



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

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

Tuesday, November 15, 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, September 20, 2005
5. **Presentation by Cassandra Walker and Jean Hasser of the City of Napa Soscol Corridor Project**
 - 5.1 General Overview of the Process, Summary of where they are on Infrastructure and the Next Steps
 - 5.2 Public Comment
6. **Information Items and Program Reports**
 - 6.1 Committee Reports
 - 6.1.a Executive Committee – President Dickson & Vice President Abramowicz
 - 6.1.b Personnel Committee – Directors Lugo (Chair) & Dohring
 - 6.1.c Friends Ex-Officio Committee – Director Carr

- 6.1.d Livestock Committee – Director O’Kelly
- 6.1.e Buildings & Grounds Committee – Director Battisti
- 6.1.f Finance Committee – Directors O’Kelly

6.2 Correspondence

6.3 Old Business/New Business

6.4 Future Board Meeting Dates (Meeting 1:00 pm)
Tuesday, December 20th
Tuesday, January 17th
Tuesday, February 21st

7. Action Items

7.1 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.

Recommendation: Approval

- 7.1.a Rental Agreements
- 7.1.b Standard Agreements
- 7.1.c Commercial Agreements
- 7.1.d Food Concession Agreements
- 7.1.e Judging Agreements

7.2 Discussion and Possible Action re: Soscol Corridor Project

7.3 Discussion and Possible Action re: Real Estate and Development

7.4 Discussion and Possible Action re: Transitioning DAA’s to local Public Corporations

7.5 Discussion and Possible Action re: RV Park Formulation

7.6 CEO/Manager’s Report

7.6.a Discussion and Approval of 2006 Proposed Budget

8. Closed Session – Litigation/Personnel – Sec 11126

“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).

9. Adjournment

25th District Agricultural Assn
Balance Sheet
 As of October 31, 2005

	<u>Oct 31, 05</u>
ASSETS	
Current Assets	
Checking/Savings	
111000 · Petty Cash	120.00
112000 · Change Fund	14,260.00
112100 · Change Fund - RV Park	50.00
113000 · Cash in Bank - Operations - VB	345,573.14
113100 · Cash in Bank - B of A	7,854.78
113200 · Cash in Bank - Westamerica Bank	2,630.10
113300 · Cash in Bank - Credit Cards	1,694.17
114000 · Cash in Bank - Premium - VB	-300.90
114100 · Cash in Bank - Premium - WAB	3,130.26
116100 · Cash in Bank - LAIF	112,449.95
117000 · Cash in Bank - Livestock - VB	-22,726.82
117100 · Cash in Bank - Livestock - WAB	25.00
Total Checking/Savings	<u>464,759.68</u>
Accounts Receivable	
131000 · *Accounts Receivable	3,280.50
Total Accounts Receivable	<u>3,280.50</u>
Other Current Assets	
131100 · Allowance for Doubtful Accounts	136.00
136000 · Accounts Rec. - UI Reimbursemnt	1,308.80
136400 · Accts Rec. - Reimb. Staff Exp	-46.35
143000 · Deferred Charges	
143100 · Prepaid Credit Card	8,586.91
143000 · Deferred Charges - Other	353.70
Total 143000 · Deferred Charges	<u>8,940.61</u>
Total Other Current Assets	<u>10,339.06</u>
Total Current Assets	478,379.24
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	<u>170,154.49</u>
193000 · Equipment	
193100 · Accum. Depreciation - Equip.	-914,606.00
193000 · Equipment - Other	914,606.00
Total 193000 · Equipment	<u>0.00</u>
Total Fixed Assets	<u>402,054.49</u>
TOTAL ASSETS	<u><u>880,433.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
212000 · *Accounts Payable	-352.72
Total Accounts Payable	<u>-352.72</u>
Other Current Liabilities	
2100 · Payroll Liabilities	3,240.12
211100 · Insurance Fees-Bldg. Rentals	850.00
211150 · Insurance Fees - Liquor Liab.	1,620.00
211200 · Ins. Fees-Comm/Concession	252.00
223000 · State Retirement - Employee	
223100 · PERS Percentage Payable in 2003	14,321.86
223000 · State Retirement - Employee - Other	1,714.49
Total 223000 · State Retirement - Employee	<u>16,036.35</u>
226000 · Other Payroll Deductions	186.13
226100 · Health Ins. Payroll Deduction	-1,744.51
226200 · Dental Insurance Payroll Dedtn	44.24
227000 · State Withholding	495.19

25th District Agricultural Assn
Balance Sheet
As of October 31, 2005

	<u>Oct 31, 05</u>
228000 - Deferred Income	59,478.81
241000 - Guaranteed Deposits	12,240.00
241050 - Guaranteed Deposits - Bingo	500.00
241100 - Guaranteed Deposits - Security	4,784.36
245000 - Compensated Leave Liability	
245002 - Leave Liability - JEA	30,318.68
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	2,243.36
Total 245000 - Compensated Leave Liability	<u>53,510.48</u>
251100 - Reserve for Auction	59,795.86
Total Other Current Liabilities	<u>211,289.03</u>
Total Current Liabilities	<u>210,936.31</u>
Total Liabilities	210,936.31
Equity	
291000 - Net Resources - Operations	738,553.28
3900 - Retained Earnings	-1,242.48
Net Income	<u>-67,813.38</u>
Total Equity	<u>669,497.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>880,433.73</u></u>

