

**Napa County Fair Association**  
**SUMMARY OF OPERATIONS**  
October 31, 2016

	Budget 2016	Current Mo. 2016	Current YTD 10/31/2016	Prior YTD 10/31/2015
<b>Revenues</b>				
General/Overhead	53,200	1,661	43,737	38,754
Fair	405,761	0	378,929	288,781
Speedway	70,444	255	79,804	112,732
Golf Course	119,490	4,478	111,971	178,431
RV Park	432,250	67,589	428,685	397,530
Events Center	126,801	11,683	112,917	164,981
Emergency Response	0	0	0	89,742
	<b>1,207,945</b>	<b>85,666</b>	<b>1,156,044</b>	<b>1,270,951</b>
<b>Expenditures</b>				
General/Overhead	327,092	11,676	293,470	265,552
Fair	436,075	6,878	406,188	369,400
Speedway	67,085	3,366	45,703	61,955
Golf Course	198,527	15,231	166,616	184,128
RV Park	164,917	13,199	128,664	114,335
Events Center	107,986	8,446	90,155	156,898
Emergency Response	0	0	149	84,559
	<b>1,301,682</b>	<b>58,796</b>	<b>1,130,944</b>	<b>1,236,826</b>
<b>Net Gain/(Loss) Operations</b>				
General/Overhead	(273,892)	(10,015)	(249,733)	(226,797)
Fair	(30,314)	(6,878)	(27,259)	(80,619)
Speedway	3,359	(3,111)	34,101	50,777
Golf Course	(79,037)	(10,754)	(54,645)	(5,696)
RV Park	267,333	54,390	300,021	283,195
Events Center	18,815	3,237	22,762	8,083
Emergency Response	0	0	(149)	5,183
	<b>(93,737)</b>	<b>26,870</b>	<b>25,099</b>	<b>34,125</b>
State Allocations	38,190	0	38,190	30,000
Other Allocations	2,419	0	84,846	0
<b>Net Gain/(Loss)</b>	<b>(53,128)</b>	<b>26,870</b>	<b>148,136</b>	<b>64,125</b>
Depreciation	116,789	9,199	91,992	91,992
<b>Net Gain/(Loss) after Depreciation</b>	<b>(169,917)</b>	<b>17,671</b>	<b>56,143</b>	<b>(27,867)</b>
<b>Resulting Net Gain/(Loss) AFTER Allocation of General/Overhead Expense</b>				
General/Overhead	0	0	0	0
Fair	(96,048)	(9,281)	(87,195)	(135,051)
Speedway	(24,030)	(4,112)	9,128	28,097
Golf Course	(114,643)	(12,055)	(87,110)	(35,180)
RV Park	198,859	51,886	237,588	226,496
Events Center	(57,875)	433	(47,163)	(55,420)
Emergency Response	0	0	(149)	5,183

Calistoga News

# Sisters on the Fly make annual stop in Calistoga

By Kim Beltran  
Tribune Editor

They caravan pulling vintage trailers, many painted with artwork, slogans and catchy names like “On a Wing and a Prayer,” “Sissy La La” and “Tea for Two.”



They visit locations nationwide, “glamping” in RV parks, where they host toga parties and cowgirl proms, complete with potlucks and wine and cigar tastings. They are members of Sisters on the Fly, a national women’s group whose membership has grown to more than 7,500 since its founding in 1999 by two biological sisters who loved to travel, camp and fly fish.

Maurie Sussman and Becky Clarke, as the story goes, wanted to share the fun they were having on their outdoor excursions with other independent, like-minded women and SOTF was born.

“Sisters on the Fly is part adventure travel agency and part social group for like-minded women who’d rather be sitting around the campfire telling stories and sleeping under the stars than ordering room service in a five-star hotel in a noisy city,” Ellise Pierce writes in *Cowboys&Indians*. “You could call them grown-up tomboys. They prefer to call themselves ‘Girl Scouts with martinis’ — and, yes, they sell a patch that proclaims it.”

parked their tiny trailers at the Calistoga RV Park for a four-day visit to wine country.

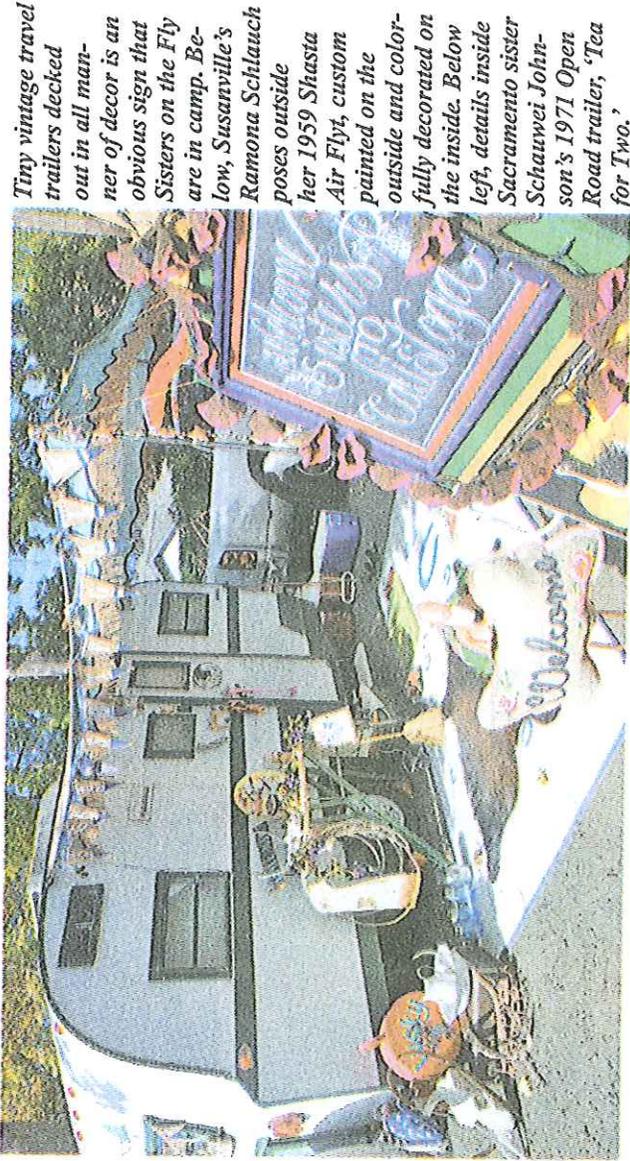
In addition to planned activities — fly fishing is not always the focus of trips nowadays — they socialize with each other, throwing themed group parties with fun raffle prizes. They ‘tour’ each other’s trailers, the compact interiors of which are decorated in each owner’s chosen theme — polynesian, western, shabby chic and Mary Englebreit, to name just a few.

“The trailers are fun — mine’s like a little doll house,” said Ramona Schlauch of Susanville. “It’s fun to get away and enjoy your own space.”

There is annual membership dues (currently \$70) and members pay extra for their excursions, which range from weekend getaways to weeks-long treks. Last year they traversed Route 66; next year the Lewis and Clark Trail is on the agenda. The only rules: No men and no children on most trips.

“It’s like little girls playing dress-up,” said Debra Dobbins of Nevada City.

“Except we can all back our trailers up ourselves,” added Penn Val-



PHOTOS BY KIM BELTRAN

Tiny vintage travel trailers decked out in all manner of decor is an obvious sign that Sisters on the Fly are in camp. Below, Susanville’s Ramona Schlauch poses outside her 1959 Shasta Air Flyt, custom painted on the outside and colorfully decorated on the inside. Below left, details inside Sacramento sister Schauwei Johnson’s 1971 Open Road trailer, ‘Tea for Two.’



Item 3-b.

[http://napavalleyregister.com/news/local/remaking-of-napa-valley-expo-under-economic-scrutiny/article\\_9a25ad0e-ab59-5da6-a288-640534d85d4a.html](http://napavalleyregister.com/news/local/remaking-of-napa-valley-expo-under-economic-scrutiny/article_9a25ad0e-ab59-5da6-a288-640534d85d4a.html)

Fairgrounds

## Remaking of Napa Valley Expo under economic scrutiny

KEVIN COURTNEY [kcourtney@napanews.com](mailto:kcourtney@napanews.com) Updated 16 hrs ago



Register file photo

Napa Valley Expo's board of directors will be making some hard decisions in coming months as it plans for a gradual, near total makeover of the Third Street fairgrounds.

Consultants are refining options for replacing nearly all the facilities to promote greater community use and new sources of revenue. item 3-b.

For \$102 million, Napa Valley Expo could be transformed from an aging, hodgepodge of buildings and fields into something more accommodating for today's needs, Marcia Vallier with Vallier Designs told Expo directors in September.

Directors are awaiting a report next week on how to finance improvements, with those that can bring in new revenue expected to have high priority.

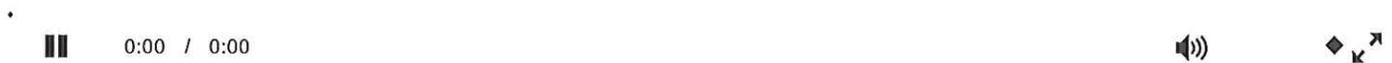
At September's meeting, directors said improving the rutted field along Silverado Trail and the carnival lawn along Burnell Street would immediately benefit future BottleRock music festivals and attract other outdoor uses.

Another priority is relocating the junior livestock area from the south end of the fairgrounds to a new, 80,000-square-foot pavilion in front of Chardonnay Hall. During the August Town & Country Fair, the pavilion would host the Junior Livestock Auction. It would accommodate trade shows and other events the rest of the year.

Freeing up the south end of the Expo would allow for the possible expansion of the existing RV park or the addition of a high-end park featuring luxury Airstream trailers.

Given the high cost of replacing facilities, the new master plan could easily take 10 or 15 years to implement, Expo CEO Joe Anderson said.





Essentially every structure except Chardonnay and Riesling halls could be razed as the Expo reconfigures itself, he said.

Some improvements would be financed with revenue from an \$8 million, 10-year contract to host future BottleRock festivals. The Expo would be expected to borrow money that would be repaid with new revenues.

One of the biggest-ticket items, a 50,000-square-foot pavilion building, sited next to the proposed livestock pavilion, would cost an estimated \$30 million. It would have state-of-the-art kitchens and flexible meeting spaces.

At fair time, it could accommodate some of the community groups that lost their food booths in the wake of the 2014 Napa earthquake, officials said.

The model railroad could be displaced as well as the Geis collection of antique wagons and buggies that sits in storage most of the year. Anderson said the collection would have to be "relocated," but it is premature to say more, he said.

Planners are proposing a multi-story, multi-use building along Third Street that could accommodate new Expo offices, potential retail and community groups.

Jason Moody with EPS Consulting is charged with doing an economic analysis of the draft master plan's many components to see which ones would have the best return on investment.

