



**NAPA COUNTY GRAND JURY
2016-2017**

May 24, 2017

FINAL REPORT

**THE NAPA COUNTY FAIRGROUNDS:
The County's Orphan Asset**

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Final Report

SUMMARY

Napa County has two fairgrounds: the Napa County Expo in the City of Napa, and the Napa County Fairgrounds (Fairgrounds) in Calistoga. The former is owned by the State, and the latter by Napa County. The Expo is home to the annual five-day Town and Country Fair and the BottleRock music festival. The Fairgrounds is home to the formerly five-day, and currently one-day, Napa County Fair and a half dozen short-track auto races each year. The Fairgrounds is in serious and deteriorating disrepair.

The Grand Jury began its investigation of the Napa County Fairgrounds after a group of Calistoga residents made a public complaint about the condition of the public golf course located on the Fairgrounds property and operated for Napa County by the Napa County Fairgrounds Association. Concurrently, the Grand Jury also received a formal citizen's complaint about the operation of the Fairgrounds Association and its maintenance of the Fairgrounds facilities.

What the Grand Jury found was disturbing. The condition of the golf course was not the heart of the problem; it was merely symptomatic of the neglect and lack of maintenance that affected every element of the Fairgrounds properties, including the buildings, the grounds, and all the facilities intended for public use. Further, the Grand Jury found a disconcerting lack of transparency in the financial reporting of the Fairgrounds Association and signs of divisiveness in the conduct of its Board of Directors.

While the problems with the current state of the Fairgrounds are considerable, the Grand Jury decided to focus on where to go from here, rather than to dwell on responsibility for how things got to be in their current state. Accordingly, the Grand Jury recommends that the Board of Supervisors assume a proactive position and take full responsibility for the future of the Fairgrounds, and that it work cooperatively with the City of Calistoga to transform the facility from a relic of a fading tradition into a vital addition to the upper Napa Valley community.

BACKGROUND

The Napa County Fairgrounds in Calistoga is one of two fairgrounds in Napa County and is the site of the annual Napa County Fair. The Calistoga Fairgrounds facility consists of approximately 70 acres of land within the City of Calistoga and adjoining the Napa River. This land was acquired by Napa County in several transactions between 1935 and 1976. The other fairgrounds is the Napa County Expo in the City of Napa, which is the site of the annual Town and Country Fair. The Expo site is owned by the State of California.

Both the Napa County Fair and the Town and Country Fair are sanctioned by the State of California. The fair in Calistoga is the State-recognized county fair, while the fair in Napa is a State sponsored agricultural district fair.



Figure 1. Aerial view of Napa County Fairgrounds (photo from Google Earth)

Briefly put, the State and County own competing fairgrounds on which they conduct competing summer fairs. Moreover, while the State funds and manages the Expo through a State appointed board of directors, the County has delegated management of the county fair and fairgrounds to the private, non-profit Napa County Fairgrounds Association through a series of five-year contracts between the Association and the County. The County's sole direct input to the fairgrounds management is via the Board of Supervisors' appointment of five of the Association's 11 directors. (The Fair Association Board consists of nine to 15 members, – currently 11, with six elected by the Fair Association.)

Consequently, while the County has continued its contract delegating management of the facility to the Fairgrounds Association, the Association has lost most of the State subsidy for maintaining the facility. Current fairgrounds revenue comes primarily from six to 10 auto races held at the on-site Calistoga Speedway (which itself was donated), fees and facility rentals for community events, greens fees from the on-site nine hole Mount St. Helena Golf Course, rentals of RV spaces in the on-site Calistoga RV Park, and beer and concession sales in connection with fairgrounds events. Support from the State currently amounts to about \$40,000 per year, with the amount uncertain from year to year.

The County Fair itself, as the *raison d'être* for the fairgrounds, has seriously declined in recent years. In 2014, the Fairgrounds Association reduced the County Fair from a four-day event to one day, the Fourth of July. Previously most of the livestock and agricultural functions that had been part of the County Fair moved to the State operated Town and Country Fair, held in the City of Napa over five days in August, presaging the decline of the Napa County Fair.

The Origin of Concerns

The Napa County Fairgrounds had existed without much notice outside the northern Napa Valley community until the summer of 2015, when three large wildfires struck communities in Lake County causing their evacuation. In accordance with disaster plans, the Napa County Fairgrounds was used as an emergency refuge for those displaced by the fires. Problems encountered in providing services to the evacuees at the fairgrounds brought attention to the condition of the fairgrounds, particularly the inadequacy of its food service facilities.



