

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Independence Ranch Community Services District

Fiscal Year: 2025

ID Number: 12054005200

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Greg Hamson

President

Signature

Title

Greg Hamson

3/10/2026

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 3/10/2026 12:57:15 PM

LGRS Online: E-Signature Cover Page Confirmation for Fiscal Year 2025 Special District of Independence Ranch Community Services District

Subject: LGRS Online: E-Signature Cover Page Confirmation for Fiscal Year 2025 Special District of Independence Ranch Community Services District

From: SDSupport@sco.ca.gov

Date: 3/10/2026, 1:03 PM

To: greghamson57@gmail.com, debbiethompson65@gmail.com, SDSupport@sco.ca.gov

This email confirms that you have electronically signed the cover page and verified the submission of the 2025 fiscal year Financial Transaction Reports for the Special District of Independence Ranch Community Services District.

If you did not sign this cover page or are not the legally-authorized fiscal officer for the Special District of Independence Ranch Community Services District, please contact us immediately at telephone number (916) 327 - 1017 or by email at SDSupport@sco.ca.gov

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1 6288 Hawk Ridge Place Has Address Changed?

Street 2

City San Miguel State CA Zip 93451

Email ircsd2022@gmail.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Greg		Hamson	President	greghamson57@gmail.com
Member 2	George		Tracy	Vice President	gwtracy@aol.com
Member 3	Cinde		Stark	Director	cindechris@aol.com
Member 4	Matt		Costello	Director	mjcstello@hotmail.com
Member 5	Bill		Mulchay	Director	wmulchay54@gmail.com
Member					

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Greg		Hamson	President	greghamson57@gmail.com
Officials					

Report Prepared By

First Name Debbie M. I. Last Name Thompson

Telephone (805) 610-2274 Email debbiethompson65@gmail.com

Independent Auditor

Firm Name Fecher & Company CPA

First Name Scott M. I. Last Name German

Telephone (916) 333-5360

R37. Employee Benefits						
R38. Services and Supplies	4,712					4,712
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	30,110					30,110
R42. Interest Payments on Long-Term Debt	5,530					5,530
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	35,640	0	0	0	0	35,640
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$40,352	\$0	\$0	\$0	\$0	\$40,352
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$22,307	\$0	\$0	\$0	\$0	\$22,307
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$22,307	\$0	\$0	\$0	\$0	\$22,307
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$21,780	\$0	\$0	\$0	\$0	\$21,780
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$44,087	\$0	\$0	\$0	\$0	\$44,087

Note:
(R69) Geo-Reason for Adjustment:

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2025

SD01. Districtwide or Improvement District/Zone	Districtwide	▼
SD02. Improvement District/Zone (if applicable)		
R03. Purpose of Debt (1 of 1) (Record Completed)	Repair and Upgrade	▼
R04. Nature of Revenue Pledged	Property Assessments	
R05. Percent of Pledge	100%	
R06. Debt Type	Certificates of Participation	▼
R07. Fund Type	Governmental	▼
SD08. Activity	Streets and Roads - Construction and Maintenance	▼
R09. Year of Issue	2014	
R10. Beginning Maturity Year	2015	
R11. Ending Maturity Year	2034	
R12. Principal Authorized	500,000	
R13. Principal Issued to Date	500,000	
R14. Principal Unspent		
R15. Principal Payable, Beginning of Fiscal Year	\$292,000	
R16. Adjustment to Principal in Current Fiscal Year		
R17. Reason for Adjustment to Principal in Current Fiscal Year		
R18. Principal Issued in Current Fiscal Year		
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year		
R19. Principal Paid in Current Fiscal Year	30,110	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year		
R20. Principal Defeased in Current Fiscal Year		
R21. Principal Payable, End of Fiscal Year	\$261,890	
R22. Principal Payable, Current Portion	30,110	
R23. Principal Payable, Noncurrent Portion	\$231,780	
R24. Interest Paid in Current Fiscal Year	5,530	
R25. Principal Delinquent, End of Fiscal Year		
R26. Interest Delinquent, End of Fiscal Year		
R27. Amount Held in Reserve		

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	35,640		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$35,640	\$0	\$0
R06. Debt Service	35,640		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference:	principal & interest on loan		

Note:

