



**Notice of Meeting
Napa Valley Exposition
(25th District Agricultural Association)**

**Meeting of the Board of Director's
to be held**

Tuesday, May 17, 2005 from 1:00 p.m.

**in the Director's House on the grounds of the
Napa Valley Exposition
575 Third Street, Napa**

Board members will have lunch at 12 noon.

No District business will be transacted, nor will any items on the Agenda be discussed.

1. **Call To Order and Quorum Confirmation**
2. **Approval of the Agenda**
3. **Public Comment** – The Board of Directors of the 25th DAA will devote up to 15 minutes for comments to the Board from the public ON SUBJECTS NOT APPEARING AS AN AGENDA ITEM for this meeting but over which the Board has jurisdiction. Speakers should speak from the podium provided, identify themselves and state the topic they wish to address the Board. Speakers are asked to limit their comments to 3 minutes.

No debate by the Board shall be permitted on such public comments. The Board will take no action on such comment at this time, as law requires formal public notice prior to any action.
4. **Approval of Minutes of the Last Board Meeting** – Tuesday, April 19, 2005
5. **Information Items and Program Reports**
 - 5.1 **Committee Reports**
 - 5.1.a Executive Committee – President Dickson & Vice President Abramowicz
 - 5.1.b Personnel Committee – Directors Lugo (Chair) & Dohring
 - 5.1.c Friends Ex-Officio Committee – Director Carr
 - 5.1.d Livestock Committee – Director O'Kelly
 - 5.1.e Buildings & Grounds Committee – Director Battisti
 - 5.1.f Finance Committee – Directors O'Kelly (Chair) & Cathcart
 - 5.2 Correspondence
 - 5.3 Old Business/New Business

- 5.4 Future Board Meeting Dates (Meeting 1:00 pm)
 - Tuesday, June 21st
 - Tuesday, July 19th
 - Tuesday, September 20th

6. Action Items

- 6.1 Consent Calendar - The items on the Consent Calendar will be enacted in accordance with recommended action under one motion unless taken off the Consent Calendar by any member of the Board. Any member of the Public wishing to address the Board on any item on the Consent Calendar may address the Board at this time.
(see attached 6.1)

Recommendation: Approval

- 6.1.a Rental Agreements
- 6.1.b Standard Agreements
- 6.1.c Commercial Agreements
- 6.1.d Food Concession Agreements
- 6.1.e Judging Agreements
- 6.2 Discussion and Possible Action re: Soscol Corridor Project
- 6.3 Discussion and Possible Action re: Real Estate and Development
- 6.4 Discussion and Possible Action re: Transitioning DAA's to local Public Corporations
- 6.5 Discussion and Possible Action re: RV Park Formulation
- 6.6 CEO/Manager's Report
 - 6.6.a Update on CFSA Claim re: Plaza

7. Closed Session – Litigation/Personnel – Sec 11126(1)

“Closed Session” may be held for the purpose of receiving advice of counsel, considering pending litigation and reaching decisions as to employees, as authorized by Government Section 11126 or for the purpose of negotiating lease terms and transactions of real property, as authorized under Government Section 11126(1).

8. Adjournment

Minutes of: 25th District Agricultural Association

Meeting Held on: Tuesday, April 19, 2005

Directors Present: Myrna Abramowicz, Paul Battisti, Don Carr, Dave Dickson, Paul Dohring, and Greg Rodeno

Directors Absent
And Excused: Hope Lugo and Peggy O’Kelly

Directors Absent
And Unexcused: Jim Cathcart

Staff Present: Joseph Anderson and Denise Davis

Others Present: Muriel Fagiani and Jack Hussey

ROLL CALL AND QUORUM CONFIRMATION

President Dickson called the meeting to order at 1:00 p.m., confirming the presence of a quorum, and asking that the minutes reflect that Directors Lugo and O’Kelly as absent and excused, and Director Cathcart as absent and unexcused.

APPROVAL OF AGENDA

President Dickson called for approval of the agenda.

Director Carr asked that item 5.1.g Real Estate and Development Committee report be taken up after item 5.1.h Soscol Corridor Committee report.

Vice President Abramowicz moved approval of the agenda as amended. Director Carr seconded the motion. The motion carried unanimously.

PUBLIC COMMENT

President Dickson opened the floor for public comment.

Muriel Fagiani asked when the Board would make up their minds about what to do with the fairgrounds.

Hearing nothing further, President Dickson closed this portion of the meeting.

APPROVAL OF THE MINUTES OF THE LAST BOARD MEETING

President Dickson called for approval of the minutes of the March 15th Board meeting.

Page 4, Review of Board Policy Regarding Absences and Possible Action – Second paragraph should begin “The Board decided to adhere to the current written policy.

Page 3, Future Board Meeting Dates – Add the dates printed in the Agenda and read by the President: Tuesday, April 19th, Tuesday, May 17th, Tuesday, June 21st.

Vice President Abramowicz moved approval of the minutes from March 15, 2005 with the changes noted. Director Rodeno seconded the motion. The motion carried with Director Carr abstaining.

APPROVAL OF THE MINUTES OF THE JOINT COMMITTEE MEETING

President Dickson called for approval of the minutes of the March 2nd joint committee meeting between the Buildings and Grounds and the Friends of the Fair committees.

