,087	3,161	Publicity & Related Expense	175,251	151,655	(23,596)	2,574,965
90,982	75,625	(15,357)	Attractions Expense	-	-	-	10,085,250
-	-	-	Other Self-Prod Event Expense	641	-	(641)	299,674
641	-	(641)	Premium Expense	592	4,000	3,408	175,325
592	1,000	408	Other Operating Expense	142,659	239,546	96,887	2,617,766
42,630	57,712	15,082	<b>Total Operating Expense</b>	<b>6,509,817</b>	<b>7,692,815</b>	<b>1,182,998</b>	<b>60,748,735</b>
<b>2,461,858</b>	<b>2,592,281</b>	<b>130,423</b>	Depreciation Expense	1,020,000	1,020,000	-	4,080,000
			Major Projects	42,742	-	(42,742)	-
340,000	340,000	-	Net Pension Adjustment - GASB 68	-	-	-	-
4,983	-	(4,983)	Prior Year Expense	-	-	-	-
-	-	-	<b>Total Non-Operating Expense</b>	<b>1,062,742</b>	<b>1,020,000</b>	<b>(42,742)</b>	<b>4,080,000</b>
-	-	-					
<b>344,983</b>	<b>340,000</b>	<b>(4,983)</b>	<b>Total Expense</b>	<b>\$ 7,572,559</b>	<b>\$ 8,712,815</b>	<b>\$ 1,140,256</b>	<b>\$ 64,828,735</b>
<b>\$ 2,806,841</b>	<b>\$ 2,932,281</b>	<b>\$ 125,440</b>	<b>Net Proceeds</b>	<b>\$ (4,427,166)</b>	<b>\$ (5,686,720)</b>	<b>\$ 1,259,554</b>	<b>\$ 5,971,613</b>
<b>\$ (1,189,244)</b>	<b>\$ (1,340,181)</b>	<b>\$ 150,937</b>					

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

	<u>2026</u>	<u>2025</u>
<b>Assets</b>		
Cash	\$ 3,526,386	\$ 4,937,664
Investments	57,119,229	46,632,305
Accounts Receivable	2,601,253	1,708,916
Reserve for Bad Debt	(264,816)	(111,905)
Prepaid Expenses	216,956	159,124
Deferred Outflows - Pension	9,036,788	9,036,788
Other Assets	66,301	-
<b>Total Assets</b>	<b><u>72,302,097</u></b>	<b><u>62,362,892</u></b>
Capital Projects in Process	12,306,546	10,649,704
Land	133,553	133,553
Buildings and Improvements	135,565,898	135,565,898
Equipment	5,821,774	5,921,337
Accumulated Depreciation	(73,040,882)	(69,193,612)
<b>Total Capital</b>	<b><u>80,786,889</u></b>	<b><u>83,076,880</u></b>
<b>Total Assets</b>	<b><u>\$ 153,088,986</u></b>	<b><u>\$ 145,439,772</u></b>
<b>Liabilities</b>		
Accounts Payable	1,135,570	3,007,545
Deferred Revenue	6,954,396	3,614,272
Payroll Liabilities	1,058,898	454,800
Deposits	15,177	16,634
Loan Payable - SB84	1,739,579	1,739,579
Compensated Absences Liability	1,793,868	1,817,118
Deferred Inflows - Pension	1,646,646	1,646,646
Pension Liability	24,448,955	24,448,955
<b>Total Liabilities</b>	<b><u>38,793,089</u></b>	<b><u>36,745,549</u></b>
<b>Net Resources</b>		
Investment in Capital Assets	80,898,286	81,451,909
Net Resources - Designated Use	504,460	504,460
Net Resources - Available for Operations	54,396,399	47,407,699
Unrestricted Net Position - Pension	(17,058,814)	(17,058,814)
Net Resources - Auction Fund	(17,268)	(17,268)
	<u>118,723,063</u>	<u>112,287,986</u>
Net Proceeds from Operations	(4,427,166)	(3,593,763)
<b>Total Net Resources</b>	<b><u>114,295,897</u></b>	<b><u>108,694,223</u></b>
<b>Total Liabilities and Net Resources</b>	<b><u>\$ 153,088,986</u></b>	<b><u>\$ 145,439,772</u></b>

