Accredited Tax Advisor • Enrolled Agent 149 Palos Verdes Boulevard • Suite A Redondo Beach • California • 90277 T 310.373.4642 • F 310.373.4824

January 31 2024

Ridgecrest Ranchos Recreation and Park District Post Office 3385 Rancho Palos Verdes, CA 90274

Preparation of the 2022-2023 Special Districts Financial Transactions Report, including:

Cover Page
General Information
Statement of Revenues, Expenditures and Changes in Fund Balances
Balance Sheet
Noncurrent Liabilities and Deferred Inflows of Resources-Governmental Funds
Summary

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Ridgecrest Ranchos Recreation and Park District

Fiscal Year: 2023	ID Number: 12271905900
Certification: I hereby certify that, to the best of my knowledge and belie special district in accordance with the requirements as pre	ef, the report forms fairly reflect the financial transactions of the
Special District Fiscal Officer	
Donald A Young Jr	ACCOUNTANT
Signature	Title
DONALD A YOUNG JR Name (Please Print)	
	within seven months after the close of the fiscal year or within ne report shall contain underlying data from audited financial d 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 Districts Local Government Programs and Services Division California State Controller's Office P.O. Box 942850 Special Control of the Contr	Express Mailing Address: Local Government Reporting Section – Special Districts Local Government Programs and Services Division California State Controller's Office 3301 C Street, Suite 700

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/18/2024 2:39:10 PM

Special District Name: Ridgecrest Ranchos Recreation and Park District Special Districts' Financial Transactions Report General Information

District Maili	ng Address			
Street 1	149 Palos Verdes Boulevard		□ Ha	s Address Changed?
Street 2	Suite A			*) 1
City	Redondo Beach	State CA Zip 9027	7-5800	
Email	donyoung@mytaxman.com			
Members of t	the Governing Body			
	First Name	M. I. Last Name	Title	
Member 1	John	Polen	President	
Member 2	Kathy	Heese	Vice President	
Member 3	Jim	Hathaway	Treasurer	
Member 4	Julie	Sulman	Secretary	
Member				
District Fisca	al Officers			
Fi	rst Name	M. I. Last Name	Title	Email
Official 1 Ji	m	Hathaway	Treasurer	donyoung@mytaxman.com
Officials				
Report Prepa	red By			
First Name	Donald	M. I. A Last Name You	ung Jr	
Telephone	(310) 373-4642	Email donyoung@mytaxman.com		
Independent	Auditor			
Firm Name	Donald A Young Jr-ATA-EA			
First Name	Donald	M. I. A Last Name Youn	ig Jr	
Telephone	(310) 373-4642			

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes O No	
2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer question BCU DPCU	
3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, Special District (Choose one)?	or
○ City ○ County ® Special District	
4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included? City name:	
County name: Los Angeles	
Special District name: Ridgecrest Ranchos Recreation and Park	
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No	
6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Cone):	noose
® Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A	
7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Fundamental Service Fundam	s), which
© Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ○ N/A	
8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose	one):
® Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ○ N/A	

Special District Name: Ridgecrest Ranchos Recreation and Park District Special Districts' Financial Transactions Report - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2023

Activity: (1 of 1)