Director Carr moved approval of the minutes from March 2, 2005. Director Battisti seconded the motion. The motion carried unanimously.

INFORMATION ITEMS AND PROGRAM REPORTS

COMMITTEE REPORTS

Executive Committee – President Dickson and Vice President Abramowicz reported on the Executive Committee meeting. Vice President Abramowicz will attend the Soscol Corridor Project committee meeting for President Dickson and Interim CEO Anderson in May.

Personnel Committee – There was no Personnel Committee report at this meeting.

Friends Committee – Business Assistant Davis handed out volunteer forms for the upcoming Home and Garden Show. This is the Friends major fundraiser of the year. All volunteers are needed to pour wine or beer during the event.

Livestock Committee – Interim CEO Joseph Anderson gave the Livestock Committee report. The Annual Barn Dance is Saturday, May 7th, and all efforts are going into the planning of this at this time. The committee has reviewed the changes to the premium book and chosen judges for this year. The maintenance crew is currently installing new lighting and electrical in the barns and show ring areas.

As for alcohol service during the Fair, the committee has turned to Browns Valley Market to recruit bartenders instead of relying on volunteers. All servers will go through the required TIPP training.

Buildings and Grounds Committee – Director Battisti deferred his report to the CEO/Manager's report.

Finance Committee – Business Assistant Davis gave the Finance Committee report. It is early in our budget year and there is not much to explore financially at this time.

Director Carr reminded the Board of the financial liability facing the Fair and his concern about the Fair's ability to continue to operate financially each year we dip further into our reserves. President Dickson agreed, stating this is why the Fair Board held the joint committee meeting in March with the Friends of the Fair Board. Director Carr would like the Board to look into a long term financial fix.

Vice President Abramowicz moved approval of the financials as presented. Director Rodeno seconded the motion. The motion carried unanimously.

Soscol Corridor Committee – Interim CEO Joseph Anderson gave the Soscol Corridor Committee report. Most of the meeting was spent reviewing the two possible locations for the intermodal transit center. The committee recommended the south site, which borders Soscol and Burnell Streets.

Muriel Fagiani asked for a clarification on the consideration of the parking problems the committee would have faced had they chosen to recommend the north site near the Wine Train depot. The Board explained that it is the Soscol Corridor committee who should answer her questions, not this Board.

President Dickson stated that the May 12th Soscol Corridor committee meeting will discuss the elements that should be on the South site, and asked the Real Estate and Development committee to review our Master Plan and get back to him and Interim CEO Anderson with ideas prior to the May 12th meeting.

Real Estate and Development Committee – Directors Rodeno and Carr gave the Real Estate and Development Committee report. Currently, we have received limited funding to go ahead with the RV Park renovation. With the possible location of the transit center on Burnell and Soscol, the Board needs to explore a multi-level, mixed use building facing Burnell Street. With FEMA flood maps estimated to be complete in 2010, with 2 years to receive the various approvals we may need to build, and with the new legislation going into effect as soon as January 2006, this is a viable option for the Board to explore. The committee recommends putting the redevelopment of Burnell Street facing property as a first priority.

CORRESPONDENCE

There was no correspondence at this meeting.

OLD BUSINESS/NEW BUSINESS

There was no old business or new business at this Board meeting.

FUTURE BOARD MEETING DATES

President Dickson read the dates of the next three Board meetings: May 17th, June 21st and July 19th.

ACTION ITEMS

CONSENT CALENDAR

The Consent Calendar consisted of the following: Summer Fair Commercial Agreements #SUCOM 05-046 through and including #SUCOM 05-057, #SUCOM 05-059 through and including #SUCOM 05-067, and Summer Fair Food Agreements # SUMFO 05-013 through and including #SUMFO 05-016.

Director Rodeno moved approval of the Consent Calendar. Director Carr seconded the motion. The motion carried unanimously.

CEO/MANAGER'S REPORT

Update on CFSA Claim re: Plaza – We have received an insurance settlement in the amount of \$326,587.95 for both claims in the Plaza. Bids so far to demolish the north wing and upgrade the west wing far exceed that amount. Since the insurance money can be used for any infrastructure needs, and with the possibility of development in the near future along Burnell Street, it does not make sense to put that money back into the west wing of the concessions.

Interim CEO Anderson detailed the current plans for the Plaza. It is estimated that a patch and repair on the west wing will run about \$35,000. Tree removal in the Plaza area is estimated at another \$60,000. This leaves approximately \$230,000. He recommends we pledge \$100,000 to \$150,000 towards the RV Park. Partnered with the \$50,000 we received in the Revenue Generating grant, we could make a difference in the RV Park, with pull thru spots, upgraded water and electrical, the addition of sewer and paved roadways. Right now, we estimate we can create 24 upgraded sites. With the improvements, we would be able to stay open year round. At 50% occupancy, open 335 days a year at a rate of \$35 per site just about re-coops the \$150,000 investment in that year.

President Dickson asked about the RV Park in relation to the flood way through the grounds. Interim CEO Anderson stated that the flood way does not cross the RV park.

Director Carr asked if we could re-visit the Revenue Generating grant proposals in July and ask for more money. Interim CEO Anderson stated that we could as long as we do not submit the proposal in phases.