**32nd District Agricultural Association  
OC Fair & Event Center**

**Statement of Cash Flows (Unaudited)  
For the Three Months Ended March 31, 2026**

	<b>2026</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Excess of Expenses Over Revenues	(4,427,166)
Adjustment to Reconcile Excess of Revenue Over Expenses to Net Cash Provided by Operating Activities:	
Non-Cash Charges (Credits) to Net Income	
Depreciation Expense	\$ 1,020,000
(Increase) Decrease in Assets	
(Increase) Decrease in Accounts Receivable	(876,062)
(Increase) Decrease in Prepaid Expenses	29,176
(Increase) Decrease in Deferred Outflows - Pension	0
Increase (Decrease) in Liabilities	
Increase (Decrease) in Accounts Payable	(573,097)
Increase (Decrease) in Deferred Revenue	5,375,303
Increase (Decrease) in Payroll Liabilities	965,301
Increase (Decrease) in Deposits	(5,813)
Increase (Decrease) in Other Liabilities/Reserve	0
Increase (Decrease) in Compensated Absence Liability	0
Increase (Decrease) in Deferred Inflows - Pension	0
Increase (Decrease) in Net Pension Liability	0
Total Adjustments	\$ 5,934,808
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 1,507,642</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
(Increase) Decrease in Capital Projects in Progress	\$ (908,603)
(Increase) Decrease in Building & Improvements	0
(Increase) Decrease in Equipment	0
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>\$ (908,603)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
<b>Net Cash Provided (Used) by Financing Activities</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ 599,038</b>
Cash and Cash Equivalent - January 1, 2026	60,046,576
<b>Cash and Cash Equivalent - End of Period -March 31, 2026</b>	<b>\$ 60,645,615</b>