Figure 2. The Fifth Green at Mt. St. Helena Golf Course in August 2016

Not quite a year later, a local furor erupted when the Mount St. Helena Men’s Club submitted a petition to the Napa County Fairgrounds Association Board of Directors. They complained about the degraded condition of the fairgrounds golf course and contested plans discussed by the Board to expand the Calistoga RV Park by taking land from the golf course and reconfiguring the golf course into a par-3 “pitch and putt” course. This was followed by a story in the *Weekly Calistogan* (August 11, 2016) detailing the golfers’ complaints and providing a picture. (See Figure 2 above.¹) The picture provides clear evidence of severe neglect in maintenance of the golf course. About this same time, the Grand Jury received a citizen complaint concerning the management of the fairgrounds.

When the Grand Jury began its inquiry, it quickly became clear that the condition of the golf course and possible management shortcomings were symptoms, not the problem. The symptoms include:

¹ Photo courtesy of the *Weekly Calistogan*

- A decades-long failure to maintain facilities and to keep them up to date and in compliance with County, State, and federal regulations,
- A lack of long-term planning to adapt the fairgrounds to changing county and community needs, and
- A chronic lack of oversight by Napa County.

A New Direction?

Recently, the City Council of Calistoga and the Napa County Board of Supervisors formed an *ad hoc* committee to explore the possibility of creating a Joint Powers Authority or Joint Powers Agreement² to assume control of the fairgrounds. The meetings of this committee are closed, so the Grand Jury has no information on what direction this development may take.

METHODOLOGY

In conducting its investigation, the Grand Jury has done the following:

Interviewed persons with knowledge of the fairgrounds situation, including, but not limited to:

- the Fairgrounds Association CEO
- the Mayor of Calistoga
- current and former members of the Fairgrounds Association Board
- members of the Calistoga City Council
- members of the Board of Supervisors
- citizens of Calistoga

Toured the fairgrounds on October 7, 2016 and March 21, 2017, noting the condition of buildings, grounds, event facilities, the dirt track auto raceway, and the golf course

Reviewed the following documents pertaining to the fairgrounds:

- Documentation of the fairgrounds ownership (deeds and transfers)
- The land tenure agreement between Napa County and the State of California
- The Napa County Fairgrounds Association bylaws, agendas, and minutes
- Consultants' reports on possibilities for the fairgrounds' future use

² A **joint powers authority (JPA)** is an entity permitted under California law (Section 6502 of the State Government Code) in which two or more local government entities jointly exercise power over an activity that transcends the existing boundaries of the authorities.

Source: Wikipedia, https://en.wikipedia.org/wiki/Joint_powers_authority A joint powers

A **joint powers agreement** is a contract between two local government entities by which one party to the agreement agrees to perform specified services for the other.

- Complaints about the fairgrounds' condition and management
- Audited and reviewed financial Statements of the Napa County Fairgrounds Association, along with the attendant trial balances and general ledgers
- The Napa County Fairgrounds Association Policy Manual
- Agendas and minutes of Napa County Supervisors' meetings where issues pertaining to the fairgrounds were discussed or acted upon, including the video of the October 4, 2016 meeting
- The City of Calistoga Staff Report for the joint Board of Supervisors and Calistoga City Council meeting to discuss the future of the Napa County Fairgrounds

DISCUSSION

The Condition of Fairgrounds Facilities

The Napa County Fairgrounds has five major elements and a variety of lesser ones:

- the Napa County Fair & Fireworks, held annually over the Fourth of July holiday
- the Calistoga Speedway, which holds a maximum of 12—usually about six—short -track car races per year
- the Calistoga RV Park, which serves a steady clientele of Napa Valley visitors
- the nine hole Mount St. Helena Golf Course
- the Events Center, a group of several buildings and facilities which host a variety of community events

The Fairgrounds has one other, infrequent but very important function, that of an emergency refuge for victims of natural disasters in the immediate region.

The Calistoga Speedway

The raceway facility represents a large gift to the county by individuals passionate about certain forms of short, dirt track racing (e.g., sprint cars, midget racers, flat track motorcycles). The raceway was built with donated funds and was refurbished several years ago by a private donor at a cost in excess of \$400,000. However, at the time that the Grand Jury toured the fairgrounds, there was visible widespread corrosion on at least two of the floodlight standards that provide lighting for the nighttime races, indicating a need for either major repairs to or replacement of the standards.

