



CERTIFIED PUBLIC ACCOUNTANTS

3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

January 31, 2020

Board of Directors
Pliocene Ridge Community Services District

We have audited the financial statements of the governmental activities of the Pliocene Ridge Community Services District for the year ended June 30, 2019. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and Government Auditing Standards as well as certain information related to the planned scope timing and scope of our audit. We have communicated such information in our letter dated August 22, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Pliocene Ridge Community Services District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year 2018-2019, we noted no transactions entered into by the governmental unit during the years for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on prior experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We have attached a copy of the adjustments.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 31, 2020.

Management Consultations with Other Independent Accountants

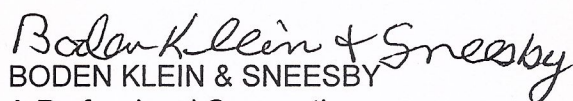
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Pliocene Ridge Community Services District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,


BODEN KLEIN & SNEESBY
A Professional Corporation

Pioceene Ridge Community Services District
Adjusting Journal Entries
 July 2018 through June 2019

Accrual Basis

Date	Num	Memo	Account	Debit	Credit
06/30/2019	BKS19-1	Record C/Y depreciation per audit at 6/30/19	1390.1 · Accumulated Depreciation	14,216.04	14,216.04
		Record C/Y depreciation per audit at 6/30/19	3010.1 · Investment in Fixed Assets	14,216.04	
06/30/2019	BKS19-2	Record acquisition of donated generator per audit at 6/30/19	1350.3 · Equipment Pike City	4,544.00	4,544.00
		Record acquisition of donated generator per audit at 6/30/19	3010.1 · Investment in Fixed Assets	4,544.00	
		Record acquisition of donated generator per audit at 6/30/19	4030.3 · Donations Pike City	4,544.00	4,544.00
		Record acquisition of donated generator per audit at 6/30/19	6297.3 · Fixed Asset Expenditures Pike C	9,088.00	9,088.00
TOTAL				23,304.04	23,304.04