



MEMO

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

C: Board of Directors, San Mateo County Event Center

From: Diane Baumann, Controller and Dana Stoehr, CEO

Date: November 6, 2024

FINANCIAL HIGHLIGHTS: October 31, 2024

Balance Sheet:

Assets:

Cash on Hand: \$41,433.00 – No change in October

Cash in Banks: \$1,980,034.10 decreased \$708,730.21 transfer to LAIF (Local Agency Investment Fund – State of California) Expenses

Investments: \$12,905,225.30 increased \$500,000.00 – transfer from operating account into LAIF

Restricted Cash:

Auction: \$67,271.37 – no change in October

Pension Funds decreased \$748,407.07 - Employer Contributions \$20,763.20; Employee Contributions \$13,800.00; Investment loss \$88,931.43; withdrawals \$692,657.30; Fees \$1,381.54; balance \$5,100,418.30 balances to Restricted Liabilities - Liability for Pension Plans

Accounts Receivable – increased \$157,979.28 to \$413,222.418 balances to AR Aged Invoice Analysis (page 1 & 2)
We have three accounts over 120 days Hot Import Nights - \$2,842.02, Harvest Festival \$16,579.00. Both accounts have been turned over to collections and listed as doubtful accounts. Golden Gate Fields \$31,041.24 have communicated they are doing a check run this week.

Prepaid and Deferred Charges – None

Culinary Inventory \$64,248.48 – no change in October

Fixed Assets:

Construction in Progress \$1,751,973.80 increased \$20,625.00– Detail is on detailed income statement

Capitalized Equipment - \$2,458,547.01 – no change

Leasehold improvements \$8,446,934.44 no change

Depreciation \$25,744.13

Liabilities

Accounts Payable: Decreased \$31,294.48 to \$136,793.32 does not balance to AP Aged Invoice Analysis (page 2) \$114,493.58 Two “end of event” refunds in in the amount of \$22,299.74 do not show on the detail.

Advanced Billings – Future Events increased \$147,180.30 to \$450,676.17 balances to A/R Aged Invoice Analysis 228000-00-A (page 4)

Golden Gate Fields has an unapplied payment of \$15,302.67 if applied, that would decrease their balance to \$21,711.57.



Accrued Payroll and Related

Workers Comp Insurance - \$6,922.35 – Account will be “trued up” December 31, 2024. California Fairs Services Authority bills Workers Compensation monthly based on previous year’s payroll. Payroll is expensed as a percentage of wages paid monthly, these differences in methodology causes the account not to stay in balance. Accrued Wages – \$56,801.84 changes with each payroll – account is monitored for accuracy and clears after each payroll is complete.
 Accrued Leave Balances - \$174,912.48 will be re-calculated at year end.

Other Liabilities:

Sales Tax Payable \$5,890.74 will be paid before due date
 Unclaimed check liability \$12,408.11 – no change

Restricted Liabilities: Pension Plan Liability and Auction Reserve mirror assets entries
 Carnival Capital Improvement - \$73,449.94 no change
 Monthly loss of \$25,436.29 balances to consolidated financial statements

Consolidated Financial Statements:

| | October 2024 | October 2023 | YTD 2024 | YTD 2023 |
|---------------------------|---------------|---------------|----------------|----------------|
| Operating Profit/(Loss) | - \$18,812.16 | - \$3,062.70 | \$2,028,497.88 | \$2,768,135.05 |
| Balance Sheet Profit/Loss | - \$25,436.29 | - \$24,769.48 | \$2,282,198.48 | \$3,752,674.12 |

Non Operating Revenue – \$19,120.00 Repayment from San Mateo County – Reimburse FEMA grant - down payment on generator project
 Other Operating Revenue – \$6,376.01 Cell Phone Tower space rent
 Prior Year Expense Adjustment - \$219.39 refund – unclaimed property payment

Departmental Financial Statements - Items of Note:

Event Sales & Service (ESS) - Direct profit \$319,353.20 (pages 1 & 2)

Revenue:

Building Rental Fees: \$230,550.00 K-Play Anime; Samaritan House; Northern California Volleyball Association; San Mateo Consolidated Fire Department; Uttar Pradesh Mandal of America (Cultural Event); HD Supply (Trade Show); American Medical Response

Rental Rebates: \$-50,364.50 Samaritan House; San Mateo Consolidated Fire Department

Patron parking fees \$87,220.00 – Northern California Volleyball Association; Anime Impulse; Uttar Pradesh Mandal of America

Monthly Parking Contracts - \$79,000.00 – Google; Nueva School; John Brehm; Roblox

Parking Buyouts – \$3,240.00 Samaritan House; HD Supply

IT Services - \$4,420.00 Anime; Samaritan House; UPMA; HD Supply

Miscellaneous Fees \$132.00 –Ticket Fees NCVA Tailgating, UPMA

Expenses – Direct payroll expenses, benefits, taxes, workers’ compensation

Security, Fees and insurance; EMT Fees and show janitorial fees are reimbursable. Invoicing for event expenses lags behind events.

Electrical, IT & Other Labor \$15,562.50 – includes IT support for SaaStr

Parking Equipment – includes rental of light towers for south lot



Jockey Club – Satellite Wagering Facility – Direct Profit for month \$79,191.44 up 9% from 2023 (Page 3)

Revenue: \$141,207.60 Jockey Club revenue is up 5% from 2023, attendance has overall looks better than last year

Expenses: \$62,016.16 Payroll expenses, benefits and taxes – workers compensation
Administrative Expenses – equipment rental, janitorial supplies, and cable tv

Annual San Mateo County Fair – (pages 4 – 7) - YTD Profit - \$645,566.16.

Revenue: \$725.00

Competitive Exhibits – \$-150.00 Refund Burlingame Art Society for donated award not awarded

Sponsorship – \$875.00 County Consumer Plumbing Group – Marquee

Expenses: Monthly \$ 24,537.57

Administration & Marketing: \$21,712.98 Salaries; benefits - Travel – registration for NICA (National Independent Concessionaire Association); IAFE (international Association of Fairs & Expositions)

Sponsor Expense – Half Moon Bay FFA

Miscellaneous Fair Expense – \$108.50 merchant acceptance fees

Competitive Fair Exhibits \$2,716.09 - \$2,475.00 contracted services processing hogs – Auction; part time staff

Culinary – (pages 8 & 9) Direct monthly loss \$15,975.97 YTD Profit \$552,117.32

Revenue: \$58,285.24 – Jockey Club food sales are up 14%; Catering – Subcontractors \$2,250.00 – HD Supply— Food Buyouts \$16,500.00 – Anime Impulse; UPMA

Expenses: \$74,261.21

Salaries and Wages, taxes and benefits,

Contracted Services \$3,593.31 – Bartenders for Anime; pest control

Product Adult Beverage – Catering \$9,157.86 – Product for event in November

Equipment \$9,479.59 \$5,751.88 – repair to Café Cooler; \$1,079.48 – repair Turf Club refer

Administration – Expense for month - \$180,741.81 (page 10)

Salaries & Wages, benefits, payroll taxes, workers compensation

Contracted Services – Financial \$25,179.00 Two months

IT Expenses – Contracted EPC support, backups

Travel & Training \$400.00 Board Stipends

Business Insurance - \$17,657.48 general liability

Bad Debt Expense – \$30.00 two chargebacks in parking

Maintenance – Expense for month \$174,086.14 (page 11)

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

Contracted Services – Other \$3,903.99 – generator repair and service

Utilities – water \$17,866.17 two month of service

Non-Capitalized Improvements (page 13) – \$29,437.14

Administration office – remodel of office spaces; deposit on new furniture



Construction in Progress: \$20,625.00

Central Mall - \$6,296.25 Yorke Engineering – engineering

Redwood Hall - \$7,428.75 Dudek – Grant Application

Administration – \$6,480.00 Install Board Room Window

Cypress Restrooms - \$420.00 Advertising



San Mateo County Event Center
Balance Sheet
As of October 31, 2024

| | Beginning Balance | Activity | Ending Balance |
|--|----------------------|---------------------|----------------------|
| Assets | | | |
| Cash on Hand | | | |
| Petty Cash | 1,000.00 | 0.00 | 1,000.00 |
| Change Funds | 40,433.00 | 0.00 | 40,433.00 |
| | <u>41,433.00</u> | <u>0.00</u> | <u>41,433.00</u> |
| Cash in Banks | | | |
| Cash - Operating | 2,449,702.23 | (709,910.31) | 1,739,791.92 |
| Cash - Fair Awards | 4,237.12 | 0.00 | 4,237.12 |
| Cash - Payroll | 234,824.96 | 1,180.10 | 236,005.06 |
| | <u>2,688,764.31</u> | <u>(708,730.21)</u> | <u>1,980,034.10</u> |
| Investments | | | |
| Cash - Investment - San Mateo County | 422,151.68 | 0.00 | 422,151.68 |
| Cash - Investment - LAIF | 11,983,073.62 | 500,000.00 | 12,483,073.62 |
| | <u>12,405,225.30</u> | <u>500,000.00</u> | <u>12,905,225.30</u> |
| Restricted Cash | | | |
| Cash - Auction | 67,271.37 | 0.00 | 67,271.37 |
| Cash Value - Pension | 5,848,825.37 | (748,407.07) | 5,100,418.30 |
| | <u>5,916,096.74</u> | <u>(748,407.07)</u> | <u>5,167,689.67</u> |
| Accounts Receivable | | | |
| Accounts Receivable | 255,243.20 | 157,979.28 | 413,222.48 |
| Allowance for Doubtful Accounts - A/R | (19,421.02) | 0.00 | (19,421.02) |
| | <u>235,822.18</u> | <u>157,979.28</u> | <u>393,801.46</u> |
| 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 | 0.00 | 0.00 | 0.00 |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Culinary - Inventory Items | 64,248.48 | 0.00 | 64,248.48 |
| Fixed Assets | | | |
| Construction in Progress | 1,731,348.80 | 20,625.00 | 1,751,973.80 |
| Capitalized Equipment | 2,458,547.01 | 0.00 | 2,458,547.01 |
| Accumulated Depreciation - Equipment | (2,179,407.03) | (8,857.53) | (2,188,264.56) |
| Capitalized - Leasehold Improvements | 8,446,934.44 | 0.00 | 8,446,934.44 |
| Accumulated Depreciation - Leasehold Imp | (6,963,987.82) | (16,886.60) | (6,980,874.42) |
| | <u>3,493,435.40</u> | <u>(5,119.13)</u> | <u>3,488,316.27</u> |
| Total Assets: | 24,845,025.41 | (804,277.13) | 24,040,748.28 |