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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	-	124,000.00	-	124,000.00	-	-	124,000.00	-	124,000.00
ADMISSIONS									
Gate Admissions	635.00	275,863.00	-	236,962.00	-	635.00	273,351.00	2,512.00	273,351.00
Pre Sale Admissions - Gala	-	6,425.00	-	4,446.00	-	-	4,000.00	2,425.00	4,000.00
Pre Sale Admissions-Exhibitor	-	10,980.00	-	11,870.00	-	-	10,950.00	30.00	10,950.00
Pre Sale Admissions-Concessions	-	4,416.00	-	4,457.00	-	-	5,000.00	(584.00)	5,000.00
Pre Sale Admissions-Discount	200.00	3,388.00	-	4,427.00	-	200.00	3,500.00	(112.00)	3,500.00
TOTAL ADMISSIONS	835.00	301,072.00	-	262,162.00	-	835.00	296,801.00	4,271.00	296,801.00
TOTAL COMMERCIAL SPACE	(900.00)	83,190.00	-	84,092.00	-	(900.00)	78,904.00	4,286.00	78,904.00
CONCESSIONS									
Carnival Guarantee	-	81,430.00	-	81,250.00	-	-	81,430.00	-	81,430.00
Carnival Pre Sale	-	29,671.00	-	26,216.00	-	-	28,314.00	1,357.00	28,314.00
Food Concession Guarantee	-	14,850.00	-	12,000.00	-	-	10,500.00	4,350.00	10,500.00
Food Concession Percentage	1,128.46	59,154.03	-	56,603.48	-	1,128.46	57,445.00	1,709.03	57,445.00
Other Concessions	717.28	16,239.28	-	14,857.20	-	717.28	12,003.00	4,236.28	12,003.00
TOTAL CONCESSIONS	1,845.74	201,344.31	-	190,926.68	-	1,845.74	189,692.00	11,652.31	189,692.00
EXHIBITS									
Exhibit Entry Fees	-	10,840.50	-	5,334.00	-	-	4,936.00	5,904.50	4,936.00
Exhibit-Donated Awards	-	245.00	-	150.00	-	-	150.00	95.00	150.00
Exhibit-Other	-	-	-	17.00	-	-	-	-	-
TOTAL EXHIBITS	-	11,085.50	-	5,501.00	-	-	5,086.00	5,999.50	5,086.00
FAIRTIME ATTRACTIONS									
Grandstands-Rodeo-Box Seat	-	-	-	-	-	-	-	-	-
Grandstands-Rodeo-General	-	-	-	-	-	-	-	-	-
Grandstand-Rodeo-Pre Sale	-	-	-	-	-	-	-	-	-
Grandstands-DD-Box Seats	-	5,102.00	-	3,640.00	-	-	2,500.00	2,602.00	2,500.00
Grandstands-DD-General	630.00	27,188.00	-	21,942.00	-	630.00	22,500.00	4,688.00	22,500.00
Grandstands-Performance	-	14,800.00	-	2,807.00	-	-	2,746.00	12,054.00	2,746.00
Attractions Other Revenue	-	858.00	-	1,363.00	-	-	949.00	(91.00)	949.00
TOTAL FAIRTIME ATTRACTIONS	630.00	47,948.00	-	29,752.00	-	630.00	28,695.00	19,253.00	28,695.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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)	
MISCELLANEOUS FAIR									
Parking Lot	-	21,312.00	-	22,015.00	-	-	21,000.00	312.00	21,000.00
Parking Lot-Pre Sale Concess	-	-	-	-	-	-	-	-	-
Livestock Auction	-	-	-	-	-	-	-	-	-
Camping Fees-4-H & Livestock	-	6,000.00	-	5,600.00	-	-	5,600.00	400.00	5,600.00
Camping Fees-Concession & Stk	-	3,345.00	-	3,405.00	-	-	3,548.00	(203.00)	3,548.00
Sponsorship	-	31,500.00	-	30,000.00	-	-	33,916.00	(2,416.00)	33,916.00
TOTAL MISCELLANEOUS FAIR	-	62,157.00	-	61,020.00	-	-	64,064.00	(1,907.00)	64,064.00
NON FAIR REVENUE									
Non Fair Building Rentals	40,190.00	186,781.50	23,895.00	231,036.00	19,372.50	20,817.50	179,050.00	7,731.50	213,550.00
Non Fair-Bingo Rentals	13,425.00	128,300.00	13,725.00	148,650.00	14,025.00	(600.00)	124,950.00	3,350.00	148,750.00
Non Fair-RV Park Rentals	5,920.00	33,624.00	6,046.00	35,822.00	6,250.00	(330.00)	39,694.00	(6,070.00)	47,676.00
Non Fair-Rental of Equipment	425.00	1,699.50	50.00	2,568.50	1,000.00	(575.00)	4,290.00	(2,590.50)	6,380.00
Non Fair-Concessions Revenue	250.00	1,250.00	1,000.00	2,250.00	250.00	-	3,333.00	(2,083.00)	3,833.00
Non Fair-Utility Fee Reimb.	-	-	-	-	-	-	-	-	-
Non Fair-Interim Parking Rev	-	4,055.00	204.50	4,306.50	-	-	3,048.00	1,007.00	3,048.00
Non Fair Miscellaneous Revenue	124.00	623.50	-	1,279.89	40.00	84.00	670.00	(46.50)	750.00
NF Misc. ATM Transaction Fees	931.00	13,795.00	496.00	7,960.00	1,000.00	(69.00)	10,000.00	3,795.00	12,000.00
NF Misc.-SE Insurance Percen	414.25	818.70	-	480.35	-	414.25	683.00	135.70	750.00
NF Misc. - Security Fees	-	-	-	-	-	-	-	-	4,000.00
NF Misc. Novelty Percentages	140.15	748.30	105.15	1,236.80	80.00	60.15	1,090.00	(341.70)	1,250.00
NF Misc.-Beer Sale Percentages	400.00	500.00	-	-	-	400.00	-	500.00	-
NF Misc.-Maintenance Time	768.00	10,364.00	968.00	9,535.00	500.00	268.00	8,000.00	2,364.00	9,000.00
NF Misc.-Trash Removal	225.00	11,350.00	2,016.00	10,978.00	200.00	25.00	8,800.00	2,550.00	9,000.00
NF Misc.-Damage/Repair Costs	1,278.50	1,522.88	-	-	-	1,278.50	-	1,522.88	-
NF Misc.-Discounts Taken	51.59	702.41	21.35	585.55	10.00	41.59	100.00	602.41	119.00
TOTAL NON FAIR REVENUE	64,542.49	396,134.79	48,527.00	456,688.59	42,727.50	21,814.99	383,708.00	12,426.79	460,106.00
PRIOR YR REV./INT./DONATIONS									
Prior Year Revenue Adjustment	-	5,598.91	-	(388.04)	-	-	-	5,598.91	-
Interest Earnings	2,114.25	6,558.41	1,773.54	5,541.34	2,258.00	(143.75)	6,258.00	300.41	8,258.00
General Donations/Sponsorships	10.00	10.00	-	152.39	-	10.00	-	10.00	-
TOTAL PRIOR YR REV./INT./DONATIONS	2,124.25	12,167.32	1,773.54	5,305.69	2,258.00	(133.75)	6,258.00	5,909.32	8,258.00
TOTAL SUPPORT & REVENUE	69,077.48	1,239,098.92	50,300.54	1,219,447.96	44,985.50	24,091.98	1,177,208.00	61,890.92	1,255,606.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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)	
OPERATING EXPENDITURES									
ADMINISTRATIONS									
Administration Permanent Salary	13,319.18	143,133.40	12,863.00	116,329.39	13,122.50	196.68	136,311.00	6,822.40	162,556.00
Administration Temporary Wages	-	2,337.26	431.25	10,540.38	-	-	8,500.00	(6,162.74)	9,630.00
Administration - Compensated Leave Expense	-	-	-	3,267.10	-	-	-	-	-
Administration-Employer's Share	1,301.90	32,742.61	3,011.07	21,728.58	2,911.33	(1,609.43)	29,113.33	3,629.28	34,936.00
Administration-Payroll Taxes	1,006.57	10,872.27	975.90	8,816.41	1,003.87	2.70	10,567.26	305.01	12,575.00
Administration-Worker's Comp	-	7,874.59	-	8,362.28	-	-	9,198.00	(1,323.41)	9,198.00
Professional Services	500.00	5,000.00	500.00	3,000.00	500.00	-	5,000.00	-	6,000.00
Director's Expense	-	2,526.09	229.36	4,483.25	250.00	(250.00)	4,500.00	(1,973.91)	7,000.00
Travel Expense	-	5,784.14	-	4,087.52	-	-	5,000.00	784.14	5,000.00
Office Supplies	140.43	14,639.07	672.08	14,610.40	500.00	(359.57)	15,500.00	(860.93)	17,000.00
Telephone & Postage	925.59	10,577.59	632.23	16,724.47	750.00	175.59	17,750.00	(7,172.41)	20,000.00
Dues & Subscriptions	-	4,703.48	-	4,798.00	-	-	3,450.00	1,253.48	5,000.00
Insurance	-	32,131.00	-	24,000.00	-	-	27,500.00	4,631.00	27,500.00
Other	734.19	11,246.08	1,834.81	15,553.14	500.00	234.19	15,000.00	(3,753.92)	16,000.00
Unemployment Insurance Expense	-	699.00	-	457.60	250.00	(250.00)	750.00	(51.00)	1,000.00
