



## MEMO

To: Finance Committee Members – Raymond Juballa – Chair; Rosanne Foust; Kitty Lopez; Steven Wong

C: Board of Directors, San Mateo County Event Center

From: Diane Baumann, Controller and Dana Stoehr, CEO

Date: February 18, 2026

### FINANCIAL HIGHLIGHTS: January 2026

#### Balance Sheet:

##### Assets:

Cash on Hand: \$41,433.00 No change

Cash in Banks: \$1,390,128.07 – decreased \$1,623.88 - Transfer from LAIF; Construction progress payments

Investments: \$4,706,437.02 Decreased \$1,423,299.08 – transfer to Operating \$1,500,000.00; Interest earned \$76,700.92

##### Restricted Cash:

Auction: \$86,080.40 – no change

Pension Fund - \$6,376,446.67 Increased \$124,712.47 - Employer Contributions \$11,424.88; Employee Contributions \$10,780.89; Distributions \$32,941.18; Investment gain \$136,800.87; Fees \$1,352.99 - balances to Restricted Liabilities - Liability for Pension Plans

Accounts Receivable –Increased \$496,434.89 to \$3,643,596.00; balances to AR Aged Invoice Analysis (page 1)

Dell Mar Thoroughbred Club is over 120 days on some Advanced Deposit Wagering fees. We have been in contact with them – they are waiting for payment from the wagering companies.

Prepaid and Deferred Charges were expensed in January.

Culinary Inventory \$30,815.48 – No change

##### Fixed Assets:

Construction in Progress \$12,614,455.69 increased \$1,488,220.69 – Detail is on detailed income statement

Capitalized Equipment - \$2,649,923.20 – no change

Leasehold improvements \$12,648,268.73 – no change

Depreciation \$65,952.75 – depreciation is significantly higher than 2025 due to projects being capitalized and depreciated; and will continue to increase as construction projects are completed.

#### Liabilities

Accounts Payable: increased \$44,762.62 to \$1,543,620.56. Balances to AP Aged Invoice Analysis – Page 5 - One account is 30 days – Employment Development Department – 4<sup>th</sup> Quarter Unemployment Insurance – bill not received until late January. 2025 Expense

Advanced Billings – Future Events increased \$72,767.42 to \$251,135.25 balances to A/R Aged Invoice Analysis 228000-00-A (page 2)



**Accrued Payroll and Related**

Other Payroll Tax Liabilities \$-1,190.83 and workers compensation \$-4,189.83 will be balanced quarterly.

Accrued Wages \$111,868.92 clears after each payroll

Accrued Leave Balances - \$191,041.28 are recalculated at year end.

**Other Liabilities:**

Sales Tax Payable \$16,072.01 paid February 11, 2026

Unclaimed check liability \$21,435.10 no change

**Restricted Liabilities: Pension Plan Liability mirrors asset entry**

Auction Reserve – cash was adjusted in February for purchase of fans for Barns \$31,250.68

Carnival Capital Improvement - \$83,449.94 – no change

Scholarship Reserve - \$695.00 – no change

Monthly Profit: \$377,933.16 balances to Consolidated Financial Statement.

**Consolidated Financial Statements:**

	January 2026	January 2025	YTD 2026	YTD 2025
Operating Profit/(Loss)	\$443,855.91	\$317,831.48	\$443,885.91	\$317,831.48
Balance Sheet Profit/Loss	\$377,933.16	\$428,280.33	\$377,933.16	\$428,280.33

Other Operating Revenue – \$17,913.37 Cell Phone Tower space rent \$6,567.29; Payment for copies \$15.00;

Inclement Weather Shelter Administrative Fees \$11,331.08

Prior Year Expense Adjustment - \$14,790.00 – United Event Medical \$1,790.25 EMT for Inclement Weather – December; Jeff Duerson Staffing \$11,124.75 – waiters – Google Party; December; San Francisco Ice - \$1,875.00

– Ice – Google Party – December

**Departmental Financial Statements - Items of Note:**

Event Sales & Service (ESS) - Direct profit \$756,568.01 (pages 1 & 2)

**Revenue:** \$986,220.56

Building Rental Fees: \$421,675.00 ; Northern California Volleyball, Volleyball Practices; Roblox Town Hall Meeting; Inclement Weather Shelter American Medical Response (Ambulance staging)

Rental Rebates/Sponsorships - \$63,000.00 – Volleyball Practices

Grounds Rental Fees \$1,500.00 – American Medical Response – Driver Training;

Patron Parking Fees - \$267,292.00 – Northern California Volleyball

Tailgating Permits – \$51,495.00 – Volleyball

Monthly Parking Contracts - \$64,960.00 – Intergem; Google; Roblox; San Mateo Foster City Schools;

Nueva School; John Brehm



**Expenses – \$229,652.55**

Direct payroll expenses, benefits, taxes, workers' compensation

Administrative Fees - \$1,004.64 include merchant credit card fees, employee meals

Signs & Banners \$3,612.17 -Banners and signs

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

Parking – Contracted Services –\$3,173.60 Security for Tailgating Area

Parking – Merchant Fees \$6,071.34 includes etix fees for tailgating and parking

Marketing/Advertising \$2,724.50 – Cvent –Event Management software

Administrative Expenses - \$583.53 – phone stipends; dues

Jockey Club – Satellite Wagering Facility – Direct Profit for month \$163,928.69 YTD up 1% from 2025 (Page 3)

**Revenue:** \$226,622.64 Jockey Club revenue – up 2% YTD

**Expenses:** \$62,693.95 Payroll expenses, benefits, taxes, and workers compensation

Contracted Services – \$649.30 Etix ticket fees

Administrative Expenses – \$1,021.73 copy machine rental, cable tv; Janitorial supplies

Advertising & Marketing –\$1,075.00 web site updates; Santa Anita Calendars for patrons

Annual San Mateo County Fair – (pages 4 – 7) - Direct Profit YTD \$15,840.79

**Revenue:** \$0.00

**Expenses:** \$37,333.62

Administration & Marketing: \$27,329.62 Salaries; benefits, taxes, and workers compensation –

Contracted Services - \$3,155.75 – Web Site updates; Event planning software; Travel & Training

\$761.32– IAFE Institute of Fair Management Seminar

Miscellaneous Fair Expenses: \$1,997.00 – Event Hub Software

Competitive Fair Exhibits \$3,007.00 Part time employees; Showworks renewal; Fair Farm Banner; Scale registration renewal

Fair Entertainment Expense: \$5,000.00 Entertainment Booking

Culinary – (pages 8 & 9) Direct monthly profit \$48,984.47

**Revenue -** \$163,381.30

Events – Food & Beverage - \$130,943.00 Northern California Volleyball

Jockey Club – \$13,082.35 – down from 2025

Events – Subcontractor Sales \$3,750.00 – Food Trucks NCVA

Catering – \$8,239.80 Roblox Town Hall Meeting

Catering – Subcontractors \$1,933.15 Meals for Inclement Weather

Other Revenue: \$225.00 Ice for trainers – NCVA

**Expenses:** \$114,396.83

Salaries and Wages, taxes, benefits, workers compensation

Payroll – Outside Agency - \$13,699.45 – Temp staff for NCVA

Supplies & Expense: \$7,339.03 – Merchant Acceptance Fees; exterminating; telephone, monthly subscription fees for POS



RV Park – Page 10

**Expenses:** \$8.13 - Merchant Acceptance Fees -

Administration – Expense for month - \$239,642.72 (page 11)

Salaries & Wages, benefits, payroll taxes, workers compensation

Contracted Services – Other \$83,175.07 CH Johnson Consulting – Feasibility Study \$73,875.11; Future Plan – Third Party Administrator – Pension Plan \$5,783.54; Colliers – Percentage for Bus Parking \$3,616.75;

Marketing; PR & Sponsorships – \$214.46 Employee Fairwell Lunch

Miscellaneous Employee Expenses \$119.68 Employee Meals

Business Insurance - \$23,163.02 General Liability (monthly) \$20,433.02; Fiduciary Liability \$2,730.00

Maintenance – Expense for month \$210,000.42 (page 12)

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

Contracted Services – Other \$900.00 Roto Rooter Plumbing - clear line

Utilities – Other \$10,636.16 Gas

Equipment Maintenance & Repairs: \$12,702.90 – Repair to 4300 Scrubber \$4,120.23; Fuel \$4,459.63

Non-Capitalized Improvements (page 13) – \$41,819.11

Roofing Repairs -\$20,000.00 gutters, facia – Administration office

Fiesta Hall - \$14,760.00 Flooring in Café

Equipment - \$7,059.11 – Deposit – Hot Dog Cart \$3,527.24; generators for power in parking lots

Construction in Progress: \$1,488,220.69

Redwood - \$1,237,647.43 - Project Management Fees; Construction Progress Payments