**32nd DAA - OC Fair & Event Center  
MTD and YTD Actual vs. Budget Comparison  
March 31, 2026**

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
			<b>OCFEC-PRODUCED EVENT REVENUE</b>			
			ADMISSIONS TO GROUNDS			
\$ -	\$ -	\$ -	Gate Admissions	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	Advance Admissions	-	-	-
\$ -	\$ -	\$ -	Subtotal	-	-	-
\$ -	\$ -	\$ -	COMMERCIAL SPACE RENTALS	-	-	-
			CARNIVAL & CONCESSIONS			
\$ -	\$ -	\$ -	Carnival	-	-	-
\$ 168	\$ 250	\$ (82)	Concessions	387	850	(463)
\$ 168	\$ 250	\$ (82)	Subtotal	387	850	(463)
			EXHIBITS REVENUE			
\$ 7,171	\$ 4,000	\$ 3,171	Entry Fees	10,150	11,400	(1,250)
\$ -	\$ -	\$ -	Exhibit Awards	-	-	-
\$ 410	\$ 1,200	\$ (790)	Garden Classes & Misc Sales	3,435	4,700	(1,265)
\$ 7,581	\$ 5,200	\$ 2,381	Subtotal	13,585	16,100	(2,515)
\$ 56,901	\$ 49,140	\$ 7,761	ATTRACTIONS REVENUE	161,472	144,765	16,707
			MISC OCFEC-PRODUCED EVENT REVENUE			
\$ -	\$ -	\$ -	Parking	-	-	-
\$ -	\$ -	\$ -	Sponsorships	12,619	-	12,619
\$ -	\$ -	\$ -	Livestock Auction Receipts	-	-	-
\$ -	\$ -	\$ -	Camping	-	-	-
\$ 150	\$ 700	\$ (550)	Exhibitor Fees	150	700	(550)
\$ -	\$ -	\$ -	Miscellaneous Other Self Produced Revenue	-	-	-
\$ 150	\$ 700	\$ (550)	Subtotal	12,769	700	12,069
<b>\$ 64,800</b>	<b>\$ 55,290</b>	<b>\$ 9,510</b>	<b>TOTAL OCFEC-PRODUCED EVENT REVENUE</b>	<b>188,213</b>	<b>162,415</b>	<b>25,798</b>
			RENTAL REVENUE			
			RENTAL OF FACILITIES			
\$ -	\$ -	\$ -	Facility Rental Fees	-	-	-
\$ -	\$ -	\$ -	Grounds Wide Rentals	-	-	-
\$ 63,700	\$ 66,100	\$ (2,400)	Building 10	132,300	154,300	(22,000)
\$ 40,950	\$ 48,800	\$ (7,850)	Building 12	60,450	62,400	(1,950)
\$ -	\$ -	\$ -	Building 13	-	-	-
\$ 28,000	\$ 49,000	\$ (21,000)	Building 14	48,125	68,200	(20,075)
\$ -	\$ -	\$ -	Building 15	-	-	-
\$ 29,400	\$ 39,200	\$ (9,800)	Building 16	60,200	50,400	9,800
\$ 55,350	\$ 43,100	\$ 12,250	The Hangar	110,750	116,200	(5,450)
\$ 21,250	\$ 26,200	\$ (4,950)	Parade of Products	30,000	45,000	(15,000)
\$ 23,800	\$ 36,400	\$ (12,600)	Breezeway	23,800	39,200	(15,400)
\$ 2,200	\$ 3,300	\$ (1,100)	Wine Courtyard	3,850	5,000	(1,150)
\$ 100	\$ 400	\$ (300)	Silo Building	300	1,200	(900)
\$ -	\$ -	\$ -	Memorial Gardens	-	-	-
\$ -	\$ -	\$ -	Millennium Barn	150	-	150
\$ 6,300	\$ 6,300	\$ -	Little Theater	6,300	6,300	-
\$ 1,200	\$ -	\$ 1,200	Baja Blues Restaurant	4,250	-	4,250
\$ -	\$ -	\$ -	Building 33	-	-	-
\$ -	\$ -	\$ -	Livestock Office	-	-	-
\$ 3,150	\$ -	\$ 3,150	Equestrian Center Arenas	3,150	-	3,150
\$ -	\$ -	\$ -	Equestrian Center Stalls	-	-	-
\$ -	\$ -	\$ -	Equestrian Center Other Facilities	-	-	-
\$ 13,300	\$ 17,700	\$ (4,400)	Parking Lot	74,200	39,300	34,900
\$ 12,850	\$ 12,800	\$ 50	Lawns	13,350	13,400	(50)
\$ 2,700	\$ 4,200	\$ (1,500)	Event Camping	15,435	9,400	6,035
\$ 21,400	\$ 21,400	\$ -	Festival Grounds	21,400	21,400	-
\$ 19,000	\$ 22,000	\$ (3,000)	Mall	22,750	27,000	(4,250)
\$ -	\$ -	\$ -	Grandstand Arena	-	-	-
\$ -	\$ -	\$ -	Arlington Amphitheater	-	-	-
\$ -	\$ -	\$ -	East Lawn/ Carnival Lot	-	-	-
\$ -	\$ -	\$ -	Trailer Rallies	-	-	-
\$ 4,940	\$ 1,100	\$ 3,840	Individual Camping	23,090	2,500	20,590
\$ -	\$ -	\$ -	Gazebo Rental	-	-	-
\$ -	\$ -	\$ -	Pacific Amphitheater	-	-	-
\$ 349,590	\$ 398,000	\$ (48,410)	Subtotal	653,850	661,200	(7,350)
			OTHER RENTAL EVENT REVENUES			
\$ -	\$ -	\$ -	Interim Admissions	-	-	-
\$ 460,491	\$ 434,000	\$ 26,491	Interim Parking	749,511	744,500	5,011

