

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Ruth Lake Community Services District


Reporting Year: **2019**

ID Number: **12055306100**

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


Signature

Office Manager
Title

Cynthia Lofthouse
Name (Please Print)

1/28/20
Date

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

Please complete, sign, and mail this cover page to either address below:

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

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2020 10:57:55 AM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12055306100
Name of District:	Ruth Lake Community Services District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 0
Construction (Census Code F80)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0

Special District of Ruth Lake Community Services District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Susan"/>	<input type="text" value="E"/>	<input type="text" value="Gordon"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Dennis"/>	<input type="text" value="E"/>	<input type="text" value="Johnson"/>	<input type="text" value="Chairman"/>
Member 3	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Nicholson"/>	<input type="text" value="Vice Chairman"/>
Member 4	<input type="text" value="Debra"/>	<input type="text" value="L"/>	<input type="text" value="Sellman"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="John"/>	<input type="text" value="E"/>	<input type="text" value="Wise"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Cynthia"/>	<input type="text"/>	<input type="text" value="Lofthouse"/>	<input type="text" value="Manager"/>	<input type="text" value="ruthlakecsd@yahoo.com"/>
Official 2	<input type="text" value="Caitlin"/>	<input type="text"/>	<input type="text" value="Canale"/>	<input type="text" value="Manager"/>	<input type="text" value="ruthlakecsd@yahoo.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Ruth Lake Community Services District
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2019

Activity: (1 of 1) (Record Completed)

Recreation and Park

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	6,219					
R02.	Voter-Approved Taxes						
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						
R12.	Total Taxes and Assessments	6,219	0	0	0	0	
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	131					
R16.	Rents, Leases, Concessions, and Royalties	814,280					
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	814,411	0	0	0	0	
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	63					
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	63	0	0	0	0	
R28.	Intergovernmental – Other	45,950					
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	

R34. Other Revenues	2,202					
R35. Total Revenues	\$868,845	\$0	\$0	\$0	\$0	\$0
Expenditures						
R36. Salaries and Wages	385,327					
R37. Employee Benefits	15,213					
R38. Services and Supplies	385,084					
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies	30,000					
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay	33,113					
R47. Other Expenditures						
R48. Total Expenditures	\$848,737	\$0	\$0	\$0	\$0	\$0
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$20,108	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
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	\$20,108	\$0	\$0	\$0	\$0	\$0

R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$288,824	\$0	\$0	\$0	\$0	\$
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$308,929	\$0	\$0	\$0	\$0	\$

Special District of Ruth Lake Community Services District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	291,931					291,931
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	9,192					9,192
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	13,524					13,524
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$314,647	\$0	\$0	\$0	\$0	\$314,647
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$314,647	\$0	\$0	\$0	\$0	\$314,647
Liabilities						
R19. Accounts Payable	5,718					5,718
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	\$5,718	\$0	\$0	\$0	\$0	\$5,718
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$5,718	\$0	\$0	\$0	\$0	\$5,718
Fund Balances (Deficits)						
R33. Nonspendable						

R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	308,929					3
R38. Total Fund Balances (Deficits)	\$308,929	\$0	\$0	\$0	\$0	\$3
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$314,647	\$0	\$0	\$0	\$0	\$3

Special District of Ruth Lake 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: 2019

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land		
R02. Buildings and Improvements	2,729,187	
R03. Equipment	589,289	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,702,761	
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	\$1,615,715	
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	\$1,615,715	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
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		
R33. Lease Principal		
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		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

Special District of Ruth Lake Community Services District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	
Governmental Revenues				
R01. General	868,845			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$868,845			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
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				
R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$868,845	\$0	\$0	

Governmental Expenditures

R37.	General	848,737			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$848,737			

Internal Service Expenses

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		

Enterprise Expenses

Operating Expenses

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$848,737	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$20,108	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$288,821	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$308,929	\$0	\$0	
Assets					
R79.	Total Current Assets	314,647			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$314,647	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	5,718			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$5,718	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$308,929	\$0	\$0	

Special District of Ruth Lake Community Services District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Increase due to larger reimbursement of expenses pertaining to the Quagga Prevention Program from Humboldt Bay Municipal Water District from Quagga Grant Fund monies.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Misc fees and refunds
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) The district purchased a patio boat and two trucks.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension

Total Footnote: 4