Expenditures

Recreation and Park

	Pour	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental
	Revenues						Funds
R01.	Taxes and Assessments Current Secured and Unsecured (1%)	31,982					31,982
R02.	Voter-Approved Taxes	31,802					31,802
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						are very a trace
R12.	Total Taxes and Assessments	31,982	0	0	0	Ō	31,982
R13.	Licenses, Permits, and Franchises		L				
R14.	Fines, Forfeitures, and Penalties						BUDGETS YES
R15.	Revenue from Use of Money and Property Investment Income						Description of the same
R16.	Rents, Leases, Concessions, and Royalties						00002925
R17.	Other Revenue from Use of Money and Property						DOUGH SHOWARD
R18.	Total Revenue from Use of Money and Property	0	0	. 0	0	0	Ō
R19.	Intergovernmental – Federal Aid for Construction		In the second second				racy expension for the same
R20.	Other Intergovernmental Federal						
R21,	Total Intergovernmental – Federal	0	0	0	0	0	0
R22.	Intergovernmental – State Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	2,000				ï	2,000
R25.	Timber Yield					i	
R26.	Other Intergovernmental - State						
R27.	Total Intergovernmental - State	2,000	0	0	0	0	2,000
R28.	Intergovernmental – Other						
R29.	Charges for Current Services					ĺ	
R30.	Contributions from Property Owners					Ì	
R31.	Self-Insurance Only Member Contributions						
R32.	Claim Adjustments					j	
R33,	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues		1				
R35.	Total Revenues	\$33,982	\$0	\$0	\$0	\$0	\$33,982

1220	Catalian and Mana						
R36.	22						
R37,	Employee Benefits						
R38.	Services and Supplies	15,468					15,468
R39.	Self-Insurance Only Claims Paid						
R40.	Contributions to Outside Agencies						
R40.	Debt Service Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service						0
		0	0	0	0	0	0
R46.	Capital Outlay						DECEMBER OF
R47.							Physical College
R48.	Total Expenditures	\$15,468	\$0	\$0	\$0	\$0	\$15,468
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$18,514	\$0	\$0	\$0	\$0	\$18,514
	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	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						Contracting.
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						74-YOUN ST
R60.	Transfers In						
R61.	Transfers Out						tome value
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 11 11 11	0
R66.	Net Change in Fund Balances	\$18,514	\$0	\$0	\$0	\$0	\$18,514
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$148,530	\$0	\$0	\$0	\$0	\$148,530
R68.	Adjustment						
R69.	Reason for Adjustment						
R70,	Fund Balances (Deficits), End of Fiscal Year	\$167,044	\$0	\$0	\$0	\$0	\$167,044

Special District Name: Ridgecrest Ranchos Recreation and Park District Special Districts' Financial Transactions Report Balance Sheet Governmental Funds

1.654		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
	Assets						
R01.	Cash and Investments	167,044					167,044
R02.	Investments						ARTERIOR
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						4-3-4-37-8
R12.	Loans, Notes, and Contracts Receivable						CONTRACTOR OF THE PARTY OF THE
R13.	Other Assets 1						
R14.	Other Assets 2						MERCHANICA POR PROMISE
R15.	Other Assets 3						
R16.	Total Assets	\$167,044	\$0	\$0	\$0	\$0	\$167,044
R17.	Deferred Outflows of Resources						
R18.	Total Assets and Deferred Outflows of Resources	\$167,044	\$0	\$0	\$0	\$0	\$167,044
	Liabilities						
R19.	Accounts Payable						
R20.	Contracts and Retainage Payable						
R21.	Interest Payable						M D S R KNOW ET
R22.	Due to Other Funds						
R23.	Due to Other Governments						02/44/5mg4 / mg2
R24.	Advances from Other Funds						
R25.	Deposits and Advances						
R26.	Loans and Notes Payable						Automorphic Com-
R27.	Other Liabilities 1						
R28.	Other Liabilities 2						50 G 5 G 5 G 5 G
R29.	Other Liabilities 3						vik woyky i test
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

R33,	Nonspendable						
R34.	Restricted						
R35,	Committed						
R36,	Assigned						
R37.	Unassigned	167,044					167,044
R38.	Total Fund Balances (Deficits)	\$167,044	\$0	\$0	\$0	\$0	\$167,044
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$167,044	\$0	\$0	\$0	\$0	\$167,044

Fund Balances (Deficits)

Special District Name: Ridgecrest Ranchos Recreation and Park District Special Districts' Financial Transactions Report Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Governmental Funds

		Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
		Outflows of Resources	Inflows of Resources
	Noncurrent Assets		
R00.5	Lease Receivable	0	
	Capital Assets		
R01.	Land	32,504	No. 200 Military in 1990
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		MARK CONTRACTOR
R10	Net Pension Asset		
R11	Net OPEB Asset		Life in the Carlo State of
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		TO A POST OF THE PARTY OF
R15.	Total Noncurrent Assets	\$32,504	
	Deferred Outflows of Resources		
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		Mark Control of the C
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	AND THE PARTY OF T
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$32,504	

	Noncurrent Liabilities		
R22.	Deposits and Advances	(1) 有人,从外的上海	
R23.	Compensated Absences		
R24.	General Obligation Bonds	benish a kaling ayald	
R25.	Revenue Bonds		
R26.	Certificates of Participation		
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		
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	No. 10 Proceedings	\$0
	Deferred Inflows of Resources		
R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R42.5	Related to Leases	AND CONTRACTOR OF CONTRACTOR	
R43	Other Deferred Inflows of Resources	MARKET TO A STATE OF THE STATE	
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	15/45/6 (\$6/15) (\$5/15)	\$0

Special District Name: Ridgecrest Ranchos Recreation and Park District Special Districts' Financial Transactions Report Summary

Covermental Revenues	1 1304	1 (Gal. 2023				
R01. General 33,862		Governmental Revenues	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
R02 Special Revenue	R01.		33 982			
R04. Capital Projects						
Ros. Permanent				PRINCIPLE PRINCIPLE AND	Sanzara de militara	
Rob. Permanent					I TO SHOW THE TAXABLE PROPERTY.	
Transportation						
Internal Service Revenues 10 10 10 10 10 10 10 1						
Internal Service Revenues 30 30 30 30 30 30 30 3			\$22,022			
R08. Total Operating Revenues 30	1107.		\$33,802			Control of the last of the las
Total Non-Operating Revenues 50	R08.			\$0		FOR STANDARD STAND
Total Internal Service Revenues						
Enterprise Revenues						E7.57.20 San
Name				7.5		
R12. Electric						
R13. Gas	R11.	Airport				
R14. Harbor and Port	R12.	Electric			west at the control	
R15. Hospital R16. Sewer R17. Solid Waste R18. Transit R19. Water R20. Other Enterprise R21. Conduit R22. Transportation R23. Total Operating Revenues Non-Operating Revenues so R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R13.	Gas				
R16. Sewer R17. Solid Waste R18. Transit R19. Water R20. Other Enterprise R21. Conduit R22. Transportation R23. Total Operating Revenues R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R14.	Harbor and Port				
R17. Solid Waste R18. Transit R19. Water R20. Other Enterprise R21. Conduit R22. Transportation R23. Total Operating Revenues Non-Operating Revenues \$50 R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R15.	Hospital				
R18. Transit	R16.	Sewer		Witterfolger (the target in the	MARTINE STAR	
R19. Water R20. Other Enterprise R21. Conduit R22. Transportation R23. Total Operating Revenues Non-Operating Revenues R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R17.	Solid Waste				
R20. Other Enterprise R21. Conduit R22. Transportation R23. Total Operating Revenues Non-Operating Revenues R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R18.	Transit				
R21. Conduit	R19.	Water				
R22. Transportation	R20.	Other Enterprise				Waste Burk a South A
R23. Total Operating Revenues Non-Operating Revenues S0 R24. Airport R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R21.	Conduit			April Market	POTENTIAL TANKS
Non-Operating Revenues R24. Airport	R22.	Transportation	A A SECTION ASSESSMENT			
R24. Airport	R23.	Total Operating Revenues			\$0	E 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
R25. Electric R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation		Non-Operating Revenues				
R26. Gas R27. Harbor and Port R28. Hospital R29. Sewer R30. Solid Waste R31. Transit R32. Water R33. Other Enterprise R34. Conduit R35. Transportation	R24.	Airport		SUCCESSION		
R27. Harbor and Port	R25.	Electric				
R28. Hospital	R26.	Gas		的 和中国的特别的	5.14.75.2876.19	
R29. Sewer	R27.	Harbor and Port				
R30. Solid Waste	R28.	Hospital				
R31. Transit	R29.	Sewer				
R32. Water	R30.	Solid Waste				从来主义 与主要引度。19
R33. Other Enterprise R34. Conduit R35. Transportation	R31.	Transit		在美国和加州		
R34. Conduit R35. Transportation	R32.	Water				国前以下至少 加入1964
R35. Transportation	R33.	Other Enterprise	100000000000000000000000000000000000000			
	R34.	Conduit		EUG-EUX-9WD	三世代 化二甲基	The state of the s
R36. Total Non-Operating Revenues \$0						Glysteller material
	R36.	Total Non-Operating Revenues		THE PARTY OF THE P	\$0	