**32nd DAA - OC Fair & Event Center  
MTD and YTD Actual vs. Budget Comparison  
March 31, 2026**

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
\$ 225,345	226,600	(1,255)	Revenue from Personnel Services	462,304	440,400	21,904
\$ 75,926	77,200	(1,274)	Equipment Rentals	152,900	154,500	(1,600)
\$ 148,924	155,700	(6,776)	Year-Round Concessions	195,002	194,600	402
\$ 51,950	50,800	1,150	Outside Caterers	72,873	86,000	(13,127)
\$ 4,000	4,000	-	Outdoor Signs	12,000	12,000	-
\$ -	-	-	Promotional Revenue	-	-	-
\$ -	-	-	Storage	-	-	-
\$ 966,636	948,300	18,336	Subtotal	1,644,590	1,632,000	12,590
			<b>EQUESTRIAN CENTER REVENUES</b>			
\$ 27,549	11,369	16,180	Stall Rentals	69,792	34,107	35,685
\$ 53	93	(40)	Locker Rentals	159	279	(120)
\$ 3,387	880	2,507	Feed	8,525	2,640	5,885
\$ 517	668	(151)	Trailers/Misc	1,546	2,004	(458)
\$ 31,506	13,010	18,496	Subtotal	80,022	39,030	40,992
\$ -	-	-	Horse Show Entry Fees	-	-	-
\$ -	-	-	Donated Awards	-	-	-
\$ -	-	-	Stall Fees	-	-	-
\$ -	-	-	Other	-	-	-
			<b>OTHER RENTAL REVENUES</b>			
\$ -	-	-	Pay Phone Commissions	-	-	-
\$ -	-	-	Vending	-	-	-
\$ -	-	-	Fines	-	-	-
\$ 11,978	200	11,778	Miscellaneous Rental Revenues	17,156	950	16,206
\$ 11,978	200	11,778	Subtotal	17,156	950	16,206
<b>\$ 1,359,710</b>	<b>1,359,510</b>	<b>200</b>	<b>TOTAL RENTAL REVENUE</b>	<b>2,395,617</b>	<b>2,333,180</b>	<b>62,437</b>
<b>\$ 1,424,510</b>	<b>1,414,800</b>	<b>9,710</b>	<b>TOTAL OPERATING REVENUE</b>	<b>2,583,830</b>	<b>2,495,595</b>	<b>88,235</b>
			<b>NON-OPERATING REVENUE</b>			
\$ 188,000	169,000	19,000	Interest Earnings	554,000	516,000	38,000
\$ -	6,000	(6,000)	Discounts Earned	-	6,000	(6,000)
\$ -	-	-	Grants	-	-	-
\$ -	-	-	Sale of Assets	-	-	-
\$ 5,087	2,300	2,787	Donations	7,563	8,500	(937)
\$ -	-	-	Prior Year Revenue	-	-	-
\$ 193,087	177,300	15,787	Subtotal	-	-	-
<b>\$ 1,617,597</b>	<b>1,592,100</b>	<b>25,497</b>	<b>TOTAL NON-OPERATING REVENUE</b>	<b>561,563</b>	<b>530,500</b>	<b>31,063</b>
			<b>TOTAL REVENUE</b>	<b>3,145,393</b>	<b>3,026,095</b>	<b>119,298</b>
			<b>OPERATING EXPENSES</b>			
\$ 789,808	892,910	103,103	Payroll and Related:			
\$ 10,056	7,390	(2,666)	Salaries/Wages - Permanents	2,332,826	2,706,488	(373,662)
\$ 218,056	224,982	6,926	Salaries/Wages - Overtime	18,613	19,489	(876)
\$ 536,243	629,520	93,277	Salaries/Wages - Temporaries	543,483	578,039	(34,556)
\$ 2,578	6,284	3,706	Employee Benefits	1,578,625	1,895,664	(317,039)
\$ 21,428	16,800	(4,628)	Travel Expense	29,876	53,960	(24,084)
\$ 1,578,169	1,777,887	199,718	Training and Recruiting Expense	50,415	47,000	3,415
			Subtotal	4,553,837	5,300,640	(746,803)
			Professional Services:			
\$ 373,644	263,105	(110,539)	Professional Services	532,976	786,975	(253,999)
\$ 1,415	-	(1,415)	Judges	1,415	-	1,415
\$ 375,059	263,105	(111,953)	Subtotal	534,391	786,975	(252,584)
			Directors Expense:			
\$ -	-	-	Directors Expense	-	500	(500)
\$ 299	825	526	Directors Mtg Expense	2,493	2,475	18
\$ 299	825	526	Subtotal	2,493	2,975	(482)
\$ 22,306	61,281	38,975	Insurance Expense	166,085	183,842	(17,757)

