SAN MATEO COUNTY EVENTCENTER

MEMO

To: Finance Committee Members – Leonard Iniguez – Chair; Rosanne Foust; Raymond Juballa; Steven Wong,

C: Board of Directors, San Mateo County Event Center

From: Diane Baumann, Controller and Dana Stoehr, CEO

Date: February 6, 2024

FINANCIAL HIGHLIGHTS: 'December 31, 2023 – 2023 Year End

Balance Sheet:

Assets:

Cash on Hand: $83,864.00 No change in December

Cash in Banks: $2,289,016.43 decreased $547,219.75 – expenses exceeded revenue

Investments: $10,427,896.43 increase $3,520.59 fourth quarter interest County Investment Pool. LAIF interest posted in January.

Restricted Cash:

Auction: $46,613.73 no change in December

Pension Funds increased $290,344.84 - Employer Contributions $32,919.45 Employee Contributions $16,117.10; Other Additions $2,185.37; Distributions/Other Deductions $5,463.43; Investment gain $244,586.35; Ending balance $5,100,566.15 balances to Restricted Liabilities - Liability for Pension Plans

Accounts Receivable – Increased $152,709.31 to $320,908.62 balances to AR Aged Invoice Analysis. (page 2 subtotal) One account is over 90 days. The account will be paid when funds from a state grant are received.

Prepaid and Deferred Charges – Pre-paid expenses 2024 $5,000.00 Entertainment Coordinator; $550.00 entry software.

Event Sales and Service Food and Beverage Inventory $60,266.32 decrease of $8,076.89 on the December inventory.

Fixed Assets:

Construction in Progress $1,464,598.81 addition $40,926.57 Office Construction $12,676.57 and deposit on electronic sign $28,250.00 Detail is provided on the last page of the detailed financial statements.

Capitalized Equipment: no change

Leasehold Improvements: no change

Depreciation: $18,934.96

Liabilities

Accounts Payable: Increased $125,279.14 to $234,650.02 The AP Aged invoice analysis shows a balance of $235,116.05 a discrepancy of $466.03 – a refund issued to Varsity (page 3) – invoice date shows 1/4/2024 however it is showing on the December 31, 2023 statement.

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Advanced Billings – Future Events $126,411.95 balances to account 228000-00-A on the A/R Aged Invoice Analysis (subtotal on page 2) Google forfeited their 2021 deposit because they did not hold an event.

Accrued Payroll and Related
Accrued wages as of December 31 are $79,031.42; Accrued Leave Liability increased $40,818.74 at year end, to $163,231.28

Other Liabilities:
Sales Tax Payable of $7,197.53 was paid in January
Unclaimed check liability increased $1,274.10 – uncashed checks from 2020 and 2021
Restricted Liabilities: Pension Plan Liability and Auction Reserve mirrors the asset entry.

Monthly loss of $315,458.09 balances to the Consolidated Financial Statement. YTD profit is $3,209,350.19

Consolidated Financial Statements:

	December 2023	December 2022	YTD 2023	YTD 2022
Operating Profit/(Loss)	$(293,466.48)	$(711,794.52)	$2,268,794.52	$1,120,795.72
Balance Sheet Profit/Loss	$(315,458.09)	$(730,127.34)	$3,209,350.19	$2,023,507.84

Includes non operational funding and depreciation

Other Operating Revenue $108,375.73 –Interest earned – $101,685.43; Cell Phone Tower $6,190.30; Rebate Credit Card $500.00

Departmental Financial Statements - Items of Note:

Event Sales & Service (ESS) - Direct profit YTD $4,337,907.68

Revenue: Rentals in December Varsity ATC Challenge; Import Expo Car Show, Holiday Party; Samaritan House Toy Distribution; Toys for Tots; American Medical Response
Rental Rebates/Sponsorships were – Samaritan House; Toys for Tots
Patron parking fees $21,165.00 –Import Expo Car Show, Varsity ATC Challenge
Monthly Parking Contracts - $38,450.00– Nueva School; John Brehm, Google
Miscellaneous Charges - $83,471.36 - Google Event Forfeiture $61,004.88; Yolo Fair reimbursement $22,466.48
Expenses – Direct payroll expenses and benefits, workers' compensation
Administrative Expenses include credit card fees
Security, Fees and insurance; EMT Fees and show janitorial fees are reimbursable. Invoicing for event expenses lags behind events.
Marketing – $5,000.00 Full page ad in book of lists

Jockey Club – Satellite Wagering Facility – Direct Profit YTD $1,264,620.20 down 7% from 2022

Revenue: Jockey Club revenues were up for December, however down 4% for the year
Expenses: Payroll expenses, benefits, and taxes – contracted Janitorial and Security, and forms

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Annual San Mateo County Fair – (pages 4 – 7) Direct Profit YTD $400,132.73 an increase of 57% from 2022

Revenue December: $700.00 Marquee Sponsor – County Consumer Plumbing Group

Expenses December: $28,261.70

Administration & Marketing $22,024.73– Salaries & Wages, benefits, workers' compensation

Travel – Justin –NICA Convention

Fair Attendance Operations $639.93 - allocation of workers compensation; printing posters

Miscellaneous Fair Expense – $1,784.76 allocate workers compensation; Vendor Software

Competitive Fair Exhibits – $3,812.28 labor for preparation for 2024 Fair

Culinary - Direct Profit YTD $729,109.72 an increase of 45% from 2022

Revenue: $ 82,101.36 – Events - Import Expo Car Show, Varsity ATC Challenge; Catering – Holiday Party; Food Buyouts – Holiday Party

Expenses: $101,954.49 Salaries and Wages, taxes and benefits; Contracted Services – stand workers and bartenders – Product – Spoilage disposal of old, opened bottles of alcohol.

Equipment – $3,020.47 – steel tables, repair freezer

Administration – Expense for month - $224,085.49(page 11)

Salaries & Wages, benefits, payroll taxes, workers compensation – Compensated leave expense increased $40,818.74

Marketing, PR & Sponsorships – include Holiday gifts

Unemployment Insurance – $4,684.00 4th Quarter 2023

Maintenance – Expense for month $243,991.00 (page 12)

Salaries, wages, benefits, payroll taxes, and workers' compensation

Contracted services – other $72,302.89 – painting expo hall

Non-Capitalized Improvements (page 13) $99,796.68

Asphalt Repairs - $53,841.14

Lighting upgrades - $6,839.72

Equipment - $39,055.82 – Battery conversion for golf carts $11,810.54; 3 stream waste stations $17,493.29; IT equipment $9,751.99 wi fi project – including consulting costs

Capitalized Improvements in Progress:

Construction in Progress: $40,296.57 Admin Office $12,676.57 (furniture and owners representative)

Deposit on new electronic sign – Saratoga & Delaware corner

General Note: 2023 was another unexpectedly profitable year – The Association budgeted for an operating loss of $706,140.26 with non operational funding of $4,100,000. Year End actual operating profit was $2,268,794.52 with a Balance Sheet profit of $3,209,350.19. This profit will help fund our ambitious construction program for 2024/2025.

San Mateo County Event Center

Balance Sheet

As of December 31, 2023

	Beginning Balance	Activity	Ending Balance
Assets			
Cash on Hand			
Petty Cash	1,300.00	0.00	1,300.00
Change Funds	82,564.00	0.00	82,564.00
	83,864.00	0.00	83,864.00
Cash in Banks			
Cash - Operating	2,697,727.06	(661,421.98)	2,036,305.08
Cash - Fair Awards	4,337.12	0.00	4,337.12
Cash - Payroll	134,172.00	114,202.23	248,374.23
	2,836,236.18	(547,219.75)	2,289,016.43
Investments			
Cash - Investment - San Mateo County	406,669.01	3,520.59	410,189.60
Cash - Investment - LAIF	10,017,707.02	0.00	10,017,707.02
	10,424,376.03	3,520.59	10,427,896.62
Restricted Cash			
Cash - Auction	46,613.73	0.00	46,613.73
Cash Value - Pension	4,810,221.31	290,344.84	5,100,566.15
	4,856,835.04	290,344.84	5,147,179.88
Accounts Receivable			
Accounts Receivable	168,199.31	152,709.31	320,908.62
Allowance for Doubtful Accounts - A/R	0.00	0.00	0.00
	168,199.31	152,709.31	320,908.62
Pre Paid and Deferred Charges			
Deferred Charges	0.00	0.00	0.00
Advanced Deposits	0.00	0.00	0.00
Pre Paid Insurance	0.00	0.00	0.00
Pre-Paid Expenses	5,550.00	0.00	5,550.00
	5,550.00	0.00	5,550.00
Culinary - Inventory Items	68,343.21	(8,076.89)	60,266.32
Fixed Assets			
Construction in Progress	1,423,672.24	40,926.57	1,464,598.81
Capitalized Equipment	2,527,397.25	0.00	2,527,397.25
Accumulated Depreciation - Equipment	(2,267,009.37)	(8,059.60)	(2,275,068.97)
Capitalized - Leasehold Improvements	8,291,737.14	0.00	8,291,737.14
Accumulated Depreciation - Leasehold Imp	(6,812,849.06)	(13,932.01)	(6,826,781.07)
	3,162,948.20	18,934.96	3,181,883.16
Total Assets:	21,606,351.97	(89,786.94)	21,516,565.03