RV Park - \$250,573.26 – Project Management Fees; Construction Progress Payments



**San Mateo County Event Center**  
**Balance Sheet**  
**As of January 31, 2026**

	Beginning Balance	Activity	Ending Balance
<b>Assets</b>			
<b>Cash on Hand</b>			
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>
<b>Cash in Banks</b>			
Cash - Operating	1,145,798.46	8,763.79	1,154,562.25
Cash - Fair Awards	1,023.12	0.00	1,023.12
Cash - Payroll	241,682.61	(7,139.91)	234,542.70
	<u>1,388,504.19</u>	<u>1,623.88</u>	<u>1,390,128.07</u>
<b>Investments</b>			
Cash - Investment - San Mateo County	439,029.27	4,277.11	443,306.38
Cash - Investment - LAIF	5,690,706.83	(1,427,576.19)	4,263,130.64
	<u>6,129,736.10</u>	<u>(1,423,299.08)</u>	<u>4,706,437.02</u>
<b>Restricted Cash</b>			
Cash - Auction	86,080.40	0.00	86,080.40
Cash Value - Pension	6,251,734.20	124,712.47	6,376,446.67
	<u>6,337,814.60</u>	<u>124,712.47</u>	<u>6,462,527.07</u>
<b>Accounts Receivable</b>			
Accounts Receivable	3,147,161.11	496,434.89	3,643,596.00
Allowance for Doubtful Accounts - A/R	0.00	0.00	0.00
	<u>3,147,161.11</u>	<u>496,434.89</u>	<u>3,643,596.00</u>
<b>Pre Paid and Deferred Charges</b>			
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	8,778.82	(8,778.82)	0.00
	<u>8,778.82</u>	<u>(8,778.82)</u>	<u>0.00</u>
Culinary - Inventory Items	30,815.48	0.00	30,815.48
<b>Fixed Assets</b>			
Construction in Progress	11,126,235.00	1,488,220.69	12,614,455.69
Capitalized Equipment	2,649,923.20	0.00	2,649,923.20
Accumulated Depreciation - Equipment	(2,230,392.40)	(11,381.98)	(2,241,774.38)
Capitalized - Leasehold Improvements	12,648,268.73	0.00	12,648,268.73
Accumulated Depreciation - Leasehold Imp	(7,531,779.28)	(54,570.77)	(7,586,350.05)
	<u>16,662,255.25</u>	<u>1,422,267.94</u>	<u>18,084,523.19</u>
<b>Total Assets:</b>	<b>33,746,498.55</b>	<b>612,961.28</b>	<b>34,359,459.83</b>



**San Mateo County Event Center**  
Balance Sheet  
As of January 31, 2026

	Beginning Balance	Activity	Ending Balance
<b>Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable (Non ERP)	1,498,857.94	44,762.62	1,543,620.56
Event Refunds Payable	0.00	0.00	0.00
	<u>1,498,857.94</u>	<u>44,762.62</u>	<u>1,543,620.56</u>
<b>Advanced Billings</b>			
Advance Billings - Future Events	178,367.83	72,767.42	251,135.25
<b>Accrued Payroll and Related</b>			
Bonus 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	(1,190.83)	(1,190.83)
Workers Comp Insurance Clearing	0.00	(4,189.83)	(4,189.83)
Accrued Wages	114,442.89	(2,573.97)	111,868.92
Accrued Employee Leave - Admin	72,790.63	0.00	72,790.63
Accrued Employee Leave - Maint	54,696.82	0.00	54,696.82
Accrued Leave - ESS	21,113.94	0.00	21,113.94
Accrued Leave - Fair	9,265.08	0.00	9,265.08
Accrued Leave - Jockey Club	20,235.98	0.00	20,235.98
Accrued Leave - ESSFB	12,938.83	0.00	12,938.83
Accrued Liabilities - Other	0.00	0.00	0.00
	<u>305,484.17</u>	<u>(7,954.63)</u>	<u>297,529.54</u>
<b>Other Liabilities</b>			
Suspense	0.00	0.00	0.00
Reimbursable Costs	0.00	0.00	0.00
Sales Tax Payable	15,331.77	740.24	16,072.01
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	21,435.10	0.00	21,435.10
	<u>36,766.87</u>	<u>740.24</u>	<u>37,507.11</u>
<b>Restricted Liabilities</b>			
Liability for Pension Plans	6,251,734.20	124,712.47	6,376,446.67
Junior Livestock Auction Reserve	54,829.72	0.00	54,829.72
Carnival Capital Improvement	83,449.94	0.00	83,449.94
Scholarship Reserve	695.00	0.00	695.00
	<u>6,390,708.86</u>	<u>124,712.47</u>	<u>6,515,421.33</u>
Debt - Long & Short Term	0.00	0.00	0.00
<b>Retained Earnings</b>			
Net Resources	19,088,789.92	6,247,522.96	25,336,312.88
Restricted Resources	0.00	0.00	0.00
Profit / Loss	6,247,522.96	(5,869,589.80)	377,933.16
<b>Total Liabilities</b>	<b>33,746,498.55</b>	<b>612,961.28</b>	<b>34,359,459.83</b>



**San Mateo County Event Center**  
**Consolidated Financial Statement**  
**For the Period Ending January 31, 2026 and 2025**

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Revenue:</b>							
Fair Admissions Revenue	0.00	0.00	0.00	0.00	0.00		1,250,000.00
Fair Exhibit Space	0.00	0.00	0.00	0.00	0.00		135,000.00
Fair - Carnival Revenue	0.00	0.00	0.00	0.00	0.00		375,000.00
Fair - Food and Drink	0.00	0.00	0.00	0.00	0.00		370,350.00
Fair Competitive Exhibits	0.00	0.00	0.00	0.00	0.00		28,500.00
Miscellaneous Fair Revenue	0.00	5,875.00	0.00	5,875.00	(5,875.00)		550,000.00
Culinary	163,381.30	187,722.30	163,381.30	187,722.30	(24,341.00)	-15%	1,717,928.54
Jockey Club	226,622.64	222,629.84	226,622.64	222,629.84	3,992.80	2%	2,301,000.00
RV Park - Revenue	0.00	0.00	0.00	0.00	0.00		610,350.00
ESS - Event Sales and Service	986,220.56	838,821.48	986,220.56	838,821.48	147,399.08	15%	5,989,755.16
Prior Year Revenue Adjustment	0.00	400.00	0.00	400.00	(400.00)		0.00
Other Operating Revenue	17,913.37	6,391.01	17,913.37	6,391.01	11,522.36	64%	287,307.48
<b>Total Operating Revenue</b>	<b>1,394,137.87</b>	<b>1,261,839.63</b>	<b>1,394,137.87</b>	<b>1,261,839.63</b>	<b>132,298.24</b>	<b>9%</b>	<b>13,615,191.18</b>



**San Mateo County Event Center**  
**Consolidated Financial Statement**  
**For the Period Ending January 31, 2026 and 2025**

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Expenses</b>							
Administration	239,642.72	169,945.91	239,642.72	169,945.91	69,696.81	29%	2,368,782.08
Maintenance	210,000.42	191,585.08	210,000.42	191,585.08	18,415.34	9%	3,182,828.63
Fair Administration & Marketing	27,329.62	31,579.91	27,329.62	31,579.91	(4,250.29)	-16%	864,873.80
Fair Attendance Operations	0.00	0.00	0.00	0.00	0.00		498,714.49
Miscellaneous Fair Expense	1,997.00	108.50	1,997.00	108.50	1,888.50	95%	315,788.26
Fair Competitive Awards	0.00	0.00	0.00	0.00	0.00		25,000.00
Fair Competitive Exhibits	3,007.00	3,023.11	3,007.00	3,023.11	(16.11)	-1%	194,359.70
Fair Entertainment	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%	768,056.11
ESS - Event Sales and Service	229,652.55	183,780.51	229,652.55	183,780.51	45,872.04	20%	2,127,419.17
Culinary	114,396.83	153,166.06	114,396.83	153,166.06	(38,769.23)	-34%	1,658,049.94
Jockey Club	62,693.95	61,072.31	62,693.95	61,072.31	1,621.64	3%	864,385.50
RV Park	8.13	0.00	8.13	0.00	8.13	100%	551,248.79
Equipment & Improvements	41,819.11	138,158.08	41,819.11	138,158.08	(96,338.97)	-230%	979,252.82
Prior Year Expense Adjustment	14,790.00	6,482.08	14,790.00	6,482.08	8,307.92	56%	0.00
Cash over/short	(85.37)	106.60	(85.37)	106.60	(191.97)	225%	0.00
<b>Total Operating Expenses</b>	<b>950,251.96</b>	<b>944,008.15</b>	<b>950,251.96</b>	<b>944,008.15</b>	<b>6,243.81</b>	<b>1%</b>	<b>14,398,759.29</b>
<b>Total Operating Revenue</b>	<b>1,394,137.87</b>	<b>1,261,839.63</b>	<b>1,394,137.87</b>	<b>1,261,839.63</b>	<b>132,298.24</b>	<b>9%</b>	<b>13,615,191.18</b>
<b>Operating Profit/Loss</b>	<b>443,885.91</b>	<b>317,831.48</b>	<b>443,885.91</b>	<b>317,831.48</b>	<b>126,054.43</b>	<b>28%</b>	<b>(783,568.11)</b>
Non Operating Revenue	0.00	145,858.68	0.00	145,858.68	(145,858.68)		250,000.00
Depreciation Expense	65,952.75	35,409.83	65,952.75	35,409.83	30,542.92	46%	1,236,078.24
Profit Loss	377,933.16	428,280.33	377,933.16	428,280.33	(50,347.17)	-13%	(1,769,646.35)