San Mateo County Event Center
Balance Sheet
As of October 31, 2024

| | Beginning Balance | Activity | Ending Balance |
|------------------------------------|----------------------|---------------------|----------------------|
| Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable | 168,087.80 | (31,294.48) | 136,793.32 |
| Advanced Billings | | | |
| Advance Billings - Future Events | 303,495.87 | 147,180.30 | 450,676.17 |
| Accrued Payroll and Related | | | |
| Bonus Payable | 0.00 | 0.00 | 0.00 |
| Payroll Payable | 0.00 | 0.00 | 0.00 |
| Social Security Taxes | 0.00 | 0.00 | 0.00 |
| Medicare Tax Withheld | 0.00 | 0.00 | 0.00 |
| CA State Disability Insurance | 0.00 | 0.00 | 0.00 |
| CA State Income Tax | 0.00 | 0.00 | 0.00 |
| Federal Income Tax Withheld | 0.00 | 0.00 | 0.00 |
| Other Payroll Tax Liabilities | 0.00 | 0.28 | 0.28 |
| Workers Comp Insurance Clearing | 121.95 | 6,800.40 | 6,922.35 |
| Accrued Wages | 166,803.23 | (110,001.39) | 56,801.84 |
| Accrued Employee Leave - Admin | 54,728.12 | 0.00 | 54,728.12 |
| Accrued Employee Leave - Maint | 57,856.50 | 0.00 | 57,856.50 |
| Accrued Leave - ESS | 24,829.30 | 0.00 | 24,829.30 |
| Accrued Leave - Fair | 2,862.08 | 0.00 | 2,862.08 |
| Accrued Leave - Jockey Club | 17,932.85 | 0.00 | 17,932.85 |
| Accrued Leave - ESSFB | 16,703.63 | 0.00 | 16,703.63 |
| Accrued Liabilities - Other | 0.00 | 0.00 | 0.00 |
| | <u>341,837.66</u> | <u>(103,200.71)</u> | <u>238,636.95</u> |
| Other Liabilities | | | |
| Suspense | 0.00 | 0.00 | 0.00 |
| Reimbursable Costs | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 49,009.62 | (43,118.88) | 5,890.74 |
| 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 | 12,408.11 | 0.00 | 12,408.11 |
| | <u>61,417.73</u> | <u>(43,118.88)</u> | <u>18,298.85</u> |
| Restricted Liabilities | | | |
| Liability for Pension Plans | 5,848,825.37 | (748,407.07) | 5,100,418.30 |
| Junior Livestock Auction Reserve | 67,271.37 | 0.00 | 67,271.37 |
| Carnival Capital Improvement | 73,449.94 | 0.00 | 73,449.94 |
| Scholarship Reserve | 695.00 | 0.00 | 695.00 |
| | <u>5,990,241.68</u> | <u>(748,407.07)</u> | <u>5,241,834.61</u> |
| Debt - Long & Short Term | 0.00 | 0.00 | 0.00 |
| Retained Earnings | | | |
| Net Resources | 15,672,309.90 | 0.00 | 15,672,309.90 |
| Restricted Resources | 0.00 | 0.00 | 0.00 |
| Profit / Loss | 2,307,634.77 | (25,436.29) | 2,282,198.48 |
| Total Liabilities | 24,845,025.41 | (804,277.13) | 24,040,748.28 |



San Mateo County Event Center
Consolidated Financial Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|--------------------------------|-------------------|-------------------|----------------------|----------------------|---------------------|------------|----------------------|
| Revenue: | | | | | | | |
| Fair Admissions Revenue | 0.00 | 0.00 | 1,215,100.00 | 1,216,026.00 | (926.00) | 0% | 1,200,000.00 |
| Fair Exhibit Space | 0.00 | 0.00 | 108,922.37 | 101,355.26 | 7,567.11 | 7% | 90,000.00 |
| Fair - Carnival Revenue | 0.00 | 0.00 | 385,677.00 | 359,558.50 | 26,118.50 | 7% | 359,000.00 |
| Fair - Food and Drink | 0.00 | 0.00 | 338,509.21 | 356,281.22 | (17,772.01) | -5% | 355,400.00 |
| Fair Competitive Exhibits | (150.00) | 0.00 | 31,071.87 | 29,212.11 | 1,859.76 | 6% | 30,900.00 |
| Miscellaneous Fair Revenue | 875.00 | 6,700.00 | 598,429.33 | 457,878.00 | 140,551.33 | 23% | 544,500.00 |
| Culinary | 58,285.24 | 147,851.26 | 1,772,145.78 | 2,119,476.42 | (347,330.64) | -20% | 1,966,445.50 |
| Jockey Club | 141,207.60 | 133,958.87 | 1,897,148.23 | 1,793,902.35 | 103,245.88 | 5% | 1,400,250.00 |
| ESS - Event Sales and Service | 476,225.63 | 371,569.32 | 4,821,048.03 | 5,537,921.46 | (716,873.43) | -15% | 5,562,805.86 |
| Prior Year Revenue Adjustment | 0.00 | 0.00 | (19,421.02) | (24,255.21) | 4,834.19 | -25% | 0.00 |
| Other Operating Revenue | 6,376.01 | 6,190.30 | 464,745.57 | 273,823.32 | 190,922.25 | 41% | 326,316.00 |
| Total Operating Revenue | 682,819.48 | 666,269.75 | 11,613,376.37 | 12,221,179.43 | (607,803.06) | -5% | 11,835,617.36 |



San Mateo County Event Center
Consolidated Financial Statement
For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|---------------------------------|--------------------|-------------------|----------------------|----------------------|---------------------|-------------|----------------------|
| Expenses | | | | | | | |
| Administration | 180,741.81 | 194,069.16 | 1,847,379.75 | 1,761,669.47 | 85,710.28 | 5% | 2,605,453.90 |
| Maintenance | 174,086.14 | 154,470.65 | 1,951,923.44 | 1,785,578.09 | 166,345.35 | 9% | 2,461,147.90 |
| Fair Administration & Marketing | 21,712.98 | 21,750.30 | 513,538.17 | 547,668.06 | (34,129.89) | -7% | 628,847.16 |
| Fair Attendance Operations | 0.00 | 0.00 | 495,219.13 | 510,814.60 | (15,595.47) | -3% | 525,514.37 |
| Miscellaneous Fair Expense | 108.50 | 0.00 | 293,751.79 | 227,509.41 | 66,242.38 | 23% | 248,207.74 |
| Fair Competitive Awards | 0.00 | 0.00 | 24,232.56 | 27,944.19 | (3,711.63) | | 34,000.00 |
| Fair Competitive Exhibits | 2,716.09 | (6,294.46) | 171,859.84 | 197,174.89 | (25,315.05) | -15% | 217,293.75 |
| Fair Entertainment | 0.00 | 7,800.00 | 533,542.13 | 548,340.58 | (14,798.45) | -3% | 550,943.95 |
| COVID Response | 0.00 | 313.48 | 0.00 | 0.00 | 0.00 | | 0.00 |
| ESS - Event Sales and Service | 156,872.43 | 108,519.63 | 1,363,896.08 | 1,631,600.03 | (267,703.95) | -20% | 1,933,542.53 |
| Culinary | 74,261.21 | 117,302.82 | 1,220,028.46 | 1,364,341.31 | (144,312.85) | -12% | 1,669,503.97 |
| Jockey Club | 62,016.16 | 69,777.57 | 630,827.21 | 643,660.87 | (12,833.66) | -2% | 652,327.05 |
| Equipment & Improvements | 29,437.14 | 1,436.02 | 520,831.69 | 190,658.77 | 330,172.92 | 63% | 297,000.00 |
| Prior Year Expense Adjustment | (219.39) | 119.77 | 17,045.94 | 16,606.52 | 439.42 | 3% | 0.00 |
| Cash over/short | (101.43) | 67.51 | 802.30 | (522.41) | 1,324.71 | 165% | 0.00 |
| Total Operating Expenses | 701,631.64 | 669,332.45 | 9,584,878.49 | 9,453,044.38 | 131,834.11 | 1% | 11,823,782.32 |
| Total Operating Revenue | 682,819.48 | 666,269.75 | 11,613,376.37 | 12,221,179.43 | (607,803.06) | -5% | 11,835,617.36 |
| Operating Profit/Loss | (18,812.16) | (3,062.70) | 2,028,497.88 | 2,768,135.05 | (739,637.17) | -36% | 11,835.04 |
| Non Operating Revenue | 19,120.00 | 0.00 | 495,102.74 | 1,166,777.26 | (671,674.52) | -136% | 100,000.00 |
| Depreciation Expense | 25,744.13 | 21,706.78 | 241,402.14 | 182,238.19 | 59,163.95 | 25% | 594,531.41 |
| Profit Loss | (25,436.29) | (24,769.48) | 2,282,198.48 | 3,752,674.12 | (1,470,475.64) | -64% | (482,696.37) |