Administration - CY Bad Debt Expense	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION	17,927.86	284,266.58	21,149.70	256,758.52	19,787.70	(1,859.84)	288,139.59	(3,873.01)	333,395.00
MAINTENANCE & OPERATIONS									
Maintenance-Permanent Salaries	6,581.30	69,338.62	6,277.40	68,095.41	5,402.00	1,179.30	63,750.00	5,588.62	67,554.00
Maintenance-Temporary Wages	9,636.98	146,079.81	10,109.64	141,415.02	11,000.00	(1,363.02)	127,760.00	18,319.81	150,260.00
Maintenance-Employer's Share	1,624.01	29,015.51	3,048.32	28,878.32	3,585.75	(1,961.74)	35,857.50	(6,841.99)	43,029.00
Maintenance-Payroll Taxes	618.02	7,339.52	595.06	7,322.14	889.50	(271.48)	7,526.53	(187.01)	10,674.00
Maintenance-Worker's Comp	-	12,541.01	-	10,642.90	-	-	11,707.00	834.01	11,707.00
Maintenance-Professional Serv.	-	3,899.01	-	16,317.40	-	-	17,500.00	(13,600.99)	17,500.00
Maintenance-Equipment Rental	51.15	494.78	51.02	3,145.87	50.00	1.15	3,900.00	(3,405.22)	4,000.00
Maintenance-Public Address Rtl	-	18,000.00	-	17,000.00	-	-	18,000.00	-	18,000.00
Maintenance-Temp. Electrical	-	900.00	-	600.00	-	-	-	900.00	-
Light,Heat,Water & Power	7,075.93	66,118.63	9,143.09	72,823.60	8,500.00	(1,424.07)	85,960.00	(19,841.37)	115,000.00
Maintenance of Equipment	1,253.49	17,288.69	694.40	14,174.27	750.00	503.49	13,750.00	3,538.69	15,000.00
Maintenance of Bldgs & Grounds	3,791.18	83,623.35	5,832.42	83,202.60	7,550.00	(3,758.82)	75,000.00	8,623.35	90,000.00
Trash Removal	-	25,462.62	1,650.00	28,809.44	2,250.00	(2,250.00)	28,250.00	(2,787.38)	32,000.00
Special Repairs	-	-	-	4,167.51	500.00	(500.00)	4,000.00	(4,000.00)	5,000.00
TOTAL MAINTENANCE & OPERATION	30,632.06	480,101.55	37,401.35	496,594.48	40,477.25	(9,845.19)	492,961.03	(12,859.48)	579,724.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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									
Publicity-Salaries & Wages	-	-	-	-	-	-	7,200.00	(7,200.00)	7,200.00
Publicity-Employer's Share Ben	-	-	-	-	-	-	-	-	-
Publicity-Payroll Taxes	-	-	-	-	-	-	-	-	-
Publicity-Worker's Compensation	-	-	-	-	-	-	-	-	-
Publicity-Professional Service	-	-	-	1,200.00	-	-	1,500.00	(1,500.00)	1,500.00
Publicity-Supplies & Expense	-	-	-	4,685.89	-	-	3,000.00	(3,000.00)	3,000.00
Publicity-Advertising	-	46,063.06	-	37,952.12	-	-	38,000.00	8,063.06	38,000.00
Publicity-Promotional Expense	-	52.46	-	274.50	-	-	500.00	(447.54)	500.00
Publicity-Public Relations	-	677.77	34.04	1,399.55	-	-	1,500.00	(822.23)	1,500.00
Publicity-Pre Fair Stunts	-	-	-	-	-	-	-	-	-
TOTAL PUBLICITY	-	46,793.29	34.04	45,512.06	-	-	51,700.00	(4,906.71)	51,700.00
ATTENDANCE OPERATIONS									
Attendance-Salaries & Wages	-	19,406.73	-	18,033.00	-	-	22,400.00	(2,993.27)	22,400.00
Attendance-Employer's Share	-	191.35	-	-	-	-	-	191.35	-
Attendance-Payroll Taxes	-	308.64	-	276.63	-	-	325.00	(16.36)	325.00
Attendance-Worker's Compensation	-	874.95	-	1,411.81	-	-	1,553.00	(678.05)	1,553.00
Attendance-Professional Service	-	71,061.97	-	71,303.50	-	-	69,300.00	1,761.97	69,300.00
Attendance-Supplies & Expense	-	6,120.23	-	9,146.79	-	-	6,000.00	120.23	6,000.00
Attendance-Pre-Sale Tix Comm.	-	10,500.00	-	7,200.00	-	-	7,200.00	3,300.00	7,200.00
TOTAL ATTENDANCE OP.	-	108,463.87	-	107,371.73	-	-	106,778.00	1,685.87	106,778.00
MISCELLANEOUS FAIR									
Misc. Fair-Parking Expenses	-	11,414.00	-	11,414.00	-	-	12,600.00	(1,186.00)	12,600.00
Misc. Fair-Premium Book Expense	-	4,012.61	-	4,115.10	-	-	4,500.00	(487.39)	4,500.00
Livestock Auction Expenses	-	-	-	-	-	-	-	-	-
Auction - Payment to Sellers	-	-	-	-	-	-	-	-	-
Auction - Lunch/Dinner	-	-	-	-	-	-	-	-	-
Auction - Prior Year	-	-	-	-	-	-	-	-	-
Auction-Direct Expense	-	-	-	-	-	-	-	-	-
Misc. Fair-Sponsorship Expense	53.88	830.97	-	2,590.71	-	53.88	2,300.00	(1,469.03)	2,300.00
TOTAL MISCELLANEOUS FAIR	53.88	16,257.58	-	18,119.81	-	53.88	19,400.00	(3,142.42)	19,400.00
PREMIUM EXPENSE									
Eligible Premiums-Cash	-	21,490.50	-	20,627.50	-	-	21,000.00	490.50	21,000.00
Eligible Premiums-Trophies, Rib	-	2,776.89	-	1,813.57	-	-	2,500.00	276.89	2,500.00
Sponsored & Donated Cash Awards	-	-	75.00	200.00	-	-	150.00	(150.00)	150.00
TOTAL PREMIUMS	-	24,267.39	75.00	22,641.07	-	-	23,650.00	617.39	23,650.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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									
Exhibits-Salaries & Wages	-	16,617.72	-	23,091.49	-	-	25,325.00	(8,707.28)	25,325.00
Exhibits-Employer's Share Bene	-	142.40	-	40.05	-	-	-	142.40	-
Exhibits-Payroll Taxes	-	332.77	-	379.40	-	-	367.00	(34.23)	367.00
Exhibits-Worker's Compensation	-	1,121.74	-	1,194.61	-	-	1,314.00	(192.26)	1,314.00
Professional Services-Judges	-	3,725.00	-	3,940.00	-	-	4,000.00	(275.00)	4,000.00
Exhibit Supplies & Expenses	(861.28)	15,706.46	-	6,435.94	-	(861.28)	7,500.00	8,206.46	7,500.00
Tent & Booth Rental	-	2,940.00	-	7,787.50	-	-	8,000.00	(5,060.00)	8,000.00
Decorations	-	-	-	-	-	-	1,500.00	(1,500.00)	1,500.00
Exhibit - Other Expenses	-	11,838.63	-	12,556.80	-	-	10,000.00	1,838.63	-
Gala	-	-	-	-	-	-	-	-	10,000.00
TOTAL EXHIBITS	(861.28)	52,424.72	-	55,425.79	-	(861.28)	58,006.00	(5,581.28)	58,006.00
FAIRTIME ATTRACTIONS									
Attractions-Salaries & Wages	-	1,176.00	-	558.00	-	-	1,800.00	(624.00)	1,800.00
Attractions-Employer's Share	-	8.90	-	-	-	-	-	8.90	-
Attractions-Payroll Taxes	-	18.62	-	27.69	-	-	26.00	(7.38)	26.00
Attractions-Worker's Compensation	-	22.43	-	108.61	-	-	119.00	(96.57)	119.00
Attractions-Professional Services	-	26,500.00	-	20,025.00	-	-	25,000.00	1,500.00	25,000.00
Attractions-Supplies & Expense	-	21,481.43	-	26,748.44	-	-	15,000.00	6,481.43	15,000.00
Attractions-Rodeo & Derby	-	13,000.00	-	13,000.00	-	-	13,000.00	-	13,000.00
Attractions-Performances	-	137,964.11	-	146,450.00	-	-	150,000.00	(12,035.89)	150,000.00
Act,Entertainers & Shows	-	4,877.00	-	2,807.00	-	-	-	4,877.00	-
TOTAL FAIRTIME ATTRACTIONS	-	205,048.49	-	209,724.74	-	-	204,945.00	103.49	204,945.00
NON FAIRTIME ATTRACTIONS									
Non Fair Attr.-Labor	-	2,385.81	-	2,262.16	-	-	-	2,385.81	-
Non Fair Attr.-Supplies&Expense	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Advertising	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Premiums/Cash	-	-	-	-	-	-	-	-	-
Non Fair Attr.-Other	-	-	-	-	-	-	-	-	-
TOTAL NON-FAIR-ATTRACTIONS	-	2,385.81	-	2,262.16	-	-	-	2,385.81	-
TOTAL EQUIPMENT	-	-	-	11,710.73	-	-	-	-	-
TOTAL CASH OVER/UNDER	-	1,632.79	-	1,966.82	-	-	-	1,632.79	-
TOTAL OPERATING EXPENDITURES	47,752.52	1,221,642.07	58,660.09	1,228,087.91	60,264.95	(12,512.43)	1,245,579.63	(23,937.56)	1,377,598.00

