

Eastern Plumas Recreation District

12/21/2015

Blomberg & Griffin, A.C.  
Certified Public Accountant  
1013 North California Street  
Stockton, California 95202

In connection with your examination of the financial statements of the Eastern Plumas Recreation District as of June 30, 2010, 2011, 2012, 2013 & 2014 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly the financial position, results of operations, and statement of cash flow of Eastern Plumas Recreation District in conformity with generally accepted accounting principles, we confirm to the best of our knowledge and belief, the presentations below made to you during your examination. Exceptions, or supplementary comments, if any, will be stated at the end of this letter in the section captioned Exceptions and will be appropriately numbered to correspond with the related item.

1. Fairness of Statements: We are responsible for the fair presentation of the financial statements of financial position, results of operations, and cash flow statements in conformity with generally accepted accounting principles. The statements are fairly presented in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding period. Informative disclosures have been made in the statements including foot notes of all material matters whose disclosure is necessary to make the statements fair and not misleading.

2. Availability of Records and Minutes: We have made available to you:

(a) Financial records and related data.

Minutes of the meetings of directors, committees of directors, and executive committees, or summaries of actions of recent meetings for which minutes have not yet been prepared, if any.

3. Irregularities: There have been no:
- (a) Irregularities involving management or employees who have significant roles in the system of internal accounting control.
  - (b) Irregularities involving other employees that could have a material effect on the financial statements.
  - (c) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
4. Illegal Acts: There have been no illegal acts (such as alleged political contributions, bribes, or other violations of laws and regulations) involving the Eastern Plumas Recreation District or its officers or key personnel and there have been no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
5. Plans Affecting Carrying Values: We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
6. Unasserted Claims: There are no unasserted claims or assessment that our attorneys have advised us are probable of assertion and must be disclosed in accordance with statement of Financial Accounting Standards NO. 5 (AC4311).
7. Liabilities and Contingencies: All material liabilities or gain or loss contingencies have been properly recorded (accrued) or disclosed in the financial statements as required by Statements of Financial Accounting Standards No. 5 (AC4311). Examples of loss contingencies included, among others: pending or threatened litigation, claims and assessments, obligations relating to product warranties and product defects; unusual risk of loss or damage of Eastern Plumas Recreation District property by fire, explosion, or other hazards; threat of expropriation of assets; guarantees of indebtedness of others; receivables sold with recourse, notes discounted; receivables doubtful of collection.
8. Complete Recording: There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
9. Title and Pledging of Assets: The Eastern Plumas Recreation District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged.
10. Purchase Commitments: Provision has been made for any material loss to be sustained as a result of purchase commitments.

11. Contractual Agreements: We have complied with all aspects of contractual agreements that would have a material effect on financial statements in the event of noncompliance.

12. Subsequent Events: No events have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements. (Example of such events are: loss of major customers; casualty losses; bond or capital stock issuances; material plant or business acquisitions or disposals; bad debt losses; litigation or settlement of lawsuits or other claims; tax assessments; material or unusual sales returns and allowance; material changes in membership.)

13. Adjusting Entries: Adjusting journal entries that have been proposed during your examination are accepted and approved by us, are reflected in the financial statements as of June 30, 2010, 2011, 2012, 2013 & 2014 and for the year then ended, and will be recorded on the books of Eastern Plumas Recreation District

14. Worthless Assets: No worthless assets (such as uncollectible receivables, valueless investments, abandoned or retired equipment) are carried in the accounts, whether or not covered by reserves or allowance accounts.

15. Adequate Insurance: Eastern Plumas Recreation District carried adequate liability, fire, and other casualty insurance.

EXCEPTIONS:

Very Truly Yours,

Signature

D.B. Fenzulia

Date

Sept 21, 2016