



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

November 22, 2024

District Fiscal Officer  
Independence Ranch Community Services District  
6289 Hawk Ridge Place  
San Miguel, CA 93451

**SUBJECT: 2023-24 Special District Financial Transactions Report**

Dear District Fiscal Officer:

This letter provides information regarding the 2023-24 Special District Financial Transactions Report (FTR). Government Code (GC) section 53891 requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP), if this data is available.

The FTR is due to SCO by January 31, 2025. Reporting instructions, including COVID-19 reporting guidance, and information for the 2023-24 Special District FTR are available on the SCO website at [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html).

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts  
Username: Independence Ranch Community Services District  
Password: Ab#12054005200

The 2023-24 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special District FTR.

District Fiscal Officer

November 22, 2024

Page 2 of 2

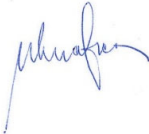
BCUs that meet the requirements to be a Special District, as defined in GC section 12463(d)(2), must separately prepare and submit the Special District FTR to SCO.

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required — or there is reason to believe that a report is false, incomplete, or incorrect — SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. Please email an electronic copy to [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

If you have any questions, please contact the Special District Reporting Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or (916) 327-1017.

Sincerely,



Edward Serafica  
Supervisor  
Special District Reporting Unit

Enclosure

## **Top Ten Reporting Issues for Special District Financial Transactions Report**

1. A Special District that has no financial transactions during the year must file the Cover Page form and the General Information form of the Special District Financial Transactions Report (FTR), stating “No Activity” on the Cover Page form. A Special District that has no financial transactions but has outstanding debt taken out in the Special District’s name must report the debt and any debt payments on the appropriate Debt and Statement of Revenues, Expenditures, and Changes in Fund Balances forms.
2. The activity type must reflect the services the Special District provides. Select the type of governmental/enterprise activity for which this report is being prepared.
3. Major variances require footnotes. If there is an overall reporting change, add an explanation in the Comments form. Access the footnote panel by double-clicking on the field in which the balance was reported. Invalid footnotes will be questioned by staff upon review of the FTR. Simply noting “Correct,” “Confirmed OK,” or “increase/decrease” is not acceptable. Please indicate what caused the variance (e.g., New Assembly Bill 1234 law enforcement grant).
4. The Other fields on the revenue and expenditure forms are for items that do not apply to a hard-coded field elsewhere on the form. Please review all of the fields on the forms before reporting an item as Other. A footnote is required for those entries.
5. Include a footnote to explain the reason for a prior period adjustment exceeding 20% of the Fund Balance/Net Position, Beginning of Period.
6. Report residual equity transfers and transfers of capital assets as Transfer In and Transfer Out. Include a footnote to explain why and where a transfer was made.
7. The Appropriations Limit Information form must be completed by all special districts that receive property taxes and are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement. If the Special District is exempt from having an appropriation, note that in the General Comment form. Failure to report your Appropriations Limit might affect your mandated cost reimbursement.

## Top Ten Reporting Issues for Special District Financial Transactions Report

8. If the Special District has any debt reported on the debt forms, the activity reported on the debt form must match the activity on the governmental/enterprise form (i.e., Fire Protection activity reported on the governmental form must have Fire Protection selected as the activity type on the debt form). All debt reported must have Principal and Interest (P&I) payments. If there are no P&I payments, include footnotes to explain why there are no current-year payments.
  - Long-Term Debt
    - Principal Amount Issued During Fiscal Year
      - Report the total amount of principal issued during the fiscal year on the appropriate Long-Term Debt form.
      - Use a separate form for each debt issued.
      - For Governmental Activities, the principal amount issued must also be reflected on the Governmental Activity's Revenues, Expenditures, and Change in Fund Balance form, on a Long-Term Debt Proceeds line.
    - Principal Amount Matured During Fiscal Year
      - Report the amount of principal paid during the fiscal year on the Long-Term Debt form. Do not include the current portion of principal amounts that are payable in the following fiscal year or the interest payment during the fiscal year.
      - For Governmental Activities, the principal payments reported must also be reflected on the Governmental Activity's Revenues, Expenditures, and Changes in Fund Balance form on the Retirement of Long-Term Debt line.
    - Interest Payment During the Fiscal Year
      - Report the amount of interest paid during the fiscal year on the Long-Term Debt Form.
      - Report interest payments on the Interest on Long-Term Debt/Interest Expense line of the Revenues, Expenditures, and Changes in Fund Balance form of the governmental or enterprise activity related to the debt.
  - Other Long-Term Debt
    - Do not include liability type debts that have no P&I payments [e.g. Compensated Absences and Other Post-Employment Benefits] or interfund loans (e.g., copiers, vehicles, etc.) on the Long-Term Debt forms as Other Long-Term Debt.

## **Top Ten Reporting Issues for Special District Financial Transactions Report**

9. Improvement District, Special Assessment, Mello-Roos, and Marks-Roos Bonds
  - Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and Marks-Roos bonds and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should not be reported elsewhere in the FTR, but on the Long-Term Debt form only. Unless the debt is backed fully by the faith and credit of the government or fully or partly backed by some other type of the general government commitment.
10. We cannot grant extensions to submit reports. If you are unable to submit your report, please contact the Special District Reporting Unit at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or (916) 327-1017. Audited financial statements can also be submitted electronically to the same email address. You must submit the signed Cover Page.