San Mateo County Event Center

Balance Sheet

As of December 31, 2023

	Beginning Balance	Activity	Ending Balance
Liabilities			
Accounts Payable			
Accounts Payable	109,370.88	125,279.14	234,650.02
Advanced Billings			
Advance Billings - Future Events	223,742.27	(97,330.32)	126,411.95
Accrued Payroll and Related			
Bonus Payable	0.00	0.00	0.00
Payroll Payable	0.00	0.00	0.00
Social Security Taxes	15,173.20	(15,173.20)	0.00
Medicare Tax Withheld	3,923.63	(3,923.63)	0.00
CA State Disability Insurance	1,088.91	(1,088.91)	0.00
CA State Income Tax	5,385.37	(5,385.37)	0.00
Federal Income Tax Withheld	14,984.08	(14,984.08)	0.00
Other Payroll Tax Liabilities	13,457.53	(13,457.53)	0.00
Workers Comp Insurance Clearing	(16,016.69)	16,016.69	0.00
Accrued Wages	175,384.93	(96,353.51)	79,031.42
Accrued Employee Leave - Admin	45,486.45	9,241.67	54,728.12
Accrued Employee Leave - Maint	43,448.70	13,297.80	56,746.50
Accrued Leave - ESS	18,428.50	5,829.60	24,258.10
Accrued Leave - Fair	3,287.57	(425.49)	2,862.08
Accrued Leave - Jockey Club	14,174.02	3,758.83	17,932.85
Accrued Leave - ESSFB	7,587.30	9,116.33	16,703.63
Accrued Liabilities - Other	0.00	0.00	0.00
	345,793.50	(93,530.80)	252,262.70
Other Liabilites			
Suspense	0.00	0.00	0.00
Reimbursable Costs	0.00	0.00	0.00
Sales Tax Payable	7,563.34	(365.81)	7,197.53
Deferred Income	0.00	0.00	0.00
Performance Deposits	0.00	0.00	0.00
Collected Fees Payable	0.00	0.00	0.00
Unclaimed Check Liability	11,134.01	1,274.10	12,408.11
	18,697.35	908.29	19,605.64
Restricted Liabilities			
Liability for Pension Plans	4,810,221.31	290,344.84	5,100,566.15
Junior Livestock Auction Reserve	46,613.73	0.00	46,613.73
Carnival Capital Improvement	63,449.94	0.00	63,449.94
Scholarship Reserve	695.00	0.00	695.00
	4,920,979.98	290,344.84	5,211,324.82
Debt - Long & Short Term	0.00	0.00	0.00
Retained Earnings			
Net Resources	12,462,959.71	0.00	12,462,959.71
Restriced Resources	0.00	0.00	0.00
Profit / Loss	3,524,808.28	(315,458.09)	3,209,350.19
Total Liabilities	21,606,351.97	(89,786.94)	21,516,565.03

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center

Consolidated Financial Statement

For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Variance $	% +/-	Annual Budget
Revenue:							
Fair Admissions Revenue	0.00	0.00	1,216,026.00	1,109,993.00	106,033.00	9%	1,100,000.00
Fair Exhibit Space	0.00	0.00	101,355.26	84,989.65	16,365.61	16%	85,000.00
Fair - Carnival Revenue	0.00	0.00	359,558.50	358,909.51	648.99	0%	350,000.00
Fair - Food and Drink	0.00	0.00	356,281.22	320,083.64	36,197.58	10%	300,000.00
Fair Competitive Exhibits	0.00	0.00	29,212.11	30,417.12	(1,205.01)	-4%	38,500.00
Miscellaneous Fair Revenue	700.00	0.00	459,278.00	447,871.00	11,407.00	2%	516,000.00
Culinary	82,101.36	12,878.17	2,288,827.48	1,323,774.18	965,053.30	42%	1,686,809.02
Jockey Club	123,076.26	109,113.80	2,046,804.61	2,124,365.84	(77,561.23)	-4%	2,292,026.83
COVD Response	0.00	0.00	0.00	936,010.36	(936,010.36)		0.00
ESS - Event Sales and Service	252,112.77	92,482.96	6,232,184.72	5,567,200.66	664,984.06	11%	4,693,724.29
Prior Year Revenue Adjustment	0.00	0.00	(24,255.21)	7,812.40	(32,067.61)	132%	0.00
Other Operating Revenue	108,375.73	53,617.02	388,389.35	171,376.16	217,013.19	56%	112,120.00
Total Operating Revenue	**566,366.12**	**268,091.95**	**13,453,662.04**	**12,482,803.52**	**970,858.52**		**11,174,180.14**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center

Consolidated Financial Statement

For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Variance $	% +/-	Annual Budget
Expenses							
Administration	224,085.49	242,945.31	2,232,316.89	2,094,388.50	137,928.39	6%	2,386,670.65
Maintenance	243,991.00	288,360.54	2,300,950.19	2,090,858.01	210,092.18	9%	2,291,694.66
Fair Administration & Marketing	22,024.73	42,600.81	601,029.83	670,531.12	(69,501.29)	-12%	654,345.89
Fair Attendance Operations	639.93	105.37	511,454.53	524,390.91	(12,936.38)	-3%	497,344.69
Miscellaneous Fair Expense	1,784.76	1,347.00	229,294.17	208,994.19	20,299.98	9%	260,878.41
Fair Competitive Awards	0.00	29.05	27,944.19	26,933.82	1,010.37	4%	51,000.00
Fair Competitive Exhibits	3,812.28	2,158.42	203,515.06	207,775.87	(4,260.81)	-2%	231,957.85
Fair Entertainment	0.00	0.00	548,340.58	543,269.91	5,070.67	1%	580,892.88
COVD Response	0.00	3.73	0.00	841,457.01	(841,457.01)	#DIV/0!	0.00
ESS - Event Sales and Service	103,927.91	134,448.50	1,894,277.04	1,721,615.11	172,661.93	9%	1,783,344.05
Culinary	101,954.49	108,931.48	1,559,717.76	922,645.34	637,072.42	41%	1,611,004.40
Jockey Club	57,800.28	97,939.76	782,184.41	766,256.80	15,927.61	2%	791,686.92
Equipment & Improvements	99,796.68	61,014.53	299,903.79	645,559.88	(345,656.09)	-115%	739,500.00
Prior Year Expense Adjustment	0.00	(0.01)	(5,530.38)	9,533.52	(15,063.90)	272%	0.00
Cash over/short	15.05	1.98	(530.54)	(2,202.19)	1,671.65	-315%	0.00
Total Operating Expenses	**859,832.60**	**979,886.47**	**11,184,867.52**	**11,272,007.80**	**(87,140.28)**	-1%	**11,880,320.40**
Total Operating Revenue	**566,366.12**	**268,091.95**	**13,453,662.04**	**12,482,803.52**	**970,858.52**	7%	**11,174,180.14**
Operating Profit/Loss	**(293,466.48)**	**(711,794.52)**	**2,268,794.52**	**1,210,795.72**	**1,057,998.80**	47%	**(706,140.26)**
Non Operating Revenue	0.00	0.00	1,166,777.26	962,796.24	203,981.02	17%	4,100,000.00
Depreciation Expense	21,991.61	18,332.82	226,221.59	150,084.12	76,137.47	34%	443,547.05
Profit Loss	(315,458.09)	(730,127.34)	3,209,350.19	2,023,507.84	1,185,842.35	37%	2,950,312.69

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
ESS - Revenue							
Building Rental Fees	51,650.00	45,300.00	2,425,879.00	2,564,745.93	(138,866.93)	-6%	1,965,750.00
Rental Rebates/Sponsorships	4,967.00	(20,720.00)	(199,198.27)	(467,796.51)	268,598.24	-135%	0.00
Grounds Rental Fees	0.00	0.00	9,000.00	0.00	9,000.00		0.00
Equipment Rental Fees	9,358.00	2,220.00	244,115.50	193,249.25	50,866.25	21%	146,613.25
Recovered Expenses - Other	0.00	0.00	2,750.00	76,563.62	(73,813.62)	-2684%	0.00
Recovered Janitorial Services	12,918.24	5,597.16	521,433.95	479,302.90	42,131.05	8%	404,425.35
Recovered Utilities	0.00	0.00	17,890.00	7,850.00	10,040.00	56%	5,750.00
Recovered Trash	0.00	0.00	57,514.00	28,568.75	28,945.25	50%	16,200.00
Recovered Damages	0.00	0.00	3,025.45	17,623.23	(14,597.78)	-482%	11,214.95
Recovered Outsourced Equipment	0.00	0.00	29,200.00	6,620.00	22,580.00	77%	6,500.00
Recovered Security / Law Enforcement	13,263.66	1,825.00	453,962.62	318,949.24	135,013.38	30%	253,433.87
Recovered Labor	8,883.06	2,350.00	126,274.14	96,567.17	29,706.97	24%	0.00
Recovered EMT Fees	1,316.25	0.00	50,338.89	38,217.91	12,120.98	24%	0.00
Recovered Insurance Fees	0.00	0.00	745.00	1,135.00	(390.00)	-52%	1,000.00
Patron Parking Fees	21,165.00	3,600.00	1,355,616.00	1,192,581.00	163,035.00	12%	1,120,673.25
Exhibitor/Vendor Parking	0.00	0.00	8,650.00	15,754.50	(7,104.50)	-82%	0.00
Tailgating Permits - Youth Sports	985.00	1,155.00	38,996.00	44,781.00	(5,785.00)	-15%	35,000.00
Monthly Parking Contracts	38,450.00	49,915.00	492,352.50	593,073.50	(100,721.00)	-20%	591,250.00
RV Parking	0.00	0.00	9,650.00	6,800.00	2,850.00	30%	6,150.00
Parking Buyouts/Storage	3,000.00	0.00	4,125.00	0.00	4,125.00		0.00
Miscellaneous Charges	83,471.36	0.00	83,471.36	15.23	83,456.13		0.00
IT Services	845.00	450.00	95,495.00	117,055.00	(21,560.00)	-23%	112,255.00
Electrical Services	1,708.20	730.80	44,272.48	44,170.47	102.01	0%	9,993.62
Fire Department Fees	0.00	0.00	0.00	0.00	0.00		0.00
Business License Fees	80.00	0.00	9,610.00	8,110.00	1,500.00	16%	7,515.00
Miscellaneous Fees	52.00	60.00	342,485.10	182,819.47	159,665.63	47%	0.00
ATM Revenue	0.00	0.00	4,531.00	444.00	4,087.00	90%	0.00
Digital Marketing	0.00	0.00	0.00	0.00	0.00		0.00
Total Revenue:	**252,112.77**	**92,482.96**	**6,232,184.72**	**5,567,200.66**	**664,984.06**	11%	**4,693,724.29**
Cell Phone Tower	6,190.30	6,010.00	73,201.80	71,069.70	2,132.10	3%	72,120.00