San Mateo County Event Center
Detailed Income Statement
For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|--------------------------------------|-------------------|-------------------|----------------------|----------------------|---------------------|-------------|---------------------|
| ESS - Revenue | | | | | | | |
| Building Rental Fees | 230,550.00 | 135,175.00 | 1,882,497.86 | 2,156,679.00 | (274,181.14) | -15% | 2,191,686.00 |
| Rental Rebates/Sponsorships | (50,364.50) | (23,401.02) | (237,748.75) | (167,118.52) | (70,630.23) | 30% | 0.00 |
| Grounds Rental Fees | 0.00 | 0.00 | 261,150.00 | 0.00 | 261,150.00 | 100% | 0.00 |
| Equipment Rental Fees | 21,297.50 | 21,216.00 | 228,315.96 | 217,506.50 | 10,809.46 | 5% | 172,259.00 |
| Equipment Rent - Rebate | (750.00) | 0.00 | (10,750.00) | 0.00 | (10,750.00) | 100% | 0.00 |
| Recovered Expenses - Other | 0.00 | 0.00 | 1,281.00 | 2,750.00 | (1,469.00) | | 0.00 |
| Recovered Janitorial Services | 35,981.27 | 20,824.75 | 342,907.35 | 477,471.78 | (134,564.43) | -39% | 536,409.60 |
| Recovered Utilities | 390.00 | 0.00 | 16,140.00 | 17,890.00 | (1,750.00) | | 6,250.00 |
| Recovered Trash | 4,800.00 | 1,500.00 | 30,100.00 | 53,714.00 | (23,614.00) | -78% | 44,770.00 |
| Recovered Damages | 750.00 | 0.00 | 1,005.00 | 2,997.36 | (1,992.36) | | 282.50 |
| Recovered Outsourced Equipment | 0.00 | 0.00 | 0.00 | 29,200.00 | (29,200.00) | | 11,000.00 |
| Recovered Security / Law Enforcement | 44,535.86 | 24,499.14 | 342,171.09 | 430,946.54 | (88,775.45) | -26% | 330,537.80 |
| Recovered Labor | 7,500.00 | 11,050.00 | 220,671.51 | 93,701.08 | 126,970.43 | 58% | 100,000.00 |
| Recovered EMT Fees | 4,928.50 | 3,331.25 | 49,255.03 | 46,031.34 | 3,223.69 | 7% | 40,000.00 |
| Recovered Insurance Fees | 0.00 | 0.00 | 640.00 | 745.00 | (105.00) | | 0.00 |
| Patron Parking Fees | 87,220.00 | 109,325.00 | 957,207.00 | 1,219,651.00 | (262,444.00) | -27% | 1,389,297.70 |
| Exhibitor/Vendor Parking | 0.00 | 0.00 | 2,100.00 | 8,650.00 | (6,550.00) | | 0.00 |
| Tailgating Permits - Youth Sports | 1,215.00 | 6,075.00 | 45,022.00 | 36,756.00 | 8,266.00 | 18% | 35,000.00 |
| Monthly Parking Contracts | 79,000.00 | 43,085.00 | 418,690.00 | 412,640.00 | 6,050.00 | 1% | 492,000.00 |
| RV Parking | 130.00 | 50.00 | 5,870.00 | 7,750.00 | (1,880.00) | -32% | 8,000.00 |
| Parking Buyouts/Storage | 3,240.00 | 1,125.00 | 66,555.00 | 1,125.00 | 65,430.00 | 98% | 0.00 |
| Miscellaneous Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| IT Services | 4,420.00 | 950.00 | 165,050.00 | 92,155.00 | 72,895.00 | 44% | 144,005.00 |
| Electrical Services | 150.00 | 19,999.20 | 17,707.98 | 42,414.28 | (24,706.30) | -140% | 40,000.00 |
| Fire Department Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Business License Fees | 1,100.00 | 700.00 | 5,370.00 | 7,530.00 | (2,160.00) | -40% | 8,030.00 |
| Miscellaneous Fees | 132.00 | 596.00 | 9,840.00 | 342,205.10 | (332,365.10) | -3378% | 9,278.26 |
| ATM Revenue | 0.00 | (4,531.00) | 0.00 | 4,531.00 | (4,531.00) | | 4,000.00 |
| Digital Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Revenue: | 476,225.63 | 371,569.32 | 4,821,048.03 | 5,537,921.46 | (716,873.43) | -15% | 5,562,805.86 |
| Cell Phone Tower | 6,376.01 | 6,190.30 | 62,645.84 | 60,821.20 | 1,824.64 | 3% | 74,316.00 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|------------------------------------|-------------------|-------------------|----------------------|----------------------|---------------------|-------------|---------------------|
| ESS - Expenses | | | | | | | |
| Payroll - Full Time Employees | 36,553.93 | 32,859.69 | 301,908.53 | 234,337.45 | 67,571.08 | 22% | 403,924.21 |
| Payroll - Part Time Employees | 1,533.50 | 1,248.97 | 17,841.75 | 20,610.83 | (2,769.08) | -16% | 29,750.00 |
| Payroll - Overtime | 336.18 | 488.31 | 11,864.57 | 19,607.42 | (7,742.85) | -65% | 20,000.00 |
| Payroll - Parking Lots | 14,032.47 | 20,546.94 | 177,564.08 | 234,046.47 | (56,482.39) | -32% | 298,653.00 |
| Employee Benefits | 5,525.38 | 8,272.62 | 71,918.22 | 68,947.48 | 2,970.74 | 4% | 87,048.62 |
| Employers Payroll Taxes | 3,990.26 | 4,167.02 | 38,523.79 | 38,499.09 | 24.70 | 0% | 60,903.80 |
| Workers Compensation Insurance | 3,625.66 | 3,311.40 | 26,170.97 | 32,475.34 | (6,304.37) | -24% | 51,262.90 |
| Payroll - Outside Agency | 0.00 | 0.00 | 17,192.33 | 99,505.88 | (82,313.55) | -479% | 40,000.00 |
| Contracted Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Administrative Expenses | 1,938.06 | 1,696.53 | 16,920.57 | 31,917.13 | (14,996.56) | -89% | 45,000.00 |
| Signs and Banners | 0.00 | 219.24 | 1,869.50 | 2,724.14 | (854.64) | | 3,000.00 |
| Equipment Rentals | 0.00 | 0.00 | 3,429.85 | 59,578.67 | (56,148.82) | -1637% | 60,000.00 |
| Security - Law Enforcement | 36,367.95 | 16,922.06 | 262,049.70 | 327,859.21 | (65,809.51) | -25% | 300,000.00 |
| Fees and Insurance | 1,074.00 | 170.00 | 5,864.00 | 7,665.00 | (1,801.00) | -31% | 9,000.00 |
| EMT Fees | 4,028.95 | 962.50 | 40,280.00 | 37,026.90 | 3,253.10 | 8% | 40,000.00 |
| Show Janitorial | 20,480.00 | 7,342.50 | 201,655.98 | 247,852.50 | (46,196.52) | -23% | 280,000.00 |
| Electrical, IT and Other Labor | 15,562.50 | 6,142.50 | 41,912.02 | 25,205.35 | 16,706.67 | | 25,000.00 |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Trash and Damages | 0.00 | 0.00 | 4,352.26 | 2,688.00 | 1,664.26 | 38% | 4,000.00 |
| Recoverable Expenses | 0.00 | 0.00 | 6,827.21 | 12,597.26 | (5,770.05) | -85% | 15,000.00 |
| Parking Equipment | 7,802.47 | 1,191.25 | 10,269.99 | 1,191.25 | 9,078.74 | 88% | 10,000.00 |
| Parking Signs | 0.00 | 0.00 | 9,112.36 | 6,687.69 | 2,424.67 | 27% | 7,500.00 |
| Parking Uniforms | 0.00 | 0.00 | 1,564.09 | 3,870.79 | (2,306.70) | -147% | 5,000.00 |
| Parking - Contracted Services | 0.00 | 584.00 | 10,825.88 | 23,053.75 | (12,227.87) | -113% | 10,000.00 |
| Parking - Merchant Fees | 2,472.33 | 170.11 | 30,026.43 | 29,071.37 | 955.06 | 3% | 40,000.00 |
| Parking - Other Expenses | 107.79 | 0.00 | 4,153.89 | 12,344.79 | (8,190.90) | -197% | 15,000.00 |
| Marketing - Advertising | 0.00 | 690.00 | 8,493.50 | 12,909.19 | (4,415.69) | -52% | 18,000.00 |
| Travel, Training and Entertainment | 0.00 | 0.00 | 9,824.96 | 14,062.07 | (4,237.11) | -43% | 18,000.00 |
| Web Site | 450.00 | 0.00 | 7,998.00 | 1,450.00 | 6,548.00 | 82% | 1,500.00 |
| Public Relations - Sponsorships | 0.00 | 0.00 | 8,750.00 | 1,008.49 | 7,741.51 | | 1,000.00 |
| Administrative Expenses | 991.00 | 1,533.99 | 14,731.65 | 13,006.52 | 1,725.13 | 12% | 10,000.00 |
| Marketing - Contracted Services | 0.00 | 0.00 | 0.00 | 9,800.00 | (9,800.00) | | 25,000.00 |
| Total Expenses | 156,872.43 | 108,519.63 | 1,363,896.08 | 1,631,600.03 | (267,703.95) | -20% | 1,933,542.53 |
| Direct Profit Loss | 319,353.20 | 263,049.69 | 3,457,151.95 | 3,906,321.43 | (449,169.48) | -13% | 3,629,263.33 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|----------------------------------|-------------------|-------------------|----------------------|----------------------|--------------------|------------|---------------------|
| Jockey Club - Revenue | | | | | | | |
| Admissions | 31,150.00 | 30,710.00 | 341,230.00 | 329,290.00 | 11,940.00 | 3% | 255,000.00 |
| Track Commissions | 71,397.80 | 44,388.86 | 536,364.37 | 482,687.95 | 53,676.42 | 10% | 350,000.00 |
| ADW Fees | 26,316.01 | 43,369.44 | 888,611.37 | 861,735.77 | 26,875.60 | 3% | 720,000.00 |
| Publication Sales | 11,145.27 | 9,987.68 | 119,761.70 | 111,264.31 | 8,497.39 | 7% | 70,000.00 |
| Other Items Sold | 20.52 | 21.89 | 256.79 | 251.32 | 5.47 | 2% | 250.00 |
| ATM Revenue | 1,178.00 | 5,481.00 | 10,924.00 | 8,673.00 | 2,251.00 | 21% | 5,000.00 |
| Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Total Revenue | 141,207.60 | 133,958.87 | 1,897,148.23 | 1,793,902.35 | 103,245.88 | 5% | 1,400,250.00 |
| Jockey Club- Expenses | | | | | | | |
| Payroll - JC - Full Time | 15,464.47 | 19,059.13 | 156,183.90 | 169,137.42 | (12,953.52) | -8% | 182,682.81 |
| Payroll - JC - Part Time | 2,149.70 | 0.00 | 13,861.74 | 0.00 | 13,861.74 | | 2,200.00 |
| Payroll JC - OT | 405.23 | 348.15 | 4,251.92 | 2,540.17 | 1,711.75 | 40% | 2,500.00 |
| JC Benefits - Pension | 623.42 | 1,367.15 | 6,137.58 | 11,345.23 | (5,207.65) | -85% | 6,885.00 |
| Employee Benefits | 1,116.45 | 9,289.60 | 34,499.53 | 51,307.77 | (16,808.24) | -49% | 62,118.52 |
| Employers Payroll Taxes | 1,373.71 | 1,474.71 | 13,306.87 | 13,042.29 | 264.58 | 2% | 15,970.36 |
| Workers Compensation Insurance | 1,166.34 | 1,358.00 | 8,944.01 | 12,017.54 | (3,073.53) | -34% | 15,970.36 |
| 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 | 0.00 | 0.00 | 5,055.29 | (5,055.29) | | 5,000.00 |
| Administrative Expenses | 4,302.74 | 1,176.16 | 16,767.07 | 17,539.66 | (772.59) | -5% | 18,000.00 |
| Contracted Services - Janitorial | 13,215.00 | 8,520.00 | 122,730.00 | 118,515.50 | 4,214.50 | 3% | 100,000.00 |
| Contracted Services - Security | 13,360.00 | 11,632.75 | 132,118.61 | 113,872.18 | 18,246.43 | 14% | 120,000.00 |
| Advertising and Marketing | 0.00 | 0.00 | 0.00 | 100.00 | (100.00) | | 1,000.00 |
| Programs - Racing Forms | 8,839.10 | 10,153.92 | 105,831.98 | 106,574.11 | (742.13) | -1% | 100,000.00 |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| CARF Dues | 0.00 | 5,398.00 | 16,194.00 | 21,592.00 | (5,398.00) | -33% | 15,000.00 |
| Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Special Repairs and Projects | 0.00 | 0.00 | 0.00 | 1,021.71 | (1,021.71) | | 5,000.00 |
| Total Expenses | 62,016.16 | 69,777.57 | 630,827.21 | 643,660.87 | (12,833.66) | -2% | 652,327.05 |
| Direct Profit/Loss | 79,191.44 | 64,181.30 | 1,266,321.02 | 1,150,241.48 | 116,079.54 | 9% | 747,922.95 |