Vice President Abramowicz moved approval to re-allocate the insurance proceeds after the Plaza mitigation to other infrastructure items on the facility, including the RV Park. Director Rodeno seconded the motion. The motion carried unanimously.

President Dickson would like to see a study on the proper pricing of the new RV Park spaces, and would like to explore marketing the facility through local real estate channels to maximize the under-utilization of the buildings.

Vice President Abramowicz would like us to explore using a company to sell time shares in the new RV Park, and to start marketing the planned improvement to the facility now.

Report on Legislation re: Public Corporation – Interim CEO Anderson explained the DAA Fact Sheet for transitioning DAA's and the bill language of Spot Bill SB 1041. The new legislation could take effect January of 2006, which would be the start of a 5 year period for all DAA's to be converted to public corporation as special districts. The new legislation would sever all ties to State agencies, with the exception of Food and Ag. All funding from horse racing would remain intact. New policy would need to be adopted by the Board for the appointment of new Board members and the formation of the new Board. CDFA is expected to have boiler plate samples for the DAA's to use or model after.

Director Dohring asked if there was a downside to the legislation. Interim CEO Anderson stated that we would need to find another source for our auto insurance and for our legal needs. Both of these services are being explored by our current JPA – California Fairs Services Authority – as additional services to offer the Fairs. President Dickson stated that there would be transition costs as well. CDFA will help us with transitioning, but not necessarily the costs.

Vice President Abramowicz asked how current personnel would be affected. Interim CEO Anderson stated that each current employee would have the option of remaining a State

employee for the life of their employment, or they could choose to be adopted into the new personnel structure of the new special district.

Director Rodeno asked that staff look at the insurance options of the government claims act. Would current protection go away? Interim CEO Anderson stated that the Board would need to review Directors and Officers liability insurance as well.

Director Battisti asked how likely it was that this legislation would pass? Interim CEO Anderson stated that the chances were very good.

Jack Hussey asked if the DAA's would still be required to hold a Fair. Interim CEO Anderson answered yes.

Director Carr asked if the new legislation would allow us to issue bonds. President Dickson and Interim CEO Anderson will get clarification on that issue.

Interim CEO Anderson stated that the premium book should be out for the public around the 1st of May. Changes this year include the addition of entry fees and additional premium prize money offered in the quilt department. Interim CEO Anderson met with both the Quilters and the Needlers in the last month. Both were positive meetings. He also met with the 4-H Council and project leaders this year.

The horse show will be held on opening night of the Fair again this year, under the total direction of the Horse Show committee. They have accepted total responsibility for preparing the arena this year so we do not run into the same problems we have had the last two years.

Interim CEO Anderson has met with the Napa Valley Charter School. They would like to stay one more year and add another building to their rental. They have also asked not to have to move the portables off the carnival lot this year. He will be meeting with Harry Mason of Brass Ring Amusements, our carnival provider, to determine if the same amount of rides and games can set up in the carnival lot without removing the portables. Don Evans with NVUSD has offered the use of Silverado Middle School for the storage of carnival trucks during the Fair, with security provided and paid for by NVUSD. We need to weigh the long term effects a smaller carnival could have on us before a decision is made. The Charter School and NVUSD have offered to compensate us financially for the trouble this year.

Director Dohring asked if there is any infrastructure from the Chrater School that we might keep. Interim CEO Anderson answered that we might be able to keep the restrooms and the administration building, plus we are going to ask them to re-seed the carnival lot.

The addition of the Charter School for one more year brings in another \$40,000 for the rental of the space they currently occupy over the 2005-2006 school year, plus another \$40,000 for the additional building they are asking for. These are funds we did not put in the 2005 budget.

The premium book will be offered online for the first time. We hope to be up and running in mid-May.

Staff will be meeting with Admit One ticketing representatives at the end of this month to see a demonstration on a new automated ticketing system which we hope to purchase with Millennium Flex funds.

ADJOURNMENT

The meeting of the 25th District Agricultural Association Board of Directors adjourned at 2:54 p.m.

Joseph Anderson, Interim CEO Date

David Dickson, President Date

25th District Agricultural Assn
Balance Sheet
 As of April 30, 2005

Apr 30, 05

ASSETS

Current Assets

Checking/Savings

111000 · Petty Cash	120.00
112000 · Change Fund	21,640.00
112100 · Change Fund - RV Park	50.00
113000 · Cash in Bank - Operations - VB	125,345.52
113100 · Cash in Bank - B of A	7,854.78
113200 · Cash in Bank - Westamerica Bank	2,629.08
113300 · Cash in Bank - Credit Cards	1,694.17
114100 · Cash in Bank - Premium - WAB	3,181.50
116100 · Cash in Bank - LAIF	330,893.33
117000 · Cash in Bank - Livestock - VB	65,092.61
117100 · Cash in Bank - Livestock - WAB	25.00

Total Checking/Savings 558,525.99

Accounts Receivable

131000 · *Accounts Receivable	-1,426.50
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Total Accounts Receivable -1,426.50

Other Current Assets

136000 · Accounts Rec. - UI Reimbursemnt	1,308.80
136400 · Accts Rec. - Reimb. Staff Exp	-46.35
143000 · Deferred Charges	353.70

