



Robert W. Johnson
an accountancy corporation

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November 20, 2024

Board of Directors
Grizzly Ranch Community Services District
4456 Grizzly Road
Portola, CA 96122

Dear Board of Directors:

We are pleased to confirm our acceptance and understanding of the services we are to provide for Grizzly Ranch Community Services District ("the District") for the year ended June 30, 2024.

You have requested that we perform a compilation engagement with respect to the Financial Transactions Report, which comprise the financial statements of the business-type activities, in the prescribed form of the California State Controller for the year ended June 30, 2024.

Our Responsibilities

The objective of our engagement is to apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the requirements of the California State Controller.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, conclusion, nor provide any assurance on the Financial Transactions Report.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of the Financial Transactions Report to the California State Controller. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the Financial Transactions Report.
2. The preparation and fair presentation of Financial Transactions Report in accordance with requirements of the California State Controller.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Financial Transactions Report that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the District complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with—
 - Access to all information of which you are aware is relevant to the preparation and fair presentation of the Financial Transactions Report, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the compilation engagement
 - Unrestricted access to persons within the District of whom we determine it necessary to make inquiries.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the Financial Transactions Report and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on it. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your Financial Transactions Report, we will not issue a report on the Financial Transaction Report as a result of this engagement.

Other Relevant Information

Our fees for these compilation services will be \$500.

We appreciate the opportunity to be of service to you and believe this letter accurately summarized the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Acknowledged:

Mary Cummins

Mary Cummins, CPA

Robert W. Johnson, An Accountancy Corporation

Grizzly Ranch Community Services District

Date