Kevin Courtney

## Currents



The most memorable jokes and jabs from this year's Al Smith dinner

**MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS  
OF THE NAPA COUNTY FAIR ASSOCIATION  
THURSDAY, OCTOBER 13, 2016**

**STAFF PRESENT:** CEO Carlene Moore

**OTHERS PRESENT:** Becky Bailey-Findley, CFSA, Facilitator

1. CALL TO ORDER

A special meeting of the Board of Directors of the Napa County Fair Association was held Thursday, October 13, 2016, in the Board House at the Napa Valley Expo with the following directors present: Chairperson Bob Beck, Directors Dana Cole, Bob Fiddaman, Kerri Hammond-Abreu, Karan Schlegel, and Anne Steinhauer. Directors absent: Bonnie Chisholm, Woran Deckard, Don Meyer. The meeting was called to order at 9:15 AM by Chairperson Beck.

Chairperson Beck introduced Becky Bailey-Findley, Executive Director of California Fair Services Authority who served as planning meeting facilitator.

2. PUBLIC COMMENT

Cindy Yant

3. CONSENT CALENDAR

- a. Minutes of the Regular Meeting held on September 8, 2016
- b. Financial Report of September 2016
- c. Correspondence
- d. FY16/17 Allocation and Training Funds
- e. CFFA Master Project Agreement
- f. 2016 Membership Meeting
- g. CEO Annual Performance Review

**Motion by Steinhauer, second by Fiddaman to approve consent items as presented. Motion passed unanimously, 6-0-0.**

4. DISCUSSION OF ITEMS REMOVED FROM THE CONSENT CALENDAR

None

5. STRATEGIC PLAN

- a. Opportunities Assessment Report

**OPENING**

Bailey-Findley opened the session by asking those present to introduce themselves, sharing their profession, how many years they had been involved with the Napa County Fair, and to share something they had seen during the past year that make them say, "That's a great idea! I want to steal it!"

Those present represented over 215 years of experience with the Napa County Fair and the creative ideas they shared included:

- ◇ The community use of the Napa County Fair is very diverse and inclusive. Use of the Napa County Fairgrounds is increasing in its inclusivity.
- ◇ Volunteer gardens throughout a venue. Volunteers planting a tree in honor of someone and as a way to “reforest” a venue.
- ◇ The use of the Napa County Fairgrounds in emergency relief and response was a tremendous experience. It demonstrated how the community comes together in times of need to help one another and the fairgrounds is the perfect place for this to occur.
- ◇ Venues need bathrooms with hot running water.
- ◇ Fairgrounds that have working, demonstration farms. This is a wonderful way to champion agriculture and agriculture education.
- ◇ Witnessed how connected community members can be to specific programs. There can be tremendous engagement and ownership to programs.
- ◇ Involvement in a public/private partnership with another local program and witnessed how this type of partnership can be effective and productive.
- ◇ Visited fairgrounds and admired the various gathering spaces they had on the grounds where guests can sit, rest, enjoy the beauty of the landscaping. These gathering spaces contribute positively to a fair guest experience.
- ◇ Visited a fair that celebrated various non-profit organizations’ contributions, industries and other aspects of the local community.
- ◇ The City of Winters created a JPA to build and maintain a library. It is a successful model of creatively bringing interested parties from different governmental entities together for a single, common purpose. Witnessed the JPA model as successful in this situation.

### **PLANNING EXPECTATIONS**

The board members present shared what their expectations were for the planning session. What did they hope would be accomplished during planning together? Their responses include:

- ➔ Talk about planning options.
- ➔ Narrow the choices presented in the Opportunity Assessment.
- ➔ Set directions for planning improvements to the facilities and fair grounds.
- ➔ Articulate our next steps in the planning process.
- ➔ Discuss governance options, specifically the JPA alternative.
- ➔ Identify the NCFA input in the JPA discussions.
- ➔ Consider both short-term and long-term business options. Plan for sustainability.
- ➔ Build consensus and allow for a workshop where everyone is heard.
- ➔ Address the restraint of a 5-year operating contract between NCFA and the County.
- ➔ Address infrastructure needs and the diminished condition of the fairgrounds and facilities.

- ➔ Focus on one step at a time. Articulate the needed building blocks in master planning. Discuss Assumptions and Main Considerations pointed out in the Opportunities Assessment.
- ➔ Building consensus on immediate needs and plans.
- ➔ Communicate to the public and association the importance of the master planning process. It is critical that we fully understand the future needs and plans for the fairgrounds.
- ➔ Explore the recommendations laid out in the study Executive Summary.
- ➔ Continue the master planning process. Understand next steps and direction.

## **PLANNING – ASSESSING WHERE WE HAVE BEEN & WHERE WE ARE NOW**

The group assessed what they felt had gone well in the master planning process thus far and what could have been better. Responses are as follows:

<b>What Has Gone Well</b>	<b>What Could Have Been Better</b>
We now have a written specific plan to review.	Golf course stakeholders were not initially included in the planning process. Made a course correction. They are included now.
Recognition of community benefit. We assessed our programs by the social and community benefit they provide.	More time needed to review strategic goals.
Planning focused on mission, vision and strategic direction and goals.	How to better inform and include stakeholders in the planning process.
Regular reporting on the progress of strategic goals at board meetings.	Articulating the commitment to keeping the fairgrounds for public use. Making sure our community understands the commitment.
Assessment of programs' financial contributions. Employed a balanced approach to assessing NCF programs.	Contention that lead to personal attacks on board members and CEO from the community and between board members.
Engagement, commitment and perseverance of the board to engage in strategic planning. NCF board has been engaged in this process for over 5 years.	
In our planning process we remain focused on why the NCF exists.	
Engaged in planning as a strategic response to a critical need.	
As a result of planning we are better able to respond to economic conditions and social needs of our community and the NCF.	

## **REVIEW AND AFFIRMATION OF CORE PLANNING ASSUMPTIONS**

The Opportunities Assessment articulated various assumptions that are foundational to the master planning process in its current format and for planning into the future. The group reviewed each category of planning assumptions, adding, enhancing, improving what was outlined in the study. The following are the results of their discussion.

**Assumptions of Future Fairgrounds Uses**

- a. Uses that complement the Annual Fair and other uses on the Fairgrounds;
  - ♣ The group affirmed this assumption and believe the NC Fairgrounds is to have shared use areas.
- b. Uses that exhibit and reflect the finest constitution of the County of Napa and City of Calistoga;
  - ♣ Affirmed
- c. Uses that serve the greater public;
  - ♣ The board affirmed this assumption and defined the greater public as the citizens of Napa County.
  - ♣ They agreed that selling the land is not necessarily a solution to financial need. Selling the land may not serve the greater public good.
  - ♣ They discussed how having the 2 houses on the property currently does not serve the greater public good.
- d. Uses that serve as a place for learning and education;
  - ♣ Affirmed.
- e. Uses that serve as a place for entertainment;
  - ♣ Added recreation to this assumption. Uses that serve as a place for entertainment and recreation.
- f. Uses that maintain flexible open space areas for a multitude of uses.
  - ♣ Support planning for spaces that can be used in multiple ways.
  - ♣ Emergency response needs flexible open space areas.
- g. Uses that support emergency response needs that serve an expanded community in addition to the local community.

The following assumptions were added by the NCFA board.

- h. Uses that create opportunity for community, family and business involvement;
  - ♣ Affirmed
- i. Uses that provide an opportunity to support tourism to the region.
  - ♣ Affirmed
- j. Uses that provide equal public access, responsive to access through all modalities.
  - ♣ Affirmed

The group then articulated uses that are incompatible.

**Assumption of Future Fairgrounds Uses Deemed Incompatible.**

- a. Selling or leasing fairgrounds property for housing.
- b. Selling or leasing fairgrounds property for a City or County Corporation Yard.
- c. Selling or leasing fairgrounds property for a commercial use that competes with Calistoga downtown businesses.
- d. Selling or leasing fairgrounds property for a use that does not benefit the public, the NCFA and/or detracts from other public benefit uses.
- e. Selling or leasing fairgrounds property for a hotel or lodging use that competes with Calistoga downtown hotel/lodging businesses.
  - ♣ Would consider a lodging concept that supports personal event use on the fairgrounds such as weddings, family gatherings, memorials.
  - ♣ Would consider a lodging concept that supports Tourism in the region.
  - ♣ Would consider a lodging concept that is niche/boutique/customized in such a way that it supports community benefits.

In the NCFA strategic planning session 2013, the board defined and articulated guiding principles statements. One of these guiding principles is as follows:

**Our primary focus is to benefit our citizens in one or more of the following aspects:**

- ⊗ Recreation
- ⊗ Entertainment
- ⊗ Education
- ⊗ Community, Family and Business Involvement
- ⊗ Tourism
- ⊗ Emergency Relief and Response Support

Using the principle statements, the board developed and adopted the following Mission Statement.

**Mission Statement**

To serve the citizens of Napa County with cultural, economic and social benefits in times of celebration as well as need.

At this strategic planning session in 2016, the board reviewed the guiding principle statement regarding social and community benefit and the mission statement and affirmed their current and future relevance and guiding direction.

**Assumptions Related to Future Design & Improvements of the Fairgrounds**

- a. The Fairgrounds will include public access to the property;
  - b. The Fairgrounds will continue to utilize City reclaimed water;
  - c. The Fairgrounds will continue to be available to serve as the site of the annual County Fair;
  - d. A portion of the Fairgrounds will continue to be used as a public golf course;
  - e. A portion of the Fairgrounds will continue to serve as a Recreational Vehicle park;
  - f. The speedway will continue to operate on the Fairgrounds until such time that it becomes financially infeasible;
  - g. The Fairgrounds will not be developed with any single use, rather a variety of uses that complement one another and the annual County Fair should be considered;
  - h. While the Association is a non-profit organization, the Fairgrounds needs to earn a positive income so that capital can be reinvested back into the property and facilities.
- ♣ The board affirmed all of the assumptions related to future design & improvements to the fairgrounds listed above.

They added one additional assumption.

- i. Facility design will include the assumption that the fairgrounds will be used for emergency preparedness, emergency response and disaster relief and will include ADA access and accommodation.

**Assumptions of the Annual Fair**

- a. The annual fair is the number one contribution to the community.
- b. The annual fair is the number one priority goal of the board and the core competency of the organization.
- c. Consideration of whether or not the fair remains the same; what should be the direction for 2017 and beyond.
- d. Consideration of how to allocate organizational resources of time and funds towards the development of a new fair model, including dates, inclusion of community partners, focus, and commercial partners, i.e. carnival, food service, and vendors.

In response to assumptions #c and #d above, the group performed a SWOT analysis of the County Fair.

<b>Strengths</b>	<b>Weaknesses</b>
The tradition of a 4 <sup>th</sup> of July Parade and the fireworks.	Lack of available carnival operators that meet standards of NCFA.
Community highly involved in the County Fair.	The 4 <sup>th</sup> of July date creates a challenge of accessing enough staff, volunteers, vendors and a quality carnival.
The fair has a local focus. It includes local entertainment, food & beverage vendors, demonstrations and local products.	The number of competitive entries is declining.
Entries in the fair are presented beautifully and professionally. It is a true showcase of local talent.	The annual county fair loses money.
The county fair includes many different hands-on activities and ways to be involved. There is value to the guest experience.	The 4 <sup>th</sup> of July date constantly moves on the calendar – not always the same day of the week.
Having a carnival experience available for fair guests.	
Fiesta Mexicana event on Memorial Day Weekend is a strong, popular event.	