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
ESS - Expenses							
Payroll - Full Time Employees	29,282.36	43,044.08	315,976.17	252,793.78	63,182.39	20%	576,660.23
Payroll - Part Time Employees	994.47	661.25	26,544.92	11,946.25	14,598.67	55%	17,550.00
Payroll - Overtime	431.16	206.05	21,530.04	4,659.00	16,871.04	78%	0.00
Payroll - Parking Lots	13,711.77	21,884.26	281,976.56	233,804.54	48,172.02	17%	214,500.00
Employee Benefits	7,821.93	7,708.23	83,373.93	74,279.98	9,093.95	11%	93,804.06
Employers Payroll Taxes	3,345.64	4,995.24	48,935.97	40,378.84	8,557.13	17%	67,632.94
Workers Compensation Insurance	6,957.34	11,233.94	42,750.84	56,452.24	(13,701.40)	-32%	64,696.82
Payroll - Outside Agency	1,096.32	270.00	100,602.20	34,912.50	65,689.70	65%	0.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		0.00
Administrative Expenses	1,550.10	1,239.92	36,803.96	41,572.17	(4,768.21)	-13%	35,000.00
Signs and Banners	0.00	0.00	2,724.14	250.77	2,473.37	91%	0.00
Equipment Rentals	0.00	0.00	59,578.67	16,265.78	43,312.89	73%	25,000.00
Security - Law Enforcement	11,127.97	5,621.25	350,649.47	244,233.44	106,416.03	30%	175,000.00
Fees and Insurance	80.00	0.00	10,275.00	9,185.00	1,090.00	11%	10,000.00
EMT Fees	1,100.00	393.75	41,139.25	29,803.50	11,335.75	28%	35,000.00
Show Janitorial	15,735.00	19,845.00	281,910.00	259,986.00	21,924.00	8%	245,000.00
Electrical, IT and Other Labor	0.00	0.00	25,205.35	47,852.34	(22,646.99)	-90%	58,000.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
Trash and Damages	0.00	0.00	4,381.00	7,534.91	(3,153.91)	-72%	0.00
Recoverable Expenses	0.00	0.00	12,901.26	92,284.88	(79,383.62)		0.00
Parking Equipment	0.00	0.00	2,043.97	7,343.26	(5,299.29)		85,000.00
Parking Signs	0.00	0.00	6,687.69	4,710.11	1,977.58	30%	0.00
Parking Uniforms	0.00	0.00	3,870.79	0.00	3,870.79	100%	0.00
Parking - Contracted Services	0.00	0.00	23,564.75	27,287.50	(3,722.75)	-16%	0.00
Parking - Merchant Fees	1,739.46	0.00	33,368.58	35,568.23	(2,199.65)	-7%	0.00
Parking - Other Expenses	1,050.39	297.00	13,958.26	10,061.31	3,896.95	28%	0.00
Marketing - Advertising	5,000.00	10,315.00	18,509.19	55,278.99	(36,769.80)	-199%	80,500.00
Travel, Training and Entertainment	0.00	0.00	14,062.07	6,941.19	7,120.88	51%	0.00
Web Site	1,750.00	0.00	4,125.00	5,370.00	(1,245.00)		0.00
Public Relations - Sponsorships	0.00	1,000.00	1,008.49	3,240.11	(2,231.62)	-221%	0.00
Administrative Expenses	1,154.00	833.53	15,264.52	6,518.49	8,746.03	57%	0.00
Marketing - Contracted Services	0.00	4,900.00	10,555.00	101,100.00	(90,545.00)	-858%	0.00
Total Expenses	**103,927.91**	**134,448.50**	**1,894,277.04**	**1,721,615.11**	**172,661.93**	9%	**1,783,344.05**
Direct Profit Loss	**148,184.86**	**(41,965.54)**	**4,337,907.68**	**3,845,585.55**	**492,322.13**	11%	**2,910,380.24**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Jockey Club - Revenue							
Admissions	29,890.00	26,200.00	391,430.00	379,152.00	12,278.00	3%	340,000.00
Track Commissions	46,000.76	37,537.30	576,110.30	563,583.42	12,526.88	2%	512,000.00
ADW Fees	35,392.40	35,213.81	934,924.96	1,037,135.15	(102,210.19)	-11%	1,309,826.83
Publication Sales	10,700.58	8,832.62	133,280.06	126,992.73	6,287.33	5%	115,000.00
Other Items Sold	20.52	20.07	298.29	234.54	63.75	21%	200.00
ATM Revenue	1,072.00	1,310.00	10,761.00	17,268.00	(6,507.00)	-60%	15,000.00
Lottery	0.00	0.00	0.00	0.00	0.00		0.00
Other Income	0.00	0.00	0.00	0.00	0.00		0.00
Total Revenue	**123,076.26**	**109,113.80**	**2,046,804.61**	**2,124,365.84**	**(77,561.23)**	-4%	**2,292,026.83**
Jockey Club- Expenses							
Payroll - JC - Full Time	19,517.56	29,821.62	216,716.03	184,579.86	32,136.17	15%	202,041.00
Payroll - JC - Part Time	0.00	0.00	0.00	20,215.45	(20,215.45)		0.00
Payroll JC - OT	206.03	378.49	3,150.25	16,172.02	(13,021.77)	-413%	10,000.00
JC Benefits - Pension	1,508.15	776.61	14,578.43	12,968.88	1,609.55	11%	12,426.00
Employee Benefits	4,748.64	9,068.16	65,050.95	60,465.83	4,585.12	7%	44,630.09
Employers Payroll Taxes	1,497.37	2,301.64	16,712.90	16,713.64	(0.74)	0%	19,106.55
Workers Compensation Insurance	2,741.61	4,703.19	16,019.50	22,482.59	(6,463.09)	-40%	17,763.28
Payroll - Outside Agency	0.00	0.00	0.00	0.00	0.00		0.00
Travel, Training, Meals	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services	0.00	2,411.61	5,055.29	5,976.11	(920.82)	-18%	0.00
Administrative Expenses	1,250.10	4,042.84	20,235.19	25,355.84	(5,120.65)	-25%	26,000.00
Contracted Services - Janitorial	11,040.00	13,590.00	140,070.50	116,380.50	23,690.00	17%	135,720.00
Contracted Services - Security	6,220.76	18,608.00	136,912.69	151,058.00	(14,145.31)	-10%	160,000.00
Advertising and Marketing	0.00	0.00	100.00	1,380.00	(1,280.00)	-1280%	2,000.00
Programs - Racing Forms	9,070.06	12,237.60	124,968.97	110,916.08	14,052.89	11%	130,000.00
Lottery Expenses	0.00	0.00	0.00	0.00	0.00		0.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
CARF Dues	0.00	0.00	21,592.00	21,592.00	0.00	0%	22,000.00
Unforms	0.00	0.00	0.00	0.00	0.00		0.00
Special Repairs and Projects	0.00	0.00	1,021.71	0.00	1,021.71	100%	10,000.00
Total Expenses	**57,800.28**	**97,939.76**	**782,184.41**	**766,256.80**	**15,927.61**	2%	**791,686.92**
Direct Profit/Loss	**65,275.98**	**11,174.04**	**1,264,620.20**	**1,358,109.04**	**(93,488.84)**	-7%	**1,500,339.91**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Annual San Mateo County Fair - Revenue							
Admissions							
Regular Admissions	0.00	0.00	1,122,635.00	1,027,423.00	95,212.00	8%	1,000,000.00
Advance Sale Admissions	0.00	0.00	93,391.00	82,570.00	10,821.00	12%	0.00
Discount Admissions	0.00	0.00	0.00	0.00	0.00		100,000.00
	0.00	**0.00**	**1,216,026.00**	**1,109,993.00**	**106,033.00**	9%	**1,100,000.00**
Space Rental							
Inside Exhibit Spaces	0.00	0.00	43,105.26	43,089.65	15.61	0%	40,000.00
Outside Exhibit Spaces	0.00	0.00	58,250.00	41,900.00	16,350.00	28%	45,000.00
Special Days Exhibit Space	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	**0.00**	**101,355.26**	**84,989.65**	**16,365.61**	16%	**85,000.00**
Concessions							
Carnival Revenue	0.00	0.00	286,202.00	308,649.51	(22,447.51)	-8%	300,000.00
Carnival - Pre Sale	0.00	0.00	73,356.50	50,260.00	23,096.50	31%	50,000.00
Food & Beverage Concessions	0.00	0.00	355,883.22	319,733.64	36,149.58	10%	300,000.00
Other Concessions	0.00	0.00	398.00	350.00	48.00	12%	0.00
	0.00	**0.00**	**715,839.72**	**678,993.15**	**36,846.57**	5%	**350,000.00**
Competitive Exhibits							
Entry Fees	0.00	0.00	18,144.21	14,653.00	3,491.21	19%	20,000.00
Exhibits - Donated Awards	0.00	0.00	5,089.00	7,910.00	(2,821.00)	-55%	10,000.00
Art & Literary Art Show Sales	0.00	0.00	3,543.90	6,409.12	(2,865.22)	-81%	7,000.00
Entry Processing Fees	0.00	0.00	275.00	25.00	250.00	91%	500.00
Livestock Liability Insurance	0.00	0.00	2,065.00	1,295.00	770.00	37%	1,000.00
Other Exhibit Revenue	0.00	0.00	95.00	125.00	(30.00)	-32%	0.00
	0.00	**0.00**	**29,212.11**	**30,417.12**	**(1,205.01)**	-4%	**38,500.00**
Miscellaneous Fair Revenue:							
Parking - Fair only	0.00	0.00	269,145.00	230,060.00	39,085.00	15%	245,000.00
Utility Reimbursment	0.00	0.00	25.00	350.00	(325.00)	-1300%	2,000.00
Permits & Insurance	0.00	0.00	7,008.00	4,567.50	2,440.50	35%	5,000.00
RV Parking - Stock Trucks	0.00	0.00	17,600.00	17,650.00	(50.00)	0%	14,000.00
Ticket Fee Revenue	0.00	0.00	52,500.00	46,893.50	5,606.50	11%	50,000.00
Sponsorship	700.00	0.00	113,000.00	148,350.00	(35,350.00)	-31%	200,000.00
	700.00	**0.00**	**459,278.00**	**447,871.00**	**11,407.00**	2%	**516,000.00**
Direct Fair Revenue:	**700.00**	**0.00**	**2,521,711.09**	**2,352,263.92**	**169,447.17**	7%	**2,089,500.00**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Annual San Mateo County Fair - Expenses							
Fair Administration & Marketing							
Payroll - Full Time Employees	12,721.15	24,519.05	163,602.97	133,985.99	29,616.98	18%	184,977.17
Payroll - Part Time Employees	1,788.48	0.00	6,747.51	6,978.76	(231.25)	-3%	12,500.00
Payroll - Overtime	7.94	0.00	3,139.31	70.17	3,069.14	98%	1,000.00
Employees Pension	636.07	1,200.95	7,584.22	7,049.51	534.71	7%	8,358.00
Employees Benefits	2,274.37	1,983.34	23,679.07	21,525.74	2,153.33	9%	38,072.50
Employers Payroll Taxes	1,086.04	1,818.76	13,043.88	10,540.11	2,503.77	19%	15,415.50
Workers Compensation Insurance	1,963.54	3,808.37	10,206.67	19,997.96	(9,791.29)	-96%	14,372.72
Contracted Services	0.00	7,500.00	44,893.88	174,319.00	(129,425.12)	-288%	55,000.00
Administration Expense	300.00	150.00	3,507.70	1,916.60	1,591.10	45%	4,150.00
Marketing - Advertising	0.00	315.00	290,171.90	251,223.51	38,948.39	13%	283,000.00
Travel and Training	1,247.14	1,305.34	8,370.18	4,168.61	4,201.57	50%	7,500.00
Promotional	0.00	0.00	233.08	0.00	233.08	100%	2,500.00
Public Relations Expense	0.00	0.00	2,879.46	90.96	2,788.50	97%	2,500.00
Pre Fair Events	0.00	0.00	0.00	0.00	0.00		10,000.00
Sponsorship Expense	0.00	0.00	32,970.00	48,664.20	(15,694.20)	-48%	25,000.00
Carnival Promo Credit	0.00	0.00	(10,000.00)	(10,000.00)	0.00	0%	(10,000.00)
	22,024.73	42,600.81	601,029.83	670,531.12	(69,501.29)	-12%	654,345.89
Fair Attendance Operations							
Payroll - Part Time Employees	0.00	0.00	64,468.38	57,735.10	6,733.28	10%	72,490.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00
Employers Payroll Taxes	0.00	0.00	4,929.30	4,388.05	541.25	11%	5,545.49
Workers Compensation Insurance	398.75	0.00	1,793.85	4,304.43	(2,510.58)		6,159.20
Contracted Services	0.00	0.00	230,737.90	252,252.00	(21,514.10)	-9%	253,000.00
Supplies & Expense	241.18	0.00	199,755.46	150,216.57	49,538.89	25%	143,500.00
Other Expenses		0.00	1,739.75	17,274.37	(15,534.62)	-893%	5,000.00
Corporate Gatherings	0.00	0.00	0.00	0.00	0.00		0.00
Decorations	0.00	105.37	8,029.89	38,220.39	(30,190.50)	-376%	11,650.00
	639.93	105.37	511,454.53	524,390.91	(12,936.38)	-3%	497,344.69

