

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

Fiscal Year: 2022

District Mailing Address

Street 1 P.O. Box 6  Has Address Changed?  
 Street 2  
 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	Ed	E	Johnson	Director
Member 3	Brian		Nicholson	Vice Chairman
Member 4	Debra	L	Sellman	Director
Member 5	Jordan		Emery	Chairman
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 Name: Ruth Lake Community Services District  
 Special Districts' Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 1) (Record Completed)

Recreation and Park



	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	6,681					
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	6,681	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	205					
R16. Rents, Leases, Concessions, and Royalties	981,606					98
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	981,811	0	0	0	0	98
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal	0					
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	67					
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	67	0	0	0	0	
R28. Intergovernmental – Other	7,946					
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	11,650					1

R35.	<b>Total Revenues</b>	\$1,008,155	\$0	\$0	\$0	\$0	\$1,008,155
	<b>Expenditures</b>						
R36.	Salaries and Wages	445,521					445,521
R37.	Employee Benefits	14,467					14,467
R38.	Services and Supplies	580,657					580,657
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies	36,000					36,000
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal Payments						
R41.	Other 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.	<b>Total Debt Service</b>	0	0	0	0	0	0
R46.	Capital Outlay	78,406					78,406
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$1,155,051	\$0	\$0	\$0	\$0	\$1,155,051
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-146,896	\$0	\$0	\$0	\$0	\$-146,896
	<b>Other Financing Sources (Uses)</b>						
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	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						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$-146,896	\$0	\$0	\$0	\$0	\$-146,896
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$573,598	\$0	\$0	\$0	\$0	\$573,598
R68.	<b>Adjustment</b>	-1,408					-1,408
R69.	Reason for Adjustment	PY lease fee adj					
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$425,294	\$0	\$0	\$0	\$0	\$425,294

**Note:**

*(R69) Gen-Reason for Adjustment: PY lease fee adj*

Special District Name: Ruth Lake Community Services District  
 Special Districts' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
<b>Assets</b>						
R01. Cash and Investments	401,101					401,101
R02. Investments						
R03. Accounts Receivable (net)	4,560					4,560
R04. Taxes Receivable	6,748					6,748
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	34,160					34,160
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	0					0
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	<b>\$446,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$446,569</b>
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$446,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$446,569</b>
<b>Liabilities</b>						
R19. Accounts Payable	21,275					21,275
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. <b>Total Liabilities</b>	<b>\$21,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,275</b>
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$21,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,275</b>

**Fund Balances (Deficits)**

R33. Nonspendable							
R34. Restricted							
R35. Committed							
R36. Assigned							
R37. Unassigned	425,294						425,
R38. <b>Total Fund Balances (Deficits)</b>	\$425,294	\$0	\$0	\$0	\$0	\$0	\$425,
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	\$446,569	\$0	\$0	\$0	\$0	\$0	\$446,

Special District Name: 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: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements	2,729,187	
R03.	Equipment	678,865	
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	-2,066,988	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$1,341,064</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$1,341,064</b>	



<b>Noncurrent Liabilities</b>		
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	
R32.5	Lease Liability	
R33.	Lease Obligations (Purchase Agreements)	
R34.	Net Pension Liability	
R35.	Net OPEB Liability	
R36.	Other Noncurrent Liabilities 1	
R37.	Other Noncurrent Liabilities 2	
R38.	Other Noncurrent Liabilities 3	
R39.	<b>Total Noncurrent Liabilities</b>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>		
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	<b>Total Deferred Inflows of Resources</b>	<b>\$0</b>
R45.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	<b>\$0</b>

Special District Name: Ruth Lake Community Services District  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
<b>Governmental Revenues</b>				
R01. General	1,008,155			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$1,008,155			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
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. <b>Total Operating Revenues</b>			\$0	
<b>Non-Operating Revenues</b>				
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.	<b>Total Non-Operating Revenues</b>			\$0	
R36.5	<b>Total Revenues</b>	\$1,008,155	\$0	\$0	
<b>Governmental Expenditures</b>					
R37.	General	1,155,051			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$1,155,051			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
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.	<b>Total Operating Expenses</b>			\$0	
<b>Non-Operating Expenses</b>					
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.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$1,155,051	\$0	\$0	

R73. Transfer In				
R74. Transfer Out				
<b>R75. Change in Fund Balance/Net Position</b>	\$-146,896	\$0	\$0	
<b>R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$573,598	\$0	\$0	
R77. Adjustments	-1,408			
<b>R78. Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$425,294	\$0	\$0	
<b>Assets</b>				
R79. Total Current Assets	446,569			
R80. Total Noncurrent Assets				
<b>R81. Total Assets</b>	\$446,569	\$0	\$0	
<b>Liabilities</b>				
R82. Total Current Liabilities	21,275			
R83. Total Noncurrent Liabilities				
<b>R84. Total Liabilities</b>	\$21,275		\$0	
<b>R85. Total Fund Balance/Net Position (Deficit)</b>	\$425,294	\$0	\$0	

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Recreation and Park) USDA grants in the prior year; none this year.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Increase of \$6,446 is 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) Increase includes \$4,647 refunded from phone provider and \$4,250 in lease site transfer fees.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Recreation and Park) Additional staff added to manage the operations of the district.
RevenuesExpendituresChangesFundBalances	(R40)Gen-ContributionstoOutsideAgencies	(Recreation and Park) Contributions were restored to pre-pandemic amounts during the year.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) Infrastructure spending.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Reduced revenues and additional outflows due to economic conditions and district needs.
BalanceSheetGovernmentalFunds	(R04)Gen-TaxesReceivable	Change due to timing of payments from Trinity County.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Deposit made in 2021 applied to the cost of 2022 boat purchase.
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	Reduction primarily due to reduced revenues and additional costs incurred in the current year which depleted cash.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Trade payables were not accrued in the previous year.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Trade payables were not accrued in the prior year.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension

Total Footnote: 13