San Mateo County Event Center
Detailed Income Statement
For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|---|-----------------|-----------------|----------------------|----------------------|-------------------|----------|---------------------|
| Annual San Mateo County Fair - Revenue | | | | | | | |
| Admissions | | | | | | | |
| Regular Admissions | 0.00 | 0.00 | 1,094,257.00 | 1,122,635.00 | (28,378.00) | | 1,000,000.00 |
| Advance Sale Admissions | 0.00 | 0.00 | 120,388.00 | 93,391.00 | 26,997.00 | 22% | 200,000.00 |
| Discount Admissions | 0.00 | 0.00 | 455.00 | 0.00 | 455.00 | | 0.00 |
| | 0.00 | 0.00 | 1,215,100.00 | 1,216,026.00 | (926.00) | 0% | 1,200,000.00 |
| Space Rental | | | | | | | |
| Inside Exhibit Spaces | 0.00 | 0.00 | 53,922.37 | 43,105.26 | 10,817.11 | 20% | 40,000.00 |
| Outside Exhibit Spaces | 0.00 | 0.00 | 55,000.00 | 58,250.00 | (3,250.00) | -6% | 50,000.00 |
| Special Days Exhibit Space | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | 0.00 | 0.00 | 108,922.37 | 101,355.26 | 7,567.11 | 7% | 90,000.00 |
| Concessions | | | | | | | |
| Carnival Revenue | 0.00 | 0.00 | 335,448.00 | 286,202.00 | 49,246.00 | 15% | 285,000.00 |
| Carnival - Pre Sale | 0.00 | 0.00 | 50,229.00 | 73,356.50 | (23,127.50) | -46% | 74,000.00 |
| Food & Beverage Concessions | 0.00 | 0.00 | 338,139.21 | 355,883.22 | (17,744.01) | -5% | 355,000.00 |
| Other Concessions | 0.00 | 0.00 | 370.00 | 398.00 | (28.00) | | 400.00 |
| | 0.00 | 0.00 | 724,186.21 | 715,839.72 | 8,346.49 | 1% | 714,400.00 |
| Competitive Exhibits | | | | | | | |
| Entry Fees | 0.00 | 0.00 | 21,270.00 | 18,144.21 | 3,125.79 | 15% | 18,000.00 |
| Exhibits - Donated Awards | (150.00) | 0.00 | 5,097.00 | 5,089.00 | 8.00 | 0% | 6,000.00 |
| Art & Literary Art Show Sales | 0.00 | 0.00 | 2,494.87 | 3,543.90 | (1,049.03) | -42% | 4,000.00 |
| Entry Processing Fees | 0.00 | 0.00 | 250.00 | 275.00 | (25.00) | -10% | 500.00 |
| Livestock Liability Insurance | 0.00 | 0.00 | 1,960.00 | 2,065.00 | (105.00) | -5% | 2,000.00 |
| Other Exhibit Revenue | 0.00 | 0.00 | 0.00 | 95.00 | (95.00) | | 400.00 |
| | (150.00) | 0.00 | 31,071.87 | 29,212.11 | 1,859.76 | 6% | 30,900.00 |
| Miscellaneous Fair Revenue: | | | | | | | |
| Parking - Fair only | 0.00 | 0.00 | 281,380.00 | 269,145.00 | 12,235.00 | 4% | 270,000.00 |
| Utility Reimbursement | 0.00 | 0.00 | 4,225.00 | 25.00 | 4,200.00 | 99% | 0.00 |
| Permits & Insurance | 0.00 | 0.00 | 6,572.00 | 7,008.00 | (436.00) | -7% | 7,000.00 |
| RV Parking - Stock Trucks | 0.00 | 0.00 | 22,120.00 | 17,600.00 | 4,520.00 | 20% | 17,500.00 |
| Ticket Fee Revenue | 0.00 | 0.00 | 64,984.00 | 52,500.00 | 12,484.00 | 19% | 50,000.00 |
| Fair - Merchandise Program | 0.00 | 0.00 | 3,208.33 | 0.00 | 3,208.33 | 100% | |
| Sponsorship | 875.00 | 6,700.00 | 215,940.00 | 111,600.00 | 104,340.00 | 48% | 200,000.00 |
| | 875.00 | 6,700.00 | 598,429.33 | 457,878.00 | 140,551.33 | 23% | 544,500.00 |
| Direct Fair Revenue: | 725.00 | 6,700.00 | 2,677,709.78 | 2,520,311.09 | 157,398.69 | 6% | 2,579,800.00 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|--|------------------|------------------|----------------------|----------------------|--------------------|------------|-------------------|
| Annual San Mateo County Fair - Expenses | | | | | | | |
| Fair Administration & Marketing | | | | | | | |
| Payroll - Full Time Employees | 16,355.79 | 15,528.26 | 128,704.04 | 127,905.25 | 798.79 | 1% | 182,627.17 |
| Payroll - Part Time Employees | 0.00 | 0.00 | 20,326.97 | 4,293.87 | 16,033.10 | 79% | 17,064.00 |
| Payroll - Overtime | 0.00 | 0.00 | 610.33 | 3,131.37 | (2,521.04) | -413% | 2,000.00 |
| Employees Pension | 817.80 | 776.43 | 6,139.99 | 5,799.31 | 340.68 | 6% | 9,231.36 |
| Employees Benefits | 1,204.49 | 2,625.13 | 19,340.72 | 20,454.41 | (1,113.69) | -6% | 26,980.60 |
| Employers Payroll Taxes | 1,241.09 | 1,159.98 | 11,249.92 | 10,157.56 | 1,092.36 | 10% | 17,275.65 |
| Workers Compensation Insurance | 981.34 | 1,086.96 | 7,210.69 | 7,558.23 | (347.54) | -5% | 14,118.38 |
| Contracted Services | 0.00 | 0.00 | 40,987.50 | 44,393.88 | (3,406.38) | -8% | 25,500.00 |
| Administration Expense | 300.00 | 225.00 | 2,425.80 | 2,765.20 | (339.40) | -14% | 5,050.00 |
| Marketing - Advertising | 0.00 | 0.00 | 227,635.02 | 288,196.90 | (60,561.88) | -27% | 283,000.00 |
| Travel and Training | 312.47 | 348.54 | 4,320.67 | 6,929.54 | (2,608.87) | -60% | 7,500.00 |
| Promotional | 0.00 | 0.00 | 504.72 | 233.08 | 271.64 | | 1,000.00 |
| Public Relations Expense | 0.00 | 0.00 | 2,578.32 | 2,879.46 | (301.14) | -12% | 2,500.00 |
| Pre Fair Events | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 5,000.00 |
| Sponsorship Expense | 500.00 | 0.00 | 41,503.48 | 32,970.00 | 8,533.48 | | 40,000.00 |
| Carnival Promo Credit | 0.00 | 0.00 | 0.00 | (10,000.00) | 10,000.00 | | (10,000.00) |
| | <u>21,712.98</u> | <u>21,750.30</u> | <u>513,538.17</u> | <u>547,668.06</u> | <u>(34,129.89)</u> | <u>-7%</u> | <u>628,847.16</u> |
| Fair Attendance Operations | | | | | | | |
| Payroll - Part Time Employees | 0.00 | 0.00 | 41,522.08 | 64,468.38 | (22,946.30) | | 72,180.00 |
| Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Employers Payroll Taxes | 0.00 | 0.00 | 3,575.81 | 4,929.30 | (1,353.49) | | 5,521.77 |
| Workers Compensation Insurance | 0.00 | 0.00 | 507.02 | 1,395.10 | (888.08) | | 5,412.60 |
| Contracted Services | 0.00 | 0.00 | 271,124.50 | 230,737.90 | 40,386.60 | | 247,500.00 |
| Supplies & Expense | 0.00 | 0.00 | 175,425.80 | 199,514.28 | (24,088.48) | -14% | 181,250.00 |
| Other Expenses | 0.00 | 0.00 | 1,164.40 | 1,739.75 | (575.35) | | 2,000.00 |
| Corporate Gatherings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Decorations | 0.00 | 0.00 | 1,899.52 | 8,029.89 | (6,130.37) | -323% | 11,650.00 |
| | <u>0.00</u> | <u>0.00</u> | <u>495,219.13</u> | <u>510,814.60</u> | <u>(15,595.47)</u> | <u>-3%</u> | <u>525,514.37</u> |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|-----------------------------------|-----------------|-------------------|----------------------|----------------------|--------------------|-------------|-------------------|
| Miscellaneous Fair Expense | | | | | | | |
| Payroll | 0.00 | 0.00 | 26,701.87 | 22,273.21 | 4,428.66 | 17% | 30,360.00 |
| Employee Benefits | 0.00 | 0.00 | 295.17 | 0.00 | 295.17 | 100% | 0.00 |
| Employers Payroll Taxes | 0.00 | 0.00 | 2,042.75 | 0.00 | 2,042.75 | 100% | 0.00 |
| Workers Compensation Insurance | 0.00 | 0.00 | 1,772.38 | 0.00 | 1,772.38 | 100% | 0.00 |
| Utility Fees | 0.00 | 0.00 | 22,954.89 | 19,175.00 | 3,779.89 | 16% | 20,000.00 |
| Program | 0.00 | 0.00 | 2,976.32 | 289.41 | 2,686.91 | 90% | 2,000.00 |
| Contracted Services | 0.00 | 0.00 | 29,600.00 | 0.00 | 29,600.00 | | 149,400.00 |
| Programing - "Country Store" | 0.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 100% | 0.00 |
| Merchant Acceptance Fees | 108.50 | 0.00 | 52,756.13 | 23,101.37 | 29,654.76 | 56% | 30,000.00 |
| Permits and Insurance | 0.00 | 0.00 | 7,432.00 | 6,198.00 | 1,234.00 | | 6,500.00 |
| Exhibitors Expenses | 0.00 | 0.00 | 139,220.28 | 153,432.13 | (14,211.85) | -10% | 5,500.00 |
| | <u>108.50</u> | <u>0.00</u> | <u>293,751.79</u> | <u>224,469.12</u> | <u>69,282.67</u> | <u>24%</u> | <u>243,760.00</u> |
| Competitive Exhibit Awards | | | | | | | |
| Cash Awards | 0.00 | 0.00 | 15,625.00 | 19,685.00 | (4,060.00) | | 20,000.00 |
| Non Cash Awards | 0.00 | 0.00 | 6,149.95 | 8,259.19 | (2,109.24) | -34% | 10,000.00 |
| Sponsored Cash Awards | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Sponsored Non Cash Awards | 0.00 | 0.00 | 2,457.61 | 0.00 | 2,457.61 | 100% | 4,000.00 |
| Other Awards Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | <u>0.00</u> | <u>0.00</u> | <u>24,232.56</u> | <u>27,944.19</u> | <u>(3,711.63)</u> | <u>-15%</u> | <u>34,000.00</u> |
| Competitive Fair Exhibits | | | | | | | |
| Payroll - Full Time Employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Payroll - Part Time Employees | 152.67 | 1,292.77 | 58,201.78 | 86,139.78 | (27,938.00) | -48% | 87,500.00 |
| Employee Benefits | 5.10 | 23.37 | 1,035.22 | 1,150.55 | (115.33) | -11% | 1,200.00 |
| Employers Payroll Taxes | 11.68 | 98.90 | 4,634.17 | 6,589.75 | (1,955.58) | -42% | 6,693.75 |
| Workers Compensation Insurance | 13.74 | 90.50 | 2,378.26 | 4,312.99 | (1,934.73) | -81% | 6,125.00 |
| Judges Compensation | 0.00 | 0.00 | 6,746.72 | 6,114.47 | 632.25 | | 6,875.00 |
| Contracted Services | 2,475.00 | 0.00 | 59,250.32 | 48,614.86 | 10,635.46 | 18% | 60,600.00 |
| Supplies & Expense | 57.90 | (7,800.00) | 37,195.16 | 41,388.49 | (4,193.33) | -11% | 45,300.00 |
| 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 | 230.21 | 0.00 | 230.21 | 100% | 0.00 |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Art Show - Payment to Sellers | 0.00 | 0.00 | 2,188.00 | 2,864.00 | (676.00) | | 3,000.00 |
| Investment in Durable Goods | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | <u>2,716.09</u> | <u>(6,294.46)</u> | <u>171,859.84</u> | <u>197,174.89</u> | <u>(25,315.05)</u> | <u>-15%</u> | <u>217,293.75</u> |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % | Annual Budget |
|--|--------------------|--------------------|----------------------|----------------------|--------------------|------------|---------------------|
| | | | | | | +/- | |
| Fair Entertainment Expense | | | | | | | |
| Payroll | 0.00 | 0.00 | 7,562.90 | 12,772.79 | (5,209.89) | | 17,875.00 |
| 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 | | 1,367.44 |
| Workers Compensation Insurance | 0.00 | 0.00 | 90.01 | 0.00 | 90.01 | | 1,251.25 |
| Contracted Services | 0.00 | 7,800.00 | 189,674.92 | 161,019.50 | 28,655.42 | 15% | 159,800.00 |
| Supplies & Expense | 0.00 | 0.00 | 12,476.10 | 13,681.56 | (1,205.46) | -10% | 12,580.26 |
| Grounds Acts & Entertainment | 0.00 | 0.00 | 155,938.20 | 173,742.73 | (17,804.53) | | 173,070.00 |
| Headline Entertainment | 0.00 | 0.00 | 167,800.00 | 187,124.00 | (19,324.00) | | 185,000.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | 0.00 | 7,800.00 | 533,542.13 | 548,340.58 | (14,798.45) | -3% | 550,943.95 |
| Direct Fair Expenses | 24,537.57 | 23,255.84 | 2,032,143.62 | 2,056,411.44 | (24,267.82) | -1% | 2,200,359.23 |
| Annual Fair Profit / Loss Direct Expenses | (23,812.57) | (16,555.84) | 645,566.16 | 463,899.65 | 181,666.51 | 28% | 379,440.77 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|----------------------------------|------------------|-------------------|----------------------|----------------------|---------------------|-------------|---------------------|
| Culinary Revenue | | | | | | | |
| Fair - Food Sales | 0.00 | 0.00 | 11,292.95 | 0.00 | 11,292.95 | 100% | 0.00 |
| Events - Food Sales | 9,032.61 | 49,223.26 | 465,676.50 | 447,222.81 | 18,453.69 | 4% | 483,463.00 |
| Events - Beverage Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Events - Adult Beverage Sales | 13,106.50 | 8,035.58 | 18,316.07 | 175,700.80 | (157,384.73) | -859% | 167,500.00 |
| JC - Food Sales | 11,184.22 | 7,786.55 | 101,873.39 | 87,761.02 | 14,112.37 | 14% | 59,678.00 |
| JC - Beverage Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| JC - Adult Beverage Sales | 4,162.65 | 4,132.27 | 37,762.22 | 48,197.95 | (10,435.73) | -28% | 38,612.00 |
| Fair - Beverage Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Fair - Adult Beverage Sales | 0.00 | 0.00 | 204,677.77 | 189,317.22 | 15,360.55 | 8% | 190,000.00 |
| Vending Machine Sales | 1,037.00 | 711.00 | 6,516.60 | 6,666.00 | (149.40) | -2% | 6,000.00 |
| Fair - Sub Contractor Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Events- Sub Contractor Sales | 233.00 | 500.00 | 8,733.00 | 104,597.00 | (95,864.00) | -1098% | 104,220.00 |
| JC - Sub Contractor Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Catering - Food | 0.00 | 2,994.00 | 210,093.40 | 232,696.68 | (22,603.28) | -11% | 216,386.50 |
| Catering - Beverage | 300.00 | 2,010.50 | 76,523.75 | 58,940.50 | 17,583.25 | 23% | 0.00 |
| Catering - Adult Beverages | 0.00 | 0.00 | 262,562.50 | 338,916.81 | (76,354.31) | -29% | 339,773.00 |
| Catering - Supplemental Fee | 6.00 | 408.60 | 134,704.39 | 123,561.30 | 11,143.09 | 8% | 129,713.00 |
| Catering - Subcontractors | 2,250.00 | 68,789.50 | 47,237.99 | 101,507.96 | (54,269.97) | -115% | 30,000.00 |
| Other Revenue | 473.26 | 100.00 | 23,314.72 | 9,639.70 | 13,675.02 | 59% | 10,000.00 |
| Labor Charges | 0.00 | 160.00 | 116,362.50 | 152,753.00 | (36,390.50) | -31% | 151,100.00 |
| Linen Charges | 0.00 | 0.00 | 361.69 | 417.00 | (55.31) | -15% | 0.00 |
| Food Buyouts | 16,500.00 | 3,000.00 | 46,136.34 | 41,580.67 | 4,555.67 | 10% | 40,000.00 |
| 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 |
| | 58,285.24 | 147,851.26 | 1,772,145.78 | 2,119,476.42 | (347,330.64) | -20% | 1,966,445.50 |