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
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	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Miscellaneous Fair Expense							
Payroll - Parking Employees	0.00	0.00	22,273.21	36,769.16	(14,495.95)	-65%	41,140.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00
Employers Payroll Taxes	0.00	0.00	1,703.90	0.00	1,703.90	100%	3,438.41
Workers Compensation Insurance	137.76	0.00	1,474.15	32.12	1,442.03	98%	3,000.00
Utility Fees	0.00	0.00	19,175.00	16,970.00	2,205.00	11%	0.00
Program	0.00	0.00	289.41	4,922.16	(4,632.75)	-1601%	5,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		30,500.00
Merchant Acceptance Fees	0.00	0.00	23,101.37	36,697.13	(13,595.76)	-59%	40,000.00
Permits and Insurance	0.00	0.00	6,198.00	6,358.00	(160.00)	-3%	6,500.00
Exhibitors Expenses	1,647.00	1,347.00	155,079.13	107,245.62	47,833.51	31%	131,300.00
	1,784.76	1,347.00	229,294.17	208,994.19	20,299.98	9%	260,878.41
Competitive Exhibit Awards							
Cash Awards	0.00	0.00	19,685.00	17,940.00	1,745.00	9%	30,000.00
Non Cash Awards	0.00	29.05	8,259.19	7,333.82	925.37	11%	17,000.00
Sponsored Cash Awards	0.00	0.00	0.00	0.00	0.00		0.00
Sponsored Non Cash Awards	0.00	0.00	0.00	1,660.00	(1,660.00)		4,000.00
Other Awards Expenses	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	29.05	27,944.19	26,933.82	1,010.37	4%	51,000.00
Competitive Fair Exhibits							
Payroll - Full Time Employees	0.00	0.00	0.00	0.00	0.00		0.00
Payroll - Part Time Employees	1,704.45	1,536.00	90,020.36	66,249.48	23,770.88	26%	92,700.00
Employee Benefits	18.04	68.69	1,236.53	972.54	263.99	21%	1,000.00
Employers Payroll Taxes	130.39	155.75	6,886.63	5,095.06	1,791.57	26%	7,091.55
Workers Compensation Insurance	676.10	137.58	5,106.42	2,758.47	2,347.95	46%	7,416.30
Judges Compensation	0.00	0.00	6,114.47	6,529.22	(414.75)	-7%	12,850.00
Contracted Services	0.00	0.00	48,614.86	79,132.18	(30,517.32)	-63%	60,400.00
Supplies & Expense	1,283.30	260.40	42,671.79	35,806.35	6,865.44	16%	37,500.00
Tents, Booths and Grid	0.00	0.00	0.00	0.00	0.00		0.00
Signs and Decorations	0.00	0.00	0.00	0.00	0.00		0.00
Exhibit Guidebook	0.00	0.00	0.00	5,611.77	(5,611.77)		6,000.00
Other Expenses	0.00	0.00	0.00	0.00	0.00		0.00
Art Show - Payment to Sellers	0.00	0.00	2,864.00	5,620.80	(2,756.80)		7,000.00
Investment in Durable Goods	0.00	0.00	0.00	0.00	0.00		0.00
	3,812.28	2,158.42	203,515.06	207,775.87	(4,260.81)	-2%	231,957.85

