

**32nd D A A - OC Fair & Event Center**  
**Statement of Operations - Summary (Unaudited)**  
**April 30, 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
\$ -	\$ -	\$ -	<b>Revenues</b>	\$ -	\$ -	\$ -	\$ 12,615,123
15,350	5,700	9,650	Admissions to Grounds	15,350	5,700	9,650	1,239,700
4,423	9,250	(4,827)	Commercial Space Rental Revenue	4,810	10,100	(5,290)	18,779,296
16,949	9,650	7,299	Carnival and Concessions Revenue	30,534	25,750	4,784	136,400
49,696	43,382	6,314	Exhibits Revenue	211,168	188,147	23,021	17,685,022
40,651	32,300	8,351	Attractions Revenue	53,420	33,000	20,420	6,164,772
<b>127,070</b>	<b>100,282</b>	<b>26,788</b>	Miscellaneous Revenue	<b>315,283</b>	<b>262,697</b>	<b>52,586</b>	<b>56,620,313</b>
			<b>Total OC FEC-Produced Event Revenue</b>				
256,145	236,500	19,645	Facility Rental Revenue	909,995	897,700	12,295	2,152,900
799,323	895,100	(95,777)	Other Event Revenue	2,443,912	2,527,100	(83,188)	9,652,668
31,832	16,739	15,093	Equestrian Center Revenue	111,854	58,145	53,709	223,242
5,749	500	5,249	Other Operating Revenue	22,905	7,450	15,455	116,225
<b>1,093,049</b>	<b>1,148,839</b>	<b>(55,790)</b>	<b>Total Rental Revenue</b>	<b>3,488,665</b>	<b>3,490,395</b>	<b>(1,730)</b>	<b>12,145,035</b>
192,733	164,000	28,733	Interest Earnings	746,733	680,000	66,733	1,846,000
-	40,000	(40,000)	Grants	-	40,000	(40,000)	120,000
5,907	1,500	4,407	Other Non-Operating Revenue	13,470	10,000	3,470	69,000
268	-	268	Prior Year Revenue	268	-	268	-
<b>198,909</b>	<b>205,500</b>	<b>(6,591)</b>	<b>Total Non-Operating Revenue</b>	<b>760,472</b>	<b>730,000</b>	<b>30,472</b>	<b>2,035,000</b>
<b>\$ 1,419,027</b>	<b>\$ 1,454,621</b>	<b>\$ (35,594)</b>	<b>Total Revenue</b>	<b>\$ 4,564,420</b>	<b>\$ 4,483,092</b>	<b>\$ 81,328</b>	<b>\$ 70,800,347</b>
\$ 1,658,839	\$ 1,874,371	\$ 215,531	<b>Expenses</b>	\$ 6,212,677	\$ 7,175,011	\$ 962,334	\$ 27,052,519
222,921	363,016	140,095	Payroll and Related Expense	757,312	1,149,991	392,679	8,398,669
233	1,325	1,092	Professional Services Expense	2,726	4,300	1,574	15,900
121,964	61,881	(60,083)	Directors Expense	288,049	245,723	(42,326)	835,051
19,871	14,990	(4,881)	Insurance Expense	85,340	53,560	(31,780)	155,380
289,982	174,749	(115,233)	Telephone & Postage Expense	533,333	497,270	(36,063)	3,558,525
265,218	239,619	(25,599)	Supplies and Equipment Expense	890,265	901,709	11,444	4,979,711
68,864	69,825	961	Facility and Related Expense	244,115	221,480	(22,635)	2,574,965
21,223	20,000	(1,223)	Publicity & Related Expense	21,223	20,000	(1,223)	10,085,250
-	-	-	Attractions Expense	641	-	(641)	299,674
-	-	-	Other Self-Prod Event Expense	592	4,000	3,408	175,325
44,313	54,539	10,226	Premium Expense	186,973	294,085	107,112	2,617,766
<b>2,713,428</b>	<b>2,874,314</b>	<b>160,886</b>	Other Operating Expense	<b>9,223,245</b>	<b>10,567,129</b>	<b>1,343,884</b>	<b>60,748,735</b>
			<b>Total Operating Expense</b>				
340,000	340,000	-	Depreciation Expense	1,360,000	1,360,000	-	4,080,000
35,057	-	(35,057)	Major Projects	77,799	-	(77,799)	-
-	-	-	Net Pension Adjustment - GASB 68	-	-	-	-
113,660	-	(113,660)	Prior Year Expense	113,660	-	(113,660)	-
<b>488,717</b>	<b>340,000</b>	<b>(148,717)</b>	<b>Total Non-Operating Expense</b>	<b>1,551,459</b>	<b>1,360,000</b>	<b>(191,459)</b>	<b>4,080,000</b>
<b>\$ 3,202,145</b>	<b>\$ 3,214,314</b>	<b>\$ 12,169</b>	<b>Total Expense</b>	<b>\$ 10,774,704</b>	<b>\$ 11,927,129</b>	<b>\$ 1,152,425</b>	<b>\$ 64,828,735</b>
<b>\$ (1,783,118)</b>	<b>\$ (1,759,693)</b>	<b>\$ (23,425)</b>	<b>Net Proceeds</b>	<b>\$ (6,210,284)</b>	<b>\$ (7,444,037)</b>	<b>\$ 1,233,753</b>	<b>\$ 5,971,613</b>