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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)	
PRIOR YEAR & CAPITAL						-			
TOTAL PRIOR YR OP EXP	(240.00)	(246.82)	-	21,236.48	-	(240.00)	-	(246.82)	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	6,000.00
CAPITAL EXPENDITURES								-	
Reimbursable - Plaza Roof Repair	-	18,763.66	-	7,003.91	-	-	-	18,763.66	-
Reimbursable - Sidewalk Repair	-	37,412.22	-	-	-	-	-	37,412.22	-
Capital Funded by Fair	-	39,720.75	437.09	55,282.88	-	-	-	39,720.75	-
TOTAL EXPENDITURES	47,512.52	1,317,291.88	59,097.18	1,311,611.18	60,264.95	(12,752.43)	1,245,579.63	71,712.25	1,383,598.00
NET PROFIT / (LOSS)	21,564.96	(78,192.96)	(8,796.64)	(92,163.22)	(15,279.45)	36,844.41	(68,371.63)	(9,821.33)	(127,992.00)

25th District Agricultural Association
Income/Expense Detail w/Capital & Variance
For the Period 10/01/05 Through 10/31/05

	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	-	124,000.00	-	124,000.00	-	-	124,000.00	-	124,000.00
Admissions	835.00	301,072.00	-	262,162.00	-	835.00	296,801.00	4,271.00	296,801.00
Commercial & Industrial	(900.00)	83,190.00	-	84,092.00	-	(900.00)	78,904.00	4,286.00	78,904.00
Concessions	1,845.74	201,344.31	-	190,926.68	-	1,845.74	189,692.00	11,652.31	189,692.00
Exhibits	-	11,085.50	-	5,501.00	-	-	5,086.00	5,999.50	5,086.00
Fairtime Attractions	630.00	47,948.00	-	29,752.00	-	630.00	28,695.00	19,253.00	28,695.00
Miscellaneous Fair	-	62,157.00	-	61,020.00	-	-	64,064.00	(1,907.00)	64,064.00
Non Fair	64,542.49	396,134.79	48,527.00	456,688.59	42,727.50	21,814.99	383,708.00	12,426.79	460,106.00
Prior Yr. Rev./Interest/Donations	2,124.25	12,167.32	1,773.54	5,305.69	2,258.00	(133.75)	6,258.00	5,909.32	8,258.00
TOTAL SUPPORT & REVENUE	69,077.48	1,239,098.92	50,300.54	1,219,447.96	44,985.50	24,091.98	1,177,208.00	61,890.92	1,255,606.00
OPERATION EXPENDITURES									
Administration	17,927.86	284,266.58	21,149.70	256,758.52	19,787.70	(1,859.84)	288,139.59	(3,873.01)	333,395.00
Maintenance & Operations	30,632.06	480,101.55	37,401.35	496,594.48	40,477.25	(9,845.19)	492,961.03	(12,859.48)	579,724.00
Publicity	-	46,793.29	34.04	45,512.06	-	-	51,700.00	(4,906.71)	51,700.00
Attendance Operations	-	108,463.87	-	107,371.73	-	-	106,778.00	1,685.87	106,778.00
Miscellaneous Fair	53.88	16,257.58	-	18,119.81	-	53.88	19,400.00	(3,142.42)	19,400.00
Premiums	-	24,267.39	75.00	22,641.07	-	-	23,650.00	617.39	23,650.00
Exhibits	(861.28)	52,424.72	-	55,425.79	-	(861.28)	58,006.00	(5,581.28)	58,006.00
Fairtime Attractions	-	205,048.49	-	209,724.74	-	-	204,945.00	103.49	204,945.00
Non Fairtime Attractions	-	2,385.81	-	2,262.16	-	-	-	2,385.81	-
Equipment	-	-	-	11,710.73	-	-	-	-	-
Cash Over/Under	-	1,632.79	-	1,966.82	-	-	-	1,632.79	-
TOTAL OPERATING EXPENDITURES	47,752.52	1,221,642.07	58,660.09	1,228,087.91	60,264.95	(12,512.43)	1,245,579.63	(23,937.56)	1,377,598.00
PRIOR YEAR OPERATING									
Prior Yr. Operating Adj.	(240.00)	(246.82)	-	21,236.48	-	(240.00)	-	(246.82)	-
DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	6,000.00
CAPITAL EXPENDITURES									
Reimbursable - Flood Repair	-	18,763.66	-	7,003.91	-	-	-	18,763.66	-
Reimbursable - Capital Expense/Truck	-	37,412.22	-	-	-	-	-	37,412.22	-
Capital Expenditures	-	39,720.75	437.09	55,282.88	-	-	-	39,720.75	-
TOTAL EXPENDITURES	47,512.52	1,317,291.88	59,097.18	1,311,611.18	60,264.95	(12,752.43)	1,245,579.63	71,712.25	1,383,598.00
NET PROFIT / (LOSS)	21,564.96	(78,192.96)	(8,796.64)	(92,163.22)	(15,279.45)	36,844.41	(68,371.63)	(9,821.33)	(127,992.00)