**32nd DAA - OC Fair & Event Center**  
**MTD and YTD Actual vs. Budget Comparison**  
**March 31, 2026**

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
\$ 26,213	11,990	(14,223)	Telephone & Postage	65,469	38,570	26,899
			Supplies and Equipment:			
\$ 12,476	10,950	(1,526)	Office Supplies	25,252	26,300	(1,048)
\$ 4,425	6,250	1,825	Signs/Banners	10,359	15,175	(4,816)
\$ 3,343	9,700	6,357	Decorations/Props	21,087	62,125	(41,038)
\$ 820	9,100	8,280	Small Equipment	12,241	35,050	(22,809)
\$ -	-	-	Audio Visual	-	-	-
\$ 6,205	1,849	(4,356)	Software	13,001	6,537	6,465
\$ 5,771	1,500	(4,271)	Computer Hardware & Peripherals	14,562	16,500	(1,938)
\$ 9,601	9,950	349	Farm	18,823	27,575	(8,752)
\$ 5,478	-	(5,478)	Ticketing/Wristbands	19,493	11,000	8,493
\$ 19,470	20,720	1,250	Equipment Rental	56,274	58,160	(1,886)
\$ 8,717	14,200	5,483	Equipment Maintenance & Supplies	29,204	30,200	(996)
\$ 6,736	13,550	6,814	Uniforms & Laundry	23,054	33,900	(10,846)
\$ 83,042	97,769	14,727	Subtotal	243,351	322,522	(79,171)
			Facility and Related:			
\$ 26,973	24,825	(2,148)	Maintenance of Buildings/Grounds	81,029	75,475	5,554
\$ 75,712	95,150	19,438	Utilities	203,831	275,050	(71,219)
\$ 100,825	85,870	(14,955)	Trash/Waste Removal	262,144	211,860	50,284
\$ -	-	-	Rental of Facilities	-	-	-
\$ 38,416	39,242	826	Special Repairs	78,044	99,705	(21,662)
\$ 241,926	245,087	3,161	Subtotal	625,047	662,090	(37,043)
			Publicity and Related:			
\$ 680	-	(680)	Photography	680	1,000	(320)
\$ -	-	-	Newsletters	-	-	-
\$ 2,327	-	(2,327)	Contests	2,327	50	2,277
\$ 1,597	4,700	3,103	Printing	1,597	12,150	(10,553)
\$ -	1,500	1,500	Advertising - Outdoor	8,000	1,500	6,500
\$ -	-	-	Advertising - Radio	-	-	-
\$ -	-	-	Advertising - TV	-	-	-
\$ -	150	150	Advertising - Print	-	400	(400)
\$ 29,051	25,650	(3,401)	Advertising - Online	66,208	50,900	15,308
\$ 16,452	1,300	(15,152)	Promotional Expense	33,522	23,300	10,222
\$ -	-	-	Brochure Printing	-	-	-
\$ -	-	-	Buttons Printing	2,991	2,000	991
\$ 78	-	(78)	Media Relations	78	500	(422)
\$ 403	125	(278)	Public Relations Expense	2,955	2,255	700
\$ -	-	-	Manager's P/R Expense	-	-	-
\$ -	-	-	Other Pre-Fair Stunts	-	-	-
\$ -	-	-	Design & Production	-	-	-
\$ 40,393	42,200	1,807	Sponsorships	56,891	57,600	(709)
\$ 1	-	(1)	Special Projects	1	-	1
\$ 90,982	75,625	(15,357)	Subtotal	175,251	151,655	23,596
			Self-Produced Events Attractions Expense:			
\$ -	-	-	Arena/Hangar Acts	-	-	-
\$ -	-	-	Grounds Acts	-	-	-
\$ -	-	-	Major Acts	-	-	-
\$ -	-	-	Attractions Expense	-	-	-
\$ -	-	-	Merchandise	-	-	-
\$ -	-	-	Subtotal	-	-	-
			Other Self-Produced Event Expense:			
\$ -	-	-	Competition Handbook	-	-	-
\$ 641	-	(641)	Jr. Livestock Auction Costs	641	-	641
\$ 641	-	(641)	Subtotal	641	-	641
			Premium Expense:			
\$ -	-	-	Cash Premiums	-	-	-
\$ 592	1,000	408	Trophies, Ribbons	592	4,000	(3,408)
\$ 592	1,000	408	Subtotal	592	4,000	(3,408)
			Other Operating Expenses:			
\$ 281	150	(131)	Cash Shortages/(Overages)	385	400	(15)
\$ 9,816	9,753	(63)	Dues & Subscriptions	47,178	84,774	(37,596)
\$ -	-	-	Bad Debt Expense	-	-	-
\$ 6,054	30,169	24,115	Bank Charges	25,708	104,507	(78,799)