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>ESS - Revenue</b>							
Building Rental Fees	421,675.00	345,400.00	421,675.00	345,400.00	76,275.00	18%	2,279,585.00
Rental Rebates/Sponsorships	(63,000.00)	(25,600.00)	(63,000.00)	(25,600.00)	(37,400.00)	59%	(190,000.00)
Grounds Rental Fees	1,500.00	0.00	1,500.00	0.00	1,500.00	100%	0.00
Equipment Rental Fees	50,814.89	21,242.00	50,814.89	21,242.00	29,572.89	58%	244,460.00
Equipment Rent - Rebate	0.00	0.00	0.00	0.00	0.00		0.00
Recovered Expenses - Other	0.00	6,472.13	0.00	6,472.13	(6,472.13)		0.00
Recovered Janitorial Services	68,236.29	61,732.40	68,236.29	61,732.40	6,503.89	10%	506,676.65
Recovered Utilities	0.00	0.00	0.00	0.00	0.00		0.00
Recovered Trash	0.00	0.00	0.00	0.00	0.00		37,300.00
Recovered Damages	1,300.00	60.00	1,300.00	60.00	1,240.00	95%	290.00
Recovered Outsourced Equipment	0.00	0.00	0.00	0.00	0.00		21,000.00
Recovered Security / Law Enforcement	75,750.43	40,837.05	75,750.43	40,837.05	34,913.38	46%	387,084.01
Recovered Labor	29,255.00	25,095.00	29,255.00	25,095.00	4,160.00	14%	100,000.00
Recovered EMT Fees	11,309.95	9,604.40	11,309.95	9,604.40	1,705.55	15%	45,000.00
Recovered Insurance Fees	0.00	0.00	0.00	0.00	0.00		0.00
Patron Parking Fees	267,292.00	275,490.00	267,292.00	275,490.00	(8,198.00)	-3%	1,415,053.50
Exhibitor/Vendor Parking	0.00	0.00	0.00	0.00	0.00		0.00
Tailgating Permits - Youth Sports	51,495.00	23,435.00	51,495.00	23,435.00	28,060.00	54%	75,000.00
Monthly Parking Contracts	64,960.00	44,000.00	64,960.00	44,000.00	20,960.00	32%	807,896.00
RV Parking	47.00	1,495.00	47.00	1,495.00	(1,448.00)	-3081%	0.00
Parking Buyouts/Storage	2,500.00	2,250.00	2,500.00	2,250.00	250.00	10%	0.00
Miscellaneous Charges	0.00	0.00	0.00	0.00	0.00		0.00
IT Services	2,700.00	750.00	2,700.00	750.00	1,950.00	72%	190,385.00
Electrical Services	150.00	4,772.50	150.00	4,772.50	(4,622.50)	-3082%	60,000.00
Business License Fees	235.00	210.00	235.00	210.00	25.00	11%	5,000.00
Miscellaneous Fees	0.00	1,576.00	0.00	1,576.00	(1,576.00)		5,025.00
ATM Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Digital Marketing	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Revenue:</b>	<b>986,220.56</b>	<b>838,821.48</b>	<b>986,220.56</b>	<b>838,821.48</b>	<b>147,399.08</b>	<b>15%</b>	<b>5,989,755.16</b>
Cell Phone Tower	6,567.29	6,376.01	6,567.29	6,376.01	191.28	3%	78,807.48