<b>Opportunities</b>	<b>Threats</b>
Conducting a multi-day fair.	Weather
Change fair dates to the Spring. This seems to be a better time for the community.	Tradition and resistance to change.
Outreach and involvement of more groups and individuals.	Not responding to the changing local demographics.
Keep the 4 <sup>th</sup> of July Parade and Fireworks. Simplify the event. Perhaps include a food & beverage element plus light entertainment.	Lack of parking.
Plan to mitigate the impact of poor weather.	
Expand educational opportunities and engage more educational entities.	
Expand agricultural programs, displays. Expand agriculture education at the fair.	
Give the organization and community time to develop a new county fair model. Need 18 months.	
Include elements that are unique to Calistoga.	
Theme and program ideas: <ul style="list-style-type: none"> <li>♣ Healthy living. The good life.</li> <li>♣ Farm to Fork</li> <li>♣ Outdoors recreation.</li> <li>♣ The Calistoga waters.</li> <li>♣ Wine/Beer/Spirits</li> <li>♣ Hospitality.</li> </ul>	
Respond and plan for programs that reflect the interests of the Hispanic and Senior demographics.	

**Assumptions of Future Development**

The following were affirmed by the group.

- a. Fairgrounds is considered a valuable asset to the City, County, local community and social groups.
- b. Consideration of all forms of financial and political partnerships.
- c. Consideration of public and private investment.

**ASSESSING FINDINGS: REVIEW OF CRITICAL ISSUES, OPPORTUNITIES & CONSTRAINTS**

The group reviewed assessments of the Napa County Fair programs.

**Assessment of Social & Community Benefit**

Program	Very High	High	Medium	Low
RV Park			X	
Golf Course		X		
Speedway				X
Fair	X			
Event Center	X			
Emergency Support	X			

**Assessment of Financial Contribution – 2014**

Program	Gross Revenue	Ranking	Net Revenue	Ranking
RV Park	379,211	1	238,848	1
Golf Course	198,797	3	(1,980)	4
Speedway	137,343	5	51,848	2
Fair	335,413	2	(28,072)	5
Event Center	148,633	4	36,982	3
Emergency Support				

**Assessment of Financial Contribution – 2015**

Program	Gross Revenue	Ranking	Net Revenue	Ranking
RV Park	437,597	1	308,076	1
Golf Course	185,847	3	(18,822)	5
Speedway	113,732	6	45,751	2
Fair	346,612	2	(73,050)	6
Event Center	179,071	4	4,241	4
Emergency Support	127,260	5	9,069	3
Administration	57,352	7	(271,902)	7

### **Event Center: Main Considerations**

The group found consensus on the following related to Event Center improvements:

- a. Upgrade, modernize and expand existing facilities and/or create new facilities as feasible.
  - ♣ Upgrading existing is financially more practical.
- b. Before final determination of whether to upgrade, remodel or build new, there needs to be a constructability assessment done.
  - ♣ Assess the practicality of building new vs. upgrading existing facilities.
- c. Plan for a phased implementation of improvements.
- d. Seek partnerships to create a new building.
- e. The Tubbs Building is worth remodeling and upgrading.
  - ♣ Focus on what we can do.
  - ♣ Consider indoor/outdoor space to complement the Tubbs Building and create additional event space.
- f. Repurpose the Pavilion.
- g. Assess CROPP Building as a potential site for a new multi-purpose facility and new uses.
- h. Possible partnership with civic entities to support new facilities.
- i. As an event center, the Pavilion in its current form is not needed. The Butler Building in its current form is not needed.
  - ♣ Explore alternative uses and possible repurposing the Pavilion and Butler Building.
- j. Focus on connectivity of facilities and space.
- k. Plan for *Open* space that is *flexible* in its use.
- l. Indoor/outdoor space is a priority.

### **RV Park: Main Considerations**

The group found consensus on the following related to RV Park improvements:

- a. The RV Park market study indicates that to increase business, improvements, upgrades and the location of the RV Park on the fairgrounds need to be considered.
  - ♣ Research other RV Parks and other operators for ideas.
  - ♣ Possible opportunity for contracted operations. Consider a possible lease relationship.
- b. Improvements and relocation of the RV Park on the grounds will require CEQA review.
- c. Relocation of RV Park along the Napa River will be sensitive.
- d. Remain open to alternative use(s) along the Napa River.

### **Golf Course: Main Considerations**

The group found consensus on the following related to Golf Course improvements:

- a. Expand the capacity of Calistoga reclaimed water usage.
- b. Study and plan a design of the golf course to include increased use of reclaimed water.
  - ♣ Enter into a partnership with the City for this study.
- c. Options for reconfiguration are contingent upon the decisions of other program uses, i.e. RV Park and Event Center uses.
- d. Not interested in considering a Par 3 Strategic course configuration.

### **Speedway: Main Considerations**

The group found consensus on the following related to Speedway improvements:

- a. Keep Speedway as is. Think about what will happen if in the future its use is not feasible or contributing.
  - ♣ Consider but do not act upon 1 – 2 alternatives.

**New Fair Entrance: Main Considerations**

The group found consensus on the following related to a New Fairgrounds Entrance improvements:

- a. Parking will be primarily located in the Fiesta area, along North Oak and in the current space for parking.
- b. Main Pedestrian Entrance will be located west of Tubbs Building and will lead to a central arrival area.
- c. Main vehicle entrance, Gate 1, will be between the Boys and Girls Club and the Fair.

**Farm Facility: Main Considerations**

The group found consensus on the following related to adding a Farm Facility:

- a. Adding a Farm is desirable. It is another key opportunity to connect with the community.
- b. Envision educational uses with schools, Master Gardeners, Cooperative Extension, partnerships with local restaurants. Nutrition education can be a key component.
- c. St. Helena Montessori program is a good model.
- d. Farm can also be an opportunity for a private sector partnership.
- e. Farm could host the Farmers Market.
- f. Adopt a Spot landscaping program could be a modest way to begin a Farm component.
- g. Consider starting modestly and adding facilities and programs as funding allows.

**Food Service: Main Considerations**

The group found consensus on the following related to adding Food Service components to the plan:

- a. Focus on adding food service facilities at the Golf Course, Tucker Building.
  - ♣ Include improvements to the restrooms.
  - ♣ Encourage RV renters to use the food service at this location.
- b. Make improvements and add commercial kitchens to existing buildings.
- c. Consider development of future food service operations that support the Event Center programs and activities. Could be a new source of revenue.

**Lodging: Main Considerations**

The group found consensus on the following related to adding a Lodging component to the master plan:

- a. If a lodging component is to be added it is not to compete with Calistoga downtown lodging.
- b. Consider niche-lodging options to support Event Center activities and provide community benefit.

**Government, Civic, Recreation Uses: Main Considerations**

The group found consensus on the following related to potential Government, Civic, Recreation use facilities:

- a. Open to and would encourage collaboration and partnerships with the City, School District, Napa Valley College and/or County for creation of a civic, governmental or recreation use.
- b. Encourage civic and/or government investment in the fairgrounds.
- c. Proceeds from fair programs and land uses to be used to reinvest in fairgrounds deferred maintenance and new improvements.
- d. There is a great deal of investment needed to repair and improve existing infrastructure. The County is ultimately responsible for ensuring that the fairgrounds is safe and can be effectively used in response to an emergency and for disaster relief. Does the County consider the Napa

County Fairgrounds an emergency response center? If yes, then investment from the County is needed to bring infrastructure to a where it needs to be to support this kind of use.

### **Governance and Organizational Structure: Main Considerations**

The group found consensus on the following related to possible changes in Governance and Organizational Structure:

- a. The purpose of the Napa County Fairgrounds should remain central to any discussions of Governance and/or Organizational structure options.
- b. Investment in the fairgrounds is needed. Current operations of programs on the fairgrounds do not generate enough proceeds to fund needed infrastructure upgrades and improvements. A change in governance could effectively support:
  - ♣ Investment and funding of fairgrounds infrastructure improvements and new facilities;
  - ♣ The ability to generate revenue by issuing a bond;
  - ♣ Proceeds from fairgrounds programs and land uses needs to be committed to funding improvements and facilities.
- c. It is recommended that the NCFA be involved long-term in the operations of the fairgrounds. The NCFA is the long-term steward of the land, facilities and programs. They have served in this role effectively for 80 years.
  - ♣ NCFA could take on the role of a “Friends of the Napa County Fair” and serve a fundraising function.
  - ♣ It is important to use existing staff in whatever the new organizational structure becomes.
  - ♣ NCFA members should serve on the JPA board.
- d. JPA governance needs to allow for public/private partnerships.
- e. Consider allowing the City of Calistoga to enter into a long-term lease or purchase the land from the County.
- f. Determine and jointly agree upon future land uses, incorporating these uses and/or prohibited uses into the JPA agreement:
  - ♣ No housing on the fairgrounds property
  - ♣ No commercial use that competes with Calistoga downtown business.
  - ♣ Encourage civic center use on the fairgrounds.
- g. Fairgrounds to be used to present an annual county fair. Insure that the governing entity of the fairgrounds is eligible for State Fairs & Expositions funding.
- h. A JPA governance model adds strength to keeping the fairgrounds in Calistoga and creating sustainable operating models.

### **PARKING LOT IDEAS**

Ideas generated during the strategic planning session that did not fit into the agenda category under discussion but are ideas worthy of memorializing for future consideration.

- a. Research and seek legislation for funding “Life Boat” facility preparedness. This supports NC Fairgrounds role in emergency response, emergency preparedness and disaster relief.

- b. There will be a contract between NCFA and the future oversight governing body of the Napa County Fairgrounds, delineating the roles and responsibilities of both parties.
- c. The plan for the annual Napa County Fair needs to be developed while at the same time continue the 4<sup>th</sup> of July event (parade & fireworks) through simplified offerings and operations.
- d. Engage in an architectural evaluation or review to scope the needed improvements to the Tubbs Building and create an estimated budget.
- e. Create a list of projects and improvements needed to be better prepared as an emergency relief center.
- f. Incorporate public art into the master plan design considerations.
- g. Establish design standards, including “green” elements.
- h. The master plan components will need CEQA review.

### **NEXT STEPS**

<b>Action Step</b>	<b>By Whom</b>	<b>By When</b>
Create message points to share with the City and County in their study and research of a possible JPA to govern the Napa County Fairgrounds. - Draft for review by Strategic Planning Committee - Present to NCFA board for review & approval.	Becky & Carlene	10/17/16  10/20/16
Prepare minutes of strategic planning session. Send to CEO and Strategic planning committee for editing. Board to review and approve.	Becky Carlene/Strategic Planning Committee	11/10/16
Receive and review the RCH addendum. Prepare a letter of reference for RCH from the board.	Carlene/Strategic Planning Committee	
Develop message points and a communications plan for community release. Focus to be the Opportunities Assessment and the JPA opportunity.	Carlene/Strategic Planning Committee	
Update the Golf Committee on results of the strategic planning session.	Carlene/Golf Committee	10/19/16
Share the Opportunities assessment with the community through a press release.	Carlene/Strategic Planning Committee	11/10/16
Create an action plan on the components of the Opportunities Assessment, including a proposed timeline and job assignments.	Carlene/Strategic Planning Committee	12/8/16

**CONCLUSION**

The final activity was to create visionary views. The board was asked to answer this question: “What will the headlines read regarding the Napa County Fair one year from now?”