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

	<u>2026</u>	<u>2025</u>
<b>Assets</b>		
Cash	\$ 3,239,102	\$ 3,199,645
Investments	57,683,962	47,189,517
Accounts Receivable	1,851,571	1,531,054
Reserve for Bad Debt	(264,816)	(111,905)
Prepaid Expenses	166,409	128,396
Deferred Outflows - Pension	9,036,788	9,036,788
Other Assets	66,301	-
<b>Total Assets</b>	<b><u>71,779,317</u></b>	<b><u>60,973,495</u></b>
Capital Projects in Process	12,551,401	10,852,301
Land	133,553	133,553
Buildings and Improvements	135,565,898	135,565,898
Equipment	5,821,774	5,921,337
Accumulated Depreciation	(73,380,882)	(69,523,612)
<b>Total Capital</b>	<b><u>80,691,744</u></b>	<b><u>82,949,477</u></b>
<b>Total Assets</b>	<b><u>\$ 152,471,061</u></b>	<b><u>\$ 143,922,972</u></b>
<b>Liabilities</b>		
Accounts Payable	1,536,933	1,475,320
Deferred Revenue	8,389,988	5,269,063
Payroll Liabilities	382,071	543,941
Deposits	20,242	6,247
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>39,958,282</u></b>	<b><u>36,946,869</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	(6,210,284)	(5,311,883)
<b>Total Net Resources</b>	<b><u>112,512,779</u></b>	<b><u>106,976,103</u></b>
<b>Total Liabilities and Net Resources</b>	<b><u>\$ 152,471,061</u></b>	<b><u>\$ 143,922,972</u></b>

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

**Statement of Cash Flows (Unaudited)  
For the Four Months Ended April 30, 2026**

	<b>2026</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Excess of Expenses Over Revenues	(6,210,284)
Adjustment to Reconcile Excess of Revenue Over Expenses to Net Cash Provided by Operating Activities:	
Non-Cash Charges (Credits) to Net Income	
Depreciation Expense	\$ 1,360,000
(Increase) Decrease in Assets	
(Increase) Decrease in Accounts Receivable	(126,380)
(Increase) Decrease in Prepaid Expenses	79,723
(Increase) Decrease in Deferred Outflows - Pension	0
Increase (Decrease) in Liabilities	
Increase (Decrease) in Accounts Payable	(171,734)
Increase (Decrease) in Deferred Revenue	6,810,895
Increase (Decrease) in Payroll Liabilities	288,474
Increase (Decrease) in Deposits	(748)
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	\$ 8,240,230
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 2,029,946</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
(Increase) Decrease in Capital Projects in Progress	\$ (1,153,458)
(Increase) Decrease in Building & Improvements	0
(Increase) Decrease in Equipment	0
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>\$ (1,153,458)</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>\$ 876,487</b>
Cash and Cash Equivalent - January 1, 2026	60,046,576
<b>Cash and Cash Equivalent - End of Period -April 30, 2026</b>	<b>\$ 60,923,064</b>