Total Other Current Assets 1,616.15

Total Current Assets 558,715.64

Fixed Assets

191000 · Land	231,900.00
192000 · Buildings & Improvements	
192100 · Accum. Depreciation - Bldgs&Imp	-2,989,140.48
192000 · Buildings & Improvements - Other	3,159,294.97

Total 192000 · Buildings & Improvements 170,154.49

193000 · Equipment

193100 · Accum. Depreciation - Equip.	-914,606.00
193000 · Equipment - Other	914,606.00

Total 193000 · Equipment 0.00

Total Fixed Assets 402,054.49

TOTAL ASSETS 960,770.13

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

212000 · *Accounts Payable	10,753.68
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Total Accounts Payable 10,753.68

Other Current Liabilities

2100 · Payroll Liabilities	4,608.20
211100 · Insurance Fees-Bldg. Rentals	350.00
211150 · Insurance Fees - Liquor Liab.	1,080.00
211200 · Ins. Fees-Comm/Concession	84.00
223000 · State Retirement - Employee	
223100 · PERS Percentage Payable in 2003	14,321.86
223000 · State Retirement - Employee - Other	2,203.37

Total 223000 · State Retirement - Employee 16,525.23

226000 · Other Payroll Deductions	132.55
226100 · Health Ins. Payroll Deduction	614.61
226200 · Dental Insurance Payroll Dedtn	98.24
227000 · State Withholding	913.43
228000 · Deferred Income	53,978.81
241000 · Guaranteed Deposits	17,000.00
241050 · Guaranteed Deposits - Bingo	500.00
241100 · Guaranteed Deposits - Security	5,484.48
245000 · Compensated Leave Liability	
245002 · Leave Liability - JEA	30,318.68

25th District Agricultural Assn
Balance Sheet
As of April 30, 2005

	<u>Apr 30, 05</u>
245003 · Leave Liability - DMO	9,633.12
245004 · Leave Liability - RJS	6,057.85
245201 · Leave Liability - JTS	5,257.47
245202 · Leave Liability - OC	<u>2,243.36</u>
Total 245000 · Compensated Leave Liability	53,510.48
251100 · Reserve for Auction	<u>59,795.86</u>
Total Other Current Liabilities	<u>214,675.89</u>
Total Current Liabilities	<u>225,429.57</u>
Total Liabilities	225,429.57
Equity	
291000 · Net Resources - Operations	738,553.28
3900 · Retained Earnings	132.52
Net Income	<u>-3,345.24</u>
Total Equity	<u>735,340.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>960,770.13</u></u>