Their answers:

- ❖ Napa County Fair Association adopts master plan with the first improvement to be the Tubbs Building followed by frontage improvements.
- ❖ Napa County Fairgrounds rock!
- ❖ New improvements to be built at Napa County Fairgrounds.
- ❖ Calistoga and Napa County commit funds to build a new Civic Center on the Fairgrounds.
- ❖ A pristine Mount St. Helena Golf Course is the new home for the PGA.
- ❖ Calistoga funds a design study for the Mount St. Helena Golf Course.
- ❖ A major donor to build \_\_\_\_\_ on the fairgrounds.

**Final Thought**

“The plans are nothing but the planning is everything.  
Rely on planning but never trust plans.”

Dwight Eisenhower

7. **ADJOURNMENT**

**Motion by Hammond-Abreu, second by Fiddaman to adjourn at 5:19 pm. Motion passed unanimously, 6-0-0.**

Certified to be a true and correct copy.

---

Carlene Moore  
Chief Executive Officer

Date

---

Bob Beck  
Chairperson

Date



Item 5-b.  
NAPA COUNTY FAIR & FIREWORKS  
MOUNT ST. HELENA GOLF COURSE  
CALISTOGA SPEEDWAY  
CALISTOGA RV PARK

## NAPA COUNTY FAIR ASSOCIATION Strategic Planning

### Joint Powers Authority Governance Recommendations

#### Background

We appreciate the response of the Napa County Board of Supervisors and the Calistoga City Council to our request to consider the formation of a Joint Powers Authority to govern the operation of the Napa County Fairgrounds.

The Napa County Fair Association Board, in a recent strategic planning workshop, reviewed and affirmed planning assumptions and set direction for future development of a master plan. In that process, the board also affirmed the opportunity and benefits of a Joint Powers Authority (JPA) between the County of Napa and the City of Calistoga as a potential governance structure for the Napa County Fairgrounds.

The Board of Directors of the Napa County Fair Association respectfully submits the following considerations to the joint committee assigned to research and evaluate a JPA governance model for the Napa County Fairgrounds.

We would also appreciate an opportunity to meet with the committee to discuss the recommendations listed below and to provide historical context based on our 80 years of operating the fairgrounds.

#### Joint Powers Authority Critical Planning Considerations.

- 1) The core purpose of the Napa County Fairgrounds – *to serve the citizens of Napa County with cultural, economic and social benefits in times of celebration as well as need* - should remain central to discussions and development of the JPA governance structure.
- 2) The JPA structure should preserve the tradition of presenting an annual County Fair - a community celebration and representation of Napa County's agricultural and civic heritage.
- 3) The JPA structure should insure that the Napa County Fairgrounds remain eligible to participate in and receive benefit from the California Network of Fairs, including the possibility of receiving State and/or Federal funds to support programs and/or facility improvements.

- 4) The JPA structure should commit to continuing to operate the fairgrounds as a resource for public benefit.
  - a. A place for learning and education;
  - b. A place for entertainment and recreation;
  - c. A place that provides opportunity for community, family and business involvement;
  - d. A place that supports tourism to the region;
  - e. A place that supports emergency preparedness, response, and disaster relief need of the community.
  
- 5) The JPA structure should consider land uses that include open space areas and flexible use facilities to support ongoing activities described above and to support emergency preparedness, response, and disaster relief needs of the community.
  
- 6) The JPA structure should take into account the benefits of a future role for the Fair Association, such as continuing management operations, fundraising, concession operation, or any other role that would be appropriate for a supporting entity.
  
- 7) The JPA board structure should include representation by the Napa County Fair Association Board.
  
- 8) The JPA structure should retain current management and staff currently employed by the Napa County Fair Association to ensure a smooth transition, continue established programs, and further develop private-public partnership and fundraising opportunities.
  
- 9) The JPA structure should consider and define future land uses on the Napa County Fairgrounds. We recommend the following:
  - a. Consider uses that serve the greater public good and allow for equal access for citizens of Napa County.
  - b. Consider uses that complement the annual County Fair.
  - c. Consider configurations and land use planning that creates open space areas and flexible use facilities to support emergency preparedness, response, and disaster relief.
  
- 10) It is equally important is to consider land uses that would *not be compatible* with the core purpose of the Napa County Fairgrounds. The Napa County Fair Association board believes the following uses should be expressly excluded in any JPA structure:
  - a. Selling or leasing fairgrounds property for housing.
  - b. Selling or leasing fairgrounds property for a commercial use that competes with Calistoga downtown businesses.
  - c. Selling or leasing fairgrounds property for a use that does not benefit the public and/or detracts from other public benefit uses.
  - d. Selling or leasing fairgrounds property for a hotel or lodging use that competes with Calistoga downtown hotel/lodging businesses.
    - ✧ *However, a lodging concept that supports personal event use on the fairgrounds such as weddings, family gatherings, and memorials should be considered if it can be customized in such a way that it supports community benefits.*

- 11) Investment in the fairgrounds infrastructure and facilities is needed. Current operations of programs on the fairgrounds do not generate enough proceeds to fund needed infrastructure repairs, upgrades and capital improvements. The JPA structure must effectively support:
- a. Investment and funding of fairgrounds infrastructure improvements and new facilities;
  - b. The ability to generate significant investment capital to support infrastructure repair and capital improvements such as issuing public bonds;
  - c. Proceeds from fairgrounds programs and land uses should be earmarked for funding improvements and facilities – that is, all proceeds should be reinvested into the fairgrounds.
  - d. Commitment of government funds if needed to build civic center type of buildings or facilities.
  - e. Strong encouragement of public/private partnerships.

The Napa County Fair Association stands ready to assist the JPA joint research committee in evaluating, studying and considering the JPA governance structure as a means to sustain the Napa County Fairgrounds, the community's number 1 asset, and to support the ability for the Napa County Fairgrounds to thrive for future generations.

Sincerely,



Bob Beck  
Chairperson  
Napa County Fair Association

Nov. 4, 2016

▼ **COLD CALLING**  
New business offers chilling  
alternative for pain, stress relief

Below

► **SENIOR THANKSGIVING**  
Soroptimists cooking up annual  
holiday luncheon for seniors

2

► **VETS DAY SERVICE**  
See Nov. 11 Calendar listing for  
details on Logvy Park program

9

## Fair Assoc. weighs in on pending JPA

By Kim Beltran  
Tribune Editor

A potential partnership between the city and the county to oversee operation of the Napa County Fairgrounds should retain current management and staff as well as representation by the Fair Association Board of Directors, those members say.

Fair board members included those recommendations among a list of others in a three-page letter to the subcommittee that is developing a new management structure for the 64-acre property, officially incorporated as the Napa County Fairgrounds in 1971.

The Fair Association, which has managed the county-owned property since that time, approached both the Calistoga City Council and the Napa County Board of Supervisors this summer, requesting that the two entities explore the formation of a Joint Powers

See **FAIRGROUNDS** Page 6

PAGE 6

## FAIRGROUNDS

Continued from Page 1

Authority to manage the operation.

Calistoga Mayor Chris Canning who -- along with Vice Mayor Michael Dunsford and two Napa County supervisors -- sits on the subcommittee hammering out the JPA, said this week that the group had received the fair board's recommendations but had yet to discuss them. The subcommittee had an initial meeting, he said, and is due to meet a second time in the near future.

Of the first meeting, he said, "We had a very fruitful discussion, and both parties remain very interested in moving forward toward a solution that is beneficial to all parties and that preserves this very important community asset."

The request for a JPA was necessary, board members said, in order to ensure the continuation of the fairgrounds and its six revenue-generating enterprises: A one-day July 4 fair, the Calistoga Speedway, the Mt. St. Helena Golf Course, the Calistoga RV Park and building rentals for events. Revenues from all of the enterprises, with the exception of the RV Park, have steadily declined in recent years. But a sharp drop-off in racing events, building rentals and use of the golf course over the past year, coupled with an undiscoverable underground water leak that nearly doubled the association's annual water bill, threatened near bankruptcy.

Weather and maintenance issues had rendered the golf course nearly unplayable and upside down to the tune of nearly \$100,000, the association reported earlier this summer.

The existing management structure with the county prohibits the Fair Association from entering into contracts for longer than five years with private companies who otherwise would be interested in longterm operation of the golf course, the speedway or other onsite enterprises.

In addition, many of the buildings on the property are in need of signifi-

See **FAIRGROUNDS** next page

## FAIRGROUNDS

Continued from previous page

cant maintenance and upgrades.

In their letter of recommendations to the subcommittee, developed during a recent strategic planning workshop, board members cited the fairgrounds' core mission as priority number one: To serve the citizens of Napa County with cultural, economic and social benefits in times of celebration as well as need.

Other recommendations follow current objectives of the fair board and are likely to be priorities for the JPA subcommittee as well include preserving the tradition of presenting an annual county fair -- "a community celebration and representation of Napa County's agricultural and civic heritage," and insuring that the Napa County Fairgrounds remain eligible to participate in and receive benefit from the California Network of Fairs, including the possibility of receiving state and federal funds to support programs and/or facility improvements.

But suggestions that the JPA structure include a role for the Fair Association Board, as well as retain current management and staff, are likely to be tougher decisions given the fact that one, outside contractors could be tapped to manage the various enterprises and, two, some view the board and CEO Carlene Moore as having mismanaged the overall operation to the point of needing intervention.

Board members also advise city and county officials to reject including in the JPA land uses that would not be compatible with the core purpose of the fairgrounds, such as selling or leasing fairgrounds property for housing; for hotel or lodging use that competes with Calistoga's downtown hotel/lodging business, or for commercial uses that compete with Calistoga's downtown businesses.

"However," the board noted, "a lodging concept that supports personal event use on the fairgrounds such as weddings, family gatherings and memorials should be considered if it can be customized in such a way that it supports community benefits."

The board does suggest that the JPA structure "consider and define future land uses on the Napa County Fairgrounds...that serve the greater public good and allow for equal access for citizens of Napa County...that complement the annual county fair" and that "creates open space areas and flexible use facilities to support emergency preparedness, response and disaster relief."

### **Golf Course Ad-Hoc Committee Summary**

The committee met on Wednesday, October 19, 2016, at 3:00 pm on the Pro Shop patio with the following committee members present: Chairperson Kerri Hammond-Abreu and director Dana Cole and staff members CEO Carlene Moore and Kelly Hart. Invited members of the public in attendance were: Edgar Massoletti and Ira Warm of the Men's Club, and Ann Smith and Maureen Taylor of the Ladies' Club.

#### **1. COURSE REPORT**

CEO Moore and Hart provided the following Course Report.

- Greens: Aeration was completed on Monday and Tuesday, with the exception of #3 and #4 because the aerator broke down. Vendors are researching the parts and labor to repair it. Fortunately, #4 was aerated in September, leaving #3 as the only green not aerated yet this fall.
- Pond: Received quotes to manually remove the cattails, install aerators to keep the pond clear, and monthly maintenance fee May-September. Cost is too expensive for this year so volunteers will continue to keep the corner clear for safety while staff incorporates the removal and maintenance into the 2017 budget.
- Scarecrows: Have been placed at each of the greens and appear to be doing their job – scaring away the crows from pecking at the greens.
- Restrooms: Home Depot grant was not awarded. Staff will research costs to include in 2017 budget the replacement of the exterior siding, roof if needed, and paint.
- Equipment: New to us Toro mower arrived.