**San Mateo County Event Center**  
Detailed Income Statement  
For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>ESS - Expenses</b>							
Payroll - Full Time Employees	46,859.94	31,560.44	46,859.94	31,560.44	15,299.50	33%	617,375.47
Payroll - Part Time Employees	3,853.09	4,411.82	3,853.09	4,411.82	(558.73)	-15%	32,206.00
Payroll - Overtime	4,545.51	2,974.59	4,545.51	2,974.59	1,570.92	35%	5,000.00
Payroll - Parking Lots	28,703.85	23,302.18	28,703.85	23,302.18	5,401.67	19%	171,600.00
Employee Benefits	10,102.68	8,330.95	10,102.68	8,330.95	1,771.73	18%	170,843.99
Employers Payroll Taxes	6,341.40	4,705.13	6,341.40	4,705.13	1,636.27	26%	69,611.51
Workers Compensation Insurance	4,208.76	4,908.89	4,208.76	4,908.89	(700.13)	-17%	51,734.43
Payroll - Outside Agency	0.00	0.00	0.00	0.00	0.00		5,000.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		0.00
Administrative Expenses	1,004.64	2,703.07	1,004.64	2,703.07	(1,698.43)	-169%	30,000.00
Signs and Banners	3,612.17	0.00	3,612.17	0.00	3,612.17	100%	4,000.00
Equipment Rentals	1,171.50	0.00	1,171.50	0.00	1,171.50		10,000.00
Security - Law Enforcement	51,801.07	31,578.10	51,801.07	31,578.10	20,222.97	39%	338,875.61
Fees and Insurance	185.00	210.00	185.00	210.00	(25.00)	-14%	8,000.00
EMT Fees	9,663.23	10,359.30	9,663.23	10,359.30	(696.07)	-7%	70,000.00
Show Janitorial	43,815.00	24,180.00	43,815.00	24,180.00	19,635.00	45%	278,672.16
Electrical, IT and Other Labor	0.00	0.00	0.00	0.00	0.00		40,000.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
Trash and Damages	0.00	0.00	0.00	0.00	0.00		5,000.00
Recoverable Expenses	(236.70)	15,849.92	(236.70)	15,849.92	(16,086.62)	6796%	40,000.00
Parking Equipment	0.00	0.00	0.00	0.00	0.00		7,500.00
Parking Signs	0.00	507.55	0.00	507.55	(507.55)		5,000.00
Parking Uniforms	0.00	0.00	0.00	0.00	0.00		6,000.00
Parking - Contracted Services	3,173.60	2,149.40	3,173.60	2,149.40	1,024.20	32%	0.00
Parking - Merchant Fees	6,071.34	2,279.89	6,071.34	2,279.89	3,791.45	62%	55,000.00
Parking - Other Expenses	1,113.28	533.96	1,113.28	533.96	579.32	52%	15,500.00
Marketing - Advertising	2,724.50	9,351.24	2,724.50	9,351.24	(6,626.74)	-243%	27,500.00
Travel, Training and Entertainment	142.66	0.00	142.66	0.00	142.66	100%	8,000.00
Web Site	212.50	850.00	212.50	850.00	(637.50)	-300%	12,000.00
Public Relations - Sponsorships	0.00	1,496.08	0.00	1,496.08	(1,496.08)		12,500.00
Administrative Expenses	583.53	1,538.00	583.53	1,538.00	(954.47)	-164%	20,500.00
Marketing - Contracted Services	0.00	0.00	0.00	0.00	0.00		10,000.00
<b>Total Expenses</b>	<b>229,652.55</b>	<b>183,780.51</b>	<b>229,652.55</b>	<b>183,780.51</b>	<b>45,872.04</b>	<b>20%</b>	<b>2,127,419.17</b>
<b>Direct Profit Loss</b>	<b>756,568.01</b>	<b>655,040.97</b>	<b>756,568.01</b>	<b>655,040.97</b>	<b>101,527.04</b>	<b>13%</b>	<b>3,862,335.99</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Jockey Club - Revenue</b>							
Admissions	36,410.00	34,910.00	36,410.00	34,910.00	1,500.00	4%	388,750.00
Track Commissions	53,569.20	50,530.34	53,569.20	50,530.34	3,038.86	6%	565,000.00
ADW Fees	122,189.07	123,484.74	122,189.07	123,484.74	(1,295.67)	-1%	1,195,000.00
Publication Sales	13,710.83	12,825.32	13,710.83	12,825.32	885.51	6%	140,000.00
Other Items Sold	25.54	21.44	25.54	21.44	4.10	16%	250.00
ATM Revenue	718.00	858.00	718.00	858.00	(140.00)	-19%	12,000.00
Other Income	0.00	0.00	0.00	0.00	0.00		0.00
<b>Total Revenue</b>	<b>226,622.64</b>	<b>222,629.84</b>	<b>226,622.64</b>	<b>222,629.84</b>	<b>3,992.80</b>	<b>2%</b>	<b>2,301,000.00</b>
<b>Jockey Club- Expenses</b>							
Payroll - JC - Full Time	17,483.03	15,925.99	17,483.03	15,925.99	1,557.04	9%	184,858.70
Payroll - JC - Part Time	0.00	0.00	0.00	0.00	0.00		27,800.08
Payroll JC - OT	452.72	311.57	452.72	311.57	141.15	31%	5,000.00
JC Benefits - Pension	1,640.43	1,251.18	1,640.43	1,251.18	389.25	24%	9,492.94
Employee Benefits	2,083.43	1,801.08	2,083.43	1,801.08	282.35	14%	20,781.94
Employers Payroll Taxes	1,354.89	1,230.49	1,354.89	1,230.49	124.40	9%	18,739.34
Workers Compensation Insurance	915.89	1,208.13	915.89	1,208.13	(292.24)	-32%	13,712.50
Travel, Training, Meals	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services	649.30	0.00	649.30	0.00	649.30	100%	0.00
Administrative Expenses	1,021.73	1,764.47	1,021.73	1,764.47	(742.74)	-73%	19,000.00
Contracted Services - Janitorial	9,870.00	11,190.00	9,870.00	11,190.00	(1,320.00)	-13%	145,000.00
Contracted Services - Security	15,207.57	15,213.76	15,207.57	15,213.76	(6.19)	0%	190,000.00
Advertising and Marketing	1,075.00	0.00	1,075.00	0.00	1,075.00		0.00
Programs - Racing Forms	10,939.96	11,175.64	10,939.96	11,175.64	(235.68)	-2%	135,000.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
CARF Dues	0.00	0.00	0.00	0.00	0.00		90,000.00
Uniforms	0.00	0.00	0.00	0.00	0.00		1,000.00
Special Repairs and Projects	0.00	0.00	0.00	0.00	0.00		4,000.00
<b>Total Expenses</b>	<b>62,693.95</b>	<b>61,072.31</b>	<b>62,693.95</b>	<b>61,072.31</b>	<b>1,621.64</b>	<b>3%</b>	<b>864,385.50</b>
<b>Direct Profit/Loss</b>	<b>163,928.69</b>	<b>161,557.53</b>	<b>163,928.69</b>	<b>161,557.53</b>	<b>2,371.16</b>	<b>1%</b>	<b>1,436,614.50</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Annual San Mateo County Fair - Revenue</b>							
<b>Admissions</b>							
Regular Admissions	0.00	0.00	0.00	0.00	0.00		1,100,000.00
Advance Sale Admissions	0.00	0.00	0.00	0.00	0.00		150,000.00
Discount Admissions	0.00	0.00	0.00	0.00	0.00		0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>1,250,000.00</b>
<b>Space Rental</b>							
Inside Exhibit Spaces	0.00	0.00	0.00	0.00	0.00		75,000.00
Outside Exhibit Spaces	0.00	0.00	0.00	0.00	0.00		60,000.00
Special Days Exhibit Space	0.00	0.00	0.00	0.00	0.00		0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>135,000.00</b>
<b>Concessions</b>							
Carnival Revenue	0.00	0.00	0.00	0.00	0.00		350,000.00
Carnival - Pre Sale	0.00	0.00	0.00	0.00	0.00		25,000.00
Food & Beverage Concessions	0.00	0.00	0.00	0.00	0.00		370,000.00
Other Concessions	0.00	0.00	0.00	0.00	0.00		350.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>745,350.00</b>
<b>Competitive Exhibits</b>							
Entry Fees	0.00	0.00	0.00	0.00	0.00		18,500.00
Exhibits - Donated Awards	0.00	0.00	0.00	0.00	0.00		4,000.00
Art & Literary Art Show Sales	0.00	0.00	0.00	0.00	0.00		4,000.00
Entry Processing Fees	0.00	0.00	0.00	0.00	0.00		250.00
Livestock Liability Insurance	0.00	0.00	0.00	0.00	0.00		1,750.00
Other Exhibit Revenue	0.00	0.00	0.00	0.00	0.00		0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>28,500.00</b>
<b>Miscellaneous Fair Revenue:</b>							
Parking - Fair only	0.00	0.00	0.00	0.00	0.00		310,000.00
Utility Reimbursement	0.00	0.00	0.00	0.00	0.00		5,500.00
Permits & Insurance	0.00	0.00	0.00	0.00	0.00		6,500.00
RV Parking - Stock Trucks	0.00	0.00	0.00	0.00	0.00		0.00
Ticket Fee Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Fair - Merchandise Program	0.00	0.00	0.00	0.00	0.00		3,000.00
Sponsorship	0.00	5,875.00	0.00	5,875.00	(5,875.00)		225,000.00
	<b>0.00</b>	<b>5,875.00</b>	<b>0.00</b>	<b>5,875.00</b>	<b>(5,875.00)</b>		<b>550,000.00</b>
<b>Direct Fair Revenue:</b>	<b>0.00</b>	<b>5,875.00</b>	<b>0.00</b>	<b>5,875.00</b>	<b>(5,875.00)</b>		<b>2,708,850.00</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Annual San Mateo County Fair - Expenses</b>							
<b>Fair Administration &amp; Marketing</b>							
Payroll - Full Time Employees	15,087.70	21,466.13	15,087.70	21,466.13	(6,378.43)	-42%	329,755.20
Payroll - Part Time Employees	3,004.00	0.00	3,004.00	0.00	3,004.00	100%	19,136.00
Payroll - Overtime	3.22	18.44	3.22	18.44	(15.22)	-473%	0.00
Employees Pension	749.87	894.19	749.87	894.19	(144.32)	-19%	16,487.76
Employees Benefits	2,151.66	2,868.87	2,151.66	2,868.87	(717.21)	-33%	39,618.38
Employers Payroll Taxes	1,358.29	1,619.66	1,358.29	1,619.66	(261.37)	-19%	30,317.48
Workers Compensation Insurance	907.81	1,933.62	907.81	1,933.62	(1,025.81)	-113%	21,980.15
Contracted Services	3,155.75	2,554.00	3,155.75	2,554.00	601.75	19%	42,622.50
Administration Expense	150.00	225.00	150.00	225.00	(75.00)	-50%	3,300.00
Marketing - Advertising	0.00	0.00	0.00	0.00	0.00		282,906.33
Travel and Training	761.32	0.00	761.32	0.00	761.32	100%	4,000.00
Promotional	0.00	0.00	0.00	0.00	0.00		16,750.00
Public Relations Expense	0.00	0.00	0.00	0.00	0.00		3,000.00
Pre Fair Events	0.00	0.00	0.00	0.00	0.00		0.00
Sponsorship Expense	0.00	0.00	0.00	0.00	0.00		55,000.00
Carnival Promo Credit	0.00	0.00	0.00	0.00	0.00		0.00
	<u>27,329.62</u>	<u>31,579.91</u>	<u>27,329.62</u>	<u>31,579.91</u>	<u>(4,250.29)</u>	<u>-16%</u>	<u>864,873.80</u>
<b>Fair Attendance Operations</b>							
Payroll - Part Time Employees	0.00	0.00	0.00	0.00	0.00		48,534.00
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		3,712.85
Workers Compensation Insurance	0.00	0.00	0.00	0.00	0.00		3,417.64
Contracted Services	0.00	0.00	0.00	0.00	0.00		295,500.00
Supplies & Expense	0.00	0.00	0.00	0.00	0.00		144,750.00
Other Expenses	0.00	0.00	0.00	0.00	0.00		500.00
Corporate Gatherings	0.00	0.00	0.00	0.00	0.00		0.00
Decorations	0.00	0.00	0.00	0.00	0.00		2,300.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>498,714.49</u>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Miscellaneous Fair Expense</b>							
Payroll	0.00	0.00	0.00	0.00	0.00		49,880.00
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		3,815.82
Workers Compensation Insurance	0.00	0.00	0.00	0.00	0.00		3,142.44
Utility Fees	0.00	0.00	0.00	0.00	0.00		22,000.00
Program	0.00	0.00	0.00	0.00	0.00		3,300.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		50,000.00
Programing - "Country Store"	0.00	0.00	0.00	0.00	0.00		8,000.00
Merchant Acceptance Fees	0.00	108.50	0.00	108.50	(108.50)		47,500.00
Permits and Insurance	0.00	0.00	0.00	0.00	0.00		8,250.00
Exhibitors Expenses	1,997.00	0.00	1,997.00	0.00	1,997.00	100%	119,900.00
	<u>1,997.00</u>	<u>108.50</u>	<u>1,997.00</u>	<u>108.50</u>	<u>1,888.50</u>	<u>95%</u>	<u>315,788.26</u>
<b>Competitive Exhibit Awards</b>							
Cash Awards	0.00	0.00	0.00	0.00	0.00		17,000.00
Non Cash Awards	0.00	0.00	0.00	0.00	0.00		7,000.00
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	0.00	0.00		1,000.00
Other Awards Expenses	0.00	0.00	0.00	0.00	0.00		0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>25,000.00</u>
<b>Competitive Fair Exhibits</b>							
Payroll - Part Time Employees	820.75	2,256.95	820.75	2,256.95	(1,436.20)	-175%	78,600.00
Employee Benefits	0.00	97.97	0.00	97.97	(97.97)		0.00
Employers Payroll Taxes	62.78	172.66	62.78	172.66	(109.88)	-175%	6,012.90
Workers Compensation Insurance	49.25	203.13	49.25	203.13	(153.88)	-312%	4,951.80
Judges Compensation	0.00	0.00	0.00	0.00	0.00		8,345.00
Contracted Services	0.00	0.00	0.00	0.00	0.00		61,250.00
Supplies & Expense	2,074.22	292.40	2,074.22	292.40	1,781.82	86%	31,200.00
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	0.00	0.00		500.00
Other Expenses	0.00	0.00	0.00	0.00	0.00		0.00
Art Show - Payment to Sellers	0.00	0.00	0.00	0.00	0.00		3,500.00
Investment in Durable Goods	0.00	0.00	0.00	0.00	0.00		0.00
	<u>3,007.00</u>	<u>3,023.11</u>	<u>3,007.00</u>	<u>3,023.11</u>	<u>(16.11)</u>	<u>-1%</u>	<u>194,359.70</u>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Fair Entertainment Expense</b>							
Payroll	0.00	0.00	0.00	0.00	0.00		13,800.00
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		1,055.70
Workers Compensation Insurance	0.00	0.00	0.00	0.00	0.00		869.40
Contracted Services	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%	234,381.01
Supplies & Expense	0.00	0.00	0.00	0.00	0.00		17,950.00
Grounds Acts & Entertainment	0.00	0.00	0.00	0.00	0.00		200,000.00
Headline Entertainment	0.00	0.00	0.00	0.00	0.00		300,000.00
Other	0.00	0.00	0.00	0.00	0.00		0.00
	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0%</b>	<b>768,056.11</b>
<b>Direct Fair Expenses</b>	<b>37,333.62</b>	<b>39,711.52</b>	<b>37,333.62</b>	<b>39,711.52</b>	<b>(2,377.90)</b>	<b>-6%</b>	<b>2,666,792.36</b>
<b>Annual Fair Profit / Loss Direct Expenses</b>	<b>(37,333.62)</b>	<b>(33,836.52)</b>	<b>(37,333.62)</b>	<b>(33,836.52)</b>	<b>(3,497.10)</b>	<b>9%</b>	<b>42,057.64</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Culinary Revenue</b>							
Fair - Food Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events - Food Sales	130,943.00	147,860.11	130,943.00	147,860.11	(16,917.11)	-13%	526,000.00
Events - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events - Adult Beverage Sales	0.00	12.00	0.00	12.00	(12.00)		39,000.00
JC - Food Sales	9,534.03	12,921.79	9,534.03	12,921.79	(3,387.76)	-36%	137,400.00
JC - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
JC - Adult Beverage Sales	3,548.32	5,214.73	3,548.32	5,214.73	(1,666.41)	-47%	57,000.00
Fair - Beverage Sales	0.00	0.00	0.00	0.00	0.00		0.00
Fair - Adult Beverage Sales	0.00	0.00	0.00	0.00	0.00		180,000.00
Vending Machine Sales	1,309.00	868.00	1,309.00	868.00	441.00	34%	15,000.00
Fair - Sub Contractor Sales	0.00	0.00	0.00	0.00	0.00		0.00
Events- Sub Contractor Sales	3,750.00	2,000.00	3,750.00	2,000.00	1,750.00	47%	42,650.00
JC - Sub Contractor Sales	0.00	0.00	0.00	0.00	0.00		0.00
Catering - Food	0.00	1,290.55	0.00	1,290.55	(1,290.55)		151,846.25
Catering - Beverage	6,866.50	0.00	6,866.50	0.00	6,866.50	100%	0.00
Catering - Adult Beverages	0.00	0.00	0.00	0.00	0.00		248,912.00
Catering - Supplemental Fee	1,373.30	0.00	1,373.30	0.00	1,373.30	100%	110,950.29
Catering - Subcontractors	1,933.15	12,785.36	1,933.15	12,785.36	(10,852.21)	-561%	40,000.00
Other Revenue	225.00	2,769.76	225.00	2,769.76	(2,544.76)	-1131%	5,000.00
Labor Charges	3,824.00	2,000.00	3,824.00	2,000.00	1,824.00	48%	124,070.00
Linen Charges	75.00	0.00	75.00	0.00	75.00	100%	100.00
Food Buyouts	0.00	0.00	0.00	0.00	0.00		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
	<b>163,381.30</b>	<b>187,722.30</b>	<b>163,381.30</b>	<b>187,722.30</b>	<b>(24,341.00)</b>	<b>-15%</b>	<b>1,717,928.54</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Culinary - Expenses</b>							
Payroll - Full Time Employees	21,090.14	21,091.61	21,090.14	21,091.61	(1.47)	0%	365,913.27
Payroll - Part Time Employees	6,885.55	15,441.14	6,885.55	15,441.14	(8,555.59)	-124%	303,105.00
Payroll - Overtime	327.31	2,912.39	327.31	2,912.39	(2,585.08)	-790%	5,000.00
Employee Benefits	5,909.88	9,553.68	5,909.88	9,553.68	(3,643.80)	-62%	114,678.58
Employers Payroll Taxes	2,106.91	2,929.43	2,106.91	2,929.43	(822.52)	-39%	55,204.94
Workers Compensation Insurance	1,171.03	2,360.29	1,171.03	2,360.29	(1,189.26)	-102%	42,148.15
Payroll - Outside Agency	13,699.45	1,922.40	13,699.45	1,922.40	11,777.05	86%	20,000.00
Contracted Services	0.00	13,558.96	0.00	13,558.96	(13,558.96)		7,500.00
Product - Food - Concessions	28,624.84	46,532.58	28,624.84	46,532.58	(17,907.74)	-63%	210,000.00
Product - Food - Catering	91.21	103.54	91.21	103.54	(12.33)	-14%	150,000.00
Product - Beverages - Concessions	17,271.22	8,600.67	17,271.22	8,600.67	8,670.55	50%	50,000.00
Product - Beverage - Catering	452.92	0.00	452.92	0.00	452.92	100%	50,000.00
Product - Adult Beverage - Concessions	0.00	0.00	0.00	0.00	0.00		50,000.00
Product - Adult Beverage - Catering	0.00	0.00	0.00	0.00	0.00		30,000.00
Product - Food - Jockey club	7,149.46	5,084.78	7,149.46	5,084.78	2,064.68	29%	40,000.00
Product - Beverage - JC	1,339.24	1,125.32	1,339.24	1,125.32	213.92	16%	10,000.00
Product - Adult Beverage - JC	0.00	0.00	0.00	0.00	0.00		15,000.00
Product - Vending	58.84	0.00	58.84	0.00	58.84	100%	0.00
Product - Spoilage	0.00	0.00	0.00	0.00	0.00		0.00
Supplies & Expenses	7,339.03	18,245.62	7,339.03	18,245.62	(10,906.59)	-149%	86,000.00
Supplies - Paper Products	287.41	2,535.95	287.41	2,535.95	(2,248.54)	-782%	10,000.00
Ice - CO2	511.95	336.75	511.95	336.75	175.20	34%	2,500.00
Utilities	0.00	0.00	0.00	0.00	0.00		0.00
Hood Cleaning	0.00	0.00	0.00	0.00	0.00		5,000.00
Linen & Equipment Rental	0.00	56.75	0.00	56.75	(56.75)		8,000.00
Promotional, Advertising & Travel	0.00	0.00	0.00	0.00	0.00		6,500.00
Equipment - New and Maintenance	80.44	774.20	80.44	774.20	(693.76)	-862%	20,000.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00		1,500.00
	<b>114,396.83</b>	<b>153,166.06</b>	<b>114,396.83</b>	<b>153,166.06</b>	<b>(38,769.23)</b>	<b>-34%</b>	<b>1,658,049.94</b>
<b>Culinary Direct/Profit Loss</b>	<b>48,984.47</b>	<b>34,556.24</b>	<b>48,984.47</b>	<b>34,556.24</b>	<b>14,428.23</b>	<b>29%</b>	<b>59,878.60</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>RV Park - Revenue</b>							
RV Parking - Transit	0.00	0.00	0.00	0.00	0.00		325,600.00
RV Parking - Events	0.00	0.00	0.00	0.00	0.00		200,000.00
RV Parking - Fair	0.00	0.00	0.00	0.00	0.00		20,000.00
RV Park - Campstore	0.00	0.00	0.00	0.00	0.00		54,750.00
RV Park - Other	0.00	0.00	0.00	0.00	0.00		10,000.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>610,350.00</b>
<b>RV Park - Expenses</b>							
RV Park - Full Time Employees	0.00	0.00	0.00	0.00	0.00		161,606.17
RV Park - Part Time Employees	0.00	0.00	0.00	0.00	0.00		39,936.00
RV Park - Overtime	0.00	0.00	0.00	0.00	0.00		5,000.00
RV Park - Benefits	0.00	0.00	0.00	0.00	0.00		35,894.87
RV Park - Payroll Taxes	0.00	0.00	0.00	0.00	0.00		17,578.14
RV Park - Workers Compensation	0.00	0.00	0.00	0.00	0.00		12,805.61
RV Park - Outside Services	0.00	0.00	0.00	0.00	0.00		36,000.00
RV Park - Utilities	0.00	0.00	0.00	0.00	0.00		130,000.00
RV Park - Operating Expenses	8.13	0.00	8.13	0.00	8.13		43,390.50
RV Park - Marketing	0.00	0.00	0.00	0.00	0.00		22,500.00
RV Park - Campstore	0.00	0.00	0.00	0.00	0.00		46,537.50
	<b>8.13</b>	<b>0.00</b>	<b>8.13</b>	<b>0.00</b>	<b>8.13</b>	<b>0%</b>	<b>551,248.79</b>
<b>RV Park Direct/Profit Loss</b>	<b>(8.13)</b>	<b>0.00</b>	<b>(8.13)</b>	<b>0.00</b>	<b>(8.13)</b>	<b>0%</b>	<b>59,101.21</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Administration</b>							
Payroll - Full Time Employees	57,039.31	64,072.40	57,039.31	64,072.40	(7,033.09)	-12%	926,960.00
Payroll - Part Time Employees	349.03	2,859.50	349.03	2,859.50	(2,510.47)	-719%	74,046.50
Payroll - Overtime	43.10	196.55	43.10	196.55	(153.45)	-356%	5,000.00
Compensated Leave Expense	0.00	0.00	0.00	0.00	0.00		34,117.57
Employees Pension	2,858.14	5,120.67	2,858.14	5,120.67	(2,262.53)	-79%	46,348.00
Employee Benefits	12,736.72	9,546.65	12,736.72	9,546.65	3,190.07	25%	118,864.66
Employers Payroll Taxes	4,253.69	5,054.68	4,253.69	5,054.68	(800.99)	-19%	85,846.60
Workers Compensation Insurance	3,388.13	5,784.19	3,388.13	5,784.19	(2,396.06)	-71%	63,063.41
Outside Agency Payroll	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services - Legal	19,105.75	8,831.50	19,105.75	8,831.50	10,274.25	54%	67,000.00
Contracted Services - Other	83,175.07	0.00	83,175.07	0.00	83,175.07	100%	23,500.00
Contracted Services - Financial	13,974.13	17,387.65	13,974.13	17,387.65	(3,413.52)	-24%	190,000.00
Contracted Services - Security	0.00	0.00	0.00	0.00	0.00		0.00
Contracted Services - IT	1,660.50	3,867.50	1,660.50	3,867.50	(2,207.00)	-133%	71,760.00
Meeting Expenses	105.80	328.13	105.80	328.13	(222.33)	-210%	7,500.00
Travel & Training	500.00	3,211.66	500.00	3,211.66	(2,711.66)	-542%	30,000.00
Marketing, PR & Sponsorships	214.46	0.00	214.46	0.00	214.46	100%	7,500.00
Office Supplies & Expense	2,600.90	3,122.41	2,600.90	3,122.41	(521.51)	-20%	40,000.00
Equipment Rental	479.83	1,532.80	479.83	1,532.80	(1,052.97)	-219%	12,500.00
IT Expenses - non contracted	3,007.09	4,104.18	3,007.09	4,104.18	(1,097.09)	-36%	120,409.10
Miscellaneous Employee Expenses	119.68	213.24	119.68	213.24	(93.56)	-78%	28,000.00
Telephone, Postage, Internet	7,237.35	10,233.53	7,237.35	10,233.53	(2,996.18)	-41%	73,805.24
Dues & Subscriptions (non IT)	712.99	460.00	712.99	460.00	252.99	35%	35,000.00
Business Insurance	23,163.02	21,280.93	23,163.02	21,280.93	1,882.09	8%	215,561.00
Bank Fees	482.16	369.16	482.16	369.16	113.00	23%	5,000.00
Payroll Administration Fees	2,300.18	2,220.86	2,300.18	2,220.86	79.32	3%	30,000.00
CC Merchant Acceptance Fees	108.77	108.72	108.77	108.72	0.05	0%	2,500.00
Unemployment Insurance	0.00	0.00	0.00	0.00	0.00		25,000.00
Audit Expense	0.00	0.00	0.00	0.00	0.00		23,500.00
Bad Debt - CC Chargebacks	26.92	39.00	26.92	39.00	(12.08)	-45%	6,000.00
	<b>239,642.72</b>	<b>169,945.91</b>	<b>239,642.72</b>	<b>169,945.91</b>	<b>69,696.81</b>	<b>29%</b>	<b>2,368,782.08</b>