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Fair Entertainment Expense							
Payroll	0.00	0.00	12,772.79	19,496.36	(6,723.57)	-53%	24,750.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00		0.00
Employers Payroll Taxes	0.00	0.00	0.00	0.00	0.00		1,893.38
Workers Compensation Insurance	0.00	0.00	0.00	819.31	(819.31)		1,980.00
Contracted Services	0.00	0.00	161,019.50	133,170.10	27,849.40	17%	129,876.00
Supplies & Expense	0.00	0.00	13,681.56	28,384.14	(14,702.58)	-107%	19,323.50
Grounds Acts & Entertainment	0.00	0.00	173,742.73	193,900.00	(20,157.27)	-12%	183,070.00
Headline Entertainment	0.00	0.00	187,124.00	167,500.00	19,624.00	10%	220,000.00
Other	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	548,340.58	543,269.91	5,070.67	1%	580,892.88
Direct Fair Expenses	**28,261.70**	**46,240.65**	**2,121,578.36**	**2,181,895.82**	**(60,317.46)**	-3%	**2,276,419.72**
Annual Fair Profit / Loss Direct Expenses	**(27,561.70)**	**(46,240.65)**	**400,132.73**	**170,368.10**	**229,764.63**	57%	**(186,919.72)**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
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For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Culinary Revenue							
Fair - Food Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events - Food Sales	21,505.13	0.00	509,662.03	163,590.00	346,072.03	68%	269,500.00
Events - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events - Adult Beverage Sales	3,551.20	0.00	183,257.47	245,639.23	(62,381.76)	-34%	300,000.00
JC - Food Sales	7,423.49	7,944.36	103,961.70	7,944.36	96,017.34	92%	125,000.00
JC - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
JC - Adult Beverage Sales	4,059.29	3,544.81	57,604.56	61,661.46	(4,056.90)	-7%	75,000.00
Fair - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
Fair - Adult Beverage Sales	0.00	0.00	189,317.22	183,818.48	5,498.74	3%	180,000.00
Vending Machine Sales	381.00	189.00	7,996.00	3,597.00	4,399.00	55%	4,000.00
Fair - Sub Contractor Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events- Sub Contractor Sales	0.00	0.00	105,787.00	102,433.91	3,353.09	3%	145,000.00
JC - Sub Contractor Sales	0.00	0.00	0.00	0.00	0.00		0.00
Catering - Food	0.00	0.00	232,696.68	3,700.50	228,996.18		0.00
Catering - Beverage	1,335.00	0.00	62,240.50	3,120.25	59,120.25	95%	0.00
Catering - Adult Beverages	19,975.00	0.00	358,891.81	256,230.26	102,661.55	29%	582,309.02
Catering - Suplemental Fee	4,262.00	0.00	128,216.30	50,056.65	78,159.65	61%	0.00
Catering - Subcontractors	0.00	0.00	124,864.29	85,292.00	39,572.29	32%	0.00
Other Revenue	0.00	0.00	9,639.70	2,876.00	6,763.70	70%	1,000.00
Labor Charges	7,880.00	1,200.00	160,833.00	96,137.60	64,695.40	40%	0.00
Linen Charges	0.00	0.00	417.00	0.00	417.00	100%	0.00
Food Buyouts	11,729.25	0.00	53,442.22	57,676.48	(4,234.26)	-8%	5,000.00
Vendor / Show Coupons	0.00	0.00	0.00	0.00	0.00		0.00
Health Department Permit Revenue	0.00	0.00	0.00	0.00	0.00		0.00
	82,101.36	**12,878.17**	**2,288,827.48**	**1,323,774.18**	**965,053.30**	42%	**1,686,809.02**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Culinary - Expenses							
Payroll - Full Time Employees	31,137.65	39,193.14	316,537.60	185,181.61	131,355.99	41%	353,807.94
Payroll - Part Time Employees	4,777.25	8,035.32	136,317.86	80,762.30	55,555.56	41%	427,003.98
Payroll - Overtime	350.64	708.79	24,737.09	19,336.78	5,400.31	22%	10,000.00
Employee Benefits	11,638.93	10,068.22	121,339.47	44,856.00	76,483.47	63%	96,964.58
Employers Payroll Taxes	2,672.99	3,590.14	35,587.15	21,449.75	14,137.40	40%	0.00
Workers Compensation Insurance	5,428.85	7,946.59	34,492.65	31,020.89	3,471.76	10%	57,763.04
Payroll - Outside Agency	292.14	1,653.53	25,707.15	31,951.57	(6,244.42)	-24%	0.00
Contracted Services	17,639.53	1,866.42	173,233.50	86,955.77	86,277.73	50%	7,320.90
Product - Food - Concessions	9,748.52	13,673.06	166,102.66	74,649.10	91,453.56	55%	256,650.00
Product - Food - Catering	339.80	388.72	127,897.36	58,727.67	69,169.69	54%	150,000.00
Product - Beverages - Concessions	279.20	314.62	28,040.82	34,193.42	(6,152.60)	-22%	0.00
Product - Beverage - Catering	658.03	45.38	37,799.74	38,645.66	(845.92)	-2%	0.00
Product - Adult Beverage - Concessions	780.00	7,545.55	100,991.77	63,359.35	37,632.42	37%	0.00
Product - Adult Beverage - Catering	4,407.81	0.00	33,817.15	3,944.78	29,872.37	88%	0.00
Product - Food - Jockey club	36.26	2,001.91	34,264.34	2,629.55	31,634.79	92%	76,000.00
Product - Beverage - JC	0.00	88.82	5,946.52	88.82	5,857.70	99%	0.00
Product - Adult Beverage - JC	0.00	0.00	3,279.30	4,196.76	(917.46)	-28%	0.00
Product - Spoilage	4,000.00	0.00	4,000.00	398.67	3,601.33		0.00
Supplies & Expenses	1,256.23	4,076.68	63,001.16	39,242.21	23,758.95	38%	48,836.04
Supplies - Paper Products	930.86	1,514.80	28,002.29	17,456.06	10,546.23	38%	70,000.00
Ice - CO2	510.35	619.85	4,742.00	6,287.22	(1,545.22)	-33%	15,000.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
Hood Cleaning	0.00	0.00	8,390.00	3,995.00	4,395.00	52%	0.00
Linen & Equipment Rental	2,048.98	2,007.72	21,409.51	11,170.15	10,239.36	48%	19,157.92
Promotional, Advertising & Travel	0.00	0.00	3,796.26	9,611.31	(5,815.05)	-153%	5,000.00
Equipment - New and Maintenance	3,020.47	3,592.22	20,284.41	52,534.94	(32,250.53)	-159%	15,000.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00		2,500.00
	101,954.49	**108,931.48**	**1,559,717.76**	**922,645.34**	**637,072.42**	41%	**1,611,004.40**
Culinary Direct/Profit Loss	**(19,853.13)**	**(96,053.31)**	**729,109.72**	**401,128.84**	**327,980.88**	45%	**75,804.62**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
COVID Labor Reimbursments							
Labor Reimbursment COVID Staffing	0.00	0.00	0.00	936,010.36	(936,010.36)		0.00
COVID Expenses:							
Payroll	0.00	0.00	0.00	656,129.43	(656,129.43)		0.00
Employee Benefits	0.00	3.73	0.00	73,596.53	(73,596.53)		0.00
Employers Payroll Taxes	0.00	0.00	0.00	50,008.77	(50,008.77)		0.00
Workers Compensation	0.00	0.00	0.00	61,722.28	(61,722.28)		0.00
General Expenses	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	3.73	0.00	841,457.01	(841,457.01)		0.00
Direct Revenue over costs	**0.00**	**(3.73)**	**0.00**	**94,553.35**	**(94,553.35)**		**0.00**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Administration							
Payroll - Full Time Employees	86,292.37	136,056.72	946,398.62	781,044.65	165,353.97	17%	1,103,455.52
Payroll - Part Time Employees	3,314.95	0.00	40,969.70	10,691.00	30,278.70	74%	20,000.00
Payroll - Overtime	106.07	157.22	8,142.52	17,584.19	(9,441.67)	-116%	20,000.00
Compensated Leave Expense	40,818.74	(49,474.16)	40,818.74	(55,309.55)	96,128.29		3,618.30
Employees Pension	6,937.04	11,710.08	69,311.34	65,525.65	3,785.69	5%	56,173.00
Employee Benefits	6,809.48	7,144.75	98,447.14	83,404.03	15,043.11	15%	76,898.49
Employers Payroll Taxes	4,821.53	5,635.38	67,681.00	52,716.27	14,964.73	22%	98,708.90
Workers Compensation Insurance	11,863.14	20,460.16	61,780.38	85,127.14	(23,346.76)	-38%	91,476.44
Outside Agency Payroll	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services - Legal	1,482.00	6,359.70	34,958.50	63,142.79	(28,184.29)	-81%	70,000.00
Contracted Services - Other	309.00	235.20	2,954.60	2,962.50	(7.90)	0%	102,000.00
Contracted Services - Financial	3,209.85	19,761.88	163,616.64	162,634.74	981.90	1%	140,000.00
Contracted Services - Security	0.00	0.00	0.00	630.00	(630.00)		0.00
Contracted Services - IT	2,937.50	3,079.25	65,016.27	69,138.78	(4,122.51)	-6%	50,000.00
Meeting Expenses	0.00	9,720.20	13,126.23	23,732.40	(10,606.17)	-81%	7,500.00
Travel & Training	1,385.37	559.76	22,999.39	15,227.93	7,771.46	34%	30,000.00
Marketing, PR & Sponsorships	13,979.68	4,494.68	26,120.71	10,000.37	16,120.34	62%	20,000.00
Office Supplies & Expense	1,496.88	2,043.86	26,897.06	22,840.11	4,056.95	15%	20,000.00
Equipment Rental	939.51	1,244.97	7,886.78	7,756.99	129.79	2%	8,000.00
IT Expenses - non contracted	2,376.46	12,009.27	104,792.60	98,117.66	6,674.94	6%	75,000.00
Miscellaneous Employee Expenses	381.05	5,196.83	7,693.86	18,102.32	(10,408.46)	-135%	15,000.00
Telephone, Postage, Internet	8,594.53	9,854.46	94,999.29	109,965.92	(14,966.63)	-16%	120,000.00
Dues & Subscriptions (non IT)	3,646.00	2,854.99	8,827.44	17,673.10	(8,845.66)	-100%	20,000.00
Business Insurance	15,354.33	12,295.00	201,220.12	137,848.28	63,371.84	31%	155,040.00
Bank Fees	349.86	355.65	6,362.48	4,224.73	2,137.75	34%	5,000.00
Payroll Administration Fees	1,654.68	683.74	46,069.81	82,891.84	(36,822.03)	-80%	2,500.00
CC Merchant Acceptance Fees	341.47	271.71	7,704.67	3,211.34	4,493.33	58%	5,000.00
Unemployment Insurance	4,684.00	20,214.01	21,693.00	187,531.46	(165,838.46)	-764%	50,000.00
Audit Expense	0.00	0.00	31,300.00	11,347.28	19,952.72		21,300.00
Bad Debt - CC Chargebacks	0.00	20.00	4,528.00	4,624.58	(96.58)	-2%	0.00
	224,085.49	**242,945.31**	**2,232,316.89**	**2,094,388.50**	**137,928.39**	6%	**2,386,670.65**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Maintenance							
Payroll - Full Time Employees	68,637.03	128,702.95	875,362.99	779,628.26	95,734.73	11%	1,013,034.25
Payroll - Part Time Employees	0.00	0.00	0.00	0.00	0.00		2,500.00
Payroll - Overtime	303.32	562.30	21,626.95	23,962.83	(2,335.88)	-11%	25,000.00
Emplolyees Pension	6,437.46	11,676.22	80,148.24	77,912.85	2,235.39	3%	50,652.00
Employees Benefits	12,211.82	13,834.48	175,006.37	161,252.96	13,753.41	8%	218,946.96
Employers Payroll Taxes	4,471.24	8,214.04	67,085.90	59,165.86	7,920.04	12%	87,818.71
Workers Compensation Insurance	10,422.07	19,401.66	63,653.10	84,318.58	(20,665.48)	-32%	81,242.74
Outside Agency Payroll	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services - Landscaping	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services - Alarm	1,815.00	3,679.26	17,350.77	16,235.65	1,115.12	6%	11,000.00
Contracted Services - Pest Control	1,272.00	2,673.00	15,906.00	14,949.00	957.00	6%	16,500.00
Contracted Services - Janitorial	0.00	2,040.00	15,142.50	6,589.00	8,553.50	56%	2,500.00
Contracted Services - HVAC	6,534.00	17,926.85	35,978.61	40,691.59	(4,712.98)	-13%	50,000.00
Contracted Services - Other	72,302.89	0.00	136,889.63	14,455.81	122,433.82	89%	76,000.00
Administration Expenses	1,030.24	375.00	9,707.04	11,785.35	(2,078.31)	-21%	14,000.00
Equipment Rental	0.00	0.00	741.22	371.04	370.18	50%	2,500.00
Utilities - Power	31,708.66	47,914.13	439,663.79	382,709.13	56,954.66	13%	350,000.00
Utilities - Water	4,937.43	8,026.65	77,394.09	87,603.47	(10,209.38)	-13%	50,000.00
Utilities - Other	7,091.96	11,389.53	55,955.58	61,563.41	(5,607.83)	-10%	50,000.00
Equipment Maintenance & Repairs	3,570.60	4,863.11	53,830.16	70,647.64	(16,817.48)	-31%	45,000.00
Building Maintenance Supplies	1,456.63	427.03	39,587.62	32,043.37	7,544.25	19%	100,000.00
Janitorial Supplies	566.54	1,075.96	44,367.86	36,738.49	7,629.37	17%	0.00
Tools & Equipment	0.00	0.00	1,646.60	528.79	1,117.81	68%	0.00
Building Repairs	4,494.25	0.00	19,918.69	32,931.06	(13,012.37)	-65%	0.00
Emergency Repairs	0.00	0.00	10,765.00	55,447.95	(44,682.95)	-415%	0.00
Trash Removal	4,727.86	5,578.37	43,221.48	39,325.92	3,895.56	9%	45,000.00
	243,991.00	**288,360.54**	**2,300,950.19**	**2,090,858.01**	**210,092.18**	9%	**2,291,694.66**