Next:

- Invasive weeds: Burn the kukuya grass this winter which will result in brown rings around the edges of the greens on #9, 6, and 8 for approximately 6' around them. Greens will not be damaged in the process.

Other:

Directors Cole and Hammond-Abreu shared the board's position that they affirmed at their strategic planning session on October 16<sup>th</sup> that they are not interested in a strategic or par 3 course.

#### **2. FEEDBACK**

CEO Moore has taken under advisement the suggestion to discount 2017 annual pass rates for those that bought them this year, as they have not been able to enjoy the course due to its condition.

The meeting adjourned at 4:15 pm. The next meeting will be November 16<sup>th</sup>.

## Audit Committee Summary

### 1. CALL TO ORDER

The Audit Committee met on Thursday, October 27, 2016 at 1:30 pm in the conference room of the Main Office with the following committee members present: Committee Chairperson Dana Cole and CEO Carlene Moore. The meeting was meeting was called to order at 1:40 pm by Chairperson Cole.

### 2. PUBLIC COMMENT

None

### 3. POLICY DEVELOPMENT

#### a. Records retention

No action. Chairperson Cole and CEO Moore discussed the category change effects on program expenses.

### 4. FINANCIAL REVIEW

No action.

### 5. TAX RETURN

No action.

### 6. ADJOURNMENT

The meeting adjourned at 1:50 pm.

**Napa County Fair Association**  
**1435 North Oak Street**  
**Calistoga, CA 94515**

September 21, 2016

To Coughlan Napa CPA Co., Inc.

We are providing this letter in connection with your review of the financial statements of Napa County Fair Association, which comprise the statement of financial position as of December 31, 2015 and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as September 21, 2016 the following representations made to you during your review.

- 1) We have fulfilled our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, as set out in the terms of the engagement.
- 2) We have made available to you all:
  - a. Financial records and related data.
  - b. Minutes of the meetings of trustees, board of directors, and committees of directors (or similar bodies, as applicable), or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - c. Additional information you have requested from us for the purpose of the review.
  - d. Unrestricted access to organization personnel from whom you determined it necessary to obtain review evidence.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) All material transactions have been recorded and have been properly reflected in the financial statements.
- 5) There are no uncorrected misstatements.
- 6) We acknowledge and have fulfilled our responsibility for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 7) We acknowledge our responsibility for designing, implementing, and maintaining internal control to prevent and detect fraud.
- 8) We have no knowledge of any fraud or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements, including any communications from employees, former employees, or others.
- 9) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
- 10) There are no:
  - a. Known or suspected instances of noncompliance with laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

- b. Actual or possible claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with [FASB ASC 450, Contingencies](#) .
  - c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by [FASB ASC 450, Contingencies](#) .
- 11) The Organization has satisfactory title of all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
- 12) There are no designations of net assets that were not properly authorized and approved or reclassifications of net assets that have not been properly reflected in the financial statements.
- 13) We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- 14) We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
- 15) The following have been properly recorded or disclosed in the financial statements:
- a. Related party transactions including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - b. Guarantees, whether written or oral, under which the organization is contingently liable.
  - c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with *FASB ASC 275, Risks and Uncertainties* .
- 16) We are in agreement with the adjusting journal entries, if any, you have recommended, and they have been posted to the organization’s accounts.
- 17) No events have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 18) We have responded fully and truthfully to all inquiries made to us by you during your review.
- 19) In regard to the financial statement preparation services performed by you, we have:
- Assumed all management responsibilities.
  - Designated an individual (within senior management) who possesses suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

**NAPA COUNTY FAIR ASSOCIATION  
Financial Statements  
For the year ended December 31, 2015**

**Reviewed by  
COUGHLAN NAPA CPA COMPANY, INC.**

Preliminary Draft 9.17.16

**NAPA COUNTY FAIR ASSOCIATION**  
**December 31, 2015**

**TABLE OF CONTENTS**

	<u>PAGE</u>
Independent Accountants' Report	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Cash Flows	4
Footnotes	5-8

Preliminary Draft 9.17.16

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of  
Napa County Fair Association

We have reviewed the accompanying financial statements of Napa County Fair Association (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Coughlan Napa CPA Co., Inc.  
Napa, CA

September 21, 2016

**NAPA COUNTY FAIR ASSOCIATION  
STATEMENT OF FINANCIAL POSITION  
As of December 31, 2015**

ASSETS	<b>2015</b>
<b>Current assets</b>	
Cash	\$ 278,313
Accounts receivable	61,600
Inventory	4,327
Prepaid expenses	8,569
	352,809
<b>Total current assets</b>	352,809
<b>Property and equipment</b>	3,401,329
Less accumulated depreciation	(1,997,320)
	1,404,009
<b>Property and equipment, net</b>	1,404,009
<b>TOTAL ASSETS</b>	<b>\$ 1,756,818</b>
<b>LIABILITIES AND NET ASSETS</b>	
<b>Current liabilities</b>	
Accounts payable and accrued expenses	\$ 82,765
Deposits	426
Deferred Revenue	190,073
Current portion of capital lease obligation	21,719
Current portion of long-term debt	11,115
	306,098
<b>Total current liabilities</b>	306,098
Long-term capital lease obligation	51,439
Long-term debt	81,975
	133,414
<b>Total liabilities</b>	439,512
<b>Net Assets</b>	
Unrestricted net assets	1,308,237
Temporarily restricted net assets	9,069
	1,317,306
<b>Total net assets</b>	1,317,306
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,756,818</b>

See accountants' review report and accompanying notes to financial statements

**NAPA COUNTY FAIR ASSOCIATION  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2015**

	<b>2015</b>
<b>Revenue and Support</b>	
RV park	\$ 437,597
Fair	346,612
Golf course	185,847
Events center	179,071
Speedway	113,732
Emergency Response	127,260
State allocations and reimbursements	30,000
Donations and other	<u>57,350</u>
 <b>Total Revenue and Support</b>	 <u>1,477,469</u>
 <b>Expenses</b>	
<b>Program Expenses</b>	
RV park	148,349
Fair	420,939
Golf course	216,601
Events center	186,184
Speedway	106,545
Emergency response	118,191
Program total	<u>1,196,809</u>
<b>Supporting Expenses</b>	
General and administrative	<u>359,036</u>
 <b>Total Expenses</b>	 <u>1,555,845</u>
 <b>Change in Net Assets</b>	 (78,376)
 <b>Net assets at beginning of year</b>	 <u>1,395,682</u>
 <b>Net assets at end of year</b>	 <u><u>\$ 1,317,306</u></u>

See accountants' review report and accompanying notes to financial statements

**NAPA COUNTY FAIR ASSOCIATION  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2015**

	<b>2015</b>
<b>Operating activities</b>	
Change in net assets	\$ (78,376)
Adjustments to reconcile net income (loss) to net cash provided by (used for) operating activities:	
Depreciation	111,738
Change in assets and liabilities:	
Increase in accounts receivable	(54,946)
Increase in inventory	(1,606)
Decrease in prepaid expenses	26,953
Increase in accounts payable and accrued expenses	47,435
Decrease in deposits	(5,033)
Decrease in deferred revenue	(31,705)
	<u>14,464</u>
<b>Net cash provided by perating activities</b>	<u>14,464</u>
<b>Investing activities</b>	
Acquisition of fixed assets	(40,875)
	<u>(40,875)</u>
<b>Net cash used by investing activities</b>	<u>(40,875)</u>
<b>Financing activities</b>	
Reduction of capital lease obligation	(21,719)
Payment of long-term debt	(10,710)
New note payable	57,000
	<u>24,571</u>
<b>Net cash provided by financing activities</b>	<u>24,571</u>
<b>Net decrease in cash</b>	(1,840)
<b>Cash at beginning of year</b>	<u>280,153</u>
<b>Cash at end of year</b>	<u><u>\$ 278,313</u></u>
<b>Supplemental disclosures of cash flow information:</b>	
<b>Cash paid during the year for:</b>	
Interest	\$ 8,566
<b>Noncash donations</b>	\$ 10,000

See accountants' review report and accompanying notes to financial statements

**NAPA COUNTY FAIR ASSOCIATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2015**

**NOTE 1: Nature of Activities**

Incorporated in 1935, the Napa County Fair Association (the "Association") is a nonprofit membership organization. The Association is governed by a board of directors which is elected by the Association's members. The Association is under contract to the County of Napa to operate and manage the Napa County Fairgrounds, including all activities carried out by the fairgrounds on behalf of the County of Napa. The primary activities in addition to the annual Napa County Fair are RV camping, auto racing, golfing, and facilities rental.

**NOTE 2: Summary of Significant Accounting Policies**

- A. The books and records of Napa County Fair Association are maintained and these financial statements are prepared on the accrual basis of accounting. As such revenues are recorded when earned and expenses are recorded when incurred.
- B. The Association considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.
- C. Inventories are stated at the lower of cost or market determined by the first-in, first-out method. Inventory consists of golf equipment and supplies.
- D. Property and Equipment is recorded at cost, or if donated, at fair market value on the date of receipt. Depreciation is computed using the straight line method over the estimated useful lives ranging from five to thirty years. The Association does not have accounting records to support buildings and improvements prior to 1993.
- E. The Association is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code effective March 27, 2014. Tax years for which the Association's prior tax returns remain open to examination are three years for federal and four years for California.
- F. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification 958. Under FASB ASC 958, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted, based on the existence or absence of donor-imposed restrictions.

Restrictions are those that specify a use of funds or assets that are significantly more specific than the broad purpose of the organization for which the tax-exemption has been granted. Accordingly, net assets of the Association and changes therein are classified and reported as follows:

**Unrestricted Net Assets** – This account is for resources over which the governing board has discretionary control to use in carrying on the general operations of the Association. Fundraising for general or specific purposes is accounted for in this fund.

**Temporarily Restricted Net Assets** – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Association and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Permanently Restricted Net Assets** – This represents contributions in which the donor has stipulated, as a condition of the gift, that the use of the proceeds are used for purposes that are permanently restricted or that principal be maintained intact and only the earnings of the fund be expended as the donor has specified.

**NAPA COUNTY FAIR ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015**

**NOTE 2: Summary of Significant Accounting Policies (Continued)**

- G. Many volunteers have made significant contributions of their time to the Association. The value of contributed volunteer services meeting the requirements for recognition in the financial statements was not material and has not been recorded. Total volunteer hours contributed in 2015 were 2,952 valued at \$26,568 (hours x \$9.00 per hour).
- H. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 3: Accounts Receivable and Concentration of Credit Risk**

The Association considers material accounts receivable to be fully collectible and no allowance for doubtful accounts has been recorded.

The Association maintains cash balances at State of California Local Agency Investment Fund, the Napa County Treasury, and two financial institutions in Northern California. Balances did not exceed the Federal Deposit Insurance Corporation limits for financial institutions at December 31, 2015.