**San Mateo County Event Center**  
 Detailed Income Statement  
 For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Maintenance</b>							
Payroll - Full Time Employees	73,652.60	90,228.97	73,652.60	90,228.97	(16,576.37)	-23%	1,258,265.14
Payroll - Part Time Employees	12,611.12	1,882.50	12,611.12	1,882.50	10,728.62	85%	29,700.00
Payroll - Overtime	1,670.57	1,661.13	1,670.57	1,661.13	9.44	1%	25,000.00
Employees Pension	4,014.04	6,525.31	4,014.04	6,525.31	(2,511.27)	-63%	62,913.26
Employees Benefits	20,298.61	16,335.24	20,298.61	16,335.24	3,963.37	20%	303,938.18
Employers Payroll Taxes	6,557.38	7,075.78	6,557.38	7,075.78	(518.40)	-8%	112,370.25
Workers Compensation Insurance	4,276.88	7,350.50	4,276.88	7,350.50	(3,073.62)	-72%	81,141.80
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	1,558.78	0.00	1,558.78	0.00	1,558.78	100%	8,000.00
Contracted Services - Pest Control	1,860.75	3,078.00	1,860.75	3,078.00	(1,217.25)	-65%	17,500.00
Contracted Services - Janitorial	1,800.00	1,327.50	1,800.00	1,327.50	472.50	26%	104,000.00
Contracted Services - HVAC	6,611.50	3,263.94	6,611.50	3,263.94	3,347.56	51%	30,000.00
Contracted Services - Other	900.00	0.00	900.00	0.00	900.00	100%	29,500.00
Administration Expenses	617.96	630.21	617.96	630.21	(12.25)	-2%	15,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00		5,000.00
Utilities - Power	26,972.83	25,537.39	26,972.83	25,537.39	1,435.44	5%	550,000.00
Utilities - Water	7,188.03	5,452.31	7,188.03	5,452.31	1,735.72	24%	100,000.00
Utilities - Sewer	0.00	0.00	0.00	0.00	0.00		100,000.00
Utilities - Other	10,636.16	7,885.50	10,636.16	7,885.50	2,750.66	26%	43,000.00
Equipment Maintenance & Repairs	12,702.90	1,287.55	12,702.90	1,287.55	11,415.35	90%	75,000.00
Building Maintenance Supplies	3,178.42	2,584.92	3,178.42	2,584.92	593.50	19%	60,000.00
Janitorial Supplies	5,597.30	6,656.32	5,597.30	6,656.32	(1,059.02)	-19%	70,000.00
Tools & Equipment	214.83	0.00	214.83	0.00	214.83		2,500.00
Building Repairs	580.90	295.00	580.90	295.00	285.90	49%	20,000.00
Emergency Repairs	0.00	0.00	0.00	0.00	0.00		10,000.00
Trash Removal	6,498.86	2,527.01	6,498.86	2,527.01	3,971.85	61%	70,000.00
	<b>210,000.42</b>	<b>191,585.08</b>	<b>210,000.42</b>	<b>191,585.08</b>	<b>18,415.34</b>	<b>9%</b>	<b>3,182,828.63</b>