SAN MATEO COUNTY EVENTCENTER ON THE SAN FRANCISCO PENINSULA

San Mateo County Event Center
Detailed Income Statement
For the Period Ending December 31, 2023 and 2022

	December 2023	December 2022	Year to Date 2023	Year to Date 2022	Varriance $	% +/-	Budget 2023
Non Capitalized Improvements:							
Non Capitalized Improvements	0.00	0.00	0.00	0.00	0.00		0.00
Expo Hall Upgrades	0.00	0.00	0.00	10,810.00	(10,810.00)		40,000.00
Cypress Hall Fire System	0.00	0.00	0.00	0.00	0.00		0.00
Barn Repairs	0.00	0.00	0.00	0.00	0.00		0.00
Asphault Repairs	53,841.14	0.00	53,841.14	0.00	53,841.14		50,000.00
Roofing Replacement - Repairs	0.00	0.00	0.00	147,910.30	(147,910.30)		50,000.00
Event Pavillion - Drainage	0.00	0.00	0.00	0.00	0.00		0.00
Landscaping Projects	0.00	0.00	0.00	0.00	0.00		0.00
Security Camera	0.00	0.00	0.00	0.00	0.00		0.00
Lighting Retrofit	6,839.72	0.00	13,416.28	12,057.87	1,358.41		100,000.00
Fiesta Hall Upgrades	0.00	0.00	10,984.00	14,823.12	(3,839.12)	-35%	0.00
Storm Drains Sewers	0.00	0.00	0.00	17,825.00	(17,825.00)		0.00
Cypress Hall	0.00	0.00	0.00	1,718.54	(1,718.54)		0.00
Parking Lot	0.00	0.00	7,381.91	54,735.00	(47,353.09)	-641%	0.00
Computer Switch Upgrade	0.00	24,982.93	108,013.92	24,982.93	83,030.99	77%	0.00
PSC Building	0.00	0.00	0.00	0.00	0.00		0.00
Generators	0.00	0.00	0.00	0.00	0.00		0.00
Jockey Club	60.00	9,547.64	1,330.11	122,223.20	(120,893.09)	-9089%	40,000.00
Redwood Hall	0.00	0.00	29,154.48	0.00	29,154.48	100%	0.00
Door Replacement	0.00	0.00	0.00	0.00	0.00		0.00
Equipment	39,055.82	26,483.96	75,781.95	238,473.92	(162,691.97)	-215%	459,500.00
	99,796.68	**61,014.53**	**299,903.79**	**645,559.88**	**(345,656.09)**	-115%	**739,500.00**
Capitalized Improvements - In Progress							
Fiesta Hall Heat	0.00	0.00	(810,101.00)	810,101.00	(1,620,202.00)	200%	804,000.00
Sub Station - Central Mall	0.00	0.00	89,000.00	0.00	89,000.00		1,200,000.00
Internet and Wi Fi Improvements	0.00	0.00	0.00	0.00	0.00		225,000.00
Redwood Hall Remodel	0.00	0.00	(194,698.00)	194,698.00	(389,396.00)	200%	0.00
100 amp Electrical - Cafe Lawn	0.00	0.00	0.00	0.00	0.00		0.00
Administration Office Addition	12,676.57	0.00	1,179,841.64	79,638.00	1,100,203.64	93%	1,200,000.00
Saratoga Entrance Upgrade	0.00	0.00	0.00	0.00	0.00		0.00
Gates into Parking Lots	0.00	132,610.00	(132,610.00)	132,610.00	(265,220.00)	200%	0.00
Cypress Hall Restrooms	0.00	0.00	79,634.65	0.00	79,634.65	100%	950,000.00
Solar Canopies - RV Park	0.00	0.00	8,234.52	0.00	8,234.52	100%	4,750,000.00
Electronic Signs	28,250.00	0.00	28,250.00	0.00	28,250.00		0.00
	40,926.57	**132,610.00**	**247,551.81**	**1,217,047.00**	**(969,495.19)**	-392%	**9,129,000.00**