OPERATING BUDGET

25th DISTRICT AGRICULTURAL ASSOCIATION

Napa COUNTY

Conducting The Napa Valley Exposition

at Napa, California

For the period of January 1, 2006 to Decmeber 31, 2006

	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
RESOURCES, JANUARY 1:				
Unrestricted net resources	396,824	319,221	319,221	287,153
Restricted resources	0	0	0	0
Investment in capital assets	348,847	419,332	419,332	399,037
Subtotal (Total Net Resources)	745,671	738,553	738,553	686,190
RESOURCES ACQUIRED:				
Operating Revenues (From Page 2)	1,188,053	1,131,606	1,175,118	1,164,685
Local (Base) Allocation (Section 19630)	124,000	124,000	124,000	124,000
County Funds	0	0	0	0
Capital Project Reimbursement Funds	59,200	0	0	0
Other (Explain) Millennium Flex/Flex Capital	11,005	30,000	30,000	30,000
TOTAL RESOURCES AVAILABLE	2,127,929	2,024,159	2,067,671	2,004,875
RESOURCES APPLIED:				
Total Expenditures (From Page 2)	1,383,384	1,377,598	1,361,186	1,409,234
Depreciation Expense (From Page 10)	5,993	7,476	20,296	27,148
Other (Explain)				0
TOTAL RESOURCES APPLIED	1,389,377	1,385,074	1,381,482	1,436,382
RESOURCES, DECEMBER 31:	738,552	639,085	686,190	568,492
Unrestricted net resources	319,221	199,669	287,153	196,604
Restricted resources	0	0	0	0
Investment in capital assets (From Schedule 2)	419,332	439,416	399,037	371,888
Subtotal (Total Net Resources)	738,553	639,085	686,190	568,492
Reserve Percentage	23.1%	14.5%	21.1%	14.0%

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ALL FAIRS:	COUNTY APPROVALS (County Fairs Only):
_____ President, Board of Directors Date	_____ Chairman, Board of Supervisors Date
_____ Chief Executive Officer Date	_____ County Clerk Date

DEPARTMENT OF FOOD & AGRICULTURE	
_____ Director	_____ Date

Summary of Operations

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
OPERATING REVENUES:					
Admissions to Grounds	41000	261,717	296,801	301,702	299,075
Commercial Space	41500	83,092	78,904	83,190	82,000
Concessions	42000	190,927	189,692	201,344	195,460
Exhibits	43000	5,501	5,086	11,086	8,250
Horse Show	44000				
Horse Racing (Live)	45000				
Satellite Wagering	45005				
Fair Attractions	46000	28,842	28,695	47,318	43,850
Motorized Racing	46109				
Interim Attractions	46009				
Miscellaneous Fair	47000	61,020	64,064	62,157	61,300
Miscellaneous Non-Fair Programs	47005				
Interim Revenue	48000	544,985	460,106	454,154	466,350
Prior Year Revenue Adjustments	49000	-388		5,599	
Other Operating Revenue	49500	12,357	8,258	8,568	8,400
TOTAL OPERATING REVENUES (to Page 1)		1,188,053	1,131,606	1,175,118	1,164,685
OPERATING EXPENDITURES:					
Administration	50000	311,806	333,395	331,797	374,032
Maintenance & General Operations	52000	574,606	579,724	574,362	568,581
Publicity	54000	45,972	51,700	46,793	46,500
Attendance Operations	56000	100,076	106,778	108,464	110,568
Miscellaneous Fair	57000	18,120	19,400	16,258	15,700
Miscellaneous Non-Fair Programs	57005				
Premiums	58000	22,899	23,650	24,267	24,650
Exhibits	63000	55,541	58,006	50,425	51,826
Horse Show	64000				
Horse Racing (Live)	65000				
Satellite Wagering	65005				
Fair Entertainment Expense	66000	208,234	204,945	205,048	213,376
Motorized Racing	66109				
Interim Entertainment Expense	66009	2,262		2,386	
Equipment (Funded by Fair)	72300	11,711			4,000
Prior Year Expense Adjustments	80000	20,540		-247	
Cash (over/under)	85000	612		1,633	
Other Operating Expense	94000	11,005			
TOTAL OPERATING EXPENDITURES (to Page 1)		1,383,384	1,377,598	1,361,186	1,409,234
NET OPERATING PROFIT/LOSS BEFORE DEPRECIATION		-195,331	-245,992	-186,068	-244,549
Depreciation Expense	90000	5,993	7,476	20,296	27,148
NET OPERATING PROFIT/LOSS AFTER DEPRECIATION		-201,324	-253,468	-206,364	-271,697
LOCAL (BASE) ALLOCATION (From Page 1)		124,000	124,000	124,000	124,000
COUNTY FUNDS (From Page 1)					
NET PROFIT/LOSS BEFORE DEPRECIATION, CURRENT YEAR		(71,331.45)	-121,992	-62,068	-120,549
NET PROFIT/LOSS AFTER DEPRECIATION, CURRENT YEAR		-77,324	-129,468	-82,364	-147,697