**San Mateo County Event Center**  
Detailed Income Statement  
For the Period Ending January 31, 2026 and 2025

	January 2026	January 2025	Year to Date 2026	Year to Date 2025	Variance \$	% +/-	Annual Budget
<b>Non Capitalized Improvements:</b>							
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		150,000.00
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	77,303.42	0.00	77,303.42	(77,303.42)		100,000.00
Roofing Replacement - Repairs	20,000.00	0.00	20,000.00	0.00	20,000.00		0.00
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		250,000.00
Security Camera	0.00	0.00	0.00	0.00	0.00		100,000.00
Lighting Retrofit	0.00	0.00	0.00	0.00	0.00		0.00
Fiesta Hall Upgrades	14,760.00	0.00	14,760.00	0.00	14,760.00		300,000.00
Storm Drains Sewers	0.00	0.00	0.00	0.00	0.00		0.00
Cypress Hall	0.00	0.00	0.00	0.00	0.00		0.00
Parking Lot	0.00	0.00	0.00	0.00	0.00		0.00
Computer Switch Upgrade	0.00	0.00	0.00	0.00	0.00		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	0.00	0.00	0.00		0.00
Redwood Hall	0.00	0.00	0.00	0.00	0.00		0.00
Door Replacement	0.00	0.00	0.00	0.00	0.00		0.00
Administration Office	0.00	0.00	0.00	0.00	0.00		0.00
Equipment	7,059.11	60,854.66	7,059.11	60,854.66	(53,795.55)	-762%	79,252.82
	<b>41,819.11</b>	<b>138,158.08</b>	<b>41,819.11</b>	<b>138,158.08</b>	<b>(96,338.97)</b>	<b>-230%</b>	<b>979,252.82</b>
<b>Capitalized Improvements - In Progress</b>							
CIP - South Lot Lighting	0.00	63,517.00	0.00	63,517.00	(63,517.00)		0.00
Sub Station - Central Mall	0.00	0.00	0.00	0.00	0.00		0.00
Internet and Wi Fi Improvements	0.00	0.00	0.00	0.00	0.00		0.00
Redwood Hall Remodel	1,237,647.43	11,800.00	1,237,647.43	11,800.00	1,225,847.43		17,275,000.00
100 amp Electrical - Cafe Lawn	0.00	0.00	0.00	0.00	0.00		0.00
Administration Office Addition	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00		0.00
Cypress Hall Restrooms	0.00	393,677.00	0.00	393,677.00	(393,677.00)		0.00
Solar Canopies - RV Park	250,573.26	1,007,760.00	250,573.26	1,007,760.00	(757,186.74)		0.00
Electronic Signs	0.00	0.00	0.00	0.00	0.00		0.00
	<b>1,488,220.69</b>	<b>1,476,754.00</b>	<b>1,488,220.69</b>	<b>1,476,754.00</b>	<b>11,466.69</b>		<b>17,275,000.00</b>