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

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
<b>OCFEC-PRODUCED EVENT REVENUE</b>						
<b>ADMISSIONS TO GROUNDS</b>						
\$ -	\$ -	\$ -	Gate Admissions	\$ -	\$ -	\$ -
\$ -	-	-	Advance Admissions	-	-	-
\$ -	-	-	Subtotal	-	-	-
<b>COMMERCIAL SPACE RENTALS</b>						
\$ 15,350	5,700	9,650		15,350	5,700	9,650
<b>CARNIVAL &amp; CONCESSIONS</b>						
\$ -	-	-	Carnival	-	-	-
\$ 4,423	9,250	(4,827)	Concessions	4,810	10,100	(5,290)
\$ 4,423	9,250	(4,827)	Subtotal	4,810	10,100	(5,290)
<b>EXHIBITS REVENUE</b>						
\$ 15,455	9,000	6,455	Entry Fees	25,605	20,400	5,205
\$ -	-	-	Exhibit Awards	-	-	-
\$ 1,494	650	844	Garden Classes & Misc Sales	4,929	5,350	(421)
\$ 16,949	9,650	7,299	Subtotal	30,534	25,750	4,784
<b>ATTRACTIONS REVENUE</b>						
\$ 49,696	43,382	6,314		211,168	188,147	23,021
<b>MISC OCFEC-PRODUCED EVENT REVENUE</b>						
\$ -	-	-	Parking	-	-	-
\$ 37,226	30,000	7,226	Sponsorships	49,845	30,000	19,845
\$ -	-	-	Livestock Auction Receipts	-	-	-
\$ -	-	-	Camping	-	-	-
\$ 3,425	2,300	1,125	Exhibitor Fees	3,575	3,000	575
\$ -	-	-	Miscellaneous Other Self Produced Revenue	-	-	-
\$ 40,651	32,300	8,351	Subtotal	53,420	33,000	20,420
<b>\$ 127,070</b>	<b>100,282</b>	<b>26,788</b>	<b>TOTAL OCFEC-PRODUCED EVENT REVENUE</b>	<b>315,283</b>	<b>262,697</b>	<b>52,586</b>
<b>RENTAL REVENUE</b>						
<b>RENTAL OF FACILITIES</b>						
\$ -	-	-	Facility Rental Fees	-	-	-
\$ -	-	-	Grounds Wide Rentals	-	-	-
\$ 12,250	12,200	50	Building 10	144,550	166,500	(21,950)
\$ 10,375	10,300	75	Building 12	70,825	72,700	(1,875)
\$ -	-	-	Building 13	-	-	-
\$ 38,500	38,500	-	Building 14	86,625	106,700	(20,075)
\$ -	-	-	Building 15	-	-	-
\$ 23,800	23,800	-	Building 16	84,000	74,200	9,800
\$ 54,775	42,400	12,375	The Hangar	165,525	158,600	6,925
\$ 6,250	6,300	(50)	Parade of Products	36,250	51,300	(15,050)
\$ 23,800	23,800	-	Breezeway	47,600	63,000	(15,400)
\$ -	-	-	Wine Courtyard	3,850	5,000	(1,150)
\$ 100	400	(300)	Silo Building	400	1,600	(1,200)
\$ -	-	-	Memorial Gardens	-	-	-
\$ 2,800	3,500	(700)	Millennium Barn	2,950	3,500	(550)
\$ 4,500	4,500	-	Little Theater	10,800	10,800	-
\$ 1,625	1,500	125	Baja Blues Restaurant	5,875	1,500	4,375
\$ -	-	-	Building 33	-	-	-
\$ -	-	-	Livestock Office	-	-	-
\$ 3,960	-	3,960	Equestrian Center Arenas	3,150	-	3,150
\$ -	-	-	Equestrian Center Stalls	3,960	-	3,960
\$ -	-	-	Equestrian Center Other Facilities	-	-	-
\$ 28,750	29,500	(750)	Parking Lot	102,950	68,800	34,150
\$ 7,450	9,000	(1,550)	Lawns	20,800	22,400	(1,600)
\$ 6,075	700	5,375	Event Camping	21,510	10,100	11,410
\$ 1,900	1,900	-	Festival Grounds	23,300	23,300	-
\$ 11,500	8,500	3,000	Mall	34,250	35,500	(1,250)
\$ 9,600	11,200	(1,600)	Grandstand Arena	9,600	11,200	(1,600)
\$ -	-	-	Arlington Amphitheater	-	-	-
\$ -	-	-	East Lawn/ Carnival Lot	-	-	-
\$ -	-	-	Trailer Rallies	-	-	-
\$ 1,835	900	935	Individual Camping	24,925	3,400	21,525
\$ -	-	-	Gazebo Rental	-	-	-
\$ 6,300	7,600	(1,300)	Pacific Amphitheater	6,300	7,600	(1,300)
\$ 256,145	236,500	19,645	Subtotal	909,995	897,700	12,295
<b>OTHER RENTAL EVENT REVENUES</b>						
\$ -	-	-	Interim Admissions	-	-	-