The Calistoga RV Park

The Calistoga RV Park receives considerable use. It is the only such facility in the Upper Napa Valley and is popular with RV users. However, the facility needs substantial upgrading. The facility has electrical connections for RVs: about half of them are 50-amp connections—suitable for many newer, larger RVs; and the remainder are 30-amp connections; there are no 100-amp connections, which is the current “high end” standard for RVs. The RV Park has a station for

RVs to off-load sewage for disposal, and there is a restroom with showers, but there are no other facilities for users.

The Mount St. Helena Golf Course

The golf course was playable--barely, but not in good condition. Fairways were uneven and rutted; there was visible damage to the approaches to several greens; and two greens were out of service while being completely reseeded due to damage from lack of watering. The Grand Jury was informed that failure to water the golf course was not because of drought restrictions, because the golf course uses recycled water from the City of Calistoga, which is abundant. Rather, the failure stemmed from problems with the irrigation system: specifically leaks in the irrigation pipes and the staff's lack of knowledge of the system, including where the control valves for the sprinklers were located. Also, the Grand Jury learned that essentially all of the golf course maintenance is being done by volunteers from the Mount St. Helena Men's Club, not by fairgrounds staff.

The Event Facilities and Fairgrounds

The condition of the fairgrounds altogether was described by one interviewee as "deplorable." What the Grand Jury committee found during its tour of the fairgrounds in early October (well before the rains set in) were buildings that had been built decades ago and showed visible signs of deterioration and long-term lack of systematic maintenance. One indication of this is that 25 years after the effective date of the Americans with Disabilities Act (ADA), only about six of the Fairgrounds' 14 lavatories have been upgraded, but none of them are fully ADA compliant. Because of their age, all of the buildings on the Fairgrounds are exempt from the ADA requirements. If any major modifications or renovations are made to them, they will have to be brought into full compliance.

During its initial tour, the Grand Jury was informed that none of the food facilities on the Fairgrounds meet County health standards for on-site food preparation. This seriously detracts from the usefulness of the Fairgrounds for many of its community service functions, as became abundantly clear during the 2015 Valley Fire evacuation.

Fairgrounds Management

The Grand Jury could find no evidence of County investment in the fairgrounds or fairgrounds facilities other than its initial purchase of the various parcels that make up the current fairgrounds. The County Fairgrounds are now in a state of serious and accelerating disrepair. Before 2011, the Fairgrounds received substantial annual support from the State Department of Food and Agriculture (about \$220,000 in 2010). That subsidy amounted to about 12 percent of the Fairgrounds revenue. In 2011, however, the subsidies were sharply decreased. What had been the funding source, State revenue from horse racing, had by then withered away. The State Legislature attempted to move the source of funding to the General Fund, but that move was vetoed by the Governor because of the financial stress brought on by the 2008 recession.

From the time the Napa County Fairgrounds was organized, it has been managed by the Napa County Fairgrounds Association. The Association itself is governed by a Board of Directors. In 2012, the Fairgrounds Association asked the Napa County Board of Supervisors to appoint three of the nine directors; in 2016, the number of directors appointed by the Board of Supervisors was increased to five of the now 11 directors. The Association's management of the fairgrounds is

directed by the Association Chief Executive Officer (CEO), who is responsible for all aspects of the fairgrounds operations. The current CEO took over in January 2010, replacing one who had served for just two years (2008 and 2009) following a Fair Manager who had served for 21 years.

Fairgrounds Finances

Throughout its history, the Fairgrounds Association has been a not-for-profit organization. It recently reregistered with the IRS as a Section 501(c) (3) charitable organization. The Jury was told that this was done to enable the organization to solicit grants and donations. The Jury was also informed that the Association has applied for grants. However, it has yet to organize any fundraising from the public.

At the start of its inquiry, the Grand Jury was aware of controversy concerning the operation and finances of the Fairgrounds Association. The Grand Jury was also aware of dysfunction within the board itself. The Grand Jury's interviews with current and former board members corroborated the existence of antagonism and dissension among the then members of the Association Board. That may have changed with the December Fairgrounds Board election. None of the dissenting members of the board sought reelection. In addition, the Grand Jury was informed that there were questions regarding the appointment of the two most recent members to the Fairgrounds Board (Board of Supervisors' appointments). Some Association members alleged that proper notice of the Board vacancies was not made to the Association membership prior to the appointees' selection.