2/18/2026 14:47

# AR Aged Invoice Analysis

**Balances as of 1/31/2026  
by GL Date**

Historical by AR Account

San Mateo  
Diane Baumann

Wednesday, February 18, 2026 3:17:02PM  
Page 1

Invoice Number	Invoice Date	Terms	Balance	Current 1/1/2026 and Beyond	Over 30 12/1/2025 12/31/2025	Over 60 11/1/2025 11/30/2025	Over 90 10/1/2025 10/31/2025	Over 120 Up to 9/30/2025
<b>Receivables: 131001-00-A</b>								
<b>County of San Mateo, County Executives Office (smcexof)</b>								Last Pymt: 12/26/2025 175,711.24
25.di12.02	12/1/2025		325,196.03		325,196.03			
2220	12/31/2025	Net 30	3,274.01		3,274.01			
25.di12.03	12/31/2025		2,387,136.96		2,387,136.96			
County of San Mateo, County Executives Of			2,715,607.00	0.00	2,715,607.00	0.00	0.00	0.00
<b>Del Mar Thoroughbred Club (delmar)</b>								Last Pymt: 12/22/2025 27,767.90
01254	8/31/2025	Net 30	3,882.32					3,882.32
01273	9/30/2025	Net 30	1,234.84					1,234.84
01313	10/31/2025	Net 30	351.64				351.64	
01324	11/30/2025	Net 30	9,729.11			9,729.11		
01333	12/31/2025	Net 30	728.89		728.89			
Del Mar Thoroughbred Club Totals:			15,926.80	0.00	728.89	9,729.11	351.64	5,117.16
<b>Los Alamitos Quarter Horse Racing Association (00001662)</b>								Last Pymt: 12/31/2025 0.00
01334	12/31/2025	Net 30	9,798.18		9,798.18			
01335	12/31/2025	Net 30	11,821.43		11,821.43			
01358	1/31/2026	Net 30	15,546.53	15,546.53				
01361	1/31/2026	Net 30	7,336.61	7,336.61				
Los Alamitos Quarter Horse Racing Associat			44,502.75	22,883.14	21,619.61	0.00	0.00	0.00
<b>Northern California Volleyball Association (00000075)</b>								Phone: 415-550-7582 Last Pymt: 8/14/2025 1,054.82
2188	12/31/2025	Net 30	20,380.00		20,380.00			
1785	1/27/2026	Net 30	92,015.17	92,015.17				
1848	1/27/2026	Net 30	121,852.36	121,852.36				
1853	1/31/2026	Net 30	86,550.17	86,550.17				
1858	1/31/2026	Net 30	95,926.05	95,926.05				
2208	1/31/2026	Net 30	34,852.00	34,852.00				
Northern California Volleyball Association Tc			451,575.75	431,195.75	20,380.00	0.00	0.00	0.00
<b>San Mateo County Human Services Agency (HSA)</b>								Last Pymt: 10/28/2025 26,507.83
2197	12/31/2025	Net 60	57,882.15		57,882.15			
2204	12/31/2025	Net 60	120,319.37		120,319.37			
2233	1/31/2026	Net 60	57,404.34	57,404.34				
2486	1/31/2026	Net 60	42,625.41	42,625.41				
San Mateo County Human Services Agency			278,231.27	100,029.75	178,201.52	0.00	0.00	0.00
<b>Santa Anita North (sanani)</b>								Last Pymt: 12/31/2025 0.00
01340	12/31/2025	Net 30	4,728.21		4,728.21			
01359	1/31/2026	Net 30	101,014.26	101,014.26				
01362	1/31/2026	Net 30	26,381.68	26,381.68				
Santa Anita North Totals:			132,124.15	127,395.94	4,728.21	0.00	0.00	0.00
<b>Watch and Wager.Com, LLC (00003730)</b>								Phone: 916-800-1395 Last Pymt: 12/31/2025 0.00
01360	1/31/2026	Net 30	5,628.28	5,628.28				
Watch and Wager.Com, LLC Totals:			5,628.28	5,628.28	0.00	0.00	0.00	0.00
<b>Receivables: 131001-00-A Totals</b>			<b>3,643,596.00</b>	<b>687,132.86</b>	<b>2,941,265.23</b>	<b>9,729.11</b>	<b>351.64</b>	<b>5,117.16</b>

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 1/31/2026

### Historical Aging

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Invoice Number	Invoice Date	Balance	Current 1/1/2026 and Beyond	1 - 30 Days 12/1/2025 12/31/2025	31 - 60 Days 11/1/2025 11/30/2025	61 - 90 Days 10/1/2025 10/31/2025	Over 90 Days Up to 9/30/2025
<b>4 Diamond Security (00007540)</b>							
* 992	1/25/2026	793.40	793.40				
* 999	1/29/2026	5,674.99	5,674.99				
4 Diamond Security		6,468.39	6,468.39	0.00	0.00	0.00	0.00
<b>Acco Engineered Systems (00000138)</b>							
* 20782239	1/29/2026	6,611.50	6,611.50				
Acco Engineered Systems		6,611.50	6,611.50	0.00	0.00	0.00	0.00
<b>AccountingWare, LLC (00007572)</b>							
* Q-16766	1/31/2026	266.00	266.00				
AccountingWare, LLC		266.00	266.00	0.00	0.00	0.00	0.00
<b>Ames, Tom (00006102)</b>							
* Jan 2026	1/31/2026	100.00	100.00				
Ames, Tom		100.00	100.00	0.00	0.00	0.00	0.00
<b>BiRite (00005423)</b>							
* 7166608	1/28/2026	847.84	847.84				
BiRite		847.84	847.84	0.00	0.00	0.00	0.00
<b>Brink's Incorporated (00007437)</b>							
* 8310285	1/31/2026	103.07	103.07				
Brink's Incorporated		103.07	103.07	0.00	0.00	0.00	0.00
<b>California Water Service (00000150)</b>							
* Acct#9271100000	1/30/2026	7,188.03	7,188.03				
California Water Service		7,188.03	7,188.03	0.00	0.00	0.00	0.00
<b>Carbonic Service Inc. (00007015)</b>							
* 0005008347	1/31/2026	26.75	26.75				
Carbonic Service Inc.		26.75	26.75	0.00	0.00	0.00	0.00
<b>CFSA (00000152)</b>							
* 080607	1/1/2026	20,433.02	20,433.02				
* 080741	1/1/2026	20,329.47	20,329.47				
CFSA		40,762.49	40,762.49	0.00	0.00	0.00	0.00
<b>City National Bank</b>							
* CC#0459	1/28/2026	1,394.13	1,394.13				
* CC#1033	1/28/2026	5,939.88	5,939.88				
* CC#3147	1/28/2026	214.46	214.46				
* CC#4392	1/28/2026	2,733.12	2,733.12				
* CC#4616	1/28/2026	71.78	71.78				
* CC#6307	1/28/2026	1,505.11	1,505.11				
* CC#7709	1/28/2026	8,042.63	8,042.63				
* CC#8015	1/28/2026	5,108.81	5,108.81				
* CC#8251	1/28/2026	4,180.90	4,180.90				
City National Bank		29,190.82	29,190.82	0.00	0.00	0.00	0.00
Credit Card Processing Center							
<b>City of San Mateo-Finance Department (00000114)</b>							
* NCVA 1.10.26-1.111/31/2026		50.00	50.00				
* NCVA 1.24.25-1.251/31/2026		50.00	50.00				

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Invoice Number	Invoice Date	Balance	Current 1/1/2026 and Beyond	1 - 30 Days 12/1/2025 12/31/2025	31 - 60 Days 11/1/2025 11/30/2025	61 - 90 Days 10/1/2025 10/31/2025	Over 90 Days Up to 9/30/2025
City of San Mateo-Finance Department		100.00	100.00	0.00	0.00	0.00	0.00
<b>County of San Technology Services Department (00000153)</b>							
* A000583A12026011/31/2026		13.61	13.61				
County of San Technology Services Department		13.61	13.61	0.00	0.00	0.00	0.00
<b>Cvent, Inc. (00007250)</b>							
* 4110370526	1/23/2026	5,449.00	5,449.00				
Cvent, Inc.		5,449.00	5,449.00	0.00	0.00	0.00	0.00
<b>Daily Racing Form (00001672)</b>							
* NS195099	1/25/2026	2,944.80	2,944.80				
* SOI195150	1/25/2026	409.00	409.00				
Daily Racing Form		2,535.80	2,535.80	0.00	0.00	0.00	0.00
<b>DevCon Construction Inc. (devcon)</b>							
93075	1/31/2026	1,175,519.93	1,175,519.93				
DevCon Construction Inc.		1,175,519.93	1,175,519.93	0.00	0.00	0.00	0.00
<b>DLB Consulting (00004726)</b>							
* Jan 2026	1/31/2026	13,974.13	13,974.13				
DLB Consulting		13,974.13	13,974.13	0.00	0.00	0.00	0.00
<b>Durham Fence Corp (00004112)</b>							
* SMCEC	1/31/2026	114,950.00	114,950.00				
Durham Fence Corp		114,950.00	114,950.00	0.00	0.00	0.00	0.00
<b>Employment Development Department (00004117)</b>							
936-5065-3	12/31/2025	4,141.00		4,141.00			
Employment Development Department		4,141.00	0.00	4,141.00	0.00	0.00	0.00
<b>Enviro Clean Maintenance (00004414)</b>							
* 16474	1/29/2026	120.00	120.00				
* 16476	1/29/2026	150.00	150.00				
* 16477	1/29/2026	2,340.00	2,340.00				
Enviro Clean Maintenance		2,610.00	2,610.00	0.00	0.00	0.00	0.00
<b>ETIX (00005122)</b>							
* SMCEC013126	1/31/2026	5,649.70	5,649.70				
ETIX		5,649.70	5,649.70	0.00	0.00	0.00	0.00
<b>Fox Security &amp; Communications, Inc. (foxsec)</b>							
* 111400	1/31/2026	736.25	736.25				
* 111435	1/31/2026	210.00	210.00				
Fox Security & Communications, Inc.		946.25	946.25	0.00	0.00	0.00	0.00
<b>Fresh &amp; Ready (frerea)</b>							
* b00303357	1/22/2026	168.45	168.45				
* b00305170	1/29/2026	168.45	168.45				
Fresh & Ready		336.90	336.90	0.00	0.00	0.00	0.00
<b>Future Plan by Ascensus (futpla)</b>							
* 400754FO-2026011/28/2026		3,405.74	3,405.74				
* 400755FT-2026011/28/2026		2,377.80	2,377.80				