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

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
\$ 377,398	463,300	(85,902)	Interim Parking	1,126,909	1,207,800	(80,891)
\$ 207,493	180,300	27,193	Revenue from Personnel Services	669,796	620,700	49,096
\$ 96,003	119,500	(23,497)	Equipment Rentals	248,903	274,000	(25,097)
\$ 90,897	110,600	(19,703)	Year-Round Concessions	285,899	305,200	(19,301)
\$ 23,531	17,400	6,131	Outside Caterers	96,405	103,400	(6,995)
\$ 4,000	4,000	-	Outdoor Signs	16,000	16,000	-
\$ -	-	-	Promotional Revenue	-	-	-
\$ -	-	-	Storage	-	-	-
<b>\$ 799,323</b>	<b>895,100</b>	<b>(95,777)</b>	<b>Subtotal</b>	<b>2,443,912</b>	<b>2,527,100</b>	<b>(83,188)</b>
			<b>EQUESTRIAN CENTER REVENUES</b>			
\$ 28,249	14,306	13,943	Stall Rentals	98,041	48,413	49,628
\$ 53	93	(40)	Locker Rentals	212	372	(160)
\$ 3,018	1,672	1,346	Feed	11,543	6,688	4,855
\$ 512	668	(156)	Trailers/Misc	2,058	2,672	(614)
<b>\$ 31,832</b>	<b>16,739</b>	<b>15,093</b>	<b>Subtotal</b>	<b>111,854</b>	<b>58,145</b>	<b>53,709</b>
\$ -	-	-	Horse Show Entry Fees	-	-	-
\$ -	-	-	Donated Awards	-	-	-
\$ -	-	-	Stall Fees	-	-	-
\$ -	-	-	Other	-	-	-
			<b>OTHER RENTAL REVENUES</b>			
\$ -	-	-	Pay Phone Commissions	-	-	-
\$ -	-	-	Vending	-	-	-
\$ -	-	-	Fines	-	-	-
\$ 5,749	500	5,249	Miscellaneous Rental Revenues	22,905	1,450	21,455
\$ 5,749	500	5,249	Subtotal	22,905	1,450	21,455
<b>\$ 1,093,049</b>	<b>1,148,839</b>	<b>(55,790)</b>	<b>TOTAL RENTAL REVENUE</b>	<b>3,488,665</b>	<b>3,484,395</b>	<b>4,270</b>
<b>\$ 1,220,118</b>	<b>1,249,121</b>	<b>(29,003)</b>	<b>TOTAL OPERATING REVENUE</b>	<b>3,803,948</b>	<b>3,747,092</b>	<b>56,856</b>
			<b>NON-OPERATING REVENUE</b>			
\$ 192,733	164,000	28,733	Interest Earnings	746,733	680,000	66,733
\$ -	-	-	Discounts Earned	-	6,000	(6,000)
\$ -	40,000	(40,000)	Grants	-	40,000	(40,000)
\$ -	-	-	Sale of Assets	-	-	-
\$ 5,907	1,500	4,407	Donations	13,470	10,000	3,470
\$ 268	-	268	Prior Year Revenue	268	-	268
<b>\$ 198,909</b>	<b>205,500</b>	<b>(6,591)</b>	<b>TOTAL NON-OPERATING REVENUE</b>	<b>760,472</b>	<b>736,000</b>	<b>24,472</b>
<b>\$ 1,419,027</b>	<b>1,454,621</b>	<b>(35,594)</b>	<b>TOTAL REVENUE</b>	<b>4,564,420</b>	<b>4,483,092</b>	<b>81,328</b>
			<b>OPERATING EXPENSES</b>			
			Payroll and Related:			
\$ 827,417	905,183	77,766	Salaries/Wages - Permanents	3,160,243	3,611,671	(451,428)
\$ 12,844	9,530	(3,314)	Salaries/Wages - Overtime	31,457	29,019	2,438
\$ 239,840	268,350	28,510	Salaries/Wages - Temporaries	783,323	846,389	(63,066)
\$ 568,586	668,457	99,870	Employee Benefits	2,147,211	2,564,121	(416,910)
\$ 7,051	11,126	4,075	Travel Expense	36,927	65,086	(28,159)
\$ 3,101	11,725	8,624	Training and Recruiting Expense	53,516	58,725	(5,209)
\$ 1,658,839	1,874,371	215,531	Subtotal	6,212,677	7,175,011	(962,334)
			Professional Services:			
\$ 221,122	353,436	132,314	Professional Services	754,098	1,140,411	(386,313)
\$ 1,799	9,580	7,781	Judges	3,214	9,580	(6,366)
\$ 222,921	363,016	140,095	Subtotal	757,312	1,149,991	(392,679)
			Directors Expense:			
\$ -	500	500	Directors Expense	-	1,000	(1,000)
\$ 233	825	592	Directors Mtg Expense	2,726	3,300	(574)
\$ 233	1,325	1,092	Subtotal	2,726	4,300	(1,574)
<b>\$ 121,964</b>	<b>61,881</b>	<b>(60,083)</b>	Insurance Expense	288,049	245,723	42,326