The Grand Jury has studied financial information from the Fairgrounds Association, including audited or reviewed financial statements from 2000 through 2015. In addition, it inspected financial reports submitted to the State, internal operating statements, budgets, and detailed general ledgers for years 2011 through 2015. The audited statements prior to 2010 included detailed schedules for the various operating functions, including general and administrative expenses. These schedules provided insight and clarity that is no longer available. After 2011, the structure of the general ledger has been substantially expanded to track numerous details of operations. Further, overhead salaries and wages are now allocated to the operating units, but the basis for such allocations is not disclosed in the CPA prepared financial statements.³ This greatly reduces the clarity and transparency of the financial reports. Notes to audited financial statements should clearly disclose how such allocations are made. The contrast in reporting is illustrated in Appendix A. The lack of detail in current budget reports prevents either board members or the public from gaining any insight as to the causes of losses reported for specific fairgrounds functions, like the golf course.

The Grand Jury learned that in 2016 the Fairgrounds Association had commissioned three consultant reports on possible future development of the fairgrounds site. The funding of these reports aside, it was immediately clear to the Grand Jury that the Fairgrounds Association did not have, and had little prospect of obtaining, the funding necessary to implement any of the plans presented to it by the consultants.

³ The Grand Jury was able to replicate these allocations from the Association's accounting information for one month, December 2015. Those allocations are shown in Appendix B.

Land Tenure and Building Ownership

The original buildings on the Napa County Fairgrounds were built by the State during the long period in the mid-twentieth century when the State heavily subsidized county fairs as part of its program to promote agriculture. In 2004, Napa County and the State Department of Food and Agriculture, Division of Fairs and Expositions executed a 20-year Land Tenure Agreement which bound the County to hold the annual Napa County Fair on the Fairgrounds and to use the Fairgrounds for other compatible purposes, so long as the State continued to provide support for the Fair with funds at least equal to the 2003 “Minimum Classification Allocation” for the Fair’s current classification. This clause further stipulates that any “legislative, judicial or executive action” that caused the Division’s support to fall below that 2003 level would be deemed “cause” for termination of the agreement.

It appears to the Grand Jury that the State’s reduction of County Fair financial support following the 2011 budget crisis abrogated the Land Tenure Agreement. The current State contributions to the operation of the Napa County Fair are well below those for a fair of Napa County’s size in 2003. Not clear are the implications of terminating the Land Tenure Agreement. The Grand Jury was told by several witnesses that ending the agreement would give the County full ownership of the buildings that had been built with State funding. However, the Grand Jury was unable to locate any documents to verify that claim.

There are facilities on the Fairgrounds that were not built with State or County funds. The Grand Jury was informed that the grandstands, track, track fencing, and light standards for the Calistoga Speedway were installed and later improved by private individuals. The Grand Jury was unable to locate documents specifically about the gifts of these ancillary facilities, including any provisos there may have been concerning their use or long-term disposition. However, the Jury did find in the Fairgrounds Association’s financial documents a substantial sum identified as the value of donated improvements to the Calistoga Speedway.

The Decline of the Napa County Fair

The Napa County Fair is in serious decline. The Fairgrounds Association budgets indicate that the Fair revenues have not exceeded expenses since 2011. The Association responded by reducing the Fair from four days to one day in 2014. The Fair’s importance to Calistoga and the surrounding community notwithstanding, attendance has continued to decline. *The Weekly Calistogan* reported attendance of nearly 8,000 in 2014, 7,453 in 2015, and 6,200 in 2016. With losses from Fair operations in those years of \$27,919, \$20,000, and \$27,432 respectively,⁴ it is difficult to see how the present trend of decline can be sustained, particularly since the Association also projects a \$42,000 loss for the golf course in 2016.

CONCLUSIONS

It is clear to the Grand Jury that the Napa County Fairgrounds has been the victim of long term neglect, both in terms of the maintenance of the on-site facilities and in terms of the lack of direction in the purposes to which the site is put. Over decades, the County Board of Supervisors

⁴ Source: Napa County Fairgrounds Association operating budget statements for 2014 and 2015 and April 30, 2016 Summary of Operations for 2016

has given little attention to the site, its development, or the uses to which it is put. Instead, the Board has delegated that responsibility to a private organization through a long succession of five-year contracts that give that organization neither the incentive nor the power to do the systematic maintenance and long term development that such a facility requires. For all its good intentions, the Napa County Fairgrounds Association is unable to do more than maintain current operations while incurring an ever-growing backlog of deferred maintenance.

