

**PLIOCENE RIDGE COMMUNITY  
SERVICES DISTRICT**

FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
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**JUNE 30, 2024**

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Pliocene Ridge Community Services District  
100 Pike City Road  
Pike City, California 95960

### Opinion

We have audited the accompanying financial statements of the governmental activities of Pliocene Ridge Community Services District (PRCSD) as of and for the year ended June 30, 2024, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Pliocene Ridge Community Services District as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of PRCSD, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about PRCSD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or

the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 PRCSD's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about PRCSD's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the organization of PRCSD, but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.



BODEN KLEIN & SNEESBY  
A Professional Corporation  
Roseville, California  
October 21, 2024

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**Management's Discussion and Analysis**  
JUNE 30, 2024

**Background/History**

Pliocene Ridge Community Services District (PRCSD) was established by the Sierra County Board of Supervisors on February 3, 2004, Resolution 2004-013; approved by the Sierra County Local Agency Formation Commission on February 26, 2004, Resolution 2004-01; and recognized by the California State Board of Equalization Notice of Formation dated December 1, 2004. PRCSD began operations on July 1, 2005.

The District encompasses approximately 115 square miles of southwestern Sierra County and includes the communities of Alleghany, Forest City, and Pike City and lies within the boundaries of the Tahoe National Forest. These three communities are divided by 13 miles of mountainous terrain and have a total population of approximately 250 people. The District includes industrial forest lands, gold mining properties (both active and inactive) as well as an influx of recreational land users.

The District came into being after many years of struggle to meet the continually increasing insurance costs to the Volunteer Fire Departments of both Alleghany and Pike City. In its formation, PRCSD provided some financial relief by combining resources and personnel. The District was established to provide fire protection and emergency medical services, management of street lighting in Alleghany and Forest City, and to develop park and recreation services. At its formation, the District received the fire/EMS resources of both existing Public Benefit Non-Profit Corporations (volunteer fire departments) including a donation of startup revenues to fund the first six months of operation. PRCSD received its first designated tax revenues in January of 2006 to fund the operations of the fire/EMS and street lighting components of the District.

**Fire/EMS Services**

The District is a mid-mountain rural region with mixed conifer forest along the ridges and hardwood forest/chaparral vegetation along the steep canyon walls and ravines. There is a mixture of Federal Responsibility Areas (FRA) and State Responsibility Areas (SRA) within the District; however, the Tahoe National Forest (USFS) provides both FRA and SRA wildfire suppression services. There are no "Local Responsibility Area" (LRA) services provided by Cal Fire in the District. The District maintains three fire stations staffed entirely by Volunteer First Responders. The Pike City Station has automatic aid agreements with the neighboring communities of North San Juan and Camptonville. The District also has mutual aid operating agreements with Cal Fire, USFS, and California Office of Emergency Services (Cal OES).

**Street lighting**

The District includes street lighting services in Alleghany and Forest City. The tax revenues to fund the street lights are a fixed percentage of the tax base coincident with the Alleghany County Water District tax rate area. This fixed percentage was initially calculated based on historical data provided by Sierra County at the time of formation. The street lighting revenues and expenses are kept in a separate fund.

**Parks/Recreation Services**

At this time, the District is not providing any Parks or Recreation Services.

## **Finances**

Income: The District receives revenues from property taxes, donations, grants and mutual aid/emergency response compensation. Property taxes provide most of the annual revenue, but the district relies on grants and donations to cover a significant portion of operating costs.

Expenses: A significant amount of labor is donated by volunteers to maintain the facilities and equipment and to handle administrative tasks associated with operating the district. Currently, there is one paid administrative position, Secretary/Treasurer, paid hourly at minimum wage. First responders are paid for certain mutual aid and standby calls, but otherwise are 100% volunteer.

### **Accounting procedure changes**

Prior to fiscal year 23/24 the district had a Policy of allocating emergency response/mutual aid revenues by department and most operational expenditures were separated by fire department (Pike City or Alleghany). In recent years, the operation of the departments has become increasingly combined with one district fire chief and crews comprised of members of both fire departments. The district has also begun to accept standby assignments from CAL-OES with crews composed of firefighters and vehicles from both departments. Considering these changes and other considerations, the board voted to end the policy of tracking mutual/aid standby revenues by department. Payroll is also no longer tracked by department and funds generated by these calls are no longer allocated by department but remain in the general fire fund or may be placed into the newly established Fire Services Capital Improvement Fund.

Additionally, the costs of medical supplies and the training of fire department personnel are no longer being tracked by department. Medical supplies are shared between departments and most trainings are joint trainings with both fire departments. Further consolidation of department expenses is likely to occur as it is more cost effective to share supplies and other resources between the two fire departments on an "as-needed" basis.

### **Analysis of budgeted vs actual results (see page 13 of supplementary information)**

For the fiscal year ended June 30, 2024 total revenue came in \$5,666 (12%) higher than projected as a result of the following: Property tax revenue came in \$4,207 (12%) lower than projected but this was offset by Donations which came in \$9,250 (1,000%) higher than projected.