R36.5	Total Revenues	\$33,982	\$0	\$0	\$33,982
	Governmental Expenditures				
R37.	General Capenditures	15,468			
R38.	Special Revenue		1510-00-00-051-0-2-0-07-0		
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	44-400			
1740.	Internal Service Expenses	\$15,468	Carolina (Service College	MALLOW STATE FORMS	
R44.	Total Operating Expenses	ACCOMMODIST NAME OF STREET	\$0	Market Commercial	CONTRACTOR OF THE PARTY OF
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
1110.	Enterprise Expenses		40		
	Operating Expenses				
R47.	Airport			40.70%	Commence in the
R48.	Electric	The second second second			
R49.	Gas			DECTOR OF SERVER	
R50.	Harbor and Port				Augusta August St. 2017
R51.	Hospital				STED WARRING THE STATE OF
R52.	Sewer	SELECTION OF THE PARTY OF THE 		Natural and America	
R53.	Solid Waste		EMEDIANA PARAMETA	12015470203401670540	
R54,	Transit				
R55.	Water	MANAGER PARKET AND			
R56.	Other Enterprise		Death at Landson will		
R57.	Conduit			A 100 A	V STANDARDS
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
	Non-Operating Expenses			***	
R60.	Airport				
R61.	Electric	NVAVA BOT VALVARIA			PERSONAL PROPERTY OF A STATE OF THE PARTY OF
R62.	Gas	and other lines.	National Laboration		
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer	BITTON AND AND SALE			
R66.	Solid Waste	Company Is a Act Made		me to State Leading 2.78	
R67.	Transit	MONTH IN THE	Kencertany opening		
R68.	Water			Entertain No. 195 Aliqui	
R69.	Other Enterprise				
R70.	Conduit		U-STATE OF THE PARTY OF THE STATE OF THE STA	realisation at	CONTRACTOR AND
R71.	Transportation				MANUTE RESERVED
R72.	Total Non-Operating Expenses			\$0	NO. 100 100 125 1/2
R72.5		\$15,468	\$0	\$0	\$15,468
R73.	Transfer In	No. 10 Exp. ASSESSED		AND HEATTH	PAUL NEW YORK

R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$18,514	\$0	\$0	\$18,514
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$148,530	\$0	\$0	\$148,530
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$167,044	\$0	\$0	\$167,044
	Assets				
R79.	Total Current Assets	167,044			167,044
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$167,044	\$0	\$0	\$167,044
	Liabilities				
R82.	Total Current Liabilities			Kelik mengerwakilan	
R83.	Total Noncurrent Liabilities	THE ATTEMPT OF THE	5年19月1日 10月 1日	Market Constant	
R84.	Total Liabilities	\$0	\$0	\$0	\$0
R85.	Total Fund Balance/Net Position (Deficit)	\$167,044	\$0	\$0	\$167,044

Special District of Ridgecrest Ranchos Recreation and Park District Special District Financial Transactions Report Footnotes

Fiscal Year, 2023.				
FORM DESC	FIELD NAME		FOOTNOTES	
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	THERE ARE NO PENSIONS		

Total Footnote: 1