**NOTE 4: Property and Equipment**

<b>As of December 31</b>	<b>2015</b>
Buildings and Improvements	\$ 2,933,851
Equipment	467,478
	<u>3,401,329</u>
less Accumulated Depreciation	(1,997,320)
Net	<u>\$ 1,404,009</u>

Depreciation expense was \$11,738 for the year ended December 31, 2015.

**NOTE 5: Capital Lease Obligation**

The Association entered into a capital lease agreement with the California Construction Authority to fund the installation of solar panels on the fairgrounds, which expires November 1, 2018. The total cost of the solar panels project was \$302,857. The accumulated depreciation of the solar panels was \$135,156 as of December 31, 2015.

Future minimum lease payments are as follows:

<b>Years Ending December 31</b>	
2016	27,918
2017	27,918
2018	25,594
<b>Total Lease Payments</b>	<u>81,430</u>
Less: Amount Representing Interest	8,272
Present Value of Net Minimum Lease Payments	<u>73,158</u>
Less Current Portion	21,719
<b>Long-Term Lease Capital Lease Obligation</b>	<u><u>\$ 51,439</u></u>

**NAPA COUNTY FAIR ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015**

**NOTE 6: Long-Term Debt**

During the year ended December 31, 2007, the Association entered into a long-term loan agreement with the California Construction Authority in the amount of \$98,552 to fund the installation of electrical outlets in the RV Campground. The note ten year note is payable beginning February 2009 in monthly installments of \$1,070, including interest at 5.5%, secured by the improvements.

Note payable County of Napa, CA bearing zero interest effective December 15, 2015. All due and payable June 30, 2018 conditioned on terms of Napa County Supervisors resolution dated December 15, 2015. Amount due \$57,000.

Maturities of long-term debt are as follows:

Years Ending December 31	
2016	11,115
2017	11,741
2018	69,403
2019	426
	92,496
<b>Total</b>	<b>92,496</b>

**NOTE 7: Operating Lease**

The Association entered into a 36 month operating lease for twelve golf carts on May 15, 2015. The monthly rent is \$627 per month. Payments are due as follows for the remainder of the lease:

Years Ending December 31, 2016	\$7,524
2017	7,524
2018	2,508

**NOTE 8: Retirement Plan**

The Association contributes to the California Public Employees Retirement System (CalPERS), a cost sharing, defined benefit public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State of California. All permanent full-time Association employees are eligible to participate in CalPERS. Employee and employer contributions are paid by the Association to the County of Napa, who then forwards such amounts to CalPERS on behalf of the Association and its employees. The Association made contributions of \$33,727 for the year ended December 31, 2015.

**NOTE 9: Current Vulnerability Due to Certain Concentrations**

The Fair's operations are concentrated in recreational activities and the Fair receives some support from state and county governments. The Fair operates in a regulated environment. The operations of the Fair are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of congress or an administrative change mandated by the relevant regulatory agency. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Any change in governmental support provided could have a direct and material effect on the Association's ability to carry out its activities.

**NAPA COUNTY FAIR ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015**

**NOTE 10: Subsequent Events**

In preparing the financial statements the Association has evaluated events and transactions for potential recognition or disclosure through September 21, 2016, the date that these financial statements were available to be issued.

Preliminary Draft 9.17.16

## Governance Committee Summary

### 1. CALL TO ORDER

The Governance Committee met on Thursday, October 27, 2016 at 2:30 pm in the conference room of the Main Office with the following committee members present: Chairperson Anne Steinhauer, Directors Karan Schlegel, Dana Cole, and board chairperson Bob Beck, and CEO Carlene Moore. The meeting was called to order at 2:37 pm by Chairperson Steinhauer.

### 2. PUBLIC COMMENT

None

### 3. PG&E BASE CAMP

The committee reviewed the PG&E Base Camp contract proposal and authorized CEO Moore to negotiate a rate comparable to a CALFire base camp rate prior to presenting the contract for board approval.

### 4. POLICY DEVELOPMENT

#### a. ADA

The committee reviewed the draft ADA policy as presented by staff and directed staff to forward the policy to our industry and county risk managers for review.

#### b. Company credit card usage

The committee reviewed the updated Association-Issued Credit Card policy as presented by staff and added language to set the CEO limit by annual delegation by the board.

**Motion by Cole, second by Schlegel to recommend the Association-Issued Credit Card policy update as discussed at the meeting and attached hereto. Motion passed unanimously.**

#### c. Vehicle insurance verification

The committee reviewed the draft Business Use of Personal Vehicles policy as presented by staff after input from our legal counsel.

**Motion by Schlegel, second by Cole to recommend the Business Use of Personal Vehicles policy as presented at the meeting. Motion passed unanimously.**

### 5. ADJOURNMENT

The committee meeting adjourned at 3:40 pm.

The next meeting will be Monday, November 14, 2016 at 4:00 pm and the agenda shall include board communications, new committee formations, and internal controls.

# PG&E Emergency Base Camps

Together, Building, a Better California

Napa County Fairgrounds  
May 18, 2016



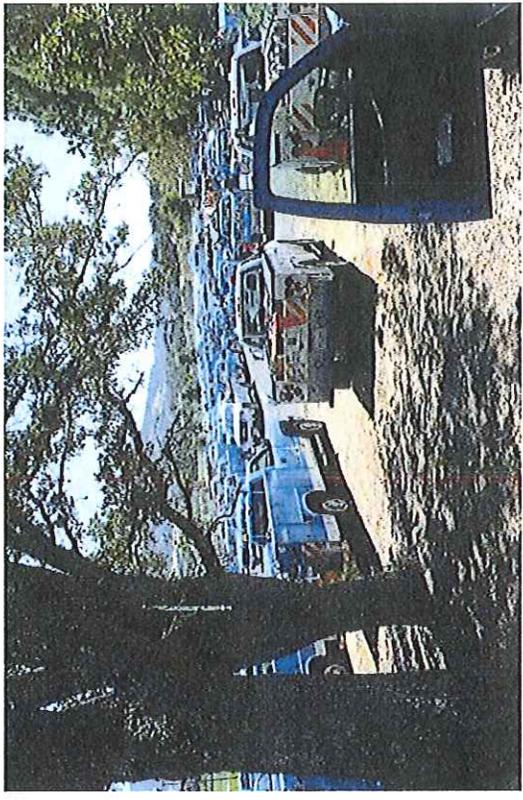
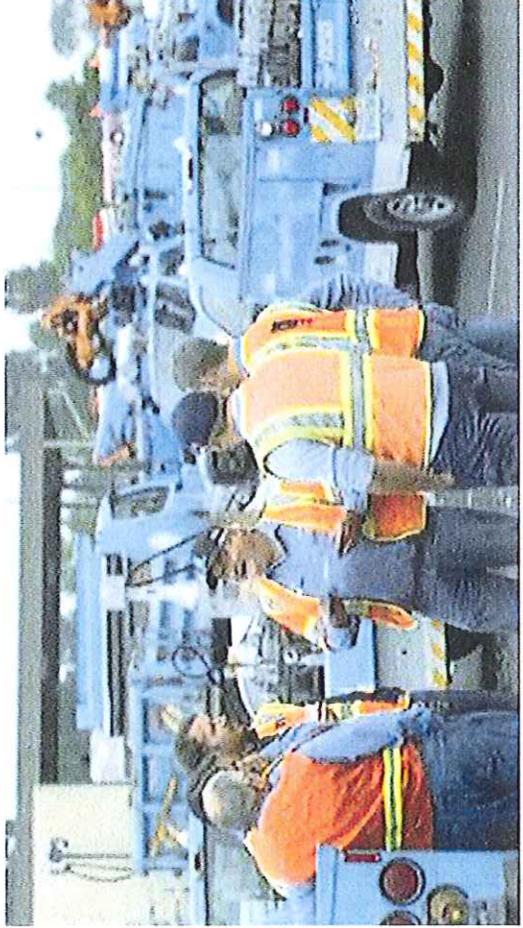
Erica Schlemer  
Alex Stroud



# Overview

PG&E is seeking to pre-secure 100 sites to set up base camps in the event of an emergency (e.g. earthquake, tsunami, etc.)

- Restore power and gas quickly to affected hospitals, local governments, businesses and communities
- Ensure the safety of affected infrastructure, such as power poles and gas lines





# PG&E Emergency Response – Napa

- 6.0 magnitude earthquake on August 24, 2014
- Restored electricity to 70,000 customers within first 26 hours
- Base camps at Napa County Airport and Napa Valley Expo





## Pre-Securing Base Camps

### Benefits to pre-securing base camps:

- Ensure the safety of affected infrastructure, such as power poles and gas lines.
- Restore electric and gas services as quickly as possible to local communities.

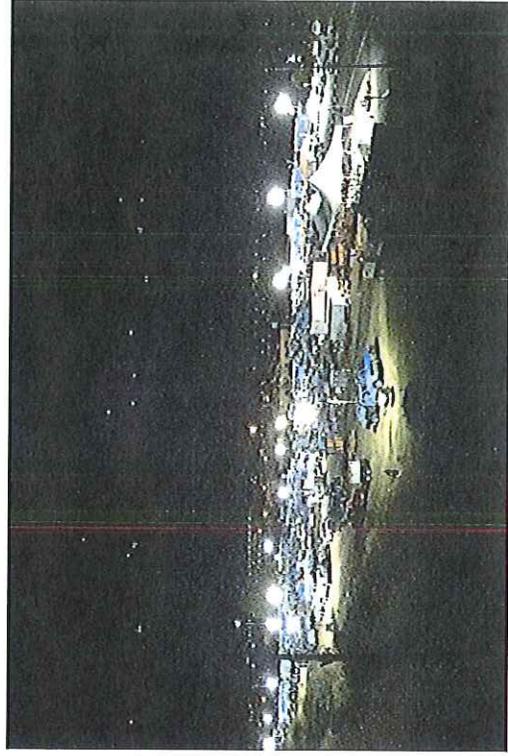
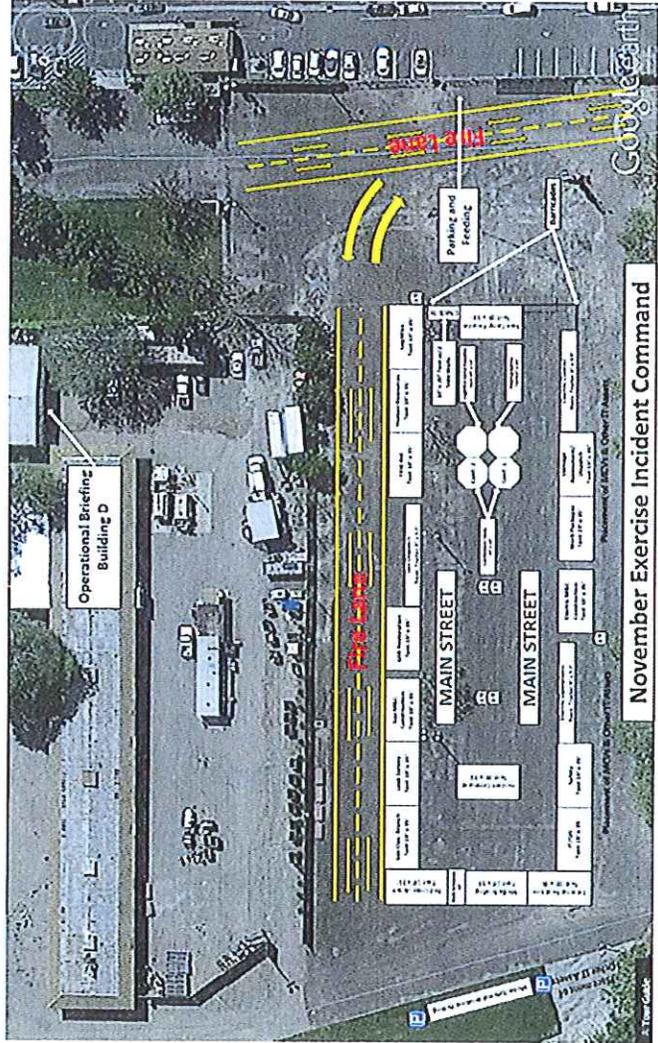