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		Budget for the Year
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	
STATE SUPPORT & REVENUE									
State Support	31,000.00	93,000.00	31,000.00	124,000.00	31,000.00	-	124,000.00	(31,000.00)	124,000.00
ADMISSIONS									
Gate Admissions	-	-	-	-	-	-	-	-	273,351.00
Pre Sale Admissions - Gala	-	-	-	-	-	-	-	-	4,000.00
Pre Sale Admissions-Exhibitor	-	-	-	-	-	-	-	-	10,950.00
Pre Sale Admissions-Concessions	-	-	-	-	-	-	-	-	5,000.00
Pre Sale Admissions-Discount	-	-	-	-	-	-	-	-	3,500.00
TOTAL ADMISSIONS	-	-	-	-	-	-	-	-	296,801.00
TOTAL COMMERCIAL SPACE	197.00	23,879.00	8,257.50	43,489.50	-	197.00	20,350.00	3,529.00	78,904.00
CONCESSIONS									
Carnival Guarantee	-	-	-	-	-	-	-	-	81,430.00
Carnival Pre Sale	-	-	-	-	-	-	-	-	28,314.00
Food Concession Guarantee	-	11,000.00	700.00	9,900.00	-	-	10,500.00	500.00	10,500.00
Food Concession Percentage	-	-	-	-	-	-	-	-	57,445.00
Other Concessions	-	-	-	-	-	-	-	-	12,003.00
TOTAL CONCESSIONS	-	11,000.00	700.00	9,900.00	-	-	10,500.00	500.00	189,692.00
EXHIBITS									
Exhibit Entry Fees	-	-	-	-	-	-	-	-	-
Exhibit-Donated Awards	45.00	45.00	-	-	-	45.00	-	45.00	4,936.00
Exhibit-Other	-	-	-	-	-	-	-	-	150.00
TOTAL EXHIBITS	45.00	45.00	-	-	-	45.00	-	45.00	5,086.00
FAIRTIME ATTRACTIONS									
Grandstands-Rodeo-Box Seat	-	-	-	-	-	-	-	-	-
Grandstands-Rodeo-General	-	-	-	-	-	-	-	-	-
Grandstand-Rodeo-Pre Sale	-	-	-	-	-	-	-	-	-
Grandstands-DD-Box Seats	-	-	-	-	-	-	-	-	2,500.00
Grandstands-DD-General	-	-	-	-	-	-	-	-	22,500.00
Grandstands-Performance	-	-	-	-	-	-	-	-	2,746.00
Attractions Other Revenue	-	-	-	-	-	-	-	-	949.00
TOTAL FAIRTIME ATTRACTIONS	-	-	-	-	-	-	-	-	28,695.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		2005	
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	Budget for the Year	
MISCELLANEOUS FAIR										
Parking Lot	-	-	-	-	-	-	-	-	21,000.00	
Parking Lot-Pre Sale Concess	-	-	-	-	-	-	-	-	-	
Livestock Auction										
Camping Fees-4-H & Livestock	-	-	-	-	-	-	-	-	5,600.00	
Camping Fees-Concession & Stk	270.00	1,315.00	740.00	2,525.00	300.00	(30.00)	1,800.00	(485.00)	3,548.00	
Sponsorship	2,000.00	3,000.00	5,500.00	6,500.00	2,000.00	-	4,000.00	(1,000.00)	33,916.00	
TOTAL MISCELLANEOUS FAIR	2,270.00	4,315.00	6,240.00	9,025.00	2,300.00	(30.00)	5,800.00	(1,485.00)	64,064.00	
NON FAIR REVENUE										
Non Fair Building Rentals	12,212.50	56,968.00	21,207.50	71,578.00	11,562.50	650.00	64,949.50	(7,981.50)	213,550.00	
Non Fair-Bingo Rentals	14,250.00	53,675.00	16,600.00	63,325.00	13,600.00	650.00	51,850.00	1,825.00	148,750.00	
Non Fair-RV Park Rentals	1,690.00	3,431.00	4,988.00	6,904.00	2,500.00	(810.00)	5,100.00	(1,669.00)	47,676.00	
Non Fair-Rental of Equipment	524.25	1,074.50	760.00	2,263.50	500.00	24.25	1,500.00	(425.50)	6,380.00	
Non Fair-Concessions Revenue	250.00	1,000.00	250.00	1,000.00	250.00	-	1,000.00	-	3,833.00	
Non Fair-Utility Fee Reimb.	-	-	-	-	-	-	-	-	-	
Non Fair-Interim Parking Rev	-	-	-	-	-	-	-	-	3,048.00	
Non Fair Miscellaneous Revenue	42.00	158.25	-	250.39	40.00	2.00	160.00	(1.75)	750.00	
NF Misc. ATM Transaction Fees	1,314.00	4,571.00	274.00	274.00	1,000.00	314.00	4,000.00	571.00	12,000.00	
NF Misc.-SE Insurance Percen	-	-	192.25	192.25	-	-	-	-	750.00	
NF Misc. - Security Fees	-	-	-	-	-	-	-	-	4,000.00	
NF Misc. Novelty Percentages	91.65	203.68	237.02	411.17	100.00	(8.35)	415.00	(211.32)	1,250.00	
NF Misc.-Beer Sale Percentages	100.00	100.00	-	-	-	100.00	-	100.00	-	
NF Misc.-Maintenance Time	980.00	1,668.00	610.00	2,161.00	750.00	230.00	3,000.00	(1,332.00)	9,000.00	
NF Misc.-Trash Removal	-	-	210.00	280.00	750.00	(750.00)	3,000.00	(3,000.00)	9,000.00	
NF Misc.-Damage/Repair Costs	-	-	-	950.00	-	-	-	-	-	
NF Misc.-Discounts Taken	-	7.62	9.53	19.53	10.00	(10.00)	40.00	(32.38)	119.00	
TOTAL NON FAIR REVENUE	31,454.40	122,857.05	45,338.30	149,608.84	31,062.50	391.90	135,014.50	(12,157.45)	460,106.00	
PRIOR YR REV./INT./DONATIONS										
Prior Year Revenue Adjustment	-	-	-	(388.04)	-	-	-	-	-	
Interest Earnings	1,939.14	1,939.57	1,776.25	1,777.03	2,000.00	(60.86)	2,000.00	(60.43)	8,258.00	
General Donations/Sponsorships	-	-	-	-	-	-	-	-	-	
TOTAL PRIOR YR REV./INT./DONATIONS	1,939.14	1,939.57	1,776.25	1,388.99	2,000.00	(60.86)	2,000.00	(60.43)	8,258.00	
TOTAL SUPPORT & REVENUE	66,905.54	257,035.62	93,312.05	337,412.33	66,362.50	543.04	297,664.50	(40,628.88)	1,255,606.00	

