

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Ruth Lake Community Services District

Reporting Year: 2021

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

Cynthia Loftthouse
Signature

Office Manager
Title

Cynthia Loftthouse
Name (Please Print)

January 28, 2022
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:
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 1/28/2022 10:26:58 AM

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

Reporting Year: 2021**District Mailing Address**

Street 1 P.O. Box 6

Street 2

☐ Has Address Changed?

City Mad River

State CA Zip 95552

Email ruthlakecsd@yahoo.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Susan	E	Gordon	Director
Member 2	Dennis	E	Johnson	Chairman
Member 3	Brian		Nicholson	Vice Chairman
Member 4	Debra	L	Sellman	Director
Member 5	Jordan		Emery	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Cynthia		Lofthouse	Manager	ruthlakecsd@yahoo.com
Official 2	Caitlin		Canale	Manager	ruthlakecsd@yahoo.com
Officials					

Report Prepared By

First Name	Edward	M. I.	A	Last Name	Weaver
Telephone	(707) 476-0674	Email	edward@hhh-cpa.com		

Independent Auditor

Firm Name	Blomberg and Griffen Accountancy Corporation				
First Name	John	M. I.	E	Last Name	Blomberg
Telephone	(209) 466-3894				

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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ 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:

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

Reporting Year: 2021

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%)	5,867					
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	5,867	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	157					
R16. Rents, Leases, Concessions, and Royalties	1,052,390					1,052,390
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	1,052,547	0	0	0	0	1,052,547
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	29,961					29,961
R21. Total Intergovernmental – Federal	29,961	0	0	0	0	29,961
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	59					59
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	59	0	0	0	0	59
R28. Intergovernmental – Other	1,500					1,500
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	1,701					1,701
R35. Total Revenues	\$1,091,635	\$0	\$0	\$0	\$0	\$1,091,635

Expenditures					
R36. Salaries and Wages	336,592				33
R37. Employee Benefits	15,659				1
R38. Services and Supplies	508,930				50
R39. Self-Insurance Only – Claims Paid					
R40. Contributions to Outside Agencies					
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	9,389				
R47. Other Expenditures					
R48. Total Expenditures	\$870,570	\$0	\$0	\$0	\$87
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$221,065	\$0	\$0	\$0	\$22
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	\$221,065	\$0	\$0	\$0	\$22
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$354,998	\$0	\$0	\$0	\$35
R68. Adjustment	-2,465				
R69. Reason for Adjustment	prior period adjust				
R70. Fund Balances (Deficits), End of Fiscal Year	\$573,598	\$0	\$0	\$0	\$57

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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	539,664					539,
R02. Investments						
R03. Accounts Receivable (net)	993					
R04. Taxes Receivable						
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	31,816					31,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	5,000					5,
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$577,473	\$0	\$0	\$0	\$0	\$577,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$577,473	\$0	\$0	\$0	\$0	\$577,
Liabilities						
R19. Accounts Payable	3,875					3,
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	\$3,875	\$0	\$0	\$0	\$0	\$3,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$3,875	\$0	\$0	\$0	\$0	\$3,
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned							
R37. Unassigned	573,598					573,	
R38. Total Fund Balances (Deficits)	\$573,598	\$0	\$0	\$0	\$0	\$573,	
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$577,473	\$0	\$0	\$0	\$0	\$577,	

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

Reporting Year: 2021

	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	600,459	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,960,850	
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	\$1,368,796	
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	\$1,368,796	
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		
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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
Governmental Revenues				
R01. General	1,091,635			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,091,635			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues				
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	\$1,091,635	\$0	\$0	
Governmental Expenditures					
R37.	General	870,570			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$870,570			
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	\$870,570	\$0	\$0	

R73. Transfer In				
R74. Transfer Out				
R75. Change in Fund Balance/Net Position	\$221,065	\$0	\$0	
R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$354,998	\$0	\$0	
R77. Adjustments	-2,465			
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$573,598	\$0	\$0	
Assets				
R79. Total Current Assets	577,473			
R80. Total Noncurrent Assets				
R81. Total Assets	\$577,473	\$0	\$0	
Liabilities				
R82. Total Current Liabilities	3,875			
R83. Total Noncurrent Liabilities				
R84. Total Liabilities	\$3,875		\$0	
R85. Total Fund Balance/Net Position (Deficit)	\$573,598	\$0	\$0	

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Recreation and Park) Increase in fees charged
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Recreation and Park) USDA fire relief
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Minor transfers of funds
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Various other revenues
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Recreation and Park) Increased total revenues
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Recreation and Park) Increased costs
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase in revenues drove increase in cash
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Various small items
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Primarily driven by increase in cash
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension
		Total Footnote: 10