(R08) Gov-Reason for Difference: principal & interest on loan

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	22,307					22,307
R02. Investments	0					
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$22,307	\$0	\$0	\$0	\$0	\$22,307
R17. Deferred Outflows of Resources	21,780					21,780
R18. Total Assets and Deferred Outflows of Resources	\$44,087	\$0	\$0	\$0	\$0	\$44,087
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	\$0

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	44,087					44,087
R38. Total Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$0	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$0	

Special District Name: Independence Ranch Community Services District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

Activity: (1 of 1)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	62,656					62,656
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	62,656	0	0	0	0	62,656
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	3					3
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	3	0	0	0	0	3
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$62,659	\$0	\$0	\$0	\$0	\$62,659
Expenditures						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	4,712					4,712
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	30,110					30,110
R42. Interest Payments on Long-Term Debt	5,530					5,530
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	35,640	0	0	0	0	35,640
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$40,352	\$0	\$0	\$0	\$0	\$40,352
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$22,307	\$0	\$0	\$0	\$0	\$22,307
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$22,307	\$0	\$0	\$0	\$0	\$22,307
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$21,780	\$0	\$0	\$0	\$0	\$21,780
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$44,087	\$0	\$0	\$0	\$0	\$44,087

Note:

(R69) Gen-Reason for Adjustment:

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2025

SD01. Districtwide or Improvement District/Zone	Districtwide	▼
SD02. Improvement District/Zone (if applicable)		
R03. Purpose of Debt (1 of 1)	Repair and Upgrade	▼
R04. Nature of Revenue Pledged	Property Assessments	
R05. Percent of Pledge	100%	
R06. Debt Type	Certificates of Participation	▼
R07. Fund Type	Governmental	▼
SD08. Activity	Streets and Roads - Construction and Maintenance	▼
R09. Year of Issue	2014	
R10. Beginning Maturity Year	2015	
R11. Ending Maturity Year	2034	
R12. Principal Authorized	500,000	
R13. Principal Issued to Date	500,000	
R14. Principal Unspent		
R15. Principal Payable, Beginning of Fiscal Year	\$292,000	
R16. Adjustment to Principal in Current Fiscal Year		
R17. Reason for Adjustment to Principal in Current Fiscal Year		
R18. Principal Issued in Current Fiscal Year		
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year		
R19. Principal Paid in Current Fiscal Year	30,110	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year		
R20. Principal Defeased in Current Fiscal Year		
R21. Principal Payable, End of Fiscal Year	\$261,890	
R22. Principal Payable, Current Portion	30,110	
R23. Principal Payable, Noncurrent Portion	\$231,780	
R24. Interest Paid in Current Fiscal Year	5,530	
R25. Principal Delinquent, End of Fiscal Year		
R26. Interest Delinquent, End of Fiscal Year		
R27. Amount Held in Reserve		

Special District Name: Independence Ranch Community Services District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	35,640		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$35,640	\$0	\$0
R06. Debt Service	35,640		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Independence Ranch Community Services District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

Activity: (1 of 1) (Record Completed)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	62,656					62,656
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	62,656	0	0	0	0	62,656
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	3					3
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	3	0	0	0	0	3
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$62,659	\$0	\$0	\$0	\$0	\$62,659
Expenditures						
R36. Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	4,712					4,712
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt	30,110					30,110
R42. Interest Payments on Long-Term Debt	5,530					5,530
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	35,640	0	0	0	0	35,640
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$40,352	\$0	\$0	\$0	\$0	\$40,352
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$22,307	\$0	\$0	\$0	\$0	\$22,307
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$22,307	\$0	\$0	\$0	\$0	\$22,307
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$21,780	\$0	\$0	\$0	\$0	\$21,780
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$44,087	\$0	\$0	\$0	\$0	\$44,087

Note:

(R69) Gen-Reason for Adjustment:

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	22,307					22,307
R02. Investments	0					
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$22,307	\$0	\$0	\$0	\$0	\$22,307
R17. Deferred Outflows of Resources	21,780					21,780
R18. Total Assets and Deferred Outflows of Resources	\$44,087	\$0	\$0	\$0	\$0	\$44,087
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	\$0

Fund Balances (Deficits)