## MEMBER'S CERTIFICATE OF COVERAGE

Issue Date  
7/1/2024

**Provider** Special District Risk Management Authority  
1112 'I' Street, Suite 300  
Sacramento, California 95814  
800.537.7790 www.sdrma.org



**Member** **Independence Ranch Community Services District**  
6289 Hawk Ridge Place  
San Miguel, California 93451

Member Number: 7003

This is to certify that coverages listed below have been issued to the Member named above for the period indicated. This certificate is not an insurance policy or an agreement of coverage and does not amend, extend or alter the coverage afforded by the agreements listed herein. Notwithstanding any requirement, term, or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the coverage described herein is subject to all the terms, exclusions, and conditions of the specific coverage document. This certificate of coverage evidences the limits of liability in effect at the inception of the agreements shown; limits shown may have been reduced by paid claims. This certificate is issued as a matter of information only and confers no rights upon the certificate holder.

Type of Coverage	Policy Number	Effective Date	Expiration Date	Limits
<b>Property</b>	PPC-SDRMA-202425	7/1/2024	7/1/2025	Per Occurrence
Property				\$1,000,000,000
Boiler & Machinery				\$100,000,000
Pollution	PPC-SDRMA-202425			(*Claims Made) \$2,000,000
Catastrophic Loss				\$1,000,000,000 Replacement cost for Scheduled Property
<b>General Liability</b>	LCA-SDRMA-202425	7/1/2024	7/1/2025	Per Occurrence
Bodily Injury				\$2,500,000
Property Damage				\$2,500,000
Public Officials Personal				\$500,000
Employment Benefits				\$2,500,000
Employee/Public Officials E & O				\$2,500,000
Employment Practices Liability				\$2,500,000
Employee/Public Officials Dishonesty (Crime)	EDC-SDRMA-202425			\$1,000,000
<b>Auto Liability</b>	LCA-SDRMA-202425	7/1/2024	7/1/2025	Per Occurrence
Non-Owned Auto Bodily Injury				\$2,500,000
Non-Owned Auto Property Damage				\$2,500,000
Uninsured Motorist	UMI-SDRMA-202425			Limits on File

Brian Kelley, MBA, ARM - Chief Executive Officer

Description: All listed coverage is in effect only for the time period specified.

# INDEPENDENCE RANCH CSD

6289 Hawk Ridge Place

San Miguel, CA 93451

State Social Security Administrator's Office 2-19-25

CALPERS

PO Box 720720

Sacramento, CA 94229-0720

Re: Dec 02 Letter to Brad Hageman IRCSD

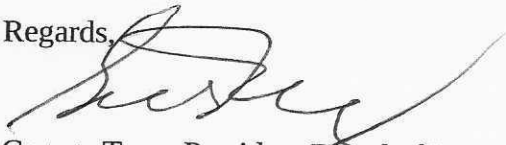
Dera Sirs;

Brad Hageman has not worked at the Independence Ranch Community Service District since 2019. I am the President of the Board of Trustees for the District and acting General Manager. Your letter asks for the district to fill out an *Annual Information Request*. This district has only recently elected a new Board. We are trying to satisfy a lot of issues with no input from the last General Manager Kerrie Davenport or the previous Board which ceased to exist in June 2024.

I tried to access the web site to input information on the Information Request but it required a password and an identification address. To my Knowledge we have neither. It would not allow us to register either. I am asking you to provide a manual input form or instructions on how to access the data you wish us to file.

Thank you for your atience.

Regards,



George Tracy President Board of Trustees.letter



**Official State Social Security Administrator  
California Public Employees' Retirement System**

P.O.Box 720720  
Sacramento, CA 94229-0720

Phone: (916) 795-0810 | Fax: (916) 795-3005  
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442  
[www.calpers.ca.gov/sssa](http://www.calpers.ca.gov/sssa)

December 02, 2024

Brad Hageman  
Independence Ranch Community Services District  
6289 Hawk Ridge Place  
San Miguel, CA 93451



**Annual Information Request**

CalPERS ID: 5000000644

Dear Brad Hageman,

We are contacting you because you have not responded to the California State Social Security Administrator's request to fill out the *Annual Information Request*. Please provide information within 30 days of this notice.

The California Public Employees' Retirement System (CalPERS) is the official California State Social Security Administrator (SSSA) for California's Section 218 Agreement. We assist governmental entities to properly withhold and report Social Security and Medicare. We are the liaison between the agency, the Social Security Administration (SSA) and the Internal Revenue Service (IRS) to address coverage-related issues and questions (Government Code Section 22000-22603).

You are receiving the *Annual Information Request* because you are a California governmental entity either with or without a Section 218 Social Security Agreement. Annual completion of this request is a federally mandated responsibility of both the SSSA and all California governmental entities.

Please complete the *Annual Information Request* within 30 days of this notice. Visit myCalPERS to complete the form online. The *Annual Information Request* is available in myCalPERS through your business partner profile. Once logged in, select the "Profile" global navigation tab, then expand the "Menu" tab on the left side navigation. Select "SSA Annual Information Request" under the menu tab, then select blue hyperlink under request date to access the *Annual Information Request*. For step-by-step instructions, please use the *Social Security and Medicare Agreement Student Guide* at [www.calpers.ca.gov/docs/social-security-medicare-agreements.pdf](http://www.calpers.ca.gov/docs/social-security-medicare-agreements.pdf)

The SSSA is here to assist you. If you have any questions, please visit our website at [www.calpers.ca.gov/sssa](http://www.calpers.ca.gov/sssa), or contact us by telephone at (916) 795-0810 or via email at [SSSA@calpers.ca.gov](mailto:SSSA@calpers.ca.gov).

Sincerely,

State Social Security Administrator's Office

916-795-0810



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