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		2005	
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	Budget for the Year	
OPERATING EXPENDITURES										
ADMINISTRATIONS										
Administration Permanent Salary	13,155.28	54,222.06	8,952.08	39,756.63	13,122.50	32.78	52,490.00	1,732.06	162,556.00	
Administration Temporary Wages	-	386.25	1,237.00	4,727.00	-	-	-	386.25	9,630.00	
Administration - Compensated Leave Expense	-	-	-	3,267.10	-	-	-	-	-	
Administration-Employer's Share	1,301.90	11,914.02	3,245.16	8,604.02	2,911.33	(1,609.43)	11,645.33	268.69	34,936.00	
Administration-Payroll Taxes	994.03	4,102.08	562.39	2,943.39	1,003.87	(9.84)	4,147.61	(45.53)	12,575.00	
Administration-Worker's Comp	-	-	623.55	2,494.20	-	-	-	-	9,198.00	
Professional Services	1,000.00	2,000.00	-	-	500.00	500.00	2,000.00	-	6,000.00	
Director's Expense	231.59	1,499.85	243.42	3,018.27	250.00	(18.41)	1,000.00	499.85	7,000.00	
Travel Expense	664.15	5,784.14	-	4,084.37	-	664.15	5,000.00	784.14	5,000.00	
Office Supplies	1,049.09	3,281.21	460.55	5,546.79	1,000.00	49.09	4,000.00	(718.79)	17,000.00	
Telephone & Postage	692.82	3,914.38	804.26	5,076.10	1,000.00	(307.18)	5,500.00	(1,585.62)	20,000.00	
Dues & Subscriptions	-	4,120.15	-	4,378.00	-	-	3,350.00	770.15	5,000.00	
Insurance	-	1,500.00	1,935.91	7,743.64	-	-	-	1,500.00	27,500.00	
Other	216.01	1,439.17	58.68	3,570.00	250.00	(33.99)	1,500.00	(60.83)	16,000.00	
Unemployment Insurance Expense	-	327.20	-	265.00	-	-	250.00	77.20	1,000.00	
Administration - CY Bad Debt Expense	-	-	-	-	-	-	-	-	-	
TOTAL ADMINISTRATION	19,304.87	94,490.51	18,123.00	95,474.51	20,037.70	(732.83)	90,882.94	3,607.57	333,395.00	
MAINTENANCE & OPERATIONS										
Maintenance-Permanent Salaries	6,548.46	25,214.90	5,897.94	24,465.44	6,402.00	146.46	25,608.00	(393.10)	67,554.00	
Maintenance-Temporary Wages	10,869.66	35,080.80	9,857.48	33,217.42	11,000.00	(130.34)	40,000.00	(4,919.20)	150,260.00	
Maintenance-Employer's Share	1,207.01	10,055.69	5,679.72	13,134.34	2,995.00	(1,787.99)	13,752.25	(3,696.56)	43,029.00	
Maintenance-Payroll Taxes	725.62	2,379.40	704.04	2,367.95	649.25	76.37	2,539.01	(159.61)	10,674.00	
Maintenance-Worker's Comp	-	-	718.77	2,875.08	-	-	-	-	11,707.00	
Maintenance-Professional Serv.	-	-	-	-	-	-	-	-	17,500.00	
Maintenance-Equipment Rental	50.65	201.74	1,564.59	2,090.56	250.00	(199.35)	1,030.00	(828.26)	4,000.00	
Maintenance-Public Address Rtl	-	-	-	-	-	-	-	-	18,000.00	
Maintenance-Temp. Electrical	-	-	-	-	-	-	-	-	-	
Light, Heat, Water & Power	4,885.52	15,317.93	3,832.91	14,012.96	6,500.00	(1,614.48)	18,960.00	(3,642.07)	115,000.00	
Maintenance of Equipment	1,531.51	6,473.86	3,871.92	4,844.11	2,000.00	(468.49)	5,750.00	723.86	15,000.00	
Maintenance of Bldgs & Grounds	5,827.93	24,919.70	14,542.64	21,281.89	7,500.00	(1,672.07)	24,450.00	469.70	90,000.00	
Trash Removal	1,160.00	5,452.62	952.00	5,827.94	2,750.00	(1,590.00)	8,000.00	(2,547.38)	32,000.00	
Special Repairs	-	-	2,547.48	2,699.23	-	-	-	-	5,000.00	
TOTAL MAINTENANCE & OPERATION	32,806.36	125,096.64	50,169.49	126,816.92	40,046.25	(7,239.89)	140,089.26	(14,992.62)	579,724.00	
PUBLICITY										

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		Budget for the Year
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	
Publicity-Salaries & Wages	-	-	-	-	-	-	-	-	7,200.00
Publicity-Employer's Share Ben	-	-	-	-	-	-	-	-	-
Publicity-Payroll Taxes	-	-	-	-	-	-	-	-	-
Publicity-Worker's Compensation	-	-	-	-	-	-	-	-	-
Publicity-Professional Service	-	-	-	-	-	-	-	-	1,500.00
Publicity-Supplies & Expense	-	-	-	2,645.72	-	-	-	-	3,000.00
Publicity-Advertising	3,581.00	4,721.00	-	2,498.00	3,500.00	81.00	5,200.00	(479.00)	38,000.00
Publicity-Promotional Expense	-	-	-	107.94	-	-	-	-	500.00
Publicity-Public Relations	-	138.87	10.42	1,198.95	-	-	150.00	(11.13)	1,500.00
Publicity-Pre Fair Stunts	-	-	-	-	-	-	-	-	-
TOTAL PUBLICITY	3,581.00	4,859.87	10.42	6,450.61	3,500.00	81.00	5,350.00	(490.13)	51,700.00
ATTENDANCE OPERATIONS									
Attendance-Salaries & Wages	-	-	-	-	-	-	-	-	22,400.00
Attendance-Employer's Share	-	-	-	-	-	-	-	-	-
Attendance-Payroll Taxes	-	-	-	-	-	-	-	-	325.00
Attendance-Worker's Compensation	-	-	59.89	239.56	-	-	-	-	1,553.00
Attendance-Professional Service	-	-	-	-	-	-	-	-	69,300.00
Attendance-Supplies & Expense	-	-	-	-	-	-	-	-	6,000.00
Attendance-Pre-Sale Tix Comm.	-	-	-	-	-	-	-	-	7,200.00
TOTAL ATTENDANCE OP.	-	-	59.89	239.56	-	-	-	-	106,778.00
MISCELLANEOUS FAIR									
Misc. Fair-Parking Expenses	-	-	-	-	-	-	-	-	12,600.00
Misc. Fair-Premium Book Expense	-	-	-	-	-	-	-	-	4,500.00
Livestock Auction Expenses	-	-	-	-	-	-	-	-	-
Auction - Payment to Sellers	-	-	-	-	-	-	-	-	-
Auction - Lunch/Dinner	-	-	-	-	-	-	-	-	-
Auction - Prior Year	-	-	-	-	-	-	-	-	-
Auction-Direct Expense	-	-	-	-	-	-	-	-	-
Misc. Fair-Sponsorship Expense	-	-	-	-	-	-	-	-	2,300.00
TOTAL MISCELLANEOUS FAIR	-	-	-	-	-	-	-	-	19,400.00
PREMIUM EXPENSE									
Eligible Premiums-Cash	-	-	-	-	-	-	-	-	21,000.00
Eligible Premiums-Trophies, Rib	-	-	-	-	-	-	-	-	2,500.00
Sponsored & Donated Cash Awards	-	-	-	-	-	-	-	-	150.00
TOTAL PREMIUMS	-	-	-	-	-	-	-	-	23,650.00
EXHIBITS									