FINDINGS

The Grand Jury finds that:

- F1.** The Napa County Fairgrounds is a substantial asset, both to Napa County, and especially to the City of Calistoga and the surrounding northern Napa Valley community.
- F2.** At the outset, the Board of Supervisors delegated the operation and maintenance of the Fairgrounds to a private, not-for-profit organization to which it provided little or no oversight and that this arrangement has never been seriously reviewed.
- F3.** Failure to exercise proper stewardship of the Napa County Fairgrounds has been institutionalized in the behavior of all responsible for several generations.
- F4.** The current Fairgrounds operations consist of the County Fair and four separate enterprises, the management and maintenance of which exceeds the expertise and resources of the Napa County Fairgrounds Association.
- F5.** The Napa County Fairgrounds and its buildings are in a state of chronic decay, the result of systemic lack of necessary maintenance and by at times overt neglect that has extended over most of the Fairgrounds' existence.
- F6.** The State's severe reduction of financial support for the Napa County Fair in 2011 may have abrogated its Land Tenure Agreement with Napa County. Regardless, the Land Tenure Agreement expires in 2024.
- F7.** The Napa County Fair itself is in serious decline, with its continued operation in doubt.
- F8.** The ancillary function of the Fairgrounds as an emergency refuge for victims of flooding, wildfires, or earthquake is important, even vital, to any future development of the Fairgrounds themselves.
- F9.** The conduct of the Napa County Fairgrounds Association Board has been at times dysfunctional, with some Board members publicly complaining about lack of transparency in the Board's financial reporting.
- F10.** Some of the complaints expressed by the former dissenting members of the Napa County Fairgrounds Association Board have merit: in particular, complaints about golf course maintenance, managerial decision making, and a general lack of transparency.
- F11.** A Joint Powers Authority (or Agreement), currently being discussed by the Board of Supervisors and the Calistoga City Council, could allow for long term contracts with concessionaires to incentivize investment in and development of Fairgrounds facilities.

RECOMMENDATIONS

The Grand Jury recommends that:

- R1.** Any actions taken on renovation, development, or repurposing of the Napa County Fairgrounds involve explicit agreement between the Napa County Board of Supervisors and the City of Calistoga.
- R2.** By December 31, 2017, the Napa County Board of Supervisors direct the County Executive to investigate whether any California counties with similar land tenure agreements concerning their county fairs have terminated those agreements and, if so, what consequences they experienced.
- R3.** By 2020, the Napa County Board of Supervisors fully determine the implications of the agreement's 2024 termination and set in place plans for the Fairgrounds future development and operation.
- R4.** The Napa County Board of Supervisors' plans for the Fairgrounds' future include provisions for the Fairgrounds' use as an emergency refuge for the victims of natural disasters in the region.
- R5.** As soon as practicable, the Napa County Board of Supervisors contract the operation of the Calistoga Raceway, the Mount St. Helena Golf Course, and the Calistoga RV Park to concessionaires knowledgeable and competent to operate those enterprises efficiently and profitably.
- R6.** As soon as practicable, the Napa County Board of Supervisors revise its contract with the Napa County Fairgrounds Association to focus that organization's efforts exclusively on the funding and operation of the Napa County Fair and related community activities.

REQUEST FOR RESPONSES

Pursuant to Penal Code section 933.05, the Grand Jury requests responses as follows:

From the following governing bodies:

- The Napa County Board of Supervisors: **F2** and **R1** through **R6**

Reports issued by the Grand Jury do not identify individuals interviewed. Penal Code section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Grand Jury.

APPENDIX A

Sample Napa County Fairgrounds Association Reports

NAPA COUNTY FAIR ASSOCIATION SCHEDULE OF GOLF COURSE OPERATIONS YEAR ENDED DECEMBER 31, 2004

Revenues:	
Green fees	\$ 153,165
Food and beverages	30,665
Rental fees	23,809
Equipment, supplies and apparel	8,572
Other	<u>2,400</u>
 Total revenues	 <u>218,611</u>
Expenses:	
Salaries and wages	110,006
Maintenance	18,904
Utilities	19,575
Food and beverages	16,358
Equipment, supplies and apparel	7,186
Employee benefits	18,701
Advertising	1,577
Insurance	12,110
Other	<u>10,618</u>
 Total expenses	 <u>215,035</u>
 Increase in net assets from golf course operations	 <u><u>\$ 3,576</u></u>