Detail of Revenues

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
ADMISSIONS REVENUE:					
Regular Fair Admissions	41010	240,963	277,351	283,118	280,000
Discounted Fair Admissions	41020	20,754	19,449	18,584	19,075
TOTAL ADMISSIONS REVENUE	41000	261,717	296,801	301,702	299,075
COMMERCIAL SPACE REVENUE:					
Outside Commercial Space	41510	83,092	78,904	83,190	82,000
Inside Commercial Space	41520	0	0	0	0
TOTAL COMMERCIAL SPACE REVENUE	41500	83,092	78,904	83,190	82,000
CONCESSIONS REVENUE:					
Carnival	42100	81,250	81,430	81,430	81,610
Carnival: Pre-Sale	42110	26,216	28,314	29,671	28,000
Food Concessions	42200	68,603	67,945	74,004	70,525
Non-Food Concessions	42300	14,857	12,003	16,239	15,325
TOTAL CONCESSIONS REVENUE	42000	190,927	189,692	201,344	195,460
EXHIBITS REVENUE:					
Entry Fees	43100	5,334	4,936	10,841	8,000
Donated & Sponsored Awards	43200	150	150	245	250
Advertising in Premium Book	43300	0	0	0	0
Other (Explain)	43400	17	0	0	0
TOTAL EXHIBITS REVENUE	43000	5,501	5,086	11,086	8,250
HORSE SHOW REVENUE:					
Admissions	44100	0	0	0	0
Entry and Stake Fees	44200	0	0	0	0
Donations for Special Prizes	44300	0	0	0	0
Stall Fees	44400	0	0	0	0
Program Sales	44500	0	0	0	0
Other (Explain)	44600	0	0	0	0
TOTAL HORSE SHOW REVENUE	44000	0	0	0	0
LIVE HORSE RACING REVENUE:					
Admissions	45100	0	0	0	0
Track Commissions & Breakage	45200	0	0	0	0
Program Sales	45300	0	0	0	0
Concessions	45400	0	0	0	0
Other (Explain)	45500	0	0	0	0
TOTAL LIVE HORSE RACING REVENUE	45000	0	0	0	0

Detail of Revenues

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
SATELLITE WAGERING REVENUE:					
TOTAL SATELLITE WAGERING REVENUE	45005	0	0	0	0
FAIR ATTRACTIONS REVENUE:					
Rodeo Admissions	46100	0	0	0	0
Queen Pageant Admissions	46200	0	0	0	0
4 Wheel-Drive Pull Admissions	46300	0	0	0	0
Destruction Derby Admissions	46400	24,672	25,000	31,660	30,000
Performances Admissions	46500	2,807	2,746	14,800	12,800
Other Admissions (Explain)	46600	1,363	949	858	1,050
TOTAL FAIR ATTRACTIONS REVENUE	46000	28,842	28,695	47,318	43,850
MOTORIZED RACING REVENUE:					
TOTAL MOTORIZED RACING REVENUE	46109	0	0	0	0
INTERIM ATTRACTIONS REVENUE:					
Performance Admissions	46209	0	0	0	0
Other Admissions (List)	46309	0	0	0	0
TOTAL INTERIM ATTRACTIONS REVENUE	46009	0	0	0	0
MISCELLANEOUS FAIR REVENUE:					
Parking	47100	22,015	21,000	21,312	21,000
Fair Program Revenue	47200	0	0	0	0
Utility Fee Reimbursement	47300	0	0	0	0
Exhibit Guide Revenue	47400	0	0	0	0
Stall Rentals (Fairtime)	47500	0	0	0	0
Camping Fees (Fairtime)	47700	5,600	5,600	6,000	6,000
Other (Explain)	47800	3,405	3,548	3,345	3,300
Sponsorships	47900	30,000	33,917	31,500	31,000
TOTAL MISCELLANEOUS FAIR REVENUE	47000	61,020	64,064	62,157	61,300
MISCELLANEOUS NON-FAIR PROGRAMS:					
Admissions	47105	0	0	0	0
Commercial Exhibits	47205	0	0	0	0
Concessions	47305	0	0	0	0
Exhibits	47405	0	0	0	0
Other (Explain)	47505	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	47005	0	0	0	0

Detail of Revenues

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
INTERIM REVENUE:					
Rental of Buildings	48100	447,349	362,300	361,202	360,000
Grounds Rentals	48200	40,912	47,676	38,124	52,250
Equipment Rentals	48300	4,641	6,380	2,700	5,000
Concessions Revenue	48400	2,750	3,833	1,250	2,500
Utility Fee Reimbursement	48500	0	0	0	0
Interim Parking Revenue	48600	4,102	3,048	4,055	3,500
Other Interim Revenue (List)	48700	45,231	36,869	46,824	43,100
TOTAL INTERIM REVENUE	48000	544,985	460,106	454,154	466,350
TOTAL PRIOR YEAR REVENUE ADJUSTMENT:	49000	-388		5,599	
OTHER OPERATING REVENUE:					
Interest Earnings	49510	7,205	8,258	8,558	8,400
Donations/Sponsorships (general)	49520	5,152	0	10	0
Other (Explain)	49530	0	0	0	0
Gain on Sale of Asset	49540	0		0	0
TOTAL OTHER OPERATING REVENUE	49500	12,357	8,258	8,568	8,400

Detail of Expenditures

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
ADMINISTRATION EXPENSE:					
Salaries & Wages - Permanent	50100	142,315	162,556	169,379	175,842
Salaries & Wages - Temporary	50200	12,130	9,630	2,587	9,630
Compensated Absences Expense	50300	10,958	0	0	14,913
Employee Benefits - Employer's Share	50310	30,280	34,936	40,987	49,184
Payroll Taxes	50320	10,789	12,575	13,498	13,592
Worker's Compensation Insurance	50330	8,362	9,198	7,875	8,741
Professional Services (Contractual)	50400	4,000	6,000	6,000	6,000
Director's Expense	50500	5,623	7,000	4,746	7,000
Traveling/Training Expense - Employees	50600	5,212	5,000	6,784	6,000
Office Supplies and Expense	50700	17,440	17,000	15,316	17,000
Telephone and Postage	50800	18,172	20,000	12,978	16,000
Dues and Subscriptions	50900	4,973	5,000	4,878	5,000
Insurance (General Liability)	51000	24,000	27,500	32,131	32,131
Other (Explain)	51100	17,048	16,000	12,939	12,000
Unemployment Insurance (Non-reimbursed)	51200	479	1,000	1,699	1,000
Audit Expense	51300	0	0	0	0
Current Year Bad Debt Expense	51400	24	0	0	0
TOTAL ADMINISTRATION EXPENSE	50000	311,806	333,395	331,797	374,032
MAINTENANCE & GENERAL OPERATIONS:					
Salaries & Wages - Permanent	52100	81,681	67,554	81,443	123,782
Salaries & Wages - Temporary	52200	158,833	150,260	159,876	93,140
Employee Benefits	52210	37,134	43,029	36,865	55,298
Payroll Taxes	52220	8,555	10,674	8,474	10,820
Worker's Compensation Insurance	52230	10,643	11,707	12,541	12,541
Professional Services (Contractual)	52300	16,317	17,500	3,899	0
Rental - Land & Buildings	52400	0	0	0	
Rental - Maintenance Equipment	52500	3,444	4,000	645	1,000
Rental - Public Address & Intercom	52600	17,000	18,000	18,000	18,000
Temporary Electrical Work (Contractual)	52700	600	0	900	1,000
Light, Heat, Water and Power	52800	93,110	115,000	97,119	105,000
Maintenance of Equipment - Supplies & Expense	52900	15,589	15,000	20,289	16,000
Maint. of Bldgs. & Grounds- Supplies & Expense	53000	99,549	90,000	98,350	95,000
Trash Removal, Clean up (Contractual)	53100	27,982	32,000	32,963	32,000
Other (Explain)	53200	0	0	0	0
Special Repairs & Maintenance (List)	53300	4,168	5,000	3,000	5,000
TOTAL MAINTENANCE EXPENSE	52001	574,606	579,724	574,362	568,581

