

Hunter, Hunter & Hunt, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Members of the AICPA

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Eureka, California 95501

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January 27, 2021

Board of Directors and Executive Director
Ruth Lake Community Services District
12200 Mad River Road
Mad River, CA 95552

RE: Engagement Letter for Preparation of the State Controller's Special Districts Financial Transactions Report for the Year Ended June 30, 2020

Dear Ladies and Gentlemen:

We are pleased to confirm our acceptance and understanding of the services we are to provide for Ruth Lake Community Services District for the year ended June 30, 2020.

You have requested that we prepare and electronically file, with your approval, the State Controller's Special Districts Financial Transactions Report, for the year ended June 30, 2020, based on your accounting records and inquiries that we make regarding this engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the amounts reported on the State Controller's Special Districts Financial Transactions Report.

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

As you know, these reports are subject to examination by the oversight authorities including the California State Controller's Office. In the event of an audit, the organization may be requested to provide documents, records, or other evidence to substantiate the items of income and deductions shown on the report. If an examination occurs, we will represent the organization if you so desire; however, these additional services are not included in our fee for preparation of the report and will be covered in another engagement letter.

Our engagement cannot be relied upon to disclose errors, fraudulent financial reporting, misappropriation of assets, or illegal acts that may have occurred. However, we will inform the appropriate level of management of any material errors and of any evidence or information that comes to our attention during the performance of our engagement that fraud may have occurred. We will also report to the appropriate level of management any evidence or information that comes to our attention regarding illegal acts that may have occurred, unless they are clearly inconsequential. By your signature below, you understand and agree that you are responsible for preventing and detecting fraud.

Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your State Controller's Special Districts Financial Transactions Report:

2020

Ruth Lake Community Services District
January 27, 2021

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation your State Controller's Special Districts Financial Transactions Report.
- 2) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the State Controller's Special Districts Financial Transactions Report that are free from material misstatement, whether due to fraud or error.
- 3) The prevention and detection of fraud.
- 4) To ensure that the District complies with the laws and regulations applicable to its activities.
- 5) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare your State Controller's Special Districts Financial Transactions Report.
- 6) To provide us with—
 - Documentation, and other related information that is relevant to the preparation and presentation of the State Controller's Special Districts Financial Transactions Report,
 - Additional information that may be requested for the purpose of the preparation of the State Controller's Special Districts Financial Transactions Report, and
 - Unrestricted access to persons within the District with whom we determine it necessary to communicate.

We estimate the fees for this service will be in the range of \$2,000 to \$2,600. Payment for services is due when rendered, and interim billings may be submitted as work progresses and expenses are incurred. Billings become delinquent if not paid within 30 days of the invoice date. Our policy regarding past-due accounts is to assess a 1.5% per month finance charge on balances over 45 days. If billings are past due in excess of 90 days, we reserve the right to discontinue services until your account is brought current or withdraw from this engagement.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of the State of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentation to us.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

Ruth Lake Community Services District
January 27, 2021

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period we shall be free to destroy our records related to this engagement.

We appreciate the opportunity to be of service to Ruth Lake Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

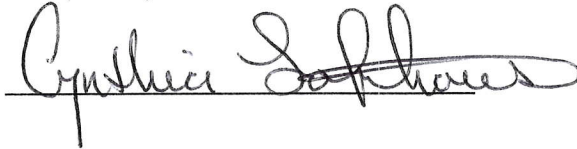


Jeff L Trump, CPA
Principal



Jennifer J Hillegeist, CPA

Accepted by:



January 28, 2021
Date

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

Fiscal Year: 2020

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="Derris"/> | <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="Jordan"/> | <input type="text"/> | <input type="text" value="Emery"/> | <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="Loffhouse"/> | <input type="text" value="Manager"/> | <input type="text" value="ruthlakecsd@yahoo.com"/> |
| Official 2 | <input type="text" value="Caitin"/> | <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

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 2019 | <input type="checkbox"/> October 2019 | <input type="checkbox"/> January 2020 | <input type="checkbox"/> April 2020 |
| <input type="checkbox"/> August 2019 | <input type="checkbox"/> November 2019 | <input type="checkbox"/> February 2020 | <input type="checkbox"/> May 2020 |
| <input type="checkbox"/> September 2019 | <input type="checkbox"/> December 2019 | <input type="checkbox"/> March 2020 | <input checked="" type="checkbox"/> June 2020 |

Please complete the fillable PDF and submit to the following email,
ewd.local.finance@census.gov.

