

Attachment C

LAGUNA SECA RECREATION AREA (FUND 453)
DEPRECIATION SCHEDULE (SUMMARY WITH ORIGINAL PURCHASE COSTS)
AS OF JUNE 30, 2022

Fixed Asset Category	Fixed Asset Component Extended Desc	ORIGINAL PURCHASE COSTS	ACCUMULATED DEPRECIATION FROM START OF SERVICE	NET BOOK VALUE (AS OF 30-JUNE-2022)	REMAINING USEFUL LIFE (in years) AFTER 6-30-22
Bridge Improvement	DUNLOP BRIDGE	110,403.00	(110,403.00)	-	0
Bridge Improvement	FOOT BRIDGE	211,029.00	(211,029.00)	-	0
Bridge Improvement	LOOK-OUT RIDGE UPGRADE	181,309.00	(181,309.00)	-	0
Bridge Improvement Total		502,741.00	(502,741.00)	-	
Building	LAGUNA SECA PARK OFFICE	57,500.00	(49,498.75)	8,001.25	5
Building	GARAGES & SUITES PHASE I	7,624,988.00	(2,940,156.67)	4,684,831.33	29
Building	RED BULL ENERGY BUILDING	3,286,407.00	(1,055,043.87)	2,231,363.13	33
Building	BROADCAST BOOTH	525,165.00	(177,436.66)	347,728.34	32
Building	MEDICAL FACILITY	266,087.00	(90,684.67)	175,402.33	32
Building	BUILDING	298,642.00	(298,642.00)	-	0
Building	LAGUNA SECA NEWMAN BLDG RESTROOMS & SHOWER UPGRADE	729,532.82	(294,811.49)	434,721.33	5
Building Total		12,788,321.82	(4,906,274.11)	7,882,047.71	
Equipment	STEEL STORAGE CONTAINER-LAGUNA SECA	5,090.00	(5,090.00)	-	0
Equipment	SUBMERSIBLE PUMP, LAGUNA SECA	26,562.75	(26,562.75)	-	0
Equipment	JACOBSEN 26' FULL TILT BED, DRAG TRAILER	19,790.25	(16,361.05)	3,429.20	2
Equipment	9FT H TOW BEHIND SWEEPSTERH SERIES	38,957.35	(20,898.16)	18,059.19	4
Equipment	CAPITAL LEASE 2008 JOHN DEERE WHEEL LOADER BACKHOE	80,544.30	(80,509.30)	35.00	0
Equipment	JOHN DEERE LANDSCAPE LOADER 210K	93,559.12	(49,908.93)	43,650.19	6
Equipment	2015 JOHN DEERE Z997- PARKS DEPT	18,885.63	(9,499.79)	9,385.84	6
Equipment	TICKETING TRAILER	171,982.00	(171,982.00)	-	0
Equipment	OPERATIONS TRAILER NEW	109,650.64	(81,451.40)	28,199.24	3
Equipment	SOUVENIR TRAILER	63,144.00	(63,110.10)	33.90	0
Equipment	TEMP TRAILER IN PADDOCK	56,211.76	(34,915.95)	21,295.81	5
Equipment	CHARTWELL TRLR (2)	27,313.00	(27,313.00)	-	0
Equipment	20' SIDE OPEN RETAIL CONTAINER	17,421.56	(3,952.11)	13,469.45	10
Equipment	EJ WARD FUEL CONTROL SYSTEMS	29,150.81	(16,802.36)	12,348.45	2
Equipment	20' SIDE OPEN RETAIL CONTAINER FOR LAGUNA SECA	17,421.56	(3,659.22)	13,762.34	11
Equipment	4'X8' SLAT WALL PANEL - BLACK WITH SILVER METAL INSERTS	7,476.56	(1,570.38)	5,906.18	11
Equipment Total		783,161.29	(613,586.50)	169,574.79	
Land Improvement	ROADWAY OVERLAY AT LAGUNA SECA	173,729.38	(173,729.38)	-	0
Land Improvement	LAGUNA SECA LAKEBED REDEVELOPMENT PROJECT	164,538.84	(164,538.84)	-	0
Land Improvement	LAGUNA SECA LAKEBED	249,312.86	(249,312.86)	-	0
Land Improvement	LAGUNA SECA PARK ROADWAYS	33,447.51	(33,447.51)	-	0
Land Improvement	FENCING, LAGUNA SECA	12,712.26	(11,331.83)	1,380.43	2
Land Improvement	FENCING, LAGUNA SECA	8,475.00	(7,348.88)	1,126.12	2
Land Improvement	GRANDSTANDS	495,549.00	(226,988.18)	268,560.82	10
Land Improvement	POND IMPROVEMENTS	204,000.00	(204,000.00)	-	0
