

**FALLEN LEAF LAKE  
COMMUNITY SERVICES DISTRICT**

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**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
for the year ended June 30, 2019**

**ROBERT W. JOHNSON**  
**Certified Public Accountant**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Fallen Leaf Lake Community Services District  
Fallen Leaf Lake, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the enterprise activities and the governmental activities of Fallen Leaf Lake Community Services District, as of and for the year ended June 30, 2019, as listed in the table of contents, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the enterprise activities and the governmental activities of Fallen Leaf Lake Community Services District as of June 30, 2019, and the results of its operations, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State Regulations governing Special Districts.

### **Other-Matters**

#### *Required Supplementary Information*

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

*Robert W. Johnson, An Accountancy Corporation*

Citrus Heights, California  
November 1, 2019



<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ -	\$ 1,559,858
-	-
3,016,328	3,016,328
(1,366,555)	(1,366,555)
<u>18,537</u>	<u>18,537</u>
\$ <u>1,668,310</u>	\$ <u>3,228,168</u>
\$ -	\$ 3,245
-	35,114
-	8,231
<u>119,971</u>	<u>119,971</u>
<u>119,971</u>	<u>166,561</u>
-	-
-	-
<u>(1,513,268)</u>	<u>-</u>
<u>(1,513,268)</u>	<u>-</u>
1,548,339	1,548,339
<u>1,513,268</u>	<u>1,513,268</u>
\$ <u>3,061,607</u>	\$ <u>3,061,607</u>

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET  
June 30, 2019

	General <u>Fund</u>	Fire <u>Department</u>	Parks & <u>Recreation</u>
ASSETS			
Cash (Note 3)	\$ 27,652	\$1,152,294	\$ 379,912
Accounts receivable	-	-	-
Capital assets (Note 4)	-	-	-
Less, accumulated depreciation	-	-	-
Equipment deposit	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	\$ <u>27,652</u>	\$ <u>1,152,294</u>	\$ <u>379,912</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ -	\$ 3,245	\$ -
Lease deposit	-	-	35,114
Slip deposit accrual	-	-	8,231
Long-term debt (Note 5)	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>3,245</u>	<u>43,345</u>
FUND BALANCES/NET ASSETS			
Fund balances:			
Restricted	-	-	-
Committed	-	-	-
Unassigned	<u>27,652</u>	<u>1,149,049</u>	<u>336,567</u>
Total fund balances	<u>27,652</u>	<u>1,149,049</u>	<u>336,567</u>
Total liabilities and fund balances	\$ <u>27,652</u>	\$ <u>1,152,294</u>	\$ <u>379,912</u>
Net position:			
Net investment in capital assets			
Unrestricted			
Total net position			

See notes to financial statements

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
GENERAL FUND  
for the year ended June 30, 2019

	<u>Govenmental Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
District administrative expenses	\$ 81,386	\$ -	\$ 81,386
Capital outlay	-	-	-
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>
Total program expenditures/ expenses	<u>81,386</u>	<u>-</u>	<u>81,386</u>
Program revenues:			
Reimbursements from other activities	<u>84,000</u>	<u>-</u>	<u>84,000</u>
General revenues:			
Interest and other income	<u>5</u>	<u>-</u>	<u>5</u>
Excess (expenditures) over revenues/change in net position	2,619	-	2,619
Beginning fund balances/ net position	<u>25,033</u>	<u>-</u>	<u>25,314</u>
Ending fund balances/net position	<u>\$ 27,652</u>	<u>\$ -</u>	<u>\$ 27,652</u>

See notes to financial statements



FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
FIRE DEPARTMENT  
for the year ended June 30, 2019