R33. Nonspendable							
R34. Restricted							
R35. Committed							
R36. Assigned							
R37. Unassigned	44,087					44,087	
R38. Total Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087	
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087	

Special District Name: Independence Ranch Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2025

Noncurrent Assets/Deferred Outflows of Resources **Noncurrent Liabilities/Deferred Inflows of Resources**

Noncurrent Assets		
R00.5 Lease Receivable		<input style="width: 100%; height: 20px;" type="text"/>
Capital Assets		
R01. Land		<input style="width: 100%; height: 20px;" type="text"/>
R02. Buildings and Improvements		<input style="width: 100%; height: 20px;" type="text"/>
R03. Equipment		<input style="width: 100%; height: 20px;" type="text"/>
R04. Infrastructure		<input style="width: 100%; height: 20px;" type="text"/>
R05. Intangible Assets – Amortizable		<input style="width: 100%; height: 20px;" type="text"/>
R05.5 Lease Assets (Lessee)		<input style="width: 100%; height: 20px;" type="text"/>
R05.6 SBITA Assets (Subscriber)		<input style="width: 100%; height: 20px;" type="text"/>
R06. Construction in Progress		<input style="width: 100%; height: 20px;" type="text"/>
R07. Intangible Assets – Nonamortizable		<input style="width: 100%; height: 20px;" type="text"/>
R08. Other Capital Assets		<input style="width: 100%; height: 20px;" type="text"/>
R09. Less: Accumulated Depreciation/Amortization		<input style="width: 100%; height: 20px;" type="text"/>
R10 Net Pension Asset		<input style="width: 100%; height: 20px;" type="text"/>
R11 Net OPEB Asset		<input style="width: 100%; height: 20px;" type="text"/>
R12 Other Noncurrent Assets 1		<input style="width: 100%; height: 20px;" type="text"/>
R13 Other Noncurrent Assets 2		<input style="width: 100%; height: 20px;" type="text"/>
R14 Other Noncurrent Assets 3		<input style="width: 100%; height: 20px;" type="text"/>
R15. Total Noncurrent Assets	<input style="width: 100%; height: 20px;" type="text"/> \$0	<input style="width: 100%; height: 20px;" type="text"/>
Deferred Outflows of Resources		
R16 Related to Pensions		<input style="width: 100%; height: 20px;" type="text"/>
R17 Related to OPEB		<input style="width: 100%; height: 20px;" type="text"/>
R18 Related to Debt Refunding		<input style="width: 100%; height: 20px;" type="text"/>
R19 Other Deferred Outflows of Resources		<input style="width: 100%; height: 20px;" type="text"/>
R20. Total Deferred Outflows of Resources	<input style="width: 100%; height: 20px;" type="text"/> \$0	<input style="width: 100%; height: 20px;" type="text"/>
R21. Total Noncurrent Assets and Deferred Outflows of Resources	<input style="width: 100%; height: 20px;" type="text"/> \$0	<input style="width: 100%; height: 20px;" type="text"/>

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		261,890
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R32.6.	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		0
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$261,890
Deferred Inflows of Resources			
R40.	Related to Pensions		
R41.	Related to OPEB		
R42.	Related to Debt Refunding		
R42.5	Related to Leases		
R43.	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$261,890

Fund Balances (Deficits)

R33. Nonspendable							
R34. Restricted							
R35. Committed							
R36. Assigned							
R37. Unassigned	44,087					44,087	
R38. Total Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087	
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$44,087	\$0	\$0	\$0	\$0	\$44,087	

Independence Ranch CSD
Profit & Loss
 July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
Property Tax Assessment	62,656.16
Total Income	62,656.16
Expense	
Bank charges	25.00
Computer and Internet Expenses	
Webpage	180.00
Total Computer and Internet Expenses	180.00
Dues	
CSDA	362.00
Dues - Other	0.00
Total Dues	362.00
Election Cost	730.80
Meeting rental	1,200.00
Miscellaneous Expense	92.39
Office Supplies	143.49
Postage and Delivery	39.13
Printing and Reproduction	110.00
Repairs and Maintenance	
Signs	509.63
Repairs and Maintenance - Other	555.00
Total Repairs and Maintenance	1,064.63
Storage	518.62
USDA	
Interest Expense	5,530.00
USDA Loan Payment	30,110.00
Total USDA	35,640.00
Utilities	245.76
Total Expense	40,351.82
Net Ordinary Income	22,304.34
Other Income/Expense	
Other Income	
Interest Income	2.68
Total Other Income	2.68
Net Other Income	2.68
Net Income	22,307.02