Land Improvement	GRANDSTANDS	317,900.00	(317,900.00)	-	0
Land Improvement	TRACK EXTENSION	1,401,303.00	(1,401,303.00)	-	0
Land Improvement	GRANDSTANDS	462,620.00	(462,620.00)	-	0
Land Improvement	HARBOR FILL/PARKING LOT	312,085.00	(312,085.00)	-	0
Land Improvement Total		3,835,672.85	(3,564,605.48)	271,067.37	
Track Improvement	LAGUNA SECA TRACK IMPROVEMENTS	377,362.67	(243,694.65)	133,668.02	8
Track Improvement	LAGUNA SECA RACETRACK IMPROVEMENTS	2,380,126.00	(2,122,490.68)	257,635.32	8
Track Improvement	CART IMPROVEMENTS	144,085.00	(144,085.00)	-	0
Track Improvement	TRACK IMPROVEMENTS	2,263,456.00	(2,263,456.00)	-	0
Track Improvement	TRACK OVERALL IMPROV	1,427,954.00	(1,427,954.00)	-	0
Track Improvement	TURN 6 DRAINAGE IMPROV	295,000.00	(295,000.00)	-	0
Track Improvement	TRACK RESURFACE	278,403.00	(278,403.00)	-	0
Track Improvement	TURN 7 DRAINAGE IMPROV	114,207.00	(114,207.00)	-	0
Track Improvement	CART TRACK IMPROVEMENTS	188,547.00	(188,547.00)	-	0
Track Improvement	PIT LANE EXTENSION	1,382,826.00	(1,382,826.00)	-	0
Track Improvement Total		8,851,966.67	(8,460,663.33)	391,303.34	
Vehicles	2007 WALDEN-UNIT 927210 X 24 TRAILER	16,969.64	(16,969.64)	-	0
Vehicles	2012 FORD F250 4X4 PICKUP SUPER CAB VIN # 1FT7X2B69CEC12	28,616.42	(28,616.42)	-	0
Vehicles	2012 FORD F250 PICKUP REGULAR CAB VIN # 1FTBF2A64LEC1292	23,177.20	(23,177.20)	-	0
Vehicles	2015 FORD F250 4X4 REGULAR CAB PICK UP	26,247.77	(26,247.77)	-	0
Vehicles	2014 Toyota Tacoma (7104) 2WD Reg Cab 14 AT (Nat), 2.7L, Super White	21,051.39	(21,051.39)	-	0
Vehicles	2015 JOHN DEERE HPX- 001A	11,683.38	(11,683.38)	-	0
Vehicles	2015 JOHN DEERE HPX- 001A	11,683.38	(11,683.38)	-	0
Vehicles	FY18 CONCESSION TRAILER	203,000.00	(202,769.25)	230.75	0
Vehicles	2018 WHITE BIGFOOT 48V XL ELECTRIC GOLF CART	16,915.98	(12,504.15)	4,411.83	1
Vehicles	2019 BIGFOOT 48V XL WHITE ELECTRIC GOLF CART	17,462.22	(12,881.24)	4,580.98	1
Vehicles	JAG MOBILE RESTROOM	38,153.00	(28,190.72)	9,962.28	1
Vehicles	JAG MOBILE RESTROOM	78,004.00	(57,576.46)	20,427.54	1
Vehicles	2019 SILVER ALUMA 8218 TILT W/ POWER TILT	12,204.76	(8,848.19)	3,356.57	1
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(10,125.96)	-	0
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(10,125.96)	-	0
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(10,125.96)	-	0
Vehicles	GO KARTS FOR LAGUNA SECA	10,125.96	(10,125.96)	-	0
Vehicles	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA S	10,125.96	(5,913.20)	4,212.76	2
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(5,913.20)	4,212.76	2
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(5,913.20)	4,212.76	2
Vehicles	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	10,125.96	(5,913.20)	4,212.76	2
Vehicles	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA S	11,759.45	(6,867.11)	4,892.34	2
Vehicles Total		597,936.27	(533,222.94)	64,713.33	
Grand Total		27,359,799.90	(18,581,093.36)	8,778,706.54	
	Per ACFR, 6-30-2022			8,778,706.54	

LAGUNA SECA RECREATION AREA (FUND 453)