Figure 3. Detail from NCFA 2004 Statement of Activities

For the period of January 1, 2016 to December 31, 2016	SUMMARY			
	Actual	Budgeted	Estimated	Proposed
	2014	2015	2015	2016
TOTAL NET RESOURCES, January 1				
Unrestricted net resources	\$58,905	\$102,299	\$489,470	\$521,886
Restricted resources	0	0	0	0
Investment in Capital Assets, Net of Related Debt	906,624	1,330,331	906,624	1,272,169
Prior Year Audit Adjustment(s)	477,356			
Subtotal (Total Net Resources)	1,442,885	1,432,630	1,396,094	1,794,055
RESOURCES ACQUIRED:				
Administration	(21,783)	7,100	55,719	33,200
Fair	335,413	436,615	331,001	405,761
Speedway	137,343	132,663	115,757	112,904
Golf Course	198,797	203,648	191,060	193,850
RV Park	379,211	450,805	423,199	432,250
Events Center	148,633	153,931	179,417	126,801
Emergency Response	0	0	108,342	0
Operating Revenues	1,177,613	1,384,763	1,404,495	1,304,765
State (Local/Base) Allocations:	30,000	30,000	30,000	38,190
Other (Flex Capital, Perf Rating)	50,000			2,419
TOTAL RESOURCES AVAILABLE	2,700,498	2,847,393	2,830,589	3,139,429
RESOURCES APPLIED:				
Administration	290,589	276,361	321,504	279,625
Fair	363,332	456,616	414,392	433,193
Speedway	85,495	79,670	68,205	76,614
Golf Course	200,776	229,855	215,282	235,506
RV Park	140,363	190,038	138,008	164,917
Events Center	111,651	151,693	168,493	107,986
Emergency Response	0	0	104,170	0
Operating Expenses	1,192,205	1,384,233	1,430,054	1,297,843
Depreciation Expense	112,199	116,789	111,531	116,789
TOTAL RESOURCES APPLIED	1,304,404	1,501,023	1,541,584	1,414,632
TOTAL NET RESOURCES, DECEMBER 31:	\$1,396,094	\$1,346,371	\$1,794,055	\$1,783,056
Unrestricted Net Resources Available for Operations	489,470	469,658	521,886	498,798
Restricted Net Resources	0	0	0	38,190
Investment in Capital Assets (From Schedule 7)	906,624	876,713	1,272,169	1,246,068
Subtotal (Total Net Res Check Figure - should equal #29100)	\$1,396,094	\$1,346,371	\$1,794,055	\$1,783,056
Reserve Percentage	41.1%	33.9%	36.5%	41.4%
NET PROFIT				
Administration	(312,372)	(269,261)	(265,785)	(246,425)
Fair	(27,919)	(20,000)	(83,391)	(27,432)
Speedway	51,848	52,993	47,552	36,289
Golf Course	(1,980)	(26,207)	(24,222)	(41,656)
RV Park	238,848	260,767	285,191	267,333
Events Center	36,982	2,239	10,924	18,815
Emergency Response	0	0	4,172	0
TOTAL NET PROFIT (less State Alloc)	(14,592)	530	(25,559)	6,922
OTHER				
State (Local/Base) Allocations:	30,000	30,000	30,000	38,190
Other (Flex Capital, Perf Rating)	50,000	-	-	2,419
NET PROFIT (after State Alloc)	\$ 65,408	\$ 30,530	\$ 4,441	\$ 47,531

Chair, Board of Directors

12-17-15

Date

Chief Executive Officer

Date

Figure 4 NCFA 2015 Operating Budget

APPENDIX B
Allocation of Overhead Expenses to Fairgrounds Operations
December 2015

Napa County Fairgrounds Association
Partial Administrative Cost Allocation Schedule
For the Month of December 2015 (From Pre-Close Trial Balance)

	Wages	Benefits	Payroll Tax	Workers Compensation	Total
Administrative	2,287.40	5,208.01	782.79	150.47	8,428.67
Fair	1,391.02	369.60	267.38	73.03	2,101.03
Speedway	1,391.02	369.60	212.38	73.03	2,046.03
Golf	1,391.04	369.64	207.63	73.03	2,041.34
Golf - Pro Shop	57.87	40.74	15.82	3.03	117.46
RV Park	1,448.88	410.35	222.89	76.07	2,158.19
Facility Rent	2,846.68	1,394.55	309.66	149.46	4,700.35
Valley Fire	1,115.48	396.79	430.19	68.65	2,011.11
Total Allocated	9,641.99	3,351.27	1,665.95	516.30	15,175.51
Total Administrative	11,929.39	8,559.28	2,448.74	666.77	23,604.18