**32nd DAA - OC Fair & Event Center**  
**MTD and YTD Actual vs. Budget Comparison**  
**March 31, 2026**

	2026 Month Actual	2026 Month Budget	Variance
\$	26,479	17,640	(8,839)
\$	42,630	57,712	15,082
<b>\$</b>	<b>2,461,858</b>	<b>2,592,281</b>	<b>130,423</b>
\$	340,000	340,000	-
\$	4,983	-	(4,983)
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
<b>\$</b>	<b>344,983</b>	<b>340,000</b>	<b>(4,983)</b>
<b>\$</b>	<b>2,806,841</b>	<b>2,932,281</b>	<b>125,440</b>
<b>\$</b>	<b>(1,189,244)</b>	<b>(1,340,181)</b>	<b>\$ 150,937</b>

Miscellaneous Expense
Subtotal
<b>TOTAL OPERATING EXPENSE</b>
<b>Non-Operating Expenses</b>
Depreciation Expense
Major Projects
Carnival Funded Expenditures
Loss on Sale of Asset
Debt Service
Net Pension Adjustment - GASB 68
Prior Year Expense
<b>TOTAL NON-OPERATING EXPENSE</b>
<b>TOTAL EXPENSES</b>
<b>NET PROCEEDS</b>

	2026 YTD Actual	2026 YTD Budget	Variance
	69,388	49,865	19,523
	142,659	239,546	(96,887)
<b></b>	<b>6,509,817</b>	<b>7,692,815</b>	<b>(1,182,998)</b>
	1,020,000	1,020,000	-
	42,742	-	42,742
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
<b></b>	<b>1,062,742</b>	<b>1,020,000</b>	<b>42,742</b>
<b></b>	<b>7,572,559</b>	<b>8,712,815</b>	<b>(1,140,256)</b>
<b>\$</b>	<b>(4,427,166)</b>	<b>(5,686,720)</b>	<b>\$ 1,259,554</b>