DEPRECIATION SCHEDULE
AS OF JUNE 30, 2022

FA Number	Fixed Asset Description	Fixed Asset Component Extended Desc	START DATE OF DEPRECIATION AFTER MOVE TO FUND 453	BOOK VALUE MOVED TO ENTERPRISE FUND AS OF 30-JUNE-2022	ACCUMULATED DEPRECIATION AS OF 30-JUNE-2022	NET BOOK VALUE	REMAINING USEFUL LIFE (in years) AFTER 6-30-22
Buildings & Improvements							
MC0003674	LAGUNA SECA PARK OFFICE	LAGUNA SECA PARK OFFICE	18-Jun-2021	10,868.07	(2,866.82)	8,001.25	5
MC0005743	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	GARAGES & SUITES PHASE I	30-Jun-2021	5,007,213.58	(322,382.25)	4,684,831.33	29
MC0005744	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	RED BULL ENERGY BUILDING	30-Jun-2021	2,366,302.59	(134,939.46)	2,231,363.13	33
MC0005745	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	BROADCAST BOOTH	30-Jun-2021	369,413.93	(21,685.59)	347,728.34	32
MC0005746	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	MEDICAL FACILITY	30-Jun-2021	186,341.05	(10,938.72)	175,402.33	32
MC0005747	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	DUNLOP BRIDGE	30-Jun-2021	110,403.00	(110,403.00)	-	0
MC0005748	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	BUILDING	30-Jun-2021	298,642.00	(298,642.00)	-	0
MC0006383	LAGUNA SECA NEWMAN BLDG RESTROOMS & SHOWER UPGRADE PROJECT	LAGUNA SECA NEWMAN BLDG RESTROOMS & SHOWER UPGRADE PROJECT	30-Jun-2021	608,110.04	(173,388.71)	434,721.33	5
Equipment							
MC0003444	STEEL STORAGE CONATINER-LAGUNA SECA	STEEL STORAGE CONATINER-LAGUNA SECA	22-Jun-2021	5,090.00	(5,090.00)	-	0
MC0003481	SUBMERSIBLE PUMP, LAGUNA SECA	SUBMERSIBLE PUMP, LAGUNA SECA	22-Jun-2021	26,562.75	(26,562.75)	-	0
MC0004194	JACOBSEN 26' FULL TILT BED, DRAG TRAILER	JACOBSEN 26' FULL TILT BED, DRAG TRAILER	30-Jun-2021	6,844.34	(3,415.14)	3,429.20	2
MC0004469	9FT H TOW BEHIND SWEEPSTERH SERIES	9FT H TOW BEHIND SWEEPSTERH SERIES	30-Jun-2021	18,059.19	-	18,059.19	4
MC0004521	CAPITAL LEASE 2008 JOHN DEERE WHEEL LOADER BACKHOE	CAPITAL LEASE 2008 JOHN DEERE WHEEL LOADER BACKHOE	30-Jun-2021	17,033.14	(16,998.14)	35.00	0
MC0005590	JOHN DEERE LANDSCAPE LOADER 210K	JOHN DEERE LANDSCAPE LOADER 210K	30-Jun-2021	58,160.41	(14,510.22)	43,650.19	6
MC0005698	2015 JOHN DEERE Z997- PARKS DEPT	2015 JOHN DEERE Z997- PARKS DEPT	30-Jun-2021	12,505.90	(3,120.06)	9,385.84	6
MC0005749	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TICKETING TRAILER	30-Jun-2021	21,470.18	(21,470.18)	-	0
MC0005750	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	OPERATIONS TRAILER NEW	30-Jun-2021	46,934.44	(18,735.20)	28,199.24	3
MC0005751	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	SOUVENIR TRAILER	30-Jun-2021	16,498.14	(16,484.24)	13.90	0
MC0005752	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TEMP TRAILER IN PADDOCK	30-Jun-2021	29,789.64	(8,493.83)	21,295.81	5
MC0005753	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	CHARTWELL TRLR (2)	30-Jun-2021	4,477.32	(4,477.32)	-	0
