

Attachment B

**LAGUNA SECA RECREATION AREA
HISTORICAL FINANCIAL REPORTS
FISCAL YEARS 2007 TO 2022 (ACTUAL) and FISCAL YEAR 2023 (CURRENT-YEAR ESTIMATES)**

	Under General Fund		As Enterprise Fund		
	Actual Amounts Fiscal years 2007-2017	Actual Amounts Fiscal years 2018-2020	Actual Amounts FY 2020-21	Actual Amounts FY 2021-22	Current-Year Estimate FY 2022-23
	Under SCRAP Concession Agrmt	Under SCRAP Management Agrmt	Under A&D Narigi Management Agreement		
OPERATING REVENUES:					
Charges for Services	35,686,256	49,476,873	8,724,844	20,259,815	18,247,024
Other Operating Revenues	33,222	316,521	526,088	17,248	7,044
Total Operating Revenue	35,719,478	49,793,393	9,250,932	20,277,063	18,254,068
OPERATING EXPENSES:					
Salaries, Wages & Benefits	5,909,141	1,444	687,641	335,019	1,064,213
Services & Supplies	13,467,133	52,337,587	8,086,885	18,572,895	16,723,004
Depreciation	-	-	907,483	571,610	700,000
Cost Plan Allocation	-	16,493	180,812	960,738	232,789
Other Operating Expenses (Reimbursement)	2,384,592	4,299,440	11,713	105,469	(399,185)
Total Operating Expenses	21,760,865	56,654,963	9,874,534	20,545,731	18,320,821
Net Operating Income/(Loss)	13,958,613	(6,861,570)	(623,602)	(268,668)	(66,753)
NON-OPERATING REVENUES (EXPENSES):					
Interest Income/(Expense)	-	-	(5,440)	6,916	11,366
Other Non-Operating Revenues	174,065	3,438	-	-	-
Other Non-Operating Expenses	(9,406)	(2,204)	-	(91,817)	(8,105)
Total Non-Operating Revenue/(Expense)	164,659	1,234	(5,440)	(84,901)	3,261
Net Income (Loss) before Transfers and Capital Contributions	14,123,271	(6,860,336)	(629,042)	(353,569)	(63,492)
Capital Contributions	-	-	10,289,004	-	-
Operating Transfers In	-	-	1,840,970	-	-
Operating Transfers Out	-	-	-	(1,283,905)	-
Change in Fund Balance (As General Fund) / Change in Net Position (As Enterprise Fund)	14,123,271	(6,860,336)	11,500,932	(1,637,474)	(63,492)
Net Position, Beginning of Year			-	11,500,932	9,863,458
Operating Revenues			9,250,932	20,277,063	18,254,068
Operating Expenses			(9,874,534)	(20,545,731)	(18,320,821)
Non-Operating Revenues(Expenses)			(5,440)	(84,901)	3,261
Capital Contributions			10,289,004	-	-
Operating Transfers In			1,840,970	-	-
Operating Transfers Out			-	(1,283,905)	-
Net Position, End of Year			11,500,932	9,863,458	9,799,966
NET POSITION					
Net Investment in Capital Assets			9,350,317	8,778,707	8,078,707
Unrestricted Net Position			2,150,615	1,084,751	1,721,259
Total Net Position			11,500,932	9,863,458	9,799,966

LAGUNA SECA RECREATION AREA
HISTORICAL FINANCIAL REPORTS
FISCAL YEARS 2007 TO 2022 (ACTUAL) and
FISCAL YEAR 2023 (CURRENT-YEAR ESTIMATES)

	Under General Fund					
	Under SCRAMP Concession Agreement					
	Actual Amounts 2006-2007	Actual Amounts 2007-2008	Actual Amounts 2008-2009	Actual Amounts 2009-2010	Actual Amounts 2010-2011	Actual Amounts 2011-2012
OPERATING REVENUES:						
Charges for Services	2,197,726	2,859,324	1,646,090	2,170,397	1,923,739	4,519,394
Other Operating Revenues	19	551	231	1,847	(218)	30,572
Total Operating Revenue	2,197,745	2,859,875	1,646,321	2,172,244	1,923,521	4,549,966
OPERATING EXPENSES:						
Salaries, Wages & Benefits	480,154	573,205	730,304	644,141	747,582	579,088
Services & Supplies	474,295	482,368	566,265	670,518	1,056,457	717,187
Depreciation	-	-	-	-	-	-
Cost Plan Allocation	-	-	-	-	-	-
Other Operating Expenses (Reimbursement)	776,885	1,080,495	60,572	34,138	51,133	60,962
Total Operating Expenses	1,731,335	2,136,068	1,357,142	1,348,797	1,855,172	1,357,238
Net Operating Income/(Loss)	466,410	723,807	289,179	823,446	68,348	3,192,729
NON-OPERATING REVENUES (EXPENSES):						
Interest Income/(Expense)	-	-	-	-	-	-
Other Non-Operating Revenues	-	-	102,000	(102,491)	23,699	-
Other Non-Operating Expenses	-	-	(970)	(987)	(1,002)	(1,012)
Total Non-Operating Revenue/(Expense)	-	-	101,031	(103,478)	22,697	(1,012)
Net Income (Loss) before Transfers and Capital Contributions	466,410	723,807	390,210	719,968	91,046	3,191,717
Capital Contributions	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
Change in Fund Balance (As General Fund) / Change in Net Position (As Enterprise Fund)	466,410	723,807	390,210	719,968	91,046	3,191,717
Net Position, Beginning of Year						
Operating Revenues						
Operating Expenses						
Non-Operating Revenues(Expenses)						
Capital Contributions						
Operating Transfers In						
Operating Transfers Out						
Net Position, End of Year						
NET POSITION						
Net Investment in Capital Assets						
Unrestricted Net Position						
Total Net Position						