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

2026 Month Actual	2026 Month Budget	Variance		2026 YTD Actual	2026 YTD Budget	Variance
\$ 19,871	14,990	(4,881)	Telephone & Postage	85,340	53,560	31,780
			Supplies and Equipment:			
\$ 15,384	15,300	(84)	Office Supplies	40,636	41,600	(964)
\$ 6,995	9,975	2,980	Signs/Banners	17,354	25,150	(7,796)
\$ 6,345	5,025	(1,320)	Decorations/Props	27,432	67,150	(39,718)
\$ 5,096	7,200	2,104	Small Equipment	17,337	42,250	(24,913)
\$ -	-	-	Audio Visual	-	-	-
\$ 2,890	1,849	(1,041)	Software	15,891	8,385	7,505
\$ 3,931	3,000	(931)	Computer Hardware & Peripherals	18,494	19,500	(1,006)
\$ 11,730	4,500	(7,230)	Farm	30,554	32,075	(1,521)
\$ 3,086	-	(3,086)	Ticketing/Wristbands	22,579	11,000	11,579
\$ 218,580	94,420	(124,160)	Equipment Rental	274,854	152,580	122,274
\$ 11,342	26,830	15,488	Equipment Maintenance & Supplies	40,545	57,030	(16,485)
\$ 4,604	6,650	2,046	Uniforms & Laundry	27,658	40,550	(12,892)
\$ 289,982	174,749	(115,233)	Subtotal	533,333	497,270	36,063
			Facility and Related:			
\$ 33,778	24,325	(9,453)	Maintenance of Buildings/Grounds	114,807	99,800	15,007
\$ 46,329	96,150	49,821	Utilities	250,161	371,200	(121,039)
\$ 143,441	86,720	(56,721)	Trash/Waste Removal	405,585	298,580	107,005
\$ -	-	-	Rental of Facilities	-	-	-
\$ 41,670	32,424	(9,246)	Special Repairs	119,713	132,129	(12,415)
\$ 265,218	239,619	(25,599)	Subtotal	890,265	901,709	(11,444)
			Publicity and Related:			
\$ 1,875.00	3,000	1,125	Photography	2,555	4,000	(1,445)
\$ -	-	-	Newsletters	-	-	-
\$ -	-	-	Contests	2,327	50	2,277
\$ 2,016.51	5,200	3,183	Printing	3,613	17,350	(13,737)
\$ 6,000.00	-	(6,000)	Advertising - Outdoor	14,000	1,500	12,500
\$ 1,075.00	-	(1,075)	Advertising - Radio	1,075	-	1,075
\$ -	-	-	Advertising - TV	-	-	-
\$ -	-	-	Advertising - Print	-	400	(400)
\$ 24,002	20,625	(3,377)	Advertising - Online	90,210	71,525	18,685
\$ 3,527	10,200	6,673	Promotional Expense	37,049	33,500	3,549
\$ -	-	-	Brochure Printing	-	-	-
\$ -	800	800	Buttons Printing	2,991	2,800	191
\$ -	750	750	Media Relations	78	1,250	(1,172)