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		Budget for the Year
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	
Exhibits-Salaries & Wages	-	-	-	-	-	-	-	-	25,325.00
Exhibits-Employer's Share Bene	-	-	-	-	-	-	-	-	-
Exhibits-Payroll Taxes	-	-	-	-	-	-	-	-	367.00
Exhibits-Worker's Compensation	-	-	118.26	473.04	-	-	-	-	1,314.00
Professional Services-Judges	-	-	-	-	-	-	-	-	4,000.00
Exhibit Supplies & Expenses	-	229.00	582.24	1,067.53	-	-	-	229.00	7,500.00
Tent & Booth Rental	-	-	-	-	-	-	-	-	8,000.00
Decorations	-	-	-	-	-	-	-	-	1,500.00
Exhibit - Other Expenses	-	-	-	-	-	-	-	-	-
Gala	-	-	-	-	-	-	-	-	10,000.00
TOTAL EXHIBITS	-	229.00	700.50	1,540.57	-	-	-	229.00	58,006.00
FAIRTIME ATTRACTIONS									
Attractions-Salaries & Wages	-	-	-	-	-	-	-	-	1,800.00
Attractions-Employer's Share	-	-	-	-	-	-	-	-	-
Attractions-Payroll Taxes	-	-	-	-	-	-	-	-	26.00
Attractions-Worker's Compensation	-	-	15.36	61.44	-	-	-	-	119.00
Attractions-Professional Services	-	-	-	-	-	-	-	-	25,000.00
Attractions-Supplies & Expense	-	-	-	-	-	-	-	-	15,000.00
Attractions-Rodeo & Derby	-	-	-	-	-	-	-	-	13,000.00
Attractions-Performances	-	-	-	-	-	-	-	-	150,000.00
Act,Entertainers & Shows	-	-	-	-	-	-	-	-	-
TOTAL FAIRTIME ATTRACTIONS	-	-	15.36	61.44	-	-	-	-	204,945.00
NON FAIRTIME ATTRACTIONS									
Non Fair Attr.-Labor	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Supplies&Expense	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Advertising	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Premiums/Cash	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Other	-	-	-	-	-	-	-	-	-
TOTAL NON-FAIR-ATTRACTIONS	-	-	-	-	-	-	-	-	-
TOTAL EQUIPMENT	-	-	3,966.35	10,846.62	-	-	-	-	-
TOTAL CASH OVER/UNDER	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES	55,692.23	224,676.02	73,045.01	241,430.23	63,583.95	(7,891.72)	236,322.20	(11,646.18)	1,377,598.00
PRIOR YEAR & CAPITAL									

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		YTD Budget	Variance Over/(Under)	Budget for the Year
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)			
TOTAL PRIOR YR OP EXP	132.40	258.90	(661.99)	(544.22)	-	132.40	-	-	-	258.90	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	6,000.00
CAPITAL EXPENDITURES											
Reimbursable - Plaza Roof Repair	-	-	-	7,003.91	-	-	-	-	-	-	-
Reimbursable - Sidewalk Repair Capital Funded by Fair	16,711.33	31,853.97	-	-	-	16,711.33	-	-	-	31,853.97	-
TOTAL EXPENDITURES	72,535.96	256,788.89	72,383.02	247,889.92	63,583.95	8,952.01	236,322.20	20,466.69	1,383,598.00		
NET PROFIT / (LOSS)	(5,630.42)	246.73	20,929.03	89,522.41	2,778.55	(8,408.97)	61,342.30	(61,095.57)	(127,992.00)		