MC0006456	20' SIDE OPEN RETAIL CONTAINER	20' SIDE OPEN RETAIL CONTAINER	30-Jun-2021	16,156.70	(2,687.25)	13,469.45	10
MC0006465	EJ WARD FUEL CONTROL SYSTEMS	EJ WARD FUEL CONTROL SYSTEMS	30-Jun-2021	24,646.27	(12,297.82)	12,348.45	2
MC0006487	20' SIDE OPEN RETAIL CONTAINER FOR LAGUNA SECA	20' SIDE OPEN RETAIL CONTAINER FOR LAGUNA SECA	30-Jun-2021	16,258.52	(2,496.18)	13,762.34	11
MC0006488	4'X8' SLAT WALL PANEL - BLACK WITH SILVER METAL INSERTS	4'X8' SLAT WALL PANEL - BLACK WITH SILVER METAL INSERTS	30-Jun-2021	6,977.43	(1,071.25)	5,906.18	11
Land Improvements							
MC0003436	ROADWAY OVERLAY AT LAGUNA SECA	ROADWAY OVERLAY AT LAGUNA SECA	22-Jun-2021	173,729.38	(173,729.38)	-	0
MC0003437	LAGUNA SECA LAKEBED REDEVELOPMENT PROJECT	LAGUNA SECA LAKEBED REDEVELOPMENT PROJECT	22-Jun-2021	164,538.84	(164,538.84)	-	0
MC0003448	LAGUNA SECA LAKEBED	LAGUNA SECA LAKEBED	22-Jun-2021	249,312.86	(249,312.86)	-	0
MC0003451	LAGUNA SECA PARK ROADWAYS	LAGUNA SECA PARK ROADWAYS	22-Jun-2021	33,447.51	(33,447.51)	-	0
MC0003490	FENCING, LAGUNA SECA	FENCING, LAGUNA SECA	22-Jun-2021	2,702.23	(1,321.80)	1,380.43	2
MC0003482	FENCING, LAGUNA SECA	FENCING, LAGUNA SECA	22-Jun-2021	2,110.04	(983.92)	1,126.12	2
MC0003490	LAGUNA SECA TRACK IMPROVEMENTS	LAGUNA SECA TRACK IMPROVEMENTS	22-Jun-2021	166,018.76	(32,350.74)	133,668.02	8
MC0003518	LAGUNA SECA RACETRACK IMPROVEMENTS	LAGUNA SECA RACETRACK IMPROVEMENTS	22-Jun-2021	450,012.89	(192,377.57)	257,635.32	8
MC0005738	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	CART IMPROVEMENTS	30-Jun-2021	144,085.00	(144,085.00)	-	0
MC0005762	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TRACK IMPROVEMENTS	30-Jun-2021	205.58	(205.58)	(0.00)	0
MC0005763	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TRACK OVERALL IMPROV	30-Jun-2021	95,326.63	(95,326.63)	0.00	0
MC0005764	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	GRANDSTANDS	30-Jun-2021	322,140.60	(53,579.78)	268,560.82	10
MC0005765	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TURN 6 DRAINAGE IMPROV	30-Jun-2021	19,693.46	(19,693.46)	0.00	0
MC0005766	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TRACK RESURFACE	30-Jun-2021	37,857.59	(37,857.59)	-	0
MC0005767	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	POND IMPROVEMENTS	30-Jun-2021	13,618.53	(13,618.53)	-	0
MC0005768	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TURN 7 DRAINAGE IMPROV	30-Jun-2021	7,624.17	(7,624.17)	0.00	0
MC0005769	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	GRANDSTANDS	30-Jun-2021	317,900.00	-	317,900.00	0
MC0005770	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	CART TRACK IMPROVEMENTS	30-Jun-2021	188,547.00	(188,547.00)	-	0
MC0005771	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	PIT LANE EXTENSION	30-Jun-2021	1,382,826.00	(1,382,826.00)	-	0
MC0005772	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	TRACK EXTENSION	30-Jun-2021	1,401,303.00	(1,401,303.00)	-	0
MC0005773	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	GRANDSTANDS	30-Jun-2021	462,620.00	(462,620.00)	-	0