	Governmental <u>Fund</u>	<u>Adjustments</u>	Statement of Activities
Program expenditures/expenses:			
Public protection	\$1,086,869	\$( 18,537)	\$1,068,332
Capital outlay	159,463	(159,463)	-
Depreciation	-	65,175	65,175
Debt service - principal	30,029	( 30,029)	-
- interest	<u>3,437</u>	<u>-</u>	<u>3,437</u>
Total program expenditures/ expenses	<u>1,279,798</u>	<u>(142,854)</u>	<u>1,136,944</u>
Program revenues	<u>1,165,113</u>	<u>-</u>	<u>1,165,113</u>
General revenues:			
Tax revenue	36,941	-	36,941
Direct assessment	194,212	-	194,212
Fundraising events (net)	1,604	-	1,604
Donations	8,646	-	8,646
Interest income	5,147	-	5,147
Financing received	150,000	(150,000)	-
Other income	<u>242</u>	<u>-</u>	<u>242</u>
Total general revenues	<u>396,792</u>	<u>(150,000)</u>	<u>246,792</u>
Excess (expenditures) revenues/change in net position	282,107	( 7,146)	274,961
Beginning fund balances/net position	<u>866,942</u>	<u>867,927</u>	<u>1,734,869</u>
Ending fund balances/net position	<u>\$1,149,049</u>	<u>\$ 860,781</u>	<u>\$2,009,830</u>

See notes to financial statements

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
PARKS & RECREATION  
for the year ended June 30, 2019

	<u>Governmental Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Program expenditures/expenses:			
Recreation	\$ 68,986	\$ -	\$ 68,986
Capital outlay	-	-	-
Depreciation	<u>-</u>	<u>33,515</u>	<u>33,515</u>
Total program expenditures/ expenses	<u>68,986</u>	<u>33,515</u>	<u>102,501</u>
Program revenues:			
Concessionaire payments	<u>100,189</u>	<u>-</u>	<u>100,189</u>
General revenues:			
Interest and other income	<u>2,144</u>	<u>-</u>	<u>2,144</u>
Excess revenues (expenditures)/change in net position	33,347	( 33,515)	( 168)
Beginning fund balances/net position	<u>303,220</u>	<u>721,073</u>	<u>1,024,293</u>
Ending fund balances/net position	<u>\$ 336,567</u>	<u>\$ 687,558</u>	<u>\$1,024,125</u>

See notes to financial statements

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
GENERAL FUND  
BUDGET AND ACTUAL  
for the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Favorable/ (Unfavorable) <u>Variance</u>
Revenues:			
Interest income	\$ -	\$ 5	\$ 5
Reimbursement - Parks	42,000	42,000	-
Reimbursement - Fire Dept.	42,000	42,000	-
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>84,000</u>	<u>84,005</u>	<u>5</u>
Expenditures:			
Contingency fund	-	-	-
Personnel	42,900	41,888	1,012
Insurance	-	-	-
Memberships	1,500	1,354	146
Website	2,500	2,657	( 157)
Equipment purchases	-	-	-
Postage	1,550	677	873
Printing	500	-	500
Audit/accounting	4,250	7,400	( 3,150)
Legal	3,500	3,900	( 400)
Bookkeeping	7,300	7,050	250
Office supplies	2,000	2,746	( 746)
Telephone	2,000	2,296	( 296)
Miscellaneous	-	-	-
Meetings and legal notices	250	98	152
Internet	3,400	2,597	803
LAFCO support	800	784	16
Election	2,500	45	2,455
Bank charges	50	-	50
Board expenses	4,000	2,066	1,934
Office equipment	<u>5,000</u>	<u>5,828</u>	<u>( 828)</u>
Total expenditures	<u>84,000</u>	<u>81,386</u>	<u>2,614</u>
Excess of revenues (expenditures)	\$ <u>-</u>	\$ <u>2,619</u>	\$ <u>2,619</u>