**AP Aged Invoice Analysis**  
**Historical Balances by GL Date as of 1/31/2026**  
 Historical Aging

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Invoice Number	Invoice Date	Balance	Current 1/1/2026 and Beyond	1 - 30 Days 12/1/2025 12/31/2025	31 - 60 Days 11/1/2025 11/30/2025	61 - 90 Days 10/1/2025 10/31/2025	Over 90 Days Up to 9/30/2025
Future Plan by Ascensus		5,783.54	5,783.54	0.00	0.00	0.00	0.00
<b>HireSafe (00002931)</b>							
* 123406	1/31/2026	176.40	176.40				
HireSafe		176.40	176.40	0.00	0.00	0.00	0.00
<b>Home Depot Credit Services (00000121)</b>							
* 6554132	1/30/2026	109.56	109.56				
Home Depot Credit Services		109.56	109.56	0.00	0.00	0.00	0.00
<b>Jeff Duerson Staffing, LLC (duejef)</b>							
* 2025120614	1/31/2026	11,124.75	11,124.75				
Jeff Duerson Staffing, LLC		11,124.75	11,124.75	0.00	0.00	0.00	0.00
<b>Leonard Iniguez (00006157)</b>							
* January 2026	1/31/2026	100.00	100.00				
Leonard Iniguez		100.00	100.00	0.00	0.00	0.00	0.00
<b>Los Alamitos Quarter Horse Racing Association (00001662)</b>							
* 0018646-IN	1/31/2026	944.00	944.00				
Los Alamitos Quarter Horse Racing Association		944.00	944.00	0.00	0.00	0.00	0.00
<b>McMaster-Carr (00000173)</b>							
* 58771828	1/27/2026	418.89	418.89				
* 58860390	1/28/2026	350.22	350.22				
* 58922506	1/29/2026	71.52	71.52				
McMaster-Carr		840.63	840.63	0.00	0.00	0.00	0.00
<b>Noemi Avram (avrmoe)</b>							
* January 2026	1/31/2026	100.00	100.00				
Noemi Avram		100.00	100.00	0.00	0.00	0.00	0.00
<b>ODP Business Solutions, Inc. (00000177)</b>							
* 454731116001	1/5/2026	529.31	529.31				
* 455501355001	1/14/2026	494.15	494.15				
* 456950454001	1/22/2026	244.85	244.85				
* 456955287001	1/23/2026	5.93	5.93				
* 454473583001	1/29/2026	375.41	375.41				
ODP Business Solutions, Inc.		1,649.65	1,649.65	0.00	0.00	0.00	0.00
<b>PaniniTime (panini)</b>							
* 665528	1/23/2026	114.02	114.02				
* 665928	1/23/2026	3,023.00	3,023.00				
* 665929	1/23/2026	286.90	286.90				
* 665529	1/30/2026	71.90	71.90				
* 665930	1/30/2026	3,217.80	3,217.80				
* 665931	1/30/2026	289.46	289.46				
* 667897	1/30/2026	114.00	114.00				
* 660278	1/31/2026	114.02	114.02				
* 660279	1/31/2026	114.02	114.02				
* 660280	1/31/2026	114.02	114.02				
* 660282	1/31/2026	76.00	76.00				
* 660283	1/31/2026	152.00	152.00				

# AP Aged Invoice Analysis

## Historical Balances by GL Date as of 1/31/2026

### Historical Aging

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Invoice Number	Invoice Date	Balance	Current 1/1/2026 and Beyond	1 - 30 Days 12/1/2025 12/31/2025	31 - 60 Days 11/1/2025 11/30/2025	61 - 90 Days 10/1/2025 10/31/2025	Over 90 Days Up to 9/30/2025
PaniniTime		7,687.14	7,687.14	0.00	0.00	0.00	0.00
<b>PG &amp; E (0000063)</b>							
* 1368-4	1/29/2026	1,925.13	1,925.13				
* 1562-0	1/29/2026	26,944.54	26,944.54				
* 4688-2	1/29/2026	500.39	500.39				
* 50138028 V2	1/30/2026	49,313.26	49,313.26				
PG & E		78,683.32	78,683.32	0.00	0.00	0.00	0.00
<b>Pitney Bowes PO 981039 (pitbow)</b>							
* 1028887156	1/30/2026	124.84	124.84				
Pitney Bowes PO 981039		124.84	124.84	0.00	0.00	0.00	0.00
<b>Ready Refresh (00004684)</b>							
* 15L6702901044	12/30/2025	834.49		834.49			
Ready Refresh		834.49	0.00	834.49	0.00	0.00	0.00
<b>Recology Peninsula Services (00005773)</b>							
* 82449	1/30/2026	6,158.50	6,158.50				
Recology Peninsula Services		6,158.50	6,158.50	0.00	0.00	0.00	0.00
<b>Recology San Mateo County (00002705)</b>							
* 60542115	1/31/2026	340.36	340.36				
Recology San Mateo County		340.36	340.36	0.00	0.00	0.00	0.00
<b>San Francisco Ice Company (00000430)</b>							
* 313649	1/31/2026	1,875.00	1,875.00				
San Francisco Ice Company		1,875.00	1,875.00	0.00	0.00	0.00	0.00
<b>Santa Anita Park (00007245)</b>							
* SI-1031549	1/1/2026	975.00	975.00				
Santa Anita Park		975.00	975.00	0.00	0.00	0.00	0.00
<b>Terminix Processing Center (00000115)</b>							
* 84590	1/8/2026	1,860.75	1,860.75				
Terminix Processing Center		1,860.75	1,860.75	0.00	0.00	0.00	0.00
<b>Theresa Faapuaa (faathe)</b>							
* January 2026	1/31/2026	100.00	100.00				
Theresa Faapuaa		100.00	100.00	0.00	0.00	0.00	0.00
<b>ULine (00005748)</b>							
* 203347375	1/26/2026	128.59	128.59				
ULine		128.59	128.59	0.00	0.00	0.00	0.00
<b>United Event Medical Services Inc. (unieive)</b>							
* 78811	1/25/2026	1,505.63	1,505.63				
* 78817	1/29/2026	440.00	440.00				
* 78774	1/31/2026	1,790.25	1,790.25				
United Event Medical Services Inc.		3,735.88	3,735.88	0.00	0.00	0.00	0.00
<b>Verizon Wireless (00000191)</b>							
* 6134544576	1/26/2026	142.97	142.97				

**AP Aged Invoice Analysis**  
**Historical Balances by GL Date as of 1/31/2026**  
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Invoice Number	Invoice Date	Balance	Current 1/1/2026 and Beyond	1 - 30 Days 12/1/2025 12/31/2025	31 - 60 Days 11/1/2025 11/30/2025	61 - 90 Days 10/1/2025 10/31/2025	Over 90 Days Up to 9/30/2025
Verizon Wireless		142.97	142.97	0.00	0.00	0.00	0.00
<b>Western Conference of Teamsters Pension Trust (00001908)</b>							
* January 2026	1/31/2026	1,082.48	1,082.48				
Western Conference of Teamsters Pension Trust		1,082.48	1,082.48	0.00	0.00	0.00	0.00
<b>Wong, Steven (00007203)</b>							
* January 2026	1/31/2026	100.00	100.00				
Wong, Steven		100.00	100.00	0.00	0.00	0.00	0.00
<b>Your Party Rental Company (youpar)</b>							
* 102834	1/31/2026	1,171.50	1,171.50				
Your Party Rental Company		1,171.50	1,171.50	0.00	0.00	0.00	0.00
<b>Grand Totals:</b>		1,543,620.56	1,538,645.07	4,975.49	0.00	0.00	0.00

\* Calculated Balance shown is not Current Balance

# AR Aged Invoice Analysis

**Balances as of 1/31/2026  
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Historical by AR Account

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Invoice Number	Invoice Date	Terms	Balance	Current 1/1/2026 and Beyond	Over 30 12/1/2025 12/31/2025	Over 60 11/1/2025 11/30/2025	Over 90 10/1/2025 10/31/2025	Over 120 Up to 9/30/2025
<b>Receivables: 228000-00-A</b>								
<b>Google LLC (00004382)</b>							Last Pymt: 2/1/2026	0.00
*U-20260127	1/27/2026		24,000.00-	24,000.00-				
*Google LLC Totals:			24,000.00-	24,000.00-	0.00	0.00	0.00	0.00
<b>Metropolis SP Plus LLC (spplus)</b>							Phone: 949-675-8600	Last Pymt: 1/14/2026 132,575.22
U-20260114	1/14/2026		132,575.22-	132,575.22-				
Metropolis SP Plus LLC Totals:			132,575.22-	132,575.22-	0.00	0.00	0.00	0.00
<b>Nor Cal Landscape Nursery Show (00000051)</b>							Phone: 530-458-3190	Last Pymt: 1/12/2026 1,000.00
U-20250506	5/6/2025		10,000.00-					10,000.00-
U-20250808	8/8/2025		20,000.00-					20,000.00-
U-20260112	1/12/2026		1,000.00-	1,000.00-				
Nor Cal Landscape Nursery Show Totals:			31,000.00-	1,000.00-	0.00	0.00	0.00	30,000.00-
<b>Roblox (00001746)</b>							Phone: 650-739-6617	Last Pymt: 2/10/2026 0.00
*U-20260202	2/2/2026		5,200.50	5,200.50				
U-20251002	10/2/2025		19,539.13-				19,539.13-	
U-20260115	1/15/2026		19,539.13-	19,539.13-				
*Roblox Totals:			33,877.76-	14,338.63-	0.00	0.00	19,539.13-	0.00
<b>Tenth Inning Productions, LLC (teninn)</b>							Last Pymt: 1/20/2026	9,422.74
U-20260120	1/20/2026		9,340.34-	9,340.34-				
U-20260120	1/20/2026		9,422.74-	9,422.74-				
Tenth Inning Productions, LLC Totals:			18,763.08-	18,763.08-	0.00	0.00	0.00	0.00
<b>Time Travelers Vintage Expo LLC (timtra)</b>							Phone: 918-770-1342	Last Pymt: 12/16/2025 3,639.73
U-20251125	11/25/2025		7,279.46-			7,279.46-		
U-20251216	12/16/2025		3,639.73-		3,639.73-			
Time Travelers Vintage Expo LLC Totals:			10,919.19-	0.00	3,639.73-	7,279.46-	0.00	0.00
<b>Receivables: 228000-00-A Totals</b>			<b>251,135.25-</b>	<b>190,676.93-</b>	<b>3,639.73-</b>	<b>7,279.46-</b>	<b>19,539.13-</b>	<b>30,000.00-</b>