# Pre-Securing Base Camps

## Benefits to pre-securing base camps:

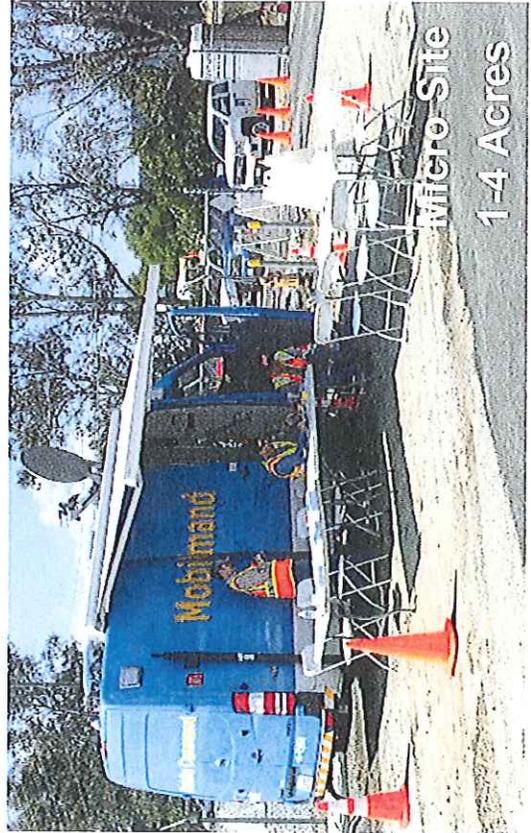
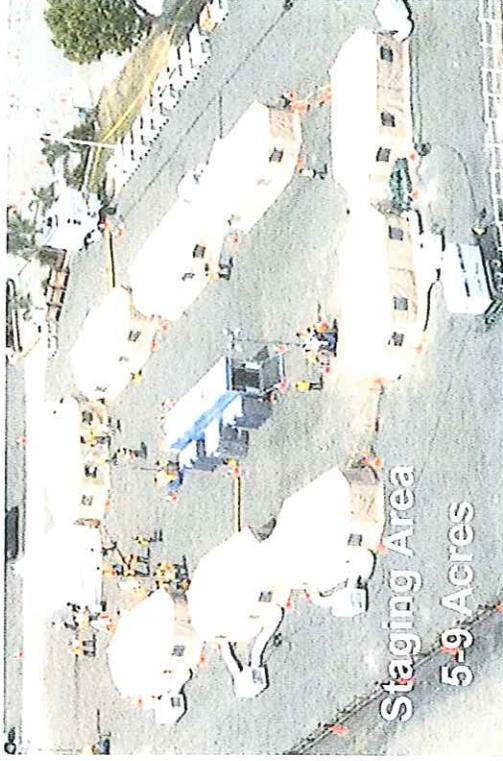
- Provide security to the license area at night when power is out.
- Emergency logistics are planned in advance.





## Base Camps

PG&E is looking to secure additional locations.



- Flat, paved, or graveled areas
- Preferably with access to
  - Major highways,
  - Resources like water and IT capabilities, and
  - Large indoor spaces.



## ASSOCIATION-ISSUED CREDIT CARDS

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The Napa County Fair Association may issue company credit cards to certain full-time employees for use in their jobs. Use of Association-issued credit cards is a privilege, which the Association may withdraw in the event of serious or repeated abuse.

- Association credit card cannot be used to obtain cash advances or personal purchases. Employees must pay for personal expenses with their own funds or personal credit cards.
- Each expense charged must be accompanied by an itemized original receipt and a brief description within 10 days from date of purchase.
- Other than the Chief Executive Officer, whose limit is set by annual delegation by the board, unless otherwise requested and approved by management, single purchase limits are set at \$1,000 and monthly purchase limits at \$2,500.
- Travel expenses (e.g. airfare, hotel rooms, conference registrations) must be submitted in advance. Travel expense must be pre-approved by the Chief Executive Officer or Treasurer.
- Lost or stolen cards must be reported immediately to the Chief Executive Officer or Treasurer.
- Misuse of the card will result in cancellation of the card and withdrawal of credit card privileges, and possible termination of employment.
- If the card is used for personal expenses, the employer reserves the right to recover these monies from the employee cardholder. Cardholders will be required to sign a declaration authorizing the company to recover, from their salary, any amount incorrectly claimed.
- Violations of the Napa County Fair Association's credit card policy shall result in disciplinary action, up to and including the possibility of termination of employment, depending upon the severity and repeat nature of the offense.

Employee Name: \_\_\_\_\_

Position: \_\_\_\_\_

I understand and agree that:

- I bear ultimate responsibility for the card.
- I will not use the Association credit card to withdraw cash.
- I will not use the Association credit card for personal expenses and will use it only for official business on behalf of the Association.
- If I misuse the card for personal expenses, I authorize the company to recover the funds through payroll deductions for any amounts incorrectly charged.
- If the Association credit card is lost or stolen, I will report it immediately to the Chief Executive Officer.
- Upon separation of employment from Association, I will return the card with a final reconciliation of all expenditures prior to departure.

Signature of Cardholder: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of Supervisor: \_\_\_\_\_

Date: \_\_\_\_\_

## **BUSINESS USE OF PERSONAL VEHICLES**

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### **Motor Vehicle Policy**

In the interest of safety, Napa County Fair Association management strives to ensure that all employees or volunteers who drive on official business maintain reliable vehicles equipped with seat belts, have good driving records, and adequate motor vehicle insurance. In order to determine if the Association employees are exercising sound judgment in motor vehicle use, all applicants offered employment with the Association that may drive a personal vehicle on Association business, are required to submit a driving record report from the Department of Motor Vehicles.

Offers of employment are contingent upon an acceptable driving record report, proof of insurance for all vehicles used on the job, and a reliable vehicle with working seat belts. Employment is also contingent upon maintaining a reliable motor vehicle, an acceptable driving record, and motor vehicle insurance.

Employees and volunteers shall be reimbursed for their mileage while on official Association business at the then current IRS rate.

### **Minimum Liability Insurance Requirements**

All Association employees or volunteers operating their motor vehicle on the job must maintain at least the minimum amount of insurance prescribed by California law during the period of their employment. The law currently requires the following monetary limits:

- \$15,000 for injury or death of 1 person per accident
- \$30,000 for injury or death of 2 or more persons per accident
- \$5,000 for property damage per accident

Verification of such must be provided annually.

If vehicle insurance lapses, employee or volunteer must promptly notify Association management and will no longer be permitted to operate their vehicle in carrying out Association directed activities.

Additionally, Association shall maintain a non-owned and hired auto protection policy with limits of \$10 million per occurrence. This policy is in excess of any personal auto liability insurance maintained by the employee or volunteer.

### **Vehicle Use Requirements**

All Association employees and volunteers are required to conform to the following policies when operating a vehicle while on official Association business:

- Vehicle must be maintained to provide reliable transportation with working brakes, headlamps, tail lights, turn signals, horn and seatbelts.
- Seatbelts, specifically lap-belts at a minimum, must be used at all times while conducting Association business regardless of the ownership of the vehicle.

- Maintain an acceptable driving record and a valid drivers' license at all times. If driving privilege is suspended or revoked during the course of employment, promptly notify Association management.

### **Vehicle Insurance and Vehicle Use Policy Acknowledgement**

All employees or volunteers who operate a vehicle while on official Association business are required to have a signed copy of the Vehicle Insurance and Vehicle Use Policy Acknowledgement form in their official personnel file.

DRAFT

## Vehicle Insurance and Vehicle Use Policy Acknowledgement

### Minimum liability insurance requirements for all Association employees:

As an Association employee or volunteer who may drive a personal vehicle on Association business, you are required to maintain vehicle insurance at all times in compliance with California law. Currently, the law requires that drivers and vehicle owners carry the following minimum monetary limits:

- \$15,000 for injury or death of 1 person per accident
- \$30,000 for injury or death of 2 or more persons per accident
- \$5,000 for property damage per accident

Evidence of financial responsibility must be carried at all times in the vehicle you are using on official Association business. Most Californians maintain financial responsibility through insurance companies, which provide the policy holder with an identification card as evidence of coverage. The card must state the insurance company's name and address, the period of coverage, and policy number.

Verification of such must be provided annually.

### Vehicle Use Requirements:

As an Association employee or volunteer, you are required to conform to the following policies when operating a vehicle while on official Association business:

- Your vehicle must be maintained to provide reliable transportation with working brakes, headlamps, tail lights, turn signals, horn and seatbelts.
- Seatbelts, specifically lap-belts at a minimum, must be used at all times while conducting Association business regardless of the ownership of the vehicle.
- If your vehicle insurance lapses, you must promptly notify Association management and will no longer be permitted to operate their vehicle in carrying out Association directed activities.
- You must maintain an acceptable driving record and a valid drivers' license at all times. If driving privilege is suspended or revoked during the course of employment, promptly notify Association management and will no longer be permitted to operate their vehicle in carrying out Association directed activities.

### Acknowledgement:

I have read and will abide by the policies contained in this document at all times during the course of my active employment with the Association.

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **Finance Committee Summary**

### **1. CALL TO ORDER**

The Finance Committee meeting was held on Monday, November 7, 2016 at 2:30 pm in the conference room of the Main Office with the following committee member present: Chairperson Woran Deckard, Don Meyer, Bob Beck and CEO Carlene Moore. The meeting was called to order at 2:35 pm by Chairperson Deckard.

Chairperson Deckard advised the committee that Item 6, Budget, was moved to Thursday's meeting at 2:00 pm.

### **2. PUBLIC COMMENT**

None

### **3. QUARTERLY FINANCIAL REPORTS**

The committee reviewed the Balance Sheet through September 30, 2016, noting the addition of Current Year Footnotes as had previously been discussed and that Accounts Payable are down year-over-year primarily due to the Valley Fire last year.