AP Aged Invoice Analysis

Historical Balances by GL Date as of 12/31/2023

Historical Aging

San Mateo
Diane Baumann

Monday, February 5, 2024 2:10:56PM

Invoice Number	Invoice Date	Balance	Current 12/1/2023 and Beyond	1 - 30 Days 11/1/2023 11/30/2023	31 - 60 Days 10/1/2023 10/31/2023	61 - 90 Days 9/1/2023 9/30/2023	Over 90 Days Up to 8/31/2023
00000063 (PG & E)							
* Acct#1368-4	12/29/2023	3,044.61	3,044.61				
* Acct#1562-0	12/29/2023	31,175.86	31,175.86				
* Acct#4688-2	12/29/2023	479.84	479.84				
00000063		34,700.31	34,700.31	0.00	0.00	0.00	0.00
00000115 (Terminix Processing Center)							
* 44189755	12/14/2023	1,272.00	1,272.00				
00000115		1,272.00	1,272.00	0.00	0.00	0.00	0.00
00000121 (Home Depot Credit Services)							
* 9607578	12/19/2023	192.74	192.74				
00000121		192.74	192.74	0.00	0.00	0.00	0.00
00000138 (Acco Engineered Systems)							
* 20490167	12/1/2023	4,171.00	4,171.00				
* 20493267	12/20/2023	893.00	893.00				
00000138		5,064.00	5,064.00	0.00	0.00	0.00	0.00
00000153 (County of San Mateo, Information Services Departme)							
* 1YSX52312	12/31/2023	13.61	13.61				
00000153		13.61	13.61	0.00	0.00	0.00	0.00
00000157 (Eldorado Forklift Co. Inc.)							
* 149576	12/26/2023	600.00	600.00				
00000157		600.00	600.00	0.00	0.00	0.00	0.00
00000173 (McMaster-Carr)							
* 19353697	12/19/2023	4,494.25	4,494.25				
00000173		4,494.25	4,494.25	0.00	0.00	0.00	0.00
00000177 (ODP Business Solutions, Inc.)							
* 346221491001	12/14/2023	57.52	57.52				
00000177		57.52	57.52	0.00	0.00	0.00	0.00
00000191 (Verizon Wireless)							
* 9952756385	12/26/2023	342.09	342.09				
00000191		342.09	342.09	0.00	0.00	0.00	0.00
00000252 (Tennant Sales and Service Co.)							
* 920094616	12/21/2023	2,191.92	2,191.92				
00000252		2,191.92	2,191.92	0.00	0.00	0.00	0.00
00001032 (Sysco San Francisco, Inc.)							
* 650252974	12/28/2023	255.37	255.37				
* 650252975	12/28/2023	255.37	255.37				
00001032		510.74	510.74	0.00	0.00	0.00	0.00
00001081 (County of San Mateo Department of Agriculture/Weig)							
* 41-2024-2174	12/29/2023	260.40	260.40				
00001081		260.40	260.40	0.00	0.00	0.00	0.00
00001180 (FolgerGraphics, Inc.)							
* 138184	12/20/2023	142.51	142.51				
* 138185	12/20/2023	241.18	241.18				

AP Aged Invoice Analysis

Historical Balances by GL Date as of 12/31/2023

Historical Aging

Invoice Number	Invoice Date	Balance	Current 12/1/2023 and Beyond	1 - 30 Days 11/1/2023 11/30/2023	31 - 60 Days 10/1/2023 10/31/2023	61 - 90 Days 9/1/2023 9/30/2023	Over 90 Days Up to 8/31/2023
00001180		383.69	383.69	0.00	0.00	0.00	0.00
00001193 (City National Bank							
* CC#0459	12/28/2023	2,721.13	2,721.13				
* CC#2496	12/28/2023	576.84	576.84				
* CC#2935	12/28/2023	11,922.87	11,922.87				
* CC#6192	12/28/2023	26,117.04	26,117.04				
* CC#6307	12/28/2023	8,669.73	8,669.73				
* CC#8015	12/28/2023	7,064.84	7,064.84				
* CC#9717	12/28/2023	9,028.71	9,028.71				
* CC#9725	12/28/2023	2,741.69	2,741.69				
00001193		68,842.85	68,842.85	0.00	0.00	0.00	0.00
00001662 (Los Alamitos Quarter Horse Racing Association)							
* 0018273-IN	12/31/2023	1,080.00	1,080.00				
00001662		1,080.00	1,080.00	0.00	0.00	0.00	0.00
00001672 (Daily Racing Form)							
* NS164151	12/10/2023	2,178.40	2,178.40				
* SOI164218	12/10/2023	599.06-	599.06-				
* NS164422	12/17/2023	2,178.40	2,178.40				
* SOI164754	12/24/2023	902.48-	902.48-				
* NS164946	12/31/2023	2,956.40	2,956.40				
00001672		5,811.66	5,811.66	0.00	0.00	0.00	0.00
00001752 (Fetter, James R.)							
* 6	12/18/2023	60.00	60.00				
00001752		60.00	60.00	0.00	0.00	0.00	0.00
00001908 (Western Conference of Teamsters Pension Trust)							
* Dec 2023	12/31/2023	976.11	976.11				
00001908		976.11	976.11	0.00	0.00	0.00	0.00
00002705 (Recology San Mateo County)							
* 52104072	12/31/2023	255.26	255.26				
00002705		255.26	255.26	0.00	0.00	0.00	0.00
00002839 (TPx Communications)							
* 176437123-0	12/16/2023	719.67	719.67				
00002839		719.67	719.67	0.00	0.00	0.00	0.00
00002880 (San Francisco Business Times)							
* 10457871	12/29/2023	5,000.00	5,000.00				
00002880		5,000.00	5,000.00	0.00	0.00	0.00	0.00
00002931 (HireSafe)							
* 117159	12/31/2023	309.00	309.00				
00002931		309.00	309.00	0.00	0.00	0.00	0.00
00004117 (Employment Development Department)							
936-5065-3	12/31/2023	4,684.00	4,684.00				
00004117		4,684.00	4,684.00	0.00	0.00	0.00	0.00
00004290 (PBC							
* 24743256	12/8/2023	670.00	670.00				
* 21058360	12/31/2023	1,507.44	1,507.44				

AP Aged Invoice Analysis

Historical Balances by GL Date as of 12/31/2023

Historical Aging

Invoice Number	Invoice Date	Balance	Current 12/1/2023 and Beyond	1 - 30 Days 11/1/2023 11/30/2023	31 - 60 Days 10/1/2023 10/31/2023	61 - 90 Days 9/1/2023 9/30/2023	Over 90 Days Up to 8/31/2023
00004290 (PBC							
* 23342558	12/31/2023	1,976.02	1,976.02				
* 25723308	12/31/2023	4,153.46-	4,153.46-				
00004290		0.00	0.00	0.00	0.00	0.00	0.00
00004304 (Ecolab Pest Elim. Div.)							
* 4157224	12/20/2023	1,044.87	1,044.87				
00004304		1,044.87	1,044.87	0.00	0.00	0.00	0.00
00004324 (Environmental Health Fee)							
* 98085	12/2/2023	872.32	872.32				
00004324		872.32	872.32	0.00	0.00	0.00	0.00
00004414 (Enviro Clean Maintenance)							
* 16124	12/11/2023	2,415.00	2,415.00				
00004414		2,415.00	2,415.00	0.00	0.00	0.00	0.00
00004726 (DLB Consulting)							
* Dec 2023	12/31/2023	12,404.85	12,404.85				
00004726		12,404.85	12,404.85	0.00	0.00	0.00	0.00
00005773 (Recology Peninsula Services)							
* 78724	12/31/2023	2,072.60	2,072.60				
00005773		2,072.60	2,072.60	0.00	0.00	0.00	0.00
00006264 (City of San Mateo Business Tax Division)							
* Renewal	12/31/2023	8.00	8.00				
00006264		8.00	8.00	0.00	0.00	0.00	0.00
00006293 (American Portables)							
* 107245	12/29/2023	210.37	210.37				
00006293		210.37	210.37	0.00	0.00	0.00	0.00
00006644 (Varsity)							
* 408	1/4/2024	466.03	466.03				
00006644		466.03	466.03	0.00	0.00	0.00	0.00
00006987 (Pal, Avinesh)							
* Reimbursement	12/3/2023	72.53	72.53				
00006987		72.53	72.53	0.00	0.00	0.00	0.00
00007042 (Home Depot Pro, The)							
* 779656073	12/12/2023	847.40	847.40				
00007042		847.40	847.40	0.00	0.00	0.00	0.00
00007122 (SAMCEDA)							
* M7251	12/31/2023	2,500.00	2,500.00				
00007122		2,500.00	2,500.00	0.00	0.00	0.00	0.00
00007437 (Brink's Incorporated)							
* 55.66	12/31/2023	55.66	55.66				
00007437		55.66	55.66	0.00	0.00	0.00	0.00
00007540 (4 Diamond Security)							
* 469	12/17/2023	2,776.38	2,776.38				
* 474	12/26/2023	668.00	668.00				