MC0005774	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	HARBOR FILL/PARKING LOT	30-Jun-2021	312,085.00	(312,085.00)	-	0
MC0005775	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	FOOT BRIDGE	30-Jun-2021	211,029.00	(211,029.00)	-	0
MC0005776	LAGUNA SECA RACEWAY - SCRAMP CONSTRUCTED	LOOK-OUT RIDGE UPGRADE	30-Jun-2021	181,309.00	(181,309.00)	-	0
Vehicles							
MC0004144	2007 WALDEN-UNIT 927210 X 24 TRAILER	2007 WALDEN-UNIT 927210 X 24 TRAILER	30-Jun-2021	-	(0.00)	(0.00)	0
MC0004492	VIN # 1FT7X2B69CEC12930VEH ID 12EF04	2012 FORD F250 4X4 PICKUP SUPER CAB VIN # 1FT7X2B69CEC12930VEH ID 12EF04	30-Jun-2021	28,616.42	(28,616.42)	-	0
MC0004493	VIN # 1FTBF2A64LEC12929VEH ID 12EF05	2012 FORD F250 PICKUP REGULAR CAB VIN # 1FTBF2A64LEC12929VEH ID 12EF05	30-Jun-2021	23,177.20	(23,177.20)	-	0
MC0005696	2015 FORD F250 4X4 REGULAR CAB PICK UP	2015 FORD F250 4X4 REGULAR CAB PICK UP	30-Jun-2021	3,877.20	(3,877.20)	-	0
MC0005697	2014 TOYOTA TACOMA FOR PARKS DEPT	2014 Toyota Tacoma (7104) 2WD Reg Cab I4 AT (Nat'l), 2.7L, Super White	30-Jun-2021	3,196.13	(3,196.13)	-	0
MC0005726	2015 JOHN DEERE HPX- 001A	2015 JOHN DEERE HPX- 001A	30-Jun-2021	1,768.50	(1,768.50)	-	0
MC0005727	2015 JOHN DEERE HPX- 001A	2015 JOHN DEERE HPX- 001A	30-Jun-2021	1,768.50	(1,768.50)	-	0
MC0006212	FY18 CONCESSION TRAILER	FY18 CONCESSION TRAILER	30-Jun-2021	112,298.61	(112,067.86)	230.75	0
MC0006377	2018 WHITE BIGFOOT 48V XL ELECTRIC GOLF CART	2018 WHITE BIGFOOT 48V XL ELECTRIC GOLF CART	30-Jun-2021	13,181.32	(8,769.49)	4,411.83	1
MC0006378	2019 BIGFOOT 48V XL WHITE ELECTRIC GOLF CART	2019 BIGFOOT 48V XL WHITE ELECTRIC GOLF CART	30-Jun-2021	13,686.69	(9,105.71)	4,580.98	1
MC0006455	JAG MOBILE RESTROOM	JAG MOBILE RESTROOM	30-Jun-2021	23,764.52	(19,802.24)	3,962.28	1
MC0006461	JAG MOBILE RESTROOM	JAG MOBILE RESTROOM	30-Jun-2021	61,031.79	(40,604.25)	20,427.54	1
MC0006481	2019 SILVER ALUMA 8218 TILT W/ POWER TILT	2019 SILVER ALUMA 8218 TILT W/ POWER TILT	30-Jun-2021	10,028.51	(6,671.94)	3,356.57	1
MC0006538	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	-	-	-	0
MC0006539	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	0.00	(0.00)	(0.00)	0
MC0006540	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	-	-	-	0
MC0006541	GO KARTS FOR LAGUNA SECA	GO KARTS FOR LAGUNA SECA	30-Jun-2021	-	-	-	0
MC0006542	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	8,408.24	(4,195.48)	4,212.76	2
MC0006543	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	8,408.24	(4,195.48)	4,212.76	2
MC0006544	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	8,408.24	(4,195.48)	4,212.76	2
MC0006545	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	8,408.24	(4,195.48)	4,212.76	2
MC0006546	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	FY 18/19 PURCHASE GO-KARTS AND EQUIPMENT FOR LAGUNA SECA	30-Jun-2021	9,764.62	(4,872.28)	4,892.34	2
Grand Total				15,970,594.67	(7,191,888.13)	8,778,706.54	

Per ACFR, 6-30-2022

8,778,706.54