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 4/01/05 Through 4/30/05

	2005		2004		2005		2005		2005	
	Current Month	Year to Date	Current Month	Prior Year to Date	Current Month Budget	Variance	YTD Budget	Variance Over/(Under)	Budget for the Year	
STATE SUPPORT & REVENUE										
State Support	31,000.00	93,000.00	31,000.00	124,000.00	31,000.00	-	124,000.00	(31,000.00)	124,000.00	
Admissions	-	-	-	-	-	-	-	-	296,801.00	
Commercial & Industrial	197.00	23,879.00	8,257.50	43,489.50	-	197.00	20,350.00	3,529.00	78,904.00	
Concessions	-	11,000.00	700.00	9,900.00	-	-	10,500.00	500.00	189,692.00	
Exhibits	45.00	45.00	-	-	-	45.00	-	45.00	5,086.00	
Fairtime Attractions	-	-	-	-	-	-	-	-	28,695.00	
Miscellaneous Fair	2,270.00	4,315.00	6,240.00	9,025.00	2,300.00	(30.00)	5,800.00	(1,485.00)	64,064.00	
Non Fair	31,454.40	122,857.05	45,338.30	149,608.84	31,062.50	391.90	135,014.50	(12,157.45)	460,106.00	
Prior Yr. Rev./Interest/Donations	1,939.14	1,939.57	1,776.25	1,388.99	2,000.00	(60.86)	2,000.00	(60.43)	8,258.00	
TOTAL SUPPORT & REVENUE	66,905.54	257,035.62	93,312.05	337,412.33	66,362.50	543.04	297,664.50	(40,628.88)	1,255,606.00	
OPERATION EXPENDITURES										
Administration	19,304.87	94,490.51	18,123.00	95,474.51	20,037.70	(732.83)	90,882.94	3,607.57	333,395.00	
Maintenance & Operations	32,806.36	125,096.64	50,169.49	126,816.92	40,046.25	(7,239.89)	140,089.26	(14,992.62)	579,724.00	
Publicity	3,581.00	4,859.87	10.42	6,450.61	3,500.00	81.00	5,350.00	(490.13)	51,700.00	
Attendance Operations	-	-	59.89	239.56	-	-	-	-	106,778.00	
Miscellaneous Fair	-	-	-	-	-	-	-	-	19,400.00	
Premiums	-	-	-	-	-	-	-	-	23,650.00	
Exhibits	-	229.00	700.50	1,540.57	-	-	-	229.00	58,006.00	
Fairtime Attractions	-	-	15.36	61.44	-	-	-	-	204,945.00	
Non Fairtime Attractions	-	-	-	-	-	-	-	-	-	
Equipment	-	-	3,966.35	10,846.62	-	-	-	-	-	
Cash Over/Under	-	-	-	-	-	-	-	-	-	
TOTAL OPERATING EXPENDITURES	55,692.23	224,676.02	73,045.01	241,430.23	63,583.95	(7,891.72)	236,322.20	(11,646.18)	1,377,598.00	
PRIOR YEAR OPERATING										
Prior Yr. Operating Adj.	132.40	258.90	(661.99)	(544.22)	-	132.40	-	258.90	-	
DEPRECIATION EXPENSE										
DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	6,000.00	
CAPITAL EXPENDITURES										
Reimbursable - Flood Repair	-	-	-	7,003.91	-	-	-	-	-	
Reimbursable - Capital Expense/Truck Capital Expenditures	16,711.33	31,853.97	-	-	-	16,711.33	-	31,853.97	-	
TOTAL EXPENDITURES	72,535.96	256,788.89	72,383.02	247,889.92	63,583.95	8,952.01	236,322.20	20,466.69	1,383,598.00	
NET PROFIT / (LOSS)	(5,630.42)	246.73	20,929.03	89,522.41	2,778.55	(8,408.97)	61,342.30	(61,095.57)	(127,992.00)	

**Napa Valley Exposition
25th DAA
2005 Standard Contract Approvals
May 17, 2005**

STD-05-19	Better Back Care Inc. dba Breakthrough Enterprises fso Dr. Scott Lewis	Entertainment (5 days)	\$5,000.00
STD-05-20	Wilson Events, Inc FSO Super Diamond	Entertainment (Sunday)	\$9,000.00

**Napa Valley Exposition
2005 - Rental Contract Approvals
May 17, 2005**

2005-50	Bill Hilton	Funeral	Chardonnay Hall	March 15, 2005	\$1,650.00
2005-51	Maggie Le Clerc	Dance	Chardonnay Hall	April 17, 2005	\$1,650.00 vs 10% of gross ticket sales
2005-52	Juaquin Delvera Segura	Reception	Cabernet Hall	May 22, 2005	\$625.00
2005-53	Eladio Magana	Reception	Cabernet Hall	June 4, 2005	\$625.00
2005-54	Tap Enterprises	Tool Sale	Riesling Hall	May 21, 2005	\$625.00
2005-55	Blanca Alcaraz	Reception	Rielsing Hall	July 2, 2005	\$625.00
2005-56	Alejandro Hernandez	Reception	Chardonnay Hall	July 9, 2005	\$1,650.00
2005-57	Juan Padilla	Reception	Cabernet Hall	July 9, 2005	\$625.00
2005-58	Jose Flores	Reception	Chardonnay Hall	September 17, 2005	\$1,650.00
2005-59	Juana Soriano	Reception	Cabernat Hall	October 1, 2005	\$625.00
2005-60	Addison Webb	Picnic	Plaza	August 28, 2005	\$685.00