San Mateo County Event Center
Detailed Income Statement
For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|--|--------------------|-------------------|----------------------|----------------------|---------------------|-------------|---------------------|
| Culinary - Expenses | | | | | | | |
| Payroll - Full Time Employees | 27,303.10 | 33,152.62 | 302,357.59 | 241,782.73 | 60,574.86 | 20% | 405,218.63 |
| Payroll - Part Time Employees | 5,276.13 | 6,952.92 | 80,687.25 | 124,634.30 | (43,947.05) | -54% | 348,055.00 |
| Payroll - Overtime | 1,446.21 | 888.86 | 21,226.06 | 23,502.51 | (2,276.45) | -11% | 0.00 |
| Employee Benefits | 5,514.06 | 12,141.95 | 101,593.99 | 103,073.17 | (1,479.18) | -1% | 98,356.30 |
| Employers Payroll Taxes | 2,562.63 | 3,036.18 | 30,137.96 | 29,021.50 | 1,116.46 | 4% | 61,677.62 |
| Workers Compensation Insurance | 2,116.35 | 2,833.47 | 19,339.37 | 26,806.45 | (7,467.08) | -39% | 45,196.42 |
| Payroll - Outside Agency | 0.00 | 313.00 | 1,583.63 | 25,415.01 | (23,831.38) | -1505% | 0.00 |
| Contracted Services | 3,593.31 | 5,474.57 | 103,670.85 | 152,934.56 | (49,263.71) | -48% | 0.00 |
| Product - Food - Concessions | 2,788.85 | 16,884.21 | 144,127.33 | 136,483.85 | 7,643.48 | 5% | 175,000.00 |
| Product - Food - Catering | 0.00 | 26,263.36 | 135,261.82 | 127,529.39 | 7,732.43 | 6% | 125,000.00 |
| Product - Beverages - Concessions | 653.60 | 1,116.75 | 20,290.24 | 27,761.62 | (7,471.38) | -37% | 35,000.00 |
| Product - Beverage - Catering | 0.00 | 0.00 | 45,938.35 | 37,141.71 | 8,796.64 | 19% | 38,000.00 |
| Product - Adult Beverage - Concessions | 0.00 | 3,212.50 | 39,313.56 | 100,211.77 | (60,898.21) | -155% | 110,000.00 |
| Product - Adult Beverage - Catering | 9,157.86 | 0.00 | 20,676.84 | 28,882.34 | (8,205.50) | -40% | 30,000.00 |
| Product - Food - Jockey club | 3,421.22 | 3,916.59 | 34,014.03 | 34,228.08 | (214.05) | -1% | 35,000.00 |
| Product - Beverage - JC | 0.00 | 0.00 | 1,280.88 | 5,912.23 | (4,631.35) | -362% | 5,000.00 |
| Product - Adult Beverage - JC | 0.00 | 0.00 | 2,136.85 | 3,279.30 | (1,142.45) | -53% | 2,500.00 |
| Product - Spoilage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Supplies & Expenses | 921.55 | 299.78 | 44,031.77 | 59,924.69 | (15,892.92) | -36% | 75,000.00 |
| Supplies - Paper Products | 0.00 | 229.02 | 8,405.14 | 27,071.43 | (18,666.29) | -222% | 25,000.00 |
| Ice - CO2 | 26.75 | 176.15 | 2,708.30 | 3,782.50 | (1,074.20) | -40% | 4,000.00 |
| Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Hood Cleaning | 0.00 | 0.00 | 5,245.00 | 8,390.00 | (3,145.00) | -60% | 10,000.00 |
| Linen & Equipment Rental | 0.00 | 345.16 | 6,266.19 | 18,156.89 | (11,890.70) | -190% | 25,000.00 |
| Promotional, Advertising & Travel | 0.00 | 0.00 | 2,386.77 | 3,796.26 | (1,409.49) | -59% | 4,000.00 |
| Equipment - New and Maintenance | 9,479.59 | 65.73 | 47,348.69 | 14,619.02 | 32,729.67 | 69% | 10,000.00 |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 2,500.00 |
| | 74,261.21 | 117,302.82 | 1,220,028.46 | 1,364,341.31 | (144,312.85) | -12% | 1,669,503.97 |
| Culinary Direct/Profit Loss | (15,975.97) | 30,548.44 | 552,117.32 | 755,135.11 | (203,017.79) | -37% | 296,941.53 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|---------------------------------|-------------------|-------------------|----------------------|----------------------|------------------|-----------|---------------------|
| Administration | | | | | | | |
| Payroll - Full Time Employees | 85,762.00 | 96,924.26 | 812,694.14 | 723,170.88 | 89,523.26 | 11% | 1,265,017.36 |
| Payroll - Part Time Employees | 2,833.90 | 2,559.70 | 51,842.25 | 37,137.60 | 14,704.65 | 28% | 41,000.00 |
| Payroll - Overtime | 253.03 | 293.45 | 5,076.56 | 7,889.67 | (2,813.11) | -55% | 10,000.00 |
| Compensated Leave Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 33,909.60 |
| Employees Pension | 6,406.90 | 6,865.17 | 55,491.69 | 51,971.75 | 3,519.94 | 6% | 63,250.87 |
| Employee Benefits | 6,471.91 | 8,994.81 | 93,191.95 | 87,424.57 | 5,767.38 | 6% | 91,564.11 |
| Employers Payroll Taxes | 4,932.68 | 5,943.09 | 62,483.55 | 56,120.28 | 6,363.27 | 10% | 112,560.50 |
| Workers Compensation Insurance | 5,981.09 | 5,709.42 | 47,447.99 | 45,788.73 | 1,659.26 | 3% | 91,421.22 |
| Outside Agency Payroll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Contracted Services - Legal | 2,494.80 | 927.75 | 11,501.25 | 30,764.35 | (19,263.10) | -167% | 49,500.00 |
| Contracted Services - Other | 417.28 | 272.00 | 6,923.79 | 2,051.20 | 4,872.59 | 70% | 50,000.00 |
| Contracted Services - Financial | 25,179.00 | 23,997.90 | 146,322.44 | 149,105.43 | (2,782.99) | -2% | 160,000.00 |
| Contracted Services - Security | 0.00 | (260.00) | 0.00 | 0.00 | 0.00 | | 0.00 |
| Contracted Services - IT | 1,755.00 | 4,738.13 | 45,175.38 | 58,221.77 | (13,046.39) | -29% | 75,000.00 |
| Meeting Expenses | 464.15 | 1,330.39 | 3,765.79 | 12,095.86 | (8,330.07) | -221% | 15,000.00 |
| Travel & Training | 400.00 | 1,568.80 | 28,045.92 | 15,724.45 | 12,321.47 | 44% | 20,000.00 |
| Marketing, PR & Sponsorships | 945.57 | 506.44 | 1,911.09 | 11,248.86 | (9,337.77) | -489% | 20,000.00 |
| Office Supplies & Expense | 1,082.67 | 491.22 | 22,592.69 | 23,129.40 | (536.71) | -2% | 30,000.00 |
| Equipment Rental | 1,774.40 | 1,438.76 | 9,499.11 | 6,665.52 | 2,833.59 | 30% | 8,500.00 |
| IT Expenses - non contracted | 4,985.46 | 2,438.31 | 57,152.41 | 98,300.77 | (41,148.36) | -72% | 100,000.00 |
| Miscellaneous Employee Expenses | 350.00 | 1,472.72 | 3,040.00 | 2,085.92 | 954.08 | 31% | 5,000.00 |
| Telephone, Postage, Internet | 7,217.22 | 7,599.67 | 76,287.72 | 76,425.34 | (137.62) | 0% | 90,000.00 |
| Dues & Subscriptions (non IT) | 1,003.00 | 11.99 | 36,553.79 | 4,636.44 | 31,917.35 | 87% | 10,000.00 |
| Business Insurance | 17,657.48 | 18,021.33 | 177,761.38 | 170,511.46 | 7,249.92 | 4% | 196,230.24 |
| Bank Fees | 319.42 | 424.71 | 3,687.99 | 5,691.40 | (2,003.41) | -54% | 7,500.00 |
| Payroll Administration Fees | 2,014.27 | 1,288.69 | 20,756.79 | 42,780.16 | (22,023.37) | -106% | 15,000.00 |
| CC Merchant Acceptance Fees | 10.58 | 495.45 | 2,023.60 | 7,021.66 | (4,998.06) | -247% | 7,500.00 |
| Unemployment Insurance | 0.00 | 0.00 | 12,943.00 | 12,267.00 | 676.00 | 5% | 10,000.00 |
| Audit Expense | 0.00 | 0.00 | 32,750.00 | 18,950.00 | 13,800.00 | 42% | 25,000.00 |
| Bad Debt - CC Chargebacks | 30.00 | 15.00 | 20,457.48 | 4,489.00 | 15,968.48 | 78% | 2,500.00 |
| | 180,741.81 | 194,069.16 | 1,847,379.75 | 1,761,669.47 | 85,710.28 | 5% | 2,605,453.90 |