LAGUNA SECA RECREATION AREA
HISTORICAL FINANCIAL REPORTS
FISCAL YEARS 2007 TO 2022 (ACTUAL) and
FISCAL YEAR 2023 (CURRENT-YEAR ESTIMATES)

	Under General Fund				
	Under SCRAMP Concession Agreement				
	Actual Amounts 2012-2013	Actual Amounts 2013-2014	Actual Amounts 2014-2015	Actual Amounts 2015-2016	Actual Amounts 2016-2017
OPERATING REVENUES:					
Charges for Services	2,596,237	2,737,334	3,645,426	2,914,357	8,476,234
Other Operating Revenues	(43)	(253)	340	538	(362)
Total Operating Revenue	2,596,193	2,737,081	3,645,766	2,914,894	8,475,872
OPERATING EXPENSES:					
Salaries, Wages & Benefits	379,445	646,536	467,863	327,372	333,449
Services & Supplies	665,179	1,052,995	1,423,757	1,583,203	4,774,908
Depreciation	-	-	-	-	-
Cost Plan Allocation	-	-	-	-	-
Other Operating Expenses (Reimbursement)	(182)	0	183,111	137,478	0
Total Operating Expenses	1,044,442	1,699,531	2,074,731	2,048,053	5,108,357
Net Operating Income/(Loss)	1,551,752	1,037,550	1,571,035	866,841	3,367,515
NON-OPERATING REVENUES (EXPENSES):					
Interest Income/(Expense)	-	-	-	-	-
Other Non-Operating Revenues	-	-	1,995	69,035	79,827
Other Non-Operating Expenses	(1,012)	(1,034)	(1,051)	(1,081)	(1,259)
Total Non-Operating Revenue/(Expense)	(1,012)	(1,034)	944	67,954	78,568
Net Income (Loss) before Transfers and Capital Contributions	1,550,740	1,036,516	1,571,979	934,796	3,446,082
Capital Contributions	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Change in Fund Balance (As General Fund) / Change in Net Position (As Enterprise Fund)	1,550,740	1,036,516	1,571,979	934,796	3,446,082
Net Position, Beginning of Year					
Operating Revenues					
Operating Expenses					
Non-Operating Revenues(Expenses)					
Capital Contributions					
Operating Transfers In					
Operating Transfers Out					
Net Position, End of Year					
NET POSITION					
Net Investment in Capital Assets					
Unrestricted Net Position					
Total Net Position					

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FISCAL YEARS 2007 TO 2022 (ACTUAL) and
FISCAL YEAR 2023 (CURRENT-YEAR ESTIMATES)

	Under General Fund		
	Under SCRAMP Management Agrmt		
	Actual Amounts 2017-2018	Actual Amounts 2018-2019	Actual Amounts 2019-20
OPERATING REVENUES:			
Charges for Services	14,406,017	19,490,143	15,580,713
Other Operating Revenues	-	1,142	315,379
Total Operating Revenue	14,406,017	19,491,285	15,896,092
OPERATING EXPENSES:			
Salaries, Wages & Benefits	1,444	-	-
Services & Supplies	13,637,271	21,647,775	17,052,541
Depreciation	-	-	-
Cost Plan Allocation	-	-	16,493
Other Operating Expenses (Reimbursement)	1,458,153	2,003,322	837,964
Total Operating Expenses	15,096,868	23,651,097	17,906,998
Net Operating Income/(Loss)	(690,851)	(4,159,813)	(2,010,906)
NON-OPERATING REVENUES (EXPENSES):			
Interest Income/(Expense)	-	-	-
Other Non-Operating Revenues	1,525	-	1,913
Other Non-Operating Expenses	(1,295)	(187)	(722)
Total Non-Operating Revenue/(Expense)	230	(187)	1,191
Net Income (Loss) before Transfers and Capital Contributions	(690,621)	(4,160,000)	(2,009,715)
Capital Contributions	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Change in Fund Balance (As General Fund) / Change in Net Position (As Enterprise Fund)	(690,621)	(4,160,000)	(2,009,715)
Net Position, Beginning of Year			
Operating Revenues			
Operating Expenses			
Non-Operating Revenues(Expenses)			
Capital Contributions			
Operating Transfers In			
Operating Transfers Out			
Net Position, End of Year			
NET POSITION			
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Unrestricted Net Position			
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	Actual Amounts 2020-21	Actual Amounts 2021-22	Estimate 2022-23
OPERATING REVENUES:			
Charges for Services	8,724,844	20,259,815	18,247,024
Other Operating Revenues	526,088	17,248	7,044
Total Operating Revenue	9,250,932	20,277,063	18,254,068
OPERATING EXPENSES:			
Salaries, Wages & Benefits	687,641	335,019	1,064,213
Services & Supplies	8,086,885	18,572,895	16,723,004
Depreciation	907,483	571,610	700,000
Cost Plan Allocation	180,812	960,738	232,789
Other Operating Expenses (Reimbursement)	11,713	105,469	(399,185)
Total Operating Expenses	9,874,534	20,545,731	18,320,821
Net Operating Income/(Loss)	(623,602)	(268,668)	(66,753)
NON-OPERATING REVENUES (EXPENSES):			
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Net Income (Loss) before Transfers and Capital Contributions	(629,042)	(353,569)	(63,492)
Capital Contributions	10,289,004	-	-
Operating Transfers In	1,840,970	-	-
Operating Transfers Out	-	(1,283,905)	-
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