In reviewing the Summary of Operations through September 30, 2016, the committee noted that:

- Fair revenues will not see a change until December, when the Christmas Faire revenues post, but in the meantime, Fair expenses will grow as payroll, supplies, and deposits are expenses leading up to the event.
- Speedway revenues are up approximately \$9,000 due to the additional RV sites sold on the Great Lawn for the Louie Vermeil Classic this year, with CEO Moore reporting that the promoter is interested in the same arrangement in 2017 for the AMA, Louie Vermeil Classic, and World of Outlaws races.
- Golf Course revenues continue to be slow, but on par with the budget adjustment made in September to reflect the discounts being offered while the course is mitigated. The fairway mower is currently down and in need of costly repairs. The new rough mower has been lowered to mow fairways for now. Staff is researching repair vs. replacement options and will present those with the budget. The aerator will also be in need of a part repair prior to spring aeration.
- RV Park revenues continue to trend up, and though the committee is only reviewing through September 30, CEO Moore noted that as of October 31, the RV Park is just \$4,000 short of hitting its revenue goal, with November and December still remaining.

CEO Moore reported that when the 2017 budget presentation will include a forecast to year end, and that the efforts to mitigate the "worst case scenario" budget adjustment approved by the Board in September, appear to be working.

### **4. FAIR EVENT REPORTS**

The committee reviewed the second quarter 2016 Fair events, ENGAGE Art Fair, noting that the losses were down from the start-up year and that with some reorganizing of various roles and the continued support of grants for marketing and production, it's anticipated to break-even in its third year.

5. CONTINGENCY EXPENSES

The committee reviewed the contingency expenses through September 30, 2016, and noted that nearly all of the expenses are included in the General/Overhead program area. CEO Moore anticipates additional expenses for the ADA and stormwater pollution prevention cleanup before year end. The committee recommends approval of the 2016 Contingency Expenses as presented.

6. BUDGET

This item was deferred to Thursday's meeting at 2:00 pm.

7. ADJOURNMENT

The committee meeting adjourned at 3:25 pm.

## Napa County Fair Association

### Balance Sheet

September 30, 2016

	2016	2015
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash	308,132	319,649
Accounts Receivable	8,989	32,017
Inventory	4,326	2,721
Deferred Charges	4,561	5,230
<b>Total Current Assets</b>	<b>326,007</b>	<b>359,617</b>
<b>Fixed Assets</b>		
Construction in Progress	121,966	52,404
Buildings & Improvements	2,921,846	2,881,447
Buildings & Improvements - Dep	(1,795,107)	(1,706,967)
Equipment	467,478	467,478
Equipment - Acc Dep	(285,006)	(261,409)
<b>Total Fixed Assets</b>	<b>1,431,177</b>	<b>1,432,954</b>
<b>TOTAL ASSETS</b>	<b>1,757,184</b>	<b>1,792,571</b>
<b>LIABILITIES &amp; RETAINED EARNINGS</b>		
<b>Liabilities</b>		
Special Events Liability Ins	(350)	(12)
Accounts Payable	62,935	169,222
Payroll Withholdings	(611)	(6,314)
Deferred Income	186,884	114,693
Sales Tax	4,944	4,314
Refundable Deposits	4,745	5,297
Capital Improvements Fund	-	88,589
Compensated Absences	8,130	3,961
Workers Compensation	(2,291)	2,765
General Liability Insurance	-	-
Long Term Debt	137,018	114,285
<b>Total Liabilities</b>	<b>401,406</b>	<b>496,801</b>
<b>Retained Earnings</b>		
Capital Assets, Less Related Debt	1,295,356	-
Unrestricted Undesignated Net Resources	12,882	1,395,682
Unrestricted Designated Net Resources	-	-
Temporarily Restricted Net Resources	9,069	-
Permanently Restricted Net Resources	-	-
Projects funds	84,846	-
State Allocation	38,190	30,000
Supplemental Allocation	-	-
One Time Revenue Source	-	-
Net Income	(84,564)	(129,912)
<b>Total Retained Earnings</b>	<b>1,355,778</b>	<b>1,295,770</b>
<b>TOTAL LIABILITIES &amp; RETAINED EARNING:</b>	<b>1,757,184</b>	<b>1,792,571</b>

**Current Year FOOTNOTES**Deferred Charges:

\$4,561 RV Park marketing expense for 2017

Construction in Progress:

\$27,533 RV Park improvements

\$82,427 Swamp Cooler replacement

\$11,555 cart barn

\$450 Cropp Building kitchen

Deferred Income:

\$123,243 FY10/11 IMG & Supplemental Allocation

\$10,000 2017 ENGAGE Art Fair grant

\$709 gift certificates

\$42,450 RV Park reservations

\$10,444 Events Center deposits

Long Term Debt:

County of Napa - Valley Fire 0% interest, due 6/30.	\$57,000
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PNC Bank - Solar Panel Project,	\$53,908
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CDFA - RV Electrical Expansion	\$26,110
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Project Funds:

\$82,427 Swamp Cooler replacement

\$2,419 CDFA training

**Napa County Fair Association**  
**SUMMARY OF OPERATIONS**  
September 30, 2016

	Budget 2016	Current Mo. 2016	Current YTD 9/30/2016	Prior YTD 9/30/2015
<b>Revenues</b>				
General/Overhead	53,200	954	42,076	36,809
Fair	405,761	250	378,929	288,781
Speedway	70,444	58,932	79,549	112,732
Golf Course	119,490	7,556	107,494	163,784
RV Park	432,250	50,913	361,096	346,378
Events Center	126,801	21,983	101,233	132,828
Emergency Response	0	0	0	10,180
	<b>1,207,945</b>	<b>140,588</b>	<b>1,070,377</b>	<b>1,091,492</b>
<b>Expenditures</b>				
General/Overhead	327,092	23,242	281,793	237,732
Fair	436,075	2,582	399,311	364,917
Speedway	67,085	2,062	42,337	58,964
Golf Course	198,527	24,634	151,385	162,976
RV Park	164,917	15,825	115,465	105,018
Events Center	107,986	7,202	81,709	146,404
Emergency Response	0	0	149	62,600
	<b>1,301,682</b>	<b>75,545</b>	<b>1,072,148</b>	<b>1,138,610</b>
<b>Net Gain/(Loss) Operations</b>				
General/Overhead	(273,892)	(22,287)	(239,718)	(200,923)
Fair	(30,314)	(2,332)	(20,381)	(76,136)
Speedway	3,359	56,871	37,212	53,768
Golf Course	(79,037)	(17,078)	(43,891)	809
RV Park	267,333	35,087	245,631	241,360
Events Center	18,815	14,781	19,525	(13,576)
Emergency Response	0	0	(149)	(52,420)
	<b>(93,737)</b>	<b>65,043</b>	<b>(1,771)</b>	<b>(47,118)</b>
State Allocations	38,190	0	38,190	30,000
Other Allocations	2,419	82,427	84,846	0
	<b>(53,128)</b>	<b>147,470</b>	<b>121,265</b>	<b>(17,118)</b>
Depreciation	116,789	9,199	82,793	82,793
<b>Net Gain/(Loss) after Depreciation</b>	<b>(169,917)</b>	<b>138,271</b>	<b>38,472</b>	<b>(99,912)</b>
<b>Resulting Net Gain/(Loss) AFTER Allocation of General/Overhead Expense</b>				
General/Overhead	0	0	0	0
Fair	(96,048)	(7,680)	(77,913)	(124,358)
Speedway	(24,030)	54,642	13,240	33,676
Golf Course	(114,643)	(19,975)	(75,054)	(25,311)
RV Park	198,859	29,516	185,702	191,129
Events Center	(57,875)	8,541	(47,596)	(69,835)
Emergency Response	0	0	(149)	(52,420)

**ENGAGE Art Fair**  
**September 30, 2016**

	<b>Current YTD</b> <b>9/30/2016</b>	<b>Prior YTD</b> <b>9/30/2015</b>
<b>Revenues</b>		
Admissions	0.00	1,708.02
Carnival	0.00	0.00
Commerical Exhibits	7,600.00	0.00
Concessions	754.00	482.41
Novelties	0.00	0.00
Art Sales	0.00	0.00
Entry Fees	800.00	0.00
Grandstand Admissions	0.00	0.00
ATM Fees	38.00	22.00
Donations	0.00	0.00
Parking	0.00	0.00
Grants	20,000.00	14,000.00
Sponsorships	1,000.00	0.00
Other	339.40	0.00
Utility Fee Reimbursement	0.00	0.00
<b>Total Revenues</b>	<b>30,531.40</b>	<b>16,212.43</b>
<b>Expenditures</b>		
Wages	5,726.78	1,862.40
Compensated Absences	0.00	0.00
Employee Benefits	801.74	0.00
Payroll Taxes	421.16	142.47
Workers Compensation	300.66	97.78
Advertising	6,100.04	9,691.09
Bank Charges	213.26	33.68
Decorations	0.00	46.17
Dues & Subscriptions	143.57	91.60
Entertainment	500.00	0.00
Equipment Expense	0.00	0.00
Insurance	0.00	1,000.00
Licenses & Permits	2,570.00	1,590.00
Maintenance&Repairs-Facilities	1,522.26	44.00
Maintenance & Repairs-Equipmen	0.00	0.00
Other	0.00	0.00
Plaques & Premiums	0.00	0.00
Postage	0.00	0.00
Professional Services	19,131.96	9,723.00
Promotional Expense	1,509.36	1,249.70
Rentals-Equipment	1,529.91	1,066.47
Signs	763.03	3,509.35
Supplies	1,307.80	3,321.42
Telephone & Internet	0.00	0.00
Training	0.00	0.00
Travel	1,323.44	247.15
Trash Removal	0.00	0.00
Utilities	0.00	0.00
Cash Over/Under	0.00	0.00
<b>Total Expenditures</b>	<b>43,864.97</b>	<b>33,716.28</b>
<b>Net Gain (Loss) Operations</b>	<b>(13,333.57)</b>	<b>(17,503.85)</b>

**Contingency Fund Expenses**

Through:

9/30/2016

<b>Date</b>	<b>Vendor</b>	<b>Description/Purpose</b>	<b>Amount</b>	<b>Current GL</b>
1/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 2,015.51	#63020/63030-12-000
2/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 2,358.18	#63020/63030-12-000
3/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 4,825.06	#63020/63030-12-000
4/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 3,619.12	#63020/63030-12-000
5/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 686.11	#63020/63030-12-000
6/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 1,673.09	#63020/63030-12-000
7/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 4,892.26	#63020/63030-12-000
8/25/2016	City of Calistoga	water/sewer in excess of monthly average	\$ 1,941.14	#63020/63030-12-000
4/30/2016	Upper Valley Recycling	green waste bins through 4/30/16	\$ 1,544.78	#78010-12-000
5/25/2016	Upper Valley Recycling	05/16 green waste bins	\$ 3,631.08	#78010-12-000
6/30/2016	Upper Valley Recycling	06/16 green waste bins	\$ 2,866.73	#78010-12-000
8/31/2016	Upper Valley Recycling	08/16 green waste bins	\$ 665.57	#78010-12-000
5/21/2016	HB Refrigeration	ice machine	\$ 3,504.72	#87500-35-301
6/21/2016	Bank of America	permanent and temporary ADA parking stalls signage	\$ 542.00	#74100-65-000
7/14/2016	Bank of America	temporary ADA parking portable fence	\$ 750.00	#72015-65-108/126
7/14/2016	Bank of America	Art Center ceiling repair lumber	\$ 1,040.57	#64010-12-570
10/6/2016	John's Excavating	used oil tank removal	\$ 1,800.00	#69000-12-000
<b>Total</b>			<b>\$ 38,355.92</b>	