San Mateo County Event Center
 Detailed Income Statement
 For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|------------------------------------|-------------------|-------------------|----------------------|----------------------|-------------------|-----------|---------------------|
| Maintenance | | | | | | | |
| Payroll - Full Time Employees | 74,870.85 | 81,636.71 | 756,464.99 | 672,555.72 | 83,909.27 | 11% | 1,072,998.04 |
| Payroll - Part Time Employees | 2,150.40 | 0.00 | 16,422.60 | 0.00 | 16,422.60 | 100% | 0.00 |
| Payroll - Overtime | 765.03 | 599.47 | 14,716.88 | 20,566.45 | (5,849.57) | -40% | 25,000.00 |
| Employees Pension | 6,954.30 | 7,847.63 | 66,136.02 | 62,351.51 | 3,784.51 | 6% | 54,899.90 |
| Employees Benefits | 8,796.91 | 17,120.55 | 135,957.58 | 153,587.31 | (17,629.73) | -13% | 195,414.22 |
| Employers Payroll Taxes | 5,914.95 | 6,227.62 | 59,640.58 | 52,341.67 | 7,298.91 | 12% | 68,075.88 |
| Workers Compensation Insurance | 6,267.68 | 5,514.10 | 47,894.55 | 48,285.13 | (390.58) | -1% | 76,859.86 |
| 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 | 0.00 | 0.00 | 10,686.69 | 15,535.77 | (4,849.08) | -45% | 20,000.00 |
| Contracted Services - Pest Control | 0.00 | 0.00 | 12,758.00 | 11,772.00 | 986.00 | 8% | 16,500.00 |
| Contracted Services - Janitorial | 1,020.00 | 1,275.00 | 18,032.50 | 13,702.50 | 4,330.00 | 24% | 15,000.00 |
| Contracted Services - HVAC | 4,171.00 | 5,405.00 | 20,860.97 | 29,444.61 | (8,583.64) | -41% | 35,000.00 |
| Contracted Services - Other | 3,903.99 | 3,101.91 | 51,614.97 | 55,717.00 | (4,102.03) | -8% | 50,900.00 |
| Administration Expenses | 375.00 | 375.00 | 6,901.95 | 8,301.80 | (1,399.85) | -20% | 10,000.00 |
| Equipment Rental | 0.00 | 0.00 | 3,264.77 | 741.22 | 2,523.55 | 77% | 2,500.00 |
| Utilities - Power | 35,640.68 | 516.42 | 423,198.95 | 348,422.00 | 74,776.95 | 18% | 450,000.00 |
| Utilities - Water | 17,866.17 | 7,833.63 | 81,832.93 | 62,883.46 | 18,949.47 | 23% | 80,000.00 |
| Utilities - Other | 911.05 | 790.31 | 31,273.73 | 45,464.50 | (14,190.77) | -45% | 60,000.00 |
| Equipment Maintenance & Repairs | 0.00 | 11,033.32 | 52,089.30 | 48,925.49 | 3,163.81 | 6% | 60,000.00 |
| Building Maintenance Supplies | 701.50 | 2,895.26 | 35,632.75 | 33,550.43 | 2,082.32 | 6% | 35,000.00 |
| Janitorial Supplies | 2,526.27 | 1,913.54 | 43,604.44 | 39,400.80 | 4,203.64 | 10% | 45,000.00 |
| Tools & Equipment | 0.00 | 0.00 | 231.58 | 1,584.51 | (1,352.93) | -584% | 3,000.00 |
| Building Repairs | 910.00 | 385.18 | 9,470.30 | 14,745.65 | (5,275.35) | -56% | 40,000.00 |
| Emergency Repairs | 0.00 | 0.00 | 17,479.01 | 10,765.00 | 6,714.01 | 38% | 0.00 |
| Trash Removal | 340.36 | 0.00 | 35,757.40 | 34,933.56 | 823.84 | 2% | 45,000.00 |
| | 174,086.14 | 154,470.65 | 1,951,923.44 | 1,785,578.09 | 166,345.35 | 9% | 2,461,147.90 |



San Mateo County Event Center
Detailed Income Statement
For the Period Ending October 31, 2024 and 2023

| | October 2024 | October 2023 | Year to Date 2024 | Year to Date 2023 | Variance \$ | % +/- | Annual Budget |
|---|------------------|-----------------|----------------------|----------------------|-------------------|------------|----------------------|
| 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 | 0.00 | 0.00 | | 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 |
| Asphalt Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Roofing Replacement - Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Event Pavillion - Drainage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Landscaping Projects | 0.00 | 0.00 | 19,757.02 | 0.00 | 19,757.02 | 100% | 0.00 |
| Security Camera | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Lighting Retrofit | 0.00 | 0.00 | 89,860.72 | 0.00 | 89,860.72 | 100% | 25,000.00 |
| Fiesta Hall Upgrades | 0.00 | 0.00 | 11,143.78 | 10,984.00 | 159.78 | 1% | 0.00 |
| Storm Drains Sewers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Cypress Hall | 0.00 | 0.00 | 38,322.63 | 0.00 | 38,322.63 | 100% | 0.00 |
| Parking Lot | 0.00 | 0.00 | 52,132.50 | 7,381.91 | 44,750.59 | 86% | 50,000.00 |
| Computer Switch Upgrade | 0.00 | 0.00 | 179,154.43 | 108,013.92 | 71,140.51 | 40% | 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 | 0.00 | 0.00 | 525.00 | (44.23) | 569.23 | 108% | 0.00 |
| Redwood Hall | 0.00 | 0.00 | 0.00 | 29,154.48 | (29,154.48) | | 0.00 |
| Door Replacement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Administration Office | 29,437.14 | 0.00 | 62,206.85 | 0.00 | 62,206.85 | 100% | 0.00 |
| Equipment | 0.00 | 1,436.02 | 67,728.76 | 35,168.69 | 32,560.07 | 48% | 182,000.00 |
| | 29,437.14 | 1,436.02 | 520,831.69 | 190,658.77 | 330,172.92 | 63% | 297,000.00 |
| Capitalized Improvements - In Progress | | | | | | | |
| Fiesta Hall Heat | 0.00 | 0.00 | 0.00 | (810,101.00) | 810,101.00 | | 0.00 |
| Sub Station - Central Mall | 6,296.25 | 0.00 | 156,422.65 | 89,000.00 | 67,422.65 | | 1,200,000.00 |
| Internet and Wi Fi Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Redwood Hall Remodel | 7,428.75 | 0.00 | 26,548.75 | (194,698.00) | 221,246.75 | | 13,100,000.00 |
| 100 amp Electrical - Cafe Lawn | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Administration Office Addition | 6,480.00 | 0.00 | 39,328.97 | 1,167,165.07 | (1,127,836.10) | | 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 | 0.00 | 0.00 | (132,610.00) | 132,610.00 | | 0.00 |
| Cypress Hall Restrooms | 420.00 | 0.00 | 100,219.14 | 79,634.65 | 20,584.49 | | 1,050,000.00 |
| Solar Canopies - RV Park | 0.00 | 0.00 | (6,894.52) | 8,234.52 | (15,129.04) | | 4,750,000.00 |
| Electronic Signs | 0.00 | 0.00 | (28,250.00) | 0.00 | (28,250.00) | | 0.00 |
| | 20,625.00 | 0.00 | 287,374.99 | 206,625.24 | 80,749.75 | | 21,300,000.00 |