Independence Ranch CSD
Profit & Loss
 July 2023 through June 2024

	Jul '23 - Jun 24
Ordinary Income/Expense	
Income	
Interest Income	0.88
Property Tax Assessment	61,113.54
Total Income	61,114.42
Expense	
Auto	
Gas	330.00
Total Auto	330.00
Bank charges	0.00
Computer and Internet Expenses	
Webpage	300.00
Computer and Internet Expenses - Other	60.00
Total Computer and Internet Expenses	360.00
Dues	
CSDA	343.00
LAFCO	353.01
Total Dues	696.01
Insurance Expense	
General Liability Insurance	5,652.67
Total Insurance Expense	5,652.67
Meeting rental	350.00
Office Supplies	70.86
Outside Contractor	
General Manager	4,300.00
Total Outside Contractor	4,300.00
Postage and Delivery	324.40
Printing and Reproduction	53.85
Professional Fees	
Attorney	15,618.62
Audit	7,000.00
Engineer	4,751.85
Total Professional Fees	27,370.47
Reconciliation Discrepancies	43.69
Repairs and Maintenance	
Roads	381.01
Signs	265.35
Repairs and Maintenance - Other	35,129.63
Total Repairs and Maintenance	35,775.99
USDA	
Interest Expense	5,530.00
USDA Loan Payment	29,530.00
Total USDA	35,060.00
Utilities	120.00
Total Expense	110,507.94
Net Ordinary Income	-49,393.52
Other Income/Expense	
Other Income	
Interest Income	0.44
Total Other Income	0.44
Net Other Income	0.44
Net Income	-49,393.08

Independance Ranch CSD
Profit & Loss
 July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
Property Tax Assessment	62,656.16
Total Income	62,656.16
Expense	
Bank charges	25.00
Computer and Internet Expenses	
Webpage	180.00
Total Computer and Internet Expenses	180.00
Dues	
CSDA	362.00
Dues - Other	0.00
Total Dues	362.00
Election Cost	730.80
Meeting rental	1,200.00
Miscellaneous Expense	92.39
Office Supplies	143.49
Postage and Delivery	39.13
Printing and Reproduction	110.00
Repairs and Maintenance	
Signs	509.63
Repairs and Maintenance - Other	555.00
Total Repairs and Maintenance	1,064.63
Storage	518.62
USDA	
Interest Expense	5,530.00
USDA Loan Payment	30,110.00
Total USDA	35,640.00
Utilities	245.76
Total Expense	40,351.82
Net Ordinary Income	22,304.34
Other Income/Expense	
Other Income	
Interest Income	2.68
Total Other Income	2.68
Net Other Income	2.68
Net Income	22,307.02

41154

Independence Ranch CSD
Profit & Loss
 July 2025 through June 2026

	Jul '25 - Jun 26
Ordinary Income/Expense	
Income	
Interest Income	0.90
Property Tax Assessment	80,286.18
Total Income	80,287.08
Expense	
Computer and Internet Expenses	
Web Hosting	372.00
Webpage	740.00
Total Computer and Internet Expenses	1,112.00
Dues	
CSDA	375.00
LAFCO	198.49
Total Dues	573.49
Insurance Expense	
General Liability Insurance	3,280.29
Total Insurance Expense	3,280.29
Meeting rental	1,200.00
Miscellaneous Expense	52.54
Office Supplies	109.27
Outside Contractor	
General Manager	5,000.00
Total Outside Contractor	5,000.00
Professional Fees	
Attorney	3,333.50
Audit	2,000.00
Total Professional Fees	5,333.50
Repairs and Maintenance	20,048.59
USDA	
Interest Expense	4,672.50
USDA Loan Payment	30,672.50
Total USDA	35,345.00
Total Expense	72,054.68
Net Ordinary Income	8,232.40
Other Income/Expense	
Other Income	
Rewards Credit	0.30
Total Other Income	0.30
Net Other Income	0.30
Net Income	8,232.70