Detail of Expenditures

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
PUBLICITY EXPENSE:					
Salaries & Wages - Permanent	54100	0	0	0	0
Salaries & Wages - Temporary	54101	0	7,200	0	0
Employee Benefits	54110	0	0	0	0
Payroll Taxes	54120	0	0	0	0
Worker's Compensation Insurance	54130	0	0	0	0
Professional Services (Contractual)	54200	1,200	1,500	0	1,500
Supplies and Expense	54300	4,686	3,000	0	2,000
Advertising	54400	38,412	38,000	46,063	42,000
Promotional Expense	54500	275	500	52	250
Public Relations Expense	54600	1,400	1,500	678	750
Pre-Fair Events	54700	0	0	0	0
Other (Explain)	54800	0	0	0	0
TOTAL PUBLICITY EXPENSE	54000	45,972	51,700	46,793	46,500
ATTENDANCE OPERATIONS:					
Salaries & Wages - Permanent	56100	0	0	0	0
Salaries & Wages - Temporary	56101	18,033	22,400	19,407	20,200
Employee Benefits	56110	156	0	191	200
Payroll Taxes	56120	277	325	309	293
Worker's Compensation Insurance	56130	1,412	1,553	875	875
Professional Services (Contractual)	56200	63,852	69,300	71,062	72,000
Supplies and Expense	56300	9,147	6,000	6,120	6,500
Other (Explain)	56400	7,200	7,200	10,500	10,500
TOTAL ATTENDANCE OPERATIONS	56000	100,076	106,778	108,464	110,568
MISCELLANEOUS FAIR EXPENSE:					
Parking Lot - % paid to contractor	57100	0	0	0	0
Parking Lot - Salaries & Wages - Permanent	57101	0	0	0	0
Parking Lot - Salaries & Wages - Temporary	57102	11,414	12,600	11,414	12,600
Program Expense	57200	0	0	0	0
Utility Fees	57300	0	0	0	0
Exhibit Guide	57400	4,115	4,500	4,013	2,000
Stall Expense	57500	0	0	0	0
Sponsorships	57700	2,508	2,300	792	1,000
Other (Explain)	57800	82	0	39	100
Commercial Exhibits & Concessions	57900	0	0	0	0
TOTAL MISCELLANEOUS FAIR	57000	18,120	19,400	16,258	15,700
MISCELLANEOUS NON-FAIR PROGRAMS:					
Salaries & Wages - Permanent	57105	0	0	0	0
Salaries & Wages - Temporary	57106	0	0	0	0
Employee Benefits	57115	0	0	0	0
Payroll Taxes	57125	0	0	0	0
Worker's Compensation Insurance	57135	0	0	0	0
Supplies & Expense	57205	0	0	0	0
Publicity	57305	0	0	0	0
Attendance	57405	0	0	0	0
Exhibits	57505	0	0	0	0
Other (Explain)	57605	0	0	0	0
TOTAL MISC. NON-FAIR PROGRAMS	57005	0	0	0	0

Details of Expenditures

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
PREMIUMS EXPENSE (Excluding Horse Show):					
Cash Awards	58100	20,860	21,000	21,516	22,000
Trophies, Medals, Ribbons	58200	1,814	2,500	2,752	2,500
Sponsored Cash Awards	58300	225	150	0	150
Sponsored Trophies, Medals, Ribbons	58400	0	0	0	0
Other Awards (Explain)	58500	0	0	0	0
TOTAL PREMIUM EXPENSE	58000	22,899	23,650	24,267	24,650
EXHIBITS EXPENSE:					
Salaries & Wages - Permanent	63100	0	0	0	0
Salaries & Wages - Temporary	63101	23,091	25,325	17,818	19,275
Employee Benefits	63110	156	0	142	150
Payroll Taxes	63120	379	367	333	279
Worker's Compensation Insurance	63130	1,195	1,314	1,122	1,122
Judges (Contractual)	63200	3,940	4,000	3,100	3,500
Professional Services - Other (Contractual)	63300	0	0	625	1,000
Supplies and Expense	63400	6,436	7,500	12,506	10,000
Tent & Booth Rental	63500	7,788	8,000	2,940	5,000
Decorations	63600	0	1,500	0	1,500
Other (Explain)	63700	12,557	10,000	11,839	10,000
TOTAL EXHIBITS EXPENSE	63000	55,541	58,006	50,425	51,826
HORSE SHOW EXPENSE (Including Premiums):					
Salaries & Wages - Permanent	64100	0	0	0	0
Salaries & Wages - Temporary	64101	0	0	0	0
Employee Benefits	64110	0	0	0	0
Payroll Taxes	64120	0	0	0	0
Worker's Compensation Insurance	64130	0	0	0	0
Judges (Contractual)	64200	0	0	0	0
Professional Services - Other (Contractual)	64300	0	0	0	0
Supplies and Expense	64400	0	0	0	0
Cattle Fees	64500	0	0	0	0
Other (Explain)	64600	0	0	0	0
Tent & Booth Rental	64610	0	0	0	0
Decorations	64620	0	0	0	0
Cash Awards	64710	0	0	0	0
Trophies, Medals, Ribbons	64720	0	0	0	0
Sponsored Cash Awards	64730	0	0	0	0
Sponsored Trophies, Medals, Ribbons	64740	0	0	0	0
TOTAL HORSE SHOW EXPENSE	64000	0	0	0	0

Detail of Expenditures

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
HORSE RACING EXPENSE (LIVE):					
Salaries & Wages (Non Pari-Mutuel)	65100	0	0	0	0
Salaries & Wages (Pari-Mutuel)	65200	0	0	0	0
Employee Benefits	65210	0	0	0	0
Payroll Taxes	65220	0	0	0	0
Worker's Compensation Insurance	65230	0	0	0	0
Professional Services (Contractual)	65300	0	0	0	0
Supplies and Expense	65400	0	0	0	0
Rental - Totalisator Equipment	65600	0	0	0	0
Rental - Other Equipment	65700	0	0	0	0
Other (Explain)	65800	0	0	0	0
TOTAL RACING EXPENSE (LIVE)	65000	0	0	0	0
SATELLITE WAGERING EXPENSE:					
TOTAL SATELLITE WAGERING	65005	0	0	0	0
FAIR ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66100	0	0	0	0
Salaries & Wages - Temporary	66101	558	1,800	1,176	1,800
Employee Benefits	66110	9	0	9	0
Payroll Taxes	66120	28	26	19	26
Worker's Compensation Insurance	66130	109	119	22	50
Professional Services (Contractual)	66200	20,025	25,000	26,500	26,500
Supplies and Expense	66300	26,748	15,000	21,481	22,000
Rodeo	66400	13,000	13,000	13,000	13,000
Grounds Entertainment	66500	144,950	150,000	137,964	150,000
Grandstand Entertainment	66600	2,807	0	4,877	0
Other (Explain)	66700	0	0	0	0
TOTAL FAIR ENTERTAINMENT	66000	208,234	204,945	205,048	213,376
MOTORIZED RACING EXPENSE:					
TOTAL MOTORIZED RACING EXPENSE	66109	0	0	0	0
INTERIM ENTERTAINMENT EXPENSE:					
Salaries & Wages - Permanent	66208	0	0	0	0
Salaries & Wages - Temporary	66209	2,187	0	2,386	0
Employee Benefits	66219	45	0	0	0
Payroll Taxes	66229	31	0	0	0
Worker's Compensation Insurance	66239	0	0	0	0
Supplies & Expense	66309	0	0	0	0
Concerts (List)	66609	0	0	0	0
Other (Explain)	66809	0	0	0	0
TOTAL INTERIM ENTERTAINMENT	66009	2,262	0	2,386	0