11/6/2024 16:49

AR Aged Invoice Analysis

**Balances as of 10/31/2024
by GL Date**

Historical by AR Account

Wednesday, November 6, 2024 1:30:33PM

Page 1

San Mateo
Diane Baumann

| Invoice Number | Invoice Date | Terms | Balance | Current 10/1/2024 and Beyond | Over 30 9/1/2024 9/30/2024 | Over 60 8/1/2024 8/31/2024 | Over 90 7/1/2024 7/31/2024 | Over 120 Up to 6/30/2024 |
|----------------|--------------|-------|---------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|
|----------------|--------------|-------|---------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|

Receivables: 131000-00-A

County of San Mateo, County Executives Office (smcexof)

Last Pymt:

| | | | | | | | | |
|--|------------|--|------------------|------------------|-------------|-------------|-------------|-------------|
| 24.10.01 di | 10/30/2024 | | 19,120.00 | 19,120.00 | | | | |
| County of San Mateo, County Executives Ofi | | | 19,120.00 | 19,120.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receivables: 131000-00-A Totals | | | 19,120.00 | 19,120.00 | 0.00 | 0.00 | 0.00 | 0.00 |

AR Aged Invoice Analysis

**Balances as of 10/31/2024
by GL Date**

Historical by AR Account

Wednesday, November 6, 2024 1:30:33PM
Page 2

San Mateo
Diane Baumann

| Invoice Number | Invoice Date | Terms | Balance | Current 10/1/2024 and Beyond | Over 30 9/1/2024 9/30/2024 | Over 60 8/1/2024 8/31/2024 | Over 90 7/1/2024 7/31/2024 | Over 120 Up to 6/30/2024 |
|---|--------------|--------|------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Receivables: 131001-00-A | | | | | | | | |
| California Authority of Racing Fairs (00000336) | | | | | | Phone: 916-927-7223 | Last Pymt: 10/3/2024 | 44,106.73 |
| 00916 | 9/30/2024 | Net 30 | 30,206.74 | | 30,206.74 | | | |
| 00917 | 9/30/2024 | Net 30 | 27,144.94 | | 27,144.94 | | | |
| 00926 | 9/30/2024 | Net 30 | 20,479.53 | | 20,479.53 | | | |
| 00927 | 9/30/2024 | Net 30 | 18,352.64 | | 18,352.64 | | | |
| 00938 | 10/31/2024 | Net 30 | 24,743.37 | 24,743.37 | | | | |
| 00939 | 10/31/2024 | Net 30 | 21,862.22 | 21,862.22 | | | | |
| California Authority of Racing Fairs Totals: | | | 142,789.44 | 46,605.59 | 96,183.85 | 0.00 | 0.00 | 0.00 |
| Golden Gate Fields (00000321) | | | | | | Phone: 626-574-7223 | Last Pymt: 7/29/2024 | 27,571.15 |
| 00832 | 5/31/2024 | Net 30 | 3,089.07 | | | | | 3,089.07 |
| 00871 | 6/30/2024 | Net 30 | 33,952.17 | | | | | 33,952.17 |
| Golden Gate Fields Totals: | | | 37,041.24 | 0.00 | 0.00 | 0.00 | 0.00 | 37,041.24 |
| Golden State Racing (golsta) | | | | | | | Last Pymt: | |
| 00943 | 10/31/2024 | Net 30 | 13,663.25 | 13,663.25 | | | | |
| 00944 | 10/31/2024 | Net 30 | 17,217.77 | 17,217.77 | | | | |
| Golden State Racing Totals: | | | 30,881.02 | 30,881.02 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 16,579.00 |
| HD Supply (00007643) | | | | | | Phone: 650-501-9442 | Last Pymt: 10/31/2024 | 0.00 |
| 1117 | 10/31/2024 | Net 30 | 383.81 | 383.81 | | | | |
| HD Supply Totals: | | | 383.81 | 383.81 | 0.00 | 0.00 | 0.00 | 0.00 |
| Hot Import Nights (HotImp) | | | | | | | Last Pymt: 10/3/2024 | 564.17 |
| 33393484 | 10/31/2023 | Net 30 | 2,277.85 | | | | | 2,277.85 |
| Hot Import Nights Totals: | | | 2,277.85 | 0.00 | 0.00 | 0.00 | 0.00 | 2,277.85 |
| Los Alamitos Quarter Horse Racing Association (00001662) | | | | | | | Last Pymt: 10/16/2024 | 7,141.90 |
| 00918 | 9/30/2024 | Net 30 | 9,918.23 | | 9,918.23 | | | |
| 00940 | 10/31/2024 | Net 30 | 7,574.44 | 7,574.44 | | | | |
| 00941 | 10/31/2024 | Net 30 | 9,683.36 | 9,683.36 | | | | |
| Los Alamitos Quarter Horse Racing Associat | | | 27,176.03 | 17,257.80 | 9,918.23 | 0.00 | 0.00 | 0.00 |
| Northern California Volleyball Association (00000075) | | | | | | Phone: 415-550-7582 | Last Pymt: 6/17/2024 | 0.00 |
| 1006 | 10/31/2024 | Net 30 | 79,855.42 | 79,855.42 | | | | |
| Northern California Volleyball Association Tc | | | 79,855.42 | 79,855.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| Roblox (00001746) | | | | | | Phone: 415-498-0891 | Last Pymt: 6/10/2024 | 0.00 |
| 00930 | 10/14/2024 | Net 30 | 50,750.00 | 50,750.00 | | | | |
| Roblox Totals: | | | 50,750.00 | 50,750.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SaaStr, Inc (00007361) | | | | | | Phone: 650-387-7155 | Last Pymt: 11/4/2024 | 3,399.27 |
| * 297 | 9/30/2024 | Net 30 | 3,399.27 | | 3,399.27 | | | |
| *SaaStr, Inc Totals: | | | 3,399.27 | 0.00 | 3,399.27 | 0.00 | 0.00 | 0.00 |
| Watch and Wager.Com, LLC (00003730) | | | | | | Phone: 916-800-1395 | Last Pymt: 10/25/2024 | 3,056.40 |
| 00942 | 10/31/2024 | Net 30 | 2,969.40 | 2,969.40 | | | | |
| Watch and Wager.Com, LLC Totals: | | | 2,969.40 | 2,969.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| Receivables: 131001-00-A Totals | | | 394,102.48 | 228,703.04 | 109,501.35 | 0.00 | 0.00 | 55,898.09 |

AR Aged Invoice Analysis

**Balances as of 10/31/2024
by GL Date**

Historical by AR Account

San Mateo
Diane Baumann

Wednesday, November 6, 2024 1:30:33PM
Page 3

| Invoice Number | Invoice Date | Terms | Balance | Current 10/1/2024 and Beyond | Over 30 9/1/2024 9/30/2024 | Over 60 8/1/2024 8/31/2024 | Over 90 7/1/2024 7/31/2024 | Over 120 Up to 6/30/2024 |
|--|--------------|-------|------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Receivables: 228000-00-A | | | | | | | | |
| Ashley Smith Events (ashsmi) | | | | | | | | |
| | | | | | | Phone: 415-246-4729 | Last Pymt: 10/11/2024 | 68,046.07 |
| U-20240815 | 8/15/2024 | | 22,682.02- | | | | | 22,682.02- |
| U-20241011 | 10/11/2024 | | 68,046.07- | 68,046.07- | | | | |
| Ashley Smith Events Totals: | | | 90,728.09- | 68,046.07- | 0.00 | 22,682.02- | 0.00 | 0.00 |
| Bhartiya Mandal Foundation (bhaman) | | | | | | | | |
| | | | | | | | Last Pymt: 11/4/2024 | 2,254.48 |
| U-20241003 | 10/3/2024 | | 23,432.08- | 23,432.08- | | | | |
| Bhartiya Mandal Foundation Totals: | | | 23,432.08- | 23,432.08- | 0.00 | 0.00 | 0.00 | 0.00 |
| County of San Mateo (cousan) | | | | | | | | |
| | | | | | | | Last Pymt: 9/30/2024 | 3,677.53 |
| U-20240930 | 9/30/2024 | | 3,677.53- | | 3,677.53- | | | |
| County of San Mateo Totals: | | | 3,677.53- | 0.00 | 3,677.53- | 0.00 | 0.00 | 0.00 |
| Dolphin Promotions (00000001) | | | | | | | | |
| | | | | | | Phone: 708-814-4274 | Last Pymt: 9/30/2024 | 35,872.78 |
| U-20240930 | 9/30/2024 | | 35,872.78- | | 35,872.78- | | | |
| Dolphin Promotions Totals: | | | 35,872.78- | 0.00 | 35,872.78- | 0.00 | 0.00 | 0.00 |
| Golden Gate Fields (00000321) | | | | | | | | |
| | | | | | | Phone: 626-574-7223 | Last Pymt: 7/29/2024 | 27,571.15 |
| U-20240222 | 2/22/2024 | | 15,302.67- | | | | | 15,302.67- |
| Golden Gate Fields Totals: | | | 15,302.67- | 0.00 | 0.00 | 0.00 | 0.00 | 15,302.67- |
| Google LLC (00004382) | | | | | | | | |
| | | | | | | | Last Pymt: 11/1/2024 | 0.00 |
| *U-20241024 | 10/24/2024 | | 19,500.00- | 19,500.00- | | | | |
| *Google LLC Totals: | | | 19,500.00- | 19,500.00- | 0.00 | 0.00 | 0.00 | 0.00 |
| Half Moon Bay High School (halmoo) | | | | | | | | |
| | | | | | | Phone: 650-712-7200 | Last Pymt: 10/15/2024 | 9,413.88 |
| U-20241015 | 10/15/2024 | | 9,413.88- | 9,413.88- | | | | |
| Half Moon Bay High School Totals: | | | 9,413.88- | 9,413.88- | 0.00 | 0.00 | 0.00 | 0.00 |
| Intergem (00000033) | | | | | | | | |
| | | | | | | Phone: 301-294-1640 | Last Pymt: 9/18/2024 | 88,079.33 |
| U-20240918 | 9/18/2024 | | 88,079.33- | | 88,079.33- | | | |
| Intergem Totals: | | | 88,079.33- | 0.00 | 88,079.33- | 0.00 | 0.00 | 0.00 |
| International Kyudo Federation (Intkyu) | | | | | | | | |
| | | | | | | | Last Pymt: 10/1/2024 | 18,007.30 |
| U-20240620 | 6/20/2024 | | 5,146.00- | | | | | 5,146.00- |
| U-20240801 | 8/1/2024 | | 18,007.30- | | | 18,007.30- | | |
| U-20241001 | 10/1/2024 | | 18,007.30- | 18,007.30- | | | | |
| International Kyudo Federation Totals: | | | 41,160.60- | 18,007.30- | 0.00 | 18,007.30- | 0.00 | 5,146.00- |
| Jurassic Quest Holding, LLC (Jurque) | | | | | | | | |
| | | | | | | Phone: 883-486-3466 | Last Pymt: 9/27/2024 | 29,174.93 |
| U-20240528 | 5/28/2024 | | 14,587.46- | | | | | 14,587.46- |
| U-20240927 | 9/27/2024 | | 29,174.93- | | 29,174.93- | | | |
| Jurassic Quest Holding, LLC Totals: | | | 43,762.39- | 0.00 | 29,174.93- | 0.00 | 0.00 | 14,587.46- |
| Nor Cal Landscape Nursery Show (00000051) | | | | | | | | |
| | | | | | | Phone: 530-458-3190 | Last Pymt: 8/8/2024 | 15,000.00 |
| U-20240423 | 4/23/2024 | | 5,000.00- | | | | | 5,000.00- |
| U-20240627 | 6/27/2024 | | 10,000.00- | | | | | 10,000.00- |
| U-20240808 | 8/8/2024 | | 15,000.00- | | | 15,000.00- | | |
| Nor Cal Landscape Nursery Show Totals: | | | 30,000.00- | 0.00 | 0.00 | 15,000.00- | 0.00 | 15,000.00- |
| Time Travelers Vintage Expo LLC (timtra) | | | | | | | | |
| | | | | | | Phone: 918-770-1342 | Last Pymt: 10/31/2024 | 3,988.38 |
| U-20241031 | 10/31/2024 | | 3,988.38- | 3,988.38- | | | | |
| Time Travelers Vintage Expo LLC Totals: | | | 3,988.38- | 3,988.38- | 0.00 | 0.00 | 0.00 | 0.00 |
| Varsity (00006644) | | | | | | | | |
| | | | | | | Phone: 352-494-2993 | Last Pymt: 10/30/2024 | 25,542.59 |