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 - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2020

Activity: (1 of 1) (Record Completed)

Recreation and Park

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|-----------|-----------------|--------------|------------------|-----------|--------------------------|
| Revenues | | | | | | |
| Taxes and Assessments | | | | | | |
| R01. Current Secured and Unsecured (1%) | 6,138 | | | | | |
| 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 | 6,138 | 0 | 0 | 0 | 0 | |
| R13. Licenses, Permits, and Franchises | | | | | | |
| R14. Fines, Forfeitures, and Penalties | | | | | | |
| Revenue from Use of Money and Property | | | | | | |
| R15. Investment Earnings | 122 | | | | | |
| R16. Rents, Leases, Concessions, and Royalties | 713,993 | | | | | 71 |
| R17. Other Revenue from Use of Money and Property | | | | | | |
| R18. Total Revenue from Use of Money and Property | 714,115 | 0 | 0 | 0 | 0 | 71 |
| 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 | 62 | | | | | |
| R25. Timber Yield | | | | | | |
| R26. Other Intergovernmental – State | | | | | | |
| R27. Total Intergovernmental – State | 62 | 0 | 0 | 0 | 0 | |
| R28. Intergovernmental – Other | 7,527 | | | | | |
| 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 | 2,551 | | | | | |
| R35. Total Revenues | \$730,693 | \$0 | \$0 | \$0 | \$0 | \$73 |

| Expenditures | | | | | | |
|--|--------------------|-----|-----|-----|-----|------|
| R36. Salaries and Wages | 301,948 | | | | | 30 |
| R37. Employee Benefits | 12,198 | | | | | 1 |
| R38. Services and Supplies | 346,801 | | | | | 34 |
| R39. Self-Insurance Only – Claims Paid | | | | | | |
| R40. Contributions to Outside Agencies | 20,000 | | | | | 2 |
| 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 | |
| R46. Capital Outlay | 3,560 | | | | | |
| R47. Other Expenditures | | | | | | |
| R48. Total Expenditures | \$684,304 | \$0 | \$0 | \$0 | \$0 | \$68 |
| R49. Excess (Deficiency) of Revenues Over (Under) Expenditures | \$46,389 | \$0 | \$0 | \$0 | \$0 | \$4 |
| 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 | |
| Special and Extraordinary Items | | | | | | |
| R63. Special Item | | | | | | |
| R64. Extraordinary Item | | | | | | |
| R65. Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 | |
| R66. Net Change in Fund Balances | \$46,389 | \$0 | \$0 | \$0 | \$0 | \$4 |
| R67. Fund Balances (Deficits), Beginning of Fiscal Year | \$308,929 | \$0 | \$0 | \$0 | \$0 | \$30 |
| R68. Adjustment | -320 | | | | | |
| R69. Reason for Adjustment | Prior period adjus | | | | | |
| R70. Fund Balances (Deficits), End of Fiscal Year | \$354,988 | \$0 | \$0 | \$0 | \$0 | \$35 |

Note:

(R69) Gen-Reason for Adjustment: Prior period adjustment

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

Fiscal Year: 2020

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|---|------------------|-----------------|--------------|------------------|------------|--------------------------|
| Assets | | | | | | |
| R01. Cash and Investments | 323,091 | | | | | 323,091 |
| R02. Investments | | | | | | |
| R03. Accounts Receivable (net) | 1,928 | | | | | 1,928 |
| R04. Taxes Receivable | 15,392 | | | | | 15,392 |
| 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 | 15,659 | | | | | 15,659 |
| R12. Loans, Notes, and Contracts Receivable | | | | | | |
| R13. Other Assets 1 | | | | | | |
| R14. Other Assets 2 | | | | | | |
| R15. Other Assets 3 | | | | | | |
| R16. Total Assets | \$356,070 | \$0 | \$0 | \$0 | \$0 | \$356,070 |
| R17. Deferred Outflows of Resources | | | | | | |
| R18. Total Assets and Deferred Outflows of Resources | \$356,070 | \$0 | \$0 | \$0 | \$0 | \$356,070 |
| Liabilities | | | | | | |
| R19. Accounts Payable | 1,072 | | | | | 1,072 |
| 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 | \$1,072 | \$0 | \$0 | \$0 | \$0 | \$1,072 |
| R31. Deferred Inflows of Resources | | | | | | |
| R32. Total Liabilities and Deferred Inflows of Resources | \$1,072 | \$0 | \$0 | \$0 | \$0 | \$1,072 |
| Fund Balances (Deficits) | | | | | | |
| R33. Nonspendable | | | | | | |
| R34. Restricted | | | | | | |
| R35. Committed | | | | | | |

| | | | | | | |
|---|-----------|-----|-----|-----|-----|-----------|
| R36. Assigned | | | | | | |
| R37. Unassigned | 354,998 | | | | | 354,998 |
| R38. Total Fund Balances (Deficits) | \$354,998 | \$0 | \$0 | \$0 | \$0 | \$354,998 |
| R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | \$356,070 | \$0 | \$0 | \$0 | \$0 | \$356,070 |

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: 2020

| | 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 | 581,049 | |
| R04. Infrastructure | | |
| R05. Intangible Assets – Amortizable | | |
| R06. Construction in Progress | | |
| R07. Intangible Assets – Nonamortizable | | |
| R08. Other Capital Assets | | |
| R09. Less: Accumulated Depreciation/Amortization | -1,827,712 | |
| 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 | \$1,492,524 | |
| 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 | \$1,492,524 | |
| 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: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Fund | 1 |
|---|--------------------|-----------------------|-----------------|---|
| Governmental Revenues | | | | |
| R01. General | 730,693 | | | |
| R02. Special Revenue | | | | |
| R03. Debt Service | | | | |
| R04. Capital Projects | | | | |
| R05. Permanent | | | | |
| R06. Transportation | | | | |
| R07. Total Governmental Revenues | \$730,693 | | | |
| 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 | \$730,693 | \$0 | \$0 | |
| Governmental Expenditures | | | | | |
| R37. | General | 684,304 | | | |
| R38. | Special Revenue | | | | |
| R39. | Debt Service | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$684,304 | | | |
| 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 | \$684,304 | \$0 | \$0 | |

| | | | | | |
|--------------------|--|-----------|-----|-----|--|
| R73. | Transfer In | | | | |
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$48,389 | \$0 | \$0 | |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$308,920 | \$0 | \$0 | |
| R77. | Adjustments | -320 | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$354,998 | \$0 | \$0 | |
| Assets | | | | | |
| R79. | Total Current Assets | 356,070 | | | |
| R80. | Total Noncurrent Assets | | | | |
| R81. | Total Assets | \$356,070 | \$0 | \$0 | |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | 1,072 | | | |
| R83. | Total Noncurrent Liabilities | | | | |
| R84. | Total Liabilities | \$1,072 | \$0 | \$0 | |
| R85. | Total Fund Balance/Net Position (Deficit) | \$354,998 | \$0 | \$0 | |

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

| FORM DESC | FIELD NAME | FOOTNOTE |
|---|---------------------------------|---|
| RevenuesExpendituresChangesFundBalances | (R28)Gen-IntergovernmentalOther | (Recreation and Park) Grant revenue |
| RevenuesExpendituresChangesFundBalances | (R34)Gen-OtherRevenues | (Recreation and Park) Misc. revenues |
| RevenuesExpendituresChangesFundBalances | (R36)Gen-SalariesandWages | (Recreation and Park) Fewer salaries and wages due to COVID19 closures. |
| RevenuesExpendituresChangesFundBalances | (R46)Gen-CapitalOutlay | (Recreation and Park) Fewer capital outlays due to COVID19. |
| NoncurrentAssetsLiabilities | (R34)Liab-NetPensionLiability | No pension |

Total Footnote: 5