See notes to financial statements



FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
FIRE DEPARTMENT  
BUDGET AND ACTUAL  
for the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Tax revenue	\$ 39,000	\$ 36,941	\$( 2,059)
Direct assessment	203,675	194,212	( 9,463)
Strike teams	350,000	1,165,113	815,113
Fundraising events (net)	5,500	1,604	( 3,896)
Donations	10,000	8,646	( 1,354)
Interest income	2,030	5,147	3,117
FD Reserve Fund	15,000	-	( 15,000)
Grant revenue	16,000	-	( 16,000)
Financing received	-	150,000	150,000
Other	<u>-</u>	<u>242</u>	<u>242</u>
Total revenues	<u>641,205</u>	<u>1,561,905</u>	<u>920,700</u>
Expenditures:			
Administrative	42,000	42,000	-
Maintenance/supplies	13,250	36,143	( 22,893)
Equipment purchases	155,531	159,463	( 3,932)
Facilities	22,200	22,278	( 78)
Office	7,850	6,154	1,696
Personnel	335,924	357,991	( 22,067)
Training	21,000	13,238	7,762
Apparatus	30,000	25,120	4,880
Automatic aid	1,500	-	1,500
Strike team	-	547,555	( 547,555)
Bank charges	450	390	60
Medical supplies	11,500	11,754	( 254)
Other	-	5,709	( 5,709)
Debt service - principal	-	30,029	( 30,029)
- interest	-	3,437	( 3,437)
Equipment deposit	<u>-</u>	<u>18,537</u>	<u>( 18,537)</u>
Total expenditures	<u>641,205</u>	<u>1,279,798</u>	<u>( 638,593)</u>
Excess of revenues (expenditures)	\$ <u>-</u>	\$ <u>282,107</u>	\$ <u>282,107</u>

See notes to financial statements

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUES AND EXPENDITURES  
PARKS & RECREATION  
BUDGET AND ACTUAL  
for the year ended June 30, 2019

	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
Concessionaire payments	\$ 88,000	\$ 100,189	\$ 12,189
Interest income	25	94	69
Donations	2,000	2,050	50
Miscellaneous revenue	-	-	-
Reserve fund income	<u>15,000</u>	<u>-</u>	<u>( 15,000)</u>
Total revenues	<u>105,025</u>	<u>102,333</u>	<u>( 2,692)</u>
Expenditures:			
Marina	7,625	8,300	( 675)
Property addition	-	-	-
Community building	2,575	3,160	( 585)
Administrative	42,000	42,000	-
Insurance	12,000	12,127	( 127)
Miscellaneous	500	1,657	( 1,157)
Maintenance & repair	8,400	-	8,400
Utilities, net	2,525	1,742	783
Contingency	-	-	-
Reserve fund expenses	<u>29,400</u>	<u>-</u>	<u>29,400</u>
Total expenditures	<u>105,025</u>	<u>68,986</u>	<u>36,039</u>
Excess of revenues (expenditures)	\$ <u>-</u>	\$ <u>33,347</u>	\$ <u>33,347</u>

See notes to financial statements

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS

1. Organization:

Fallen Leaf Lake Community Services District (the "District") was formed on February 24, 1983 to provide various services to the residents of the Fallen Leaf Lake area. In 1983 the voters authorized the District to provide fire protection service to the community. In 1987, the voters authorized the District to assume the additional responsibility of parks and recreation at the south end of the Lake.

2. Summary of Significant Accounting Policies:

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing GAAP for state and local government organizations. The District's significant accounting policies are described below.

Measurement Focus and Basis of Accounting

The District reports a *General Fund* that is used to account for all financial resources except those required or designated by the Board of Directors to be accounted for in another fund.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers revenues to be available if they are collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues that are accrued include property taxes, interest income, and charges for current services. Revenues that are not accrued include permits and fines, forfeitures, and penalties, if applicable. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due. General capital assets are reported as expenditures in governmental funds. Proceeds of general long-term and capital assets are reported as other financing sources.



FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Measurement Focus and Basis of Accounting, continued

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Amortization of assets acquired under capital lease is included in depreciation. Structures and equipment are depreciated using the straight-line method over their estimated useful lives.

Budgets

In accordance with the provisions of Sections 13901 through 13906 of the California Health & Safety Code and other statutory provisions, commonly known as the Budget Act, the District prepares and legally adopts a final balanced budget for each fiscal year.

Cash and Cash Equivalents

The District maintains cash balances with the Treasurer of El Dorado County in an interest-bearing pooled investment account. Cash in bank accounts is covered by Federal depository insurance.

Property Taxes

The District receives property taxes from El Dorado County. Property taxes become a lien on the first day of the year they are levied. Secured property tax is levied on July 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

2. Summary of Significant Accounting Policies (continued):

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results may differ from those estimates.