Overall, operating expenses came in \$2,070 higher than projected. The unexpected purchase of a new engine for the Pike Fire Department Rescue truck cost around \$5,000. Utilities came in \$664 (15%) higher than projected due to increased energy costs (PG&E rates). Administration and Professional fees came in \$993 (16%) higher than projected primarily due to the cost of a Firewise mailing, but that expense is offset by corresponding income from Sierra County Title III in the amount of \$914 included in "Grants Revenue". Public Relations came in \$268 (89%) higher than projected due to an increase in webpage hosting fees. Office expense came in \$117 (18%) higher than projected due to an increase in the cost of the district's accounting software. These expense overages were offset by the following expenses that came in under budget: The County Tax Distribution Fee came in \$1,765 (28.5%) lower than projected due to less tax revenue as noted under revenue above (the fee is a percentage of the revenue). Building repair and maintenance came in \$1,323 (66%) lower than projected due to no repair activity during the fiscal year.

Additionally, the district invested \$36,022 in fixed assets, primarily for the purchase of a new (used) Water Tender housed in Pike. \$1,000 in this category is for the donation of a used

Ambulance from the Downieville Fire Protection District for use as an Alternative Transport Vehicle housed in Alleghany.

The negative result of \$32,677 for the fiscal year was primarily due to the Capital Improvement outlay for the Water Tender listed above and paid for out of existing district funds.

### **Request for Information**

This financial report is designed to provide a general overview of PRCSD's finances. Questions concerning any of the information in the report or requests for additional information should be addressed to PRCSD, 100 Pike City Road, Pike City, CA 95960 or emailed to [plioceneridge@gmail.com](mailto:plioceneridge@gmail.com). Interim managerial financial reports (cash-based) and meeting notices are regularly posted on the district's website: [plioceneridge.org](http://plioceneridge.org).

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET POSITION**  
**JUNE 30, 2024**

	General Fund	Adjustments	Statement of Net Position
<b>ASSETS</b>			
Assets			
Cash	\$ 102,299	\$ -	\$ 102,299
Accounts receivable	4,540	-	4,540
Capital assets, net	-	142,917	142,917
	<b>\$ 106,839</b>	<b>\$ 142,917</b>	<b>\$ 249,756</b>
 <b>LIABILITIES AND FUND BALANCE</b>			
Liabilities			
Accounts payable	\$ 4,097	\$ -	\$ 4,097
Total Liabilities	4,097	-	4,097
 Fund Balance / Net Position			
Fund Balance			
Unassigned	102,742	(102,742)	-
Total Fund Balance	102,742	(102,742)	-
<b>Total Liabilities and Fund Balance</b>	<b>\$ 106,839</b>		
 Net Position:			
Net investment in capital assets		142,917	142,917
Unrestricted		102,742	102,742
<b>Total Net Position</b>		<b>\$ 245,659</b>	<b>\$ 245,659</b>

The accompany notes are an integral part of these financial statements.



**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF GOVERNMENTAL REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE / STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Adjustments	Statement of Activities
Fire/EMS Services			
General revenues			
Property taxes-fire	\$ 30,793	\$ -	\$ 30,793
Donations	10,250	-	10,250
Mutual Aid	4,084	-	4,084
Grant	1,914	-	1,914
Other	816	-	816
Interest	49	-	49
Total general revenues	47,906	-	47,906
Program expenditures/expenses			
Public protection	38,436	-	38,436
Support services	6,573	-	6,573
Capital outlay	36,022	(36,022)	-
Depreciation	-	11,197	11,197
Total program expenditures / expenses	81,031	(24,825)	56,206
Excess of expenditures over revenues - fire / EMS service	(33,125)	24,825	(8,300)
Street lights			
Revenue	5,377	-	5,377
Expenditures	(4,031)	-	(4,031)
Excess of revenues over expenditures - street lights	1,346	-	1,346
Changes in Fund Balance / Net Position	(31,779)	24,825	(6,954)
Fund Balance / Net Position			
Beginning of year	134,521	118,092	252,613
<b>Fund Balance / Net Position</b>			
<b>End of year</b>	<b>\$ 102,742</b>	<b>\$ 142,917</b>	<b>\$ 245,659</b>

The accompanying notes are an integral part of these financial statements.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

Note 1 ORGANIZATION

Pliocene Ridge Community Services District (the District) was organized in 2004 to provide fire protection services, emergency medical services and street lighting. The District merged the volunteer fire departments of Alleghany and Pike City.

The District's financial and administrative functions are governed by a five-member Board of Directors appointed by the Sierra County Board of Supervisors.

Note 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.

*Revenues (Exchange and Non-exchange Transactions) / Expenses & Expenditures*

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.

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.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Capital Assets

Capital assets are recorded at historical cost if purchased or constructed. Donations of capital assets are recorded at their fair values in the period received. 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 budget for each fiscal year.

Property Taxes

The District's principal source of revenue is derived from property taxes levied by the county. All funds are collected by Sierra County. Property