Detail of Expenditures

Napa Valley Exposition

	Acct. No.	Actual 2004	Budgeted 2005	Estimated 2005	Proposed 2006
NON-CAPITALIZED EQUIPMENT EXPENSE (LIST) (Cost less than \$5,000 and life less than one year):					
Saw		646	0		
ATM Machines		7,208	0		
Scanner & Printer		1,346	0		
Forklift Platform		1,229	0		
Cell Phone		206	0		
Gas Trimmer & Backpack Blower		662	0		
Press Drill		162	0		
Washer & Dryer		250	0		
Picnic Tables			0		4,000
			0		
TOTAL EQUIPMENT EXPENSE	72300	11,711	0	0	4,000
PRIOR YEAR OPERATING EXPENSE ADJUSTMENT:					
General Expense Adjustments	80010	20,540		-247	
Bad Debt Expense	80020	0		0	
PRIOR YEAR EXPENDITURE	80000	20,540		-247	
CASH SHORTAGES & OVERAGES:					
Ticket Sales	85100	568		1,633	
Souvenir Sales	85200	0		0	
Merchandise Sales	85500	0		0	
Other (Explain)	85900	44		0	
CASH (OVER)/UNDER	85000	612		1,633	
DEPRECIATION EXPENSE:	90000	5,993	7,476	20,296	27,148
OTHER OPERATING EXPENSE:					
Loss on Sale of Asset	94010	0	0	0	0
Other (Explain)	94500	11,005	0	0	0
TOTAL OTHER OPERATING EXPENSE	94000	11,005	0	0	0

Permanent Positions on Roster for 2006

Filled, Vacant, and Proposed

Napa Valley Exposition

ACCT. NO.	Expenditure Classification CIVIL SERVICE CLASS TITLE	Proposed Hiring/Anniv Date	Total Number of Months	Pay Rate		Amount Budgeted	
				Amount	Per	Detail	Account Totals
501	CEO Joseph Anderson	MAX	12	6,994.00	mo	83,928	83,928
501	Deputy GM Vacant	MAX					
501	Business Assistant II, Specialist Denise Davis	MAX OT	12 200	3,977.00 34.41	mo hr	47,724 6,882	54,606
501	Office Assistant Rosemary Stockwell	MAX OT	12 200	2,717.00 23.52	mo hr	32,604 4,704	37,308
501	From Schedule 1A						
501	GRAND TOTAL						175,842
521	Senior Maintenance Worker John Stockwell	MAX OT	12 250	3,778.00 32.78	mo hr	45,336 8,195	53,531
521	Fairground Attendant Oscar Cazares	MAX OT	12 250	1,989.00 17.22	mo hr	23,868 4,305	28,173
521	Fairground Attendant Isidro Bucio (proposed)	Jan 06 OT	12 150	1,582.00 13.70	mo hr	18,984 2,055	21,039
521	Fairground Attendant Aurelio Gutierrez (proposed)	Jan 06 OT	12 150	1,582.00 13.70	mo hr	18,984 2,055	21,039
521	From Schedule 1A						
521	GRAND TOTAL						123,782

Projected Employee Leave Balance 2006 Year-End Adjustment

Napa Valley Exposition

Position	Estimated 2005					Projected 2006					Projected 2006 Year-End Adjustment
	\$	HOURS			\$	\$	HOURS			\$	
	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	* Hourly Salary	Vac. / AL / Holiday credits	PLP	CTO	Total	
CEO	40.35	827	96		37,243	40.35	1,031			41,601	4,358
Deputy General Manager											
Business Assistant II Specialist	22.94	331	56	100	11,172	22.94	535	56	100	15,852	4,680
Office Assistant	15.68	202	96	144	6,931	15.68	322	96	144	8,812	1,882
Total Budgeted carried forward in Acct 50100											
Senior Maintenance Worker	21.8	256		10	5,799	21.8	376		10	8,415	2,616
Fairgrounds Attendant - Cazares	11.48	120		21	1,619	11.48	240		21	2,996	1,378
Total Budgeted carried forward in Acct 52100											
Total Accrued Liability (should equal Acct 24500)		1,736	248	275	62,763		2,504	152	275	77,676	
Total budgeted carried forward to Acct. 50300											14,913

* - Use end-of-year salary rate for calculation of leave liability.

Temporary Positions Proposed for 2006

Napa Valley Exposition

ACCT. NO.	Expenditure Classification POSITION TITLE	# Employed		Length of Employment		Pay Rate		Amount Budgeted	
		Last Year	This Year	No.	Unit	Amount	Per Unit	Detail	Account Totals
		502	Administration						
	Receptionist	1	1	500	hr	9.00	hr	4,500	
	Office Clerk	1	1	250	hr	9.00	hr	2,250	
	Concessions Assistants	2	2	160	hr	9.00	hr	2,880	9,630
522	Maintenance Operations								
	119-day employees	2	2	1190	hr	12.00	hr	28,560	
	119-day employees	2	2	1190	hr	11.00	hr	26,180	
	Summer Fair	6	6	400	hr	8.00	hr	19,200	
	Restroom and Grounds Cleanup	10	10	160	hr	12.00	hr	19,200	93,140
561	Attendance Operations								
	Box Office Managers	3	2	100	hr	13.00	hr	2,600	
	Box Office Assistants	3	2	160	hr	10.00	hr	3,200	
	Ticket Sellers	20	20	45	hr	8.50	hr	7,650	
	Ticket Takers	20	20	45	hr	7.50	hr	6,750	20,200
631	Exhibits								
	Building Supervisors	6	6	150	hr	8.00	hr	7,200	
	Building Monitors	5	5	80	hr	7.00	hr	2,800	
	Wine Garden Supervisor	1	1	150	hr	15.00	hr	2,250	
	Wine Garden Attendants	1	1	50	hr	8.50	hr	425	
	Data Entry Clerks	1	1	500	hr	10.00	hr	5,000	
	Data Entry Clerks	1	1	160	hr	10.00	hr	1,600	19,275
661	Entertainment								
	Stage Crew	1	2	100	hr	9.00	hr	1,800	1,800

Proposed 2006 Contractual Professional Services

Napa Valley Exposition

ACCT. NO.	TYPE OF SERVICE	No. of Posi- tions	Est. Length of Services (hours, days, months)		Amount Budgeted	
			Number	Unit Rate	Detail	Account
						Totals
542	Fair Photographer	1	6	250.00	1,500	1,500
562	Ambulance Service	2	5	350.00	3,500	
	Police Department	20	5	280.00	28,000	
	Security	30	9	150.00	40,500	72,000
571	Parking Lot Attendants	7	90	20.00	12,600	12,600