

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

Fiscal Year: 2023

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	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 M. I. Last Name
 Telephone Email

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

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 Funds), which basis of accounting was used? (Choose one):

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: Ruth Lake Community Services District
 Special Districts' Financial Transactions Report
 Other Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023	Recreation and Park Enterprise
R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	▼
Operating Revenues	
R02. Charges for Services	881,403
R02.5 Self-Insurance Only – Member Contributions	
R03. Other Operating Revenues	16,100
R04. Total Operating Revenues	\$897,503
Operating Expenses	
R05. Personnel Services	42,238
R06. Contractual Services	52,097
R07. Materials and Supplies	40,574
R08. General and Administrative Expenses	745,191
R09. Depreciation and Amortization Expenses	111,915
Self-Insurance Only	
R09.5 Claim Adjustments	
R09.6 Claims Paid	
R10. Other Operating Expenses	147,683
R11. Total Operating Expenses	\$1,139,698
R12. Operating Income (Loss)	\$-242,195
Nonoperating Revenues	
R13. Investment Income	510
R14. Rents, Leases, Concessions, and Royalties	196,976
Taxes and Assessments	
SD15. Current Secured and Unsecured (1%)	10,220

Intergovernmental – State	
R25. Aid for Construction	
SD26. Homeowners Property Tax Relief	65
SD27. Timber Yield	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	1,500
R32. Gain on Disposal of Capital Assets	
R33. Other Nonoperating Revenues	73,671
R34. Total Nonoperating Revenues	\$282,942
Nonoperating Expenses	
R35. Interest Expense	
R36. Loss on Disposal of Capital Assets	
R37. Other Nonoperating Expenses	
R38. Total Nonoperating Expenses	\$0
R39. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$40,747
Capital Contributions	
R40. Federal	
R41. State	
R42. County	
R43. Other Government	
R44. Other Capital Contributions	
R45. Total Capital Contributions	\$0
R46. Transfers In	
R47. Transfers Out	
Special and Extraordinary Items	

R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$40,747
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$1,767,147
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$1,807,894
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	1,285,453
R54.	Restricted	
R55.	Unrestricted	522,441
R56.	Total Net Position (Deficit)	\$1,807,894

Special District Name: Ruth Lake Community Services District
 Special Districts' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2023

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	508,890	
R02. Restricted		
R03. Accounts Receivable (net)	0	
R04. Taxes Receivable	0	
R05. Interest Receivable (net)		
R05.5 Lease Receivable		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	39,329	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$548,219	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		

R16.	Land		
R17.	Buildings and Improvements	2,617,366	
R18.	Equipment	712,345	
R18.5	Infrastructure	134,655	
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-2,178,903	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$1,285,453	\$0
R27.	Total Assets	\$1,833,672	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$1,833,672	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	14,981	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$14,981	\$0

Noncurrent Liabilities

R44.	Deposits and Advances	10,797	
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$25,778	\$0
R66.	Total Net Position (Deficit)	\$1,807,894	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	1,285,453	
R68.	Restricted		
R69.	Unrestricted	522,441	
R70.	Total Net Position (Deficit)	\$1,807,894	\$0

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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				897,503	
R21.	Conduit					
R22.	Transportation					
R23.	Total Operating Revenues				\$897,503	
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				282,942	
R34.	Conduit					
R35.	Transportation					
R36.	Total Non-Operating Revenues				\$282,942	
R36.5	Total Revenues			\$0	\$1,180,445	\$1,180,445

Governmental Expenditures						
R37.	General					
R38.	Special Revenue					
R39.	Debt Service					
R40.	Capital Projects					
R41.	Permanent					
R42.	Transportation					
R43.	Total Governmental Expenditures			\$0		

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			1,139,698	
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,139,698	

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	\$0			\$0	\$1,139,698	\$1,139,698
R73.	Transfer In						
R74.	Transfer Out						
R75.	Change in Fund Balance/Net Position	\$0			\$0	\$40,747	\$40,747
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0			\$0	\$1,767,147	\$1,767,147
R77.	Adjustments						
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0			\$0	\$1,807,894	\$1,807,894
Assets							
R79.	Total Current Assets					548,219	548,219
R80.	Total Noncurrent Assets					1,285,453	1,285,453
R81.	Total Assets	\$0			\$0	\$1,833,672	\$1,833,672
Liabilities							
R82.	Total Current Liabilities					14,981	14,981
R83.	Total Noncurrent Liabilities					10,797	10,797
R84.	Total Liabilities	\$0			\$0	\$25,778	\$25,778
R85.	Total Fund Balance/Net Position (Deficit)	\$0			\$0	\$1,807,894	\$1,807,894

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R03)OtherOperatingRevenues	(Recreation and Park Enterprise) Solid Waste fee.
OtherEnterpriseFund	(R06)ContractualServices	(Recreation and Park Enterprise) The increase in professional services is mainly due to increase in legal and audit fees.
OtherEnterpriseFund	(R07)MaterialsandSupplies	(Recreation and Park Enterprise) The increase is mainly due to item was reclassified from General and administrative expenses to materials and supplies.
OtherEnterpriseFund	(R10)OtherOperatingExpenses	(Recreation and Park Enterprise) Cost of Good sold.
OtherEnterpriseFund	(R31)IntergovernmentalOther	(Recreation and Park Enterprise) Quagga Prevention Program from Humboldt Bay Municipal Water District from Quagga Grant Fund monies.
OtherEnterpriseFund	(R33)OtherNonoperatingRevenues	(Recreation and Park Enterprise) Insurance settlement, refunds, reimbursement and other miscellaneous revenue.
ProprietaryFunds	(R01)Entpr-Unrestricted	District cash increase as district did not have any receivable and more customer paid in advance
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	District cash increase as district did not have any receivable and more customer paid in advance
ProprietaryFunds	(R56)Entpr-NetPensionLiability	District does not provide then net pension liability

Total Footnote: 9

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Ruth Lake Community Services District

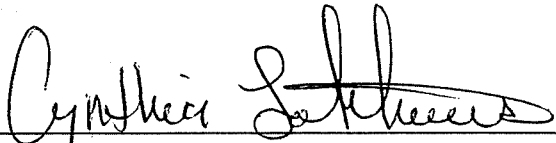
Fiscal Year: 2023

ID Number: 12055306100

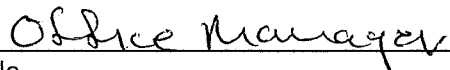
Certification:

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.

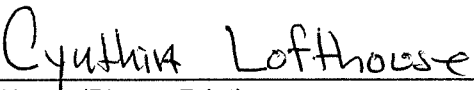
Special District Fiscal Officer



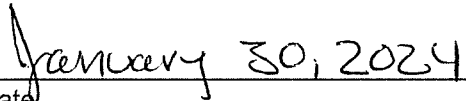
Signature



Title



Name (Please Print)



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:
Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

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
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/28/2024 12:42:09 PM