AR Aged Invoice Analysis

**Balances as of 10/31/2024
by GL Date**

Historical by AR Account

San Mateo
Diane Baumann

Wednesday, November 6, 2024 1:30:33PM
Page 4

| Invoice Number | Invoice Date | Terms | Balance | Current 10/1/2024 and Beyond | Over 30 9/1/2024 9/30/2024 | Over 60 8/1/2024 8/31/2024 | Over 90 7/1/2024 7/31/2024 | Over 120 Up to 6/30/2024 |
|---|--------------|-------|-------------|--|----------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Receivables: 228000-00-A (continued) | | | | | | | | |
| Varsity (00006644) (continued) | | | | Phone: 352-494-2993 Last Pymt: 10/30/2024 25,542.59 | | | | |
| U-20240926 | 9/26/2024 | | 20,215.85- | | 20,215.85- | | | |
| U-20241030 | 10/30/2024 | | 25,542.59- | 25,542.59- | | | | |
| Varsity Totals: | | | 45,758.44- | 25,542.59- | 20,215.85- | 0.00 | 0.00 | 0.00 |
| Receivables: 228000-00-A Totals | | | 450,676.17- | 167,930.30- | 177,020.42- | 55,689.32- | 0.00 | 50,036.13- |

AP Aged Invoice Analysis

Historical Balances by GL Date as of 10/31/2024
Historical Aging

San Mateo
Diane Baumann

Wednesday, November 6, 2024 1:26:51PM
Page 1

| Invoice Number | Invoice Date | Balance | Current 10/1/2024 and Beyond | 1 - 30 Days 9/1/2024 9/30/2024 | 31 - 60 Days 8/1/2024 8/31/2024 | 61 - 90 Days 7/1/2024 7/31/2024 | Over 90 Days Up to 6/30/2024 |
|---|--------------|-----------|------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|------------------------------------|
| 0000063 (PG & E) | | | | | | | |
| * Acct#1368-4 | 10/27/2024 | 55.18 | 55.18 | | | | |
| * Acct#4688-2 | 10/27/2024 | 38.24 | 38.24 | | | | |
| * Acct#1562-0 | 10/28/2024 | 34,684.71 | 34,684.71 | | | | |
| * Acct#4096-5 | 10/31/2024 | 506.77 | 506.77 | | | | |
| 0000063 | | 35,284.90 | 35,284.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000150 (California Water Service) | | | | | | | |
| * 9271100000 | 10/30/2024 | 8,765.84 | 8,765.84 | | | | |
| 0000150 | | 8,765.84 | 8,765.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000191 (Verizon Wireless) | | | | | | | |
| * 9977300629 | 10/26/2024 | 143.15 | 143.15 | | | | |
| 0000191 | | 143.15 | 143.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000308 (Pitney Bowes Easy Permit Postage) | | | | | | | |
| * 8000-9090-0564-510/25/2024 | | 401.00 | 401.00 | | | | |
| 0000308 | | 401.00 | 401.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000349 (Yosemite Foods, Inc.) | | | | | | | |
| * SanMateo202 | 10/31/2024 | 2,475.00 | 2,475.00 | | | | |
| 0000349 | | 2,475.00 | 2,475.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000964 (San Mateo Daily Journal) | | | | | | | |
| * 14238 | 10/17/2024 | 420.00 | 420.00 | | | | |
| 0000964 | | 420.00 | 420.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00001099 (Golden Bay Glass) | | | | | | | |
| * 108904 | 10/28/2024 | 6,480.00 | 6,480.00 | | | | |
| 00001099 | | 6,480.00 | 6,480.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00001180 (FolgerGraphics, Inc.) | | | | | | | |
| * 141787 | 10/31/2024 | 263.10 | 263.10 | | | | |
| 00001180 | | 263.10 | 263.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00001193 (City National Bank) | | | | | | | |
| * CC#0459 | 10/28/2024 | 334.97 | 334.97 | | | | |
| * CC#2935 | 10/28/2024 | 2,318.96 | 2,318.96 | | | | |
| * CC#4392 | 10/28/2024 | 2,723.58 | 2,723.58 | | | | |
| * CC#4616 | 10/28/2024 | 327.78 | 327.78 | | | | |
| * CC#6307 | 10/28/2024 | 2,055.02 | 2,055.02 | | | | |
| * CC#8015 | 10/28/2024 | 2,311.66 | 2,311.66 | | | | |
| * CC#9227 | 10/28/2024 | 3,361.67 | 3,361.67 | | | | |
| 00001193 | | 13,433.64 | 13,433.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00001672 (Daily Racing Form) | | | | | | | |
| * NS177080 | 10/20/2024 | 3,267.60 | 3,267.60 | | | | |
| * SOI177134 | 10/20/2024 | 754.66 | 754.66 | | | | |
| * NS177371 | 10/27/2024 | 2,498.40 | 2,498.40 | | | | |
| * SOI177428 | 10/27/2024 | 754.66 | 754.66 | | | | |
| 00001672 | | 4,256.68 | 4,256.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00002705 (Recology San Mateo County) | | | | | | | |
| * 55467500 | 10/31/2024 | 340.36 | 340.36 | | | | |
| 00002705 | | 340.36 | 340.36 | 0.00 | 0.00 | 0.00 | 0.00 |

AP Aged Invoice Analysis

Historical Balances by GL Date as of 10/31/2024
Historical Aging

San Mateo
Diane Baumann

Wednesday, November 6, 2024 1:26:51PM
Page 2

| Invoice Number | Invoice Date | Balance | Current 10/1/2024 and Beyond | 1 - 30 Days 9/1/2024 9/30/2024 | 31 - 60 Days 8/1/2024 8/31/2024 | 61 - 90 Days 7/1/2024 7/31/2024 | Over 90 Days Up to 6/30/2024 |
|--|--------------|------------|------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|------------------------------------|
| 00004290 (PBC) | | | | | | | |
| * 47323412 | 10/3/2024 | 227.74 | 227.74 | | | | |
| * 05115357 | 10/31/2024 | 1,212.34 | 1,212.34 | | | | |
| 00004290 | | 984.60 | 984.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00004414 (Enviro Clean Maintenance) | | | | | | | |
| * 16239 | 10/21/2024 | 3,045.00 | 3,045.00 | | | | |
| * 16242 | 10/30/2024 | 2,610.00 | 2,610.00 | | | | |
| * 16243 | 10/30/2024 | 2,340.00 | 2,340.00 | | | | |
| * 16244 | 10/30/2024 | 1,845.00 | 1,845.00 | | | | |
| * 16245 | 10/30/2024 | 180.00 | 180.00 | | | | |
| 00004414 | | 10,020.00 | 10,020.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00004726 (DLB Consulting) | | | | | | | |
| * October 2024 | 10/31/2024 | 15,819.32 | 15,819.32 | | | | |
| 00004726 | | 15,819.32 | 15,819.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00005423 (BiRite) | | | | | | | |
| * 6877351 | 10/30/2024 | 664.32 | 664.32 | | | | |
| 00005423 | | 664.32 | 664.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00007540 (4 Diamond Security) | | | | | | | |
| * 676 | 10/26/2024 | 3,214.75 | 3,214.75 | | | | |
| * 678 | 10/26/2024 | 2,571.00 | 2,571.00 | | | | |
| 00007540 | | 5,785.75 | 5,785.75 | 0.00 | 0.00 | 0.00 | 0.00 |
| coucou (Office of the County Counsel, San Mateo County) | | | | | | | |
| * 4578 | 10/25/2024 | 1,663.20 | 1,663.20 | | | | |
| coucou | | 1,663.20 | 1,663.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| easbay (East Bay Refrigeration) | | | | | | | |
| * 31083 | 10/29/2024 | 512.00 | 512.00 | | | | |
| * 31127 | 10/31/2024 | 5,751.88 | 5,751.88 | | | | |
| easbay | | 6,263.88 | 6,263.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| fcg (FCG, Inc.) | | | | | | | |
| * 31718 | 10/17/2024 | 574.00 | 574.00 | | | | |
| fcg | | 574.00 | 574.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| pitbow (Pitney Bowes PO 981039) | | | | | | | |
| * 1026337412 | 10/30/2024 | 124.84 | 124.84 | | | | |
| pitbow | | 124.84 | 124.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| unieve (United Event Medical Services Inc.) | | | | | | | |
| * 78258 | 10/26/2024 | 330.00 | 330.00 | | | | |
| unieve | | 330.00 | 330.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Totals: | | 114,493.58 | 114,493.58 | 0.00 | 0.00 | 0.00 | 0.00 |

* Calculated Balance shown is not Current Balance