Fund Balance

Fund balance is classified in the following categories:

Restricted – includes fund balance amounts that are subject to externally enforceable legal restrictions or constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above mentioned categories.

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

3. Cash and Cash Equivalents:

At year-end the carrying amount of the District's deposits was \$1,559,858 and the bank balance was \$1,566,469.

	<u>General Fund</u>	<u>Fire Department</u>	<u>Parks &amp; Recreation</u>
Checking:			
Unrestricted	\$ 27,652	\$ 803,408	\$ 223,007
Restricted			
FD reserve	-	7,461	-
Old store operations	-	-	3,480
P & R reserve	-	-	110,080
Commercial lease	-	-	35,114
Slip deposit	-	-	8,231
El Dorado County			
Unrestricted	<u>-</u>	<u>341,425</u>	<u>-</u>
	<u>\$ 27,652</u>	<u>\$1,152,294</u>	<u>\$ 379,912</u>

4. Capital Assets:

Changes in capital assets for the year ended June 30, 2019 are as follows:

	<u>Balance, 6-30-18</u>	<u>Additions</u>	<u>Transfers/ Disposals</u>	<u>Balance, 6-30-19</u>
Buildings and impt's	\$1,643,629	\$ -	\$ -	\$1,643,629
Equipment	<u>1,213,236</u>	<u>159,463</u>	<u>-</u>	<u>1,372,699</u>
	<u>\$2,856,865</u>	<u>\$ 159,463</u>	<u>\$ -</u>	<u>\$3,016,328</u>



FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued

5. Long-term Debt:

Long-term debt activities for the year ended June 30, 2019 consist of:

	<u>Balance</u> <u>6/30/2018</u>	<u>Financing</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/2019</u>	<u>Current</u> <u>Portion</u>
Santander Bank 2020 Chassis Remount	\$ <u>-</u>	\$ <u>150,000</u>	\$ <u>30,029</u>	\$ <u>119,971</u>	\$ <u>28,029</u>

In December 2018 the District purchased a 2020 chassis remount. The five year lease-purchase agreement requires an annual payment of \$33,466 including an interest rate of 4.53%.

The future annual maturities of all long-term borrowings as of June 30, 2019 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 28,029	\$ 5,437	\$ 33,466
2021	29,299	4,167	33,466
2022	30,627	2,839	33,466
2023	<u>32,016</u>	<u>1,450</u>	<u>33,466</u>
	\$ <u>119,971</u>	\$ <u>13,893</u>	\$ <u>133,864</u>

6. Risk of Loss

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2019 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

7. Subsequent Events:

Management has evaluated subsequent events through November 1, 2019, the date these June 30, 2019 financial statements were available to be issued.

## SUPPLEMENTAL INFORMATION

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
SCHEDULE OF CASH FLOWS – ALL FUNDS  
for the year ended June 30, 2019

Cash flows from operating activities:		
Change in net position (net income)		\$ 277,412
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation		98,690
(Increase) decrease in:		
Accounts receivable	\$ 70,844	
(Decrease) increase in:		
Accounts payable and accruals	( 892)	
		<u>69,952</u>
Net cash provided by operating activities		446,054
Cash flows from investing activities:		
Purchase of property		( 178,000)
Cash flows from financing activities:		
Financing	150,000	
Principal payment	( 30,029)	
		<u>119,971</u>
Net increase in cash		388,025
Cash at beginning of year		<u>1,171,833</u>
Cash at end of year		<u>\$1,559,858</u>
Change in cash position by fund:		
General fund	\$ 1,605	
Fire department	353,073	
Parks & recreation	<u>33,347</u>	
Net increase in cash		<u>\$ 388,025</u>

FALLEN LEAF LAKE COMMUNITY SERVICES DISTRICT  
PRINCIPAL OFFICIALS  
June 30, 2019

Board of Directors:

Robert J. Cathcart	President
Mike Casey	Vice President
Stephen A. Malley	Director
Bruce Hart	Director
Grant Calof	Director

Staff:

Gary Gerren	Fire Chief/General Manager
Shawn Cullen	Bookkeeper