AP Aged Invoice Analysis

Historical Balances by GL Date as of 12/31/2023

Historical Aging

San Mateo
Diane Baumann

Monday, February 5, 2024 2:10:56PM

Invoice Number	Invoice Date	Balance	Current 12/1/2023 and Beyond	1 - 30 Days 11/1/2023 11/30/2023	31 - 60 Days 10/1/2023 10/31/2023	61 - 90 Days 9/1/2023 9/30/2023	Over 90 Days Up to 8/31/2023
00007540		3,444.38	3,444.38	0.00	0.00	0.00	0.00
bropel (Brown Pelican Group, LLC)							
* 3105	12/18/2023	3,480.00	3,480.00				
bropel		3,480.00	3,480.00	0.00	0.00	0.00	0.00
cerpai (CertaPro Painters)							
* INV8561-3	12/19/2023	33,426.64	33,426.64				
cerpai		33,426.64	33,426.64	0.00	0.00	0.00	0.00
coucou (Office of the County Counsel, San Mateo County)							
* 4167	12/21/2023	1,482.00	1,482.00				
coucou		1,482.00	1,482.00	0.00	0.00	0.00	0.00
foodie (Foodieland)							
* 49828	12/22/2023	629.20	629.20				
foodie		629.20	629.20	0.00	0.00	0.00	0.00
foxsec (Fox Security & Communications, Inc.)							
* 94641	12/10/2023	1,815.00	1,815.00				
foxsec		1,815.00	1,815.00	0.00	0.00	0.00	0.00
mulgar (Mulberrys Garment Care)							
* Inv11-030429	12/4/2023	53.99	53.99				
* Inv11-030431	12/4/2023	53.99	53.99				
* Inv11-030498	12/4/2023	53.99	53.99				
* Inv12-026591	12/20/2023	31.50	31.50				
* Inv12-026593	12/20/2023	62.99	62.99				
mulgar		256.46	256.46	0.00	0.00	0.00	0.00
norsig (Northwest Signs, Inc.)							
* SMCEC	12/31/2023	28,250.00	28,250.00				
norsig		28,250.00	28,250.00	0.00	0.00	0.00	0.00
panini (PaniniTime)							
* 596788	12/15/2023	250.65	250.65				
* 596789	12/15/2023	46.74	46.74				
* 600037	12/26/2023	126.30	126.30				
* 600038	12/26/2023	37.56	37.56				
* 600035	12/29/2023	426.60	426.60				
* 600036	12/29/2023	105.74	105.74				
panini		993.59	993.59	0.00	0.00	0.00	0.00
pitbow (Pitney Bowes PO 981039)							
* 1024413135	12/11/2023	197.33	197.33				
pitbow		197.33	197.33	0.00	0.00	0.00	0.00
resnav (ResNav Solutions)							
* 780862	12/31/2023	350.00	350.00				
resnav		350.00	350.00	0.00	0.00	0.00	0.00
Grand Totals:		235,116.05	235,116.05	0.00	0.00	0.00	0.00

* Calculated Balance shown is not Current Balance

AR Aged Invoice Analysis

Balances as of 12/31/2023
by GL Date

Historical by AR Account

San Mateo
Diane Baumann

Monday, February 5, 2024 2:09:39PM

Invoice Number	Invoice Date	Terms	Balance	Current 12/1/2023 and Beyond	Over 30 11/1/2023 11/30/2023	Over 60 10/1/2023 10/31/2023	Over 90 9/1/2023 9/30/2023	Over 120 Up to 8/31/2023
Receivables: 131001-00-A								
40th DAA - Yolo County Fair (40daa)					Phone: 530 402-2222		Last Pymt: 1/23/2024	20,008.36
*23.12.01 di	12/12/2023	Net 30	20,008.36	20,008.36				
23.12.02diREV	12/12/2023	Net 30	2,458.12	2,458.12				
*40th DAA - Yolo County Fair Totals:			22,466.48	22,466.48	0.00	0.00	0.00	0.00
Dolphin Promotions (00000001)					Phone: 708-814-4274		Last Pymt: 1/4/2024	1,690.15
*29312783	11/30/2023	Net 30	1,690.15		1,690.15			
*Dolphin Promotions Totals:			1,690.15	0.00	1,690.15	0.00	0.00	0.00
Domini Hoskins Black History Museum (domhos)							Last Pymt: 10/12/2023	10,000.00
00574	9/28/2023	Net 60	15,000.00				15,000.00	
Domini Hoskins Black History Museum Total			15,000.00	0.00	0.00	0.00	15,000.00	0.00
Golden Gate Fields (00000321)					Phone: 626-574-7223		Last Pymt: 1/11/2024	47,263.30
*00601	10/31/2023	Net 30	3,353.17			3,353.17		
*00612	11/30/2023	Net 30	25,779.35		25,779.35			
00624	12/31/2023	Net 30	22,835.94	22,835.94				
*00625	12/31/2023	Net 30	37,237.58	37,237.58				
*Golden Gate Fields Totals:			89,206.04	60,073.52	25,779.35	3,353.17	0.00	0.00
Harvest Festival/ Glenn Companies LLC. (00000414)					Phone: 925-392-7300		Last Pymt: 11/30/2023	0.00
411	11/30/2023	Net 30	16,579.00		16,579.00			
Harvest Festival/ Glenn Companies LLC. Tot			16,579.00	0.00	16,579.00	0.00	0.00	0.00
Hillsdale High School (00001648)					Phone: 650-678-1584		Last Pymt: 1/29/2024	792.15
*32863387	11/30/2023	Net 30	792.15		792.15			
*Hillsdale High School Totals:			792.15	0.00	792.15	0.00	0.00	0.00
Hot Import Nights (HotImp)							Last Pymt: 10/31/2023	0.00
33393484	10/31/2023	Net 30	2,842.02			2,842.02		
Hot Import Nights Totals:			2,842.02	0.00	0.00	2,842.02	0.00	0.00
LCWW Group, Inc. (00007617)					Phone: 941-999-8840		Last Pymt: 11/30/2023	0.00
28206114	11/30/2023	Net 30	1,321.89		1,321.89			
LCWW Group, Inc. Totals:			1,321.89	0.00	1,321.89	0.00	0.00	0.00
Local Agency Investment Fund (LAIF)							Last Pymt: 1/12/2024	98,164.84
*00629	12/31/2023	Net 30	98,164.84	98,164.84				
*Local Agency Investment Fund Totals:			98,164.84	98,164.84	0.00	0.00	0.00	0.00
Los Alamitos Quarter Horse Racing Association (00001662)							Last Pymt: 1/17/2024	5,815.26
*00603	10/31/2023	Net 30	9,187.15			9,187.15		
*00615	11/30/2023	Net 30	9,198.22		9,198.22			
*00616	11/30/2023	Net 30	6,936.78		6,936.78			
00626	12/31/2023	Net 30	8,938.85	8,938.85				
*00627	12/31/2023	Net 30	5,815.26	5,815.26				
*Los Alamitos Quarter Horse Racing Associat			40,076.26	14,754.11	16,135.00	9,187.15	0.00	0.00
The Nueva School (00004080)					Phone: 650-350-4600		Last Pymt: 1/17/2024	14,500.00
*00606	11/30/2023	Net 30	1,462.50		1,462.50			
*00607	12/1/2023	Net 30	14,500.00	14,500.00				
*00594	12/9/2023	Net 30	450.00	450.00				
*The Nueva School Totals:			16,412.50	14,950.00	1,462.50	0.00	0.00	0.00
Varsity (00006644)					Phone: 352-494-2993		Last Pymt: 1/4/2024	0.00

AR Aged Invoice Analysis

Balances as of 12/31/2023
by GL Date

Historical by AR Account

Invoice Number	Invoice Date	Terms	Balance	Current 12/1/2023 and Beyond	Over 30 11/1/2023 11/30/2023	Over 60 10/1/2023 10/31/2023	Over 90 9/1/2023 9/30/2023	Over 120 Up to 8/31/2023
Receivables: 131001-00-A (continued)								
Varsity (00006644) (continued)					Phone: 352-494-2993	Last Pymt: 1/4/2024	0.00	
*29312873	11/30/2023	Net 30	2,950.14		2,950.14			
*408	12/13/2023	Net 30	3,048.34	3,048.34				
*Varsity Totals:			5,998.48	3,048.34	2,950.14	0.00	0.00	0.00
Watch and Wager.Com, LLC (00003730)					Phone: 916-800-1395	Last Pymt: 1/23/2024	6,565.53	
*00614	11/30/2023	Net 30	2,819.22		2,819.22			
*00617	11/30/2023	Net 30	974.06		974.06			
*00622	12/31/2023	Net 30	3,617.61	3,617.61				
*00623	12/31/2023	Net 30	2,947.92	2,947.92				
*Watch and Wager.Com, LLC Totals:			10,358.81	6,565.53	3,793.28	0.00	0.00	0.00
Receivables: 131001-00-A Totals			320,908.62	220,022.82	70,503.46	15,382.34	15,000.00	0.00
Receivables: 228000-00-A								
Apex Events (Apeeve)					Phone: 323-356-6740	Last Pymt: 1/30/2024	0.00	
*U-20231211	12/11/2023		75,411.95-	75,411.95-				
*Apex Events Totals:			75,411.95-	75,411.95-	0.00	0.00	0.00	0.00
Google LLC (00004382)						Last Pymt: 2/1/2024	0.00	
*U-20231229	12/29/2023		19,500.00-	19,500.00-				
U-20231229	12/29/2023		2,500.00-	2,500.00-				
*Google LLC Totals:			22,000.00-	22,000.00-	0.00	0.00	0.00	0.00
Nor Cal Landscape Nursery Show (00000051)					Phone: 530-458-3190	Last Pymt: 9/21/2023	2,000.00	
U-20230815	8/15/2023		7,000.00-					7,000.00-
U-20230907	9/7/2023		20,000.00-				20,000.00-	
U-20230921	9/21/2023		2,000.00-				2,000.00-	
Nor Cal Landscape Nursery Show Totals:			29,000.00-	0.00	0.00	0.00	22,000.00-	7,000.00-
Receivables: 228000-00-A Totals			126,411.95-	97,411.95-	0.00	0.00	22,000.00-	7,000.00-
Grand Totals:	16 Customers		194,496.67	122,610.87	70,503.46	15,382.34	7,000.00-	7,000.00-
	33 Invoices			63.04 %	36.25 %	7.91 %	3.60-%	3.60-%

* Calculated Balance shown is not Current Balance