

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Ruth Lake Community Services District

Reporting Year: **2018**

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 Lofthouse  
Signature

Office Manager  
Title

Cynthia Lofthouse  
Name (Please Print)

1-28-2019  
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 1/28/2019 9:25:37 AM

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12055306100
<b>Name of District:</b>	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 2017      | <input type="checkbox"/> October 2017  | <input type="checkbox"/> January 2018  | <input type="checkbox"/> April 2018           |
| <input type="checkbox"/> August 2017    | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018             |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018    | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 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

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

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

U.S. Bureau of the Census – Revised 5/2018

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

**Fiscal Year: 2018**

**District Mailing Address**

Street 1 12200 Mad River Road  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	<u>Susan</u>	<u>E</u>	<u>Gordon</u>	<u>Director</u>
Member 2	<u>Dennis</u>	<u>E</u>	<u>Johnson</u>	<u>Chairman</u>
Member 3	<u>Brian</u>		<u>Nicholson</u>	<u>Vice Chairman</u>
Member 4	<u>Debra</u>	<u>L</u>	<u>Sellman</u>	<u>Director</u>
Member 5	<u>John</u>	<u>E</u>	<u>Wise</u>	<u>Director</u>
Member				

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<u>Michael</u>	<u>L</u>	<u>Francesconi</u>	<u>Manager</u>	<u>ruthlakecsd@yahoo.com</u>
Official 2	<u>Cynthia</u>		<u>Lofthouse</u>	<u>Manager</u>	<u>ruthlakecsd@yahoo.com</u>
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 Philip R. Aycock, CPA  
 First Name Philip M. I. R Last Name Aycock  
 Telephone (707) 786-9798

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: 2018

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%)	6,123					
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	6,123	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	128					
R16. Rents, Leases, Concessions, and Royalties	825,320					825,320
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	825,448	0	0	0	0	825,448
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	915					
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	3,496					
R35. Total Revenues	\$836,044	\$0	\$0	\$0	\$0	\$836,044

<b>Expenditures</b>						
R36.	Salaries and Wages	328,964				32
R37.	Employee Benefits	21,432				2
R38.	Services and Supplies	427,091				42
R39.	Self-Insurance Only – Claims Paid					
R40.	Contributions to Outside Agencies	30,000				3
<b>Debt Service</b>						
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					
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$807,487	\$0	\$0	\$0	\$80
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$28,557	\$0	\$0	\$0	\$2
<b>Other Financing Sources (Uses)</b>						
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.	<b>Total Other Financing Sources (Uses)</b>	\$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
R66.	<b>Net Change in Fund Balances</b>	\$28,557	\$0	\$0	\$0	\$2
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$295,595	\$0	\$0	\$0	\$29
R68.	<b>Adjustment</b>	-35,331				-3
R69.	Reason for Adjustment	Prior period				
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$288,821	\$0	\$0	\$0	\$28

**Note:**

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

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	264,307					264
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	3,092					3
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	23,789					23
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$291,188	\$0	\$0	\$0	\$0	\$291
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$291,188	\$0	\$0	\$0	\$0	\$291
<b>Liabilities</b>						
R19. Accounts Payable	2,367					2
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>	\$2,367	\$0	\$0	\$0	\$0	\$2
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$2,367	\$0	\$0	\$0	\$0	\$2
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned

R37. Unassigned

R38. **Total Fund Balances (Deficits)**

R39. **Total Liabilities, Deferred Inflows of Resources,  
and Fund Balances (Deficits)**

	288,821						288
	\$288,821	\$0	\$0	\$0	\$0	\$0	\$288
	\$291,188	\$0	\$0	\$0	\$0	\$0	\$291

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: 2018**

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements	2,729,187	
R03.	Equipment	556,176	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,572,850	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$1,712,513</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>\$1,712,513</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		
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. <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		
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 of Ruth Lake Community Services District  
 Special District Financial Transactions Report  
 Footnotes

Fiscal Year: 2018		<input type="radio"/> Current Year <input checked="" type="radio"/> Prior Year	
FORM DESC	FIELD NAME	FOOTNOTES	
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Decrease due to smaller reimbursement of expenses pertaining to the Quagga Prevention Program from Humboldt Bay Municipal Water District from Quagga Grant Fund monies.	
RevenuesExpendituresChangesFundBalances	(R33)Gen-TotalSelfInsuranceOnly	(Recreation and Park) Miscellaneous fees and refunds.	
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Misc fees and refunds	
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Recreation and Park) Increased in line with Salaries and Wages due to an increase in hours worked, a raise in the minimum wage, and the hiring of a new manager.	
RevenuesExpendituresChangesFundBalances	(R40)Gen-ContributionstoOutsideAgencies	(Recreation and Park) Contributions of \$15K to each Southern Trinity Area Rescue and Southern Trinity Volunteer Fire Department.	
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Recreation and Park) Prior period adjustment	
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Cash decreased due to fixed asset additions and pay down of accounts payable.	
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	A full year of worker's compensation insurance is paid at once.	
BalanceSheetGovernmentalFunds	(R12)Gen-LoansNotesContractsReceivable	All notes paid off in the current year.	
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Accounts payable were paid off more quickly in the current year.	
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension	

Total Footnote: 11

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12055306100
<b>Name of District:</b>	Ruth Lake Community Services District

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|---|--|--|---|
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Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
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Construction (Census Code F80)	\$ 0

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U.S. Bureau of the Census – Revised 5/2018