\$ 975.74	1,150	174	Public Relations Expense	3,931	3,405	526
\$ -	-	-	Manager's P/R Expense	-	-	-
\$ -	-	-	Other Pre-Fair Stunts	-	-	-
\$ -	-	-	Design & Production	-	-	-
\$ 29,392	28,100	(1,292)	Sponsorships	86,284	85,700	584
\$ 1	-	(1)	Special Projects	2	-	2
\$ 68,864	69,825	961	Subtotal	244,115	221,480	22,635
			Self-Produced Events Attractions Expense:			
\$ -	-	-	Arena/Hangar Acts	-	-	-
\$ 20,850	20,000	(850)	Grounds Acts	20,850	20,000	850
\$ -	-	-	Major Acts	-	-	-
\$ -	-	-	Attractions Expense	-	-	-
\$ 373	-	(373)	Merchandise	373	-	373
\$ 21,223	20,000	(850)	Subtotal	21,223	20,000	1,223
			Other Self-Produced Event Expense:			
\$ -	-	-	Competition Handbook	-	-	-
\$ -	-	-	Jr. Livestock Auction Costs	641	-	641
\$ -	-	-	Subtotal	641	-	641
			Premium Expense:			
\$ -	-	-	Cash Premiums	-	-	-
\$ -	-	-	Trophies, Ribbons	592	4,000	(3,408)
\$ -	-	-	Subtotal	592	4,000	(3,408)
			Other Operating Expenses:			
\$ 92	50	(42)	Cash Shortages/(Overages)	478	450	28
\$ 6,958	4,638	(2,320)	Dues & Subscriptions	54,136	89,412	(35,276)
\$ -	-	-	Bad Debt Expense	-	-	-
\$ 18,299	38,169	19,871	Bank Charges	44,007	142,676	(98,669)

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

	2026 Month Actual	2026 Month Budget	Variance
\$	18,964	11,682	(7,282)
\$	44,313	54,539	10,226
<b>\$</b>	<b>2,713,428</b>	<b>2,874,314</b>	<b>160,886</b>
\$	340,000	340,000	-
\$	35,057	-	(35,057)
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	-	-	-
\$	113,660	-	(113,660)
<b>\$</b>	<b>488,717</b>	<b>340,000</b>	<b>(148,717)</b>
<b>\$</b>	<b>3,202,145</b>	<b>3,214,314</b>	<b>12,169</b>
<b>\$</b>	<b>(1,783,118)</b>	<b>\$ (1,759,693)</b>	<b>\$ (23,425)</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
	88,352	61,547	26,805
	186,973	294,085	(107,112)
	<b>9,223,245</b>	<b>10,567,129</b>	<b>(1,343,884)</b>
	1,360,000	1,360,000	-
	77,799	-	77,799
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	113,660	-	113,660
	<b>1,551,459</b>	<b>1,360,000</b>	<b>191,459</b>
	<b>10,774,704</b>	<b>11,927,129</b>	<b>(1,152,425)</b>
	<b>\$ (6,210,284)</b>	<b>\$ (7,444,037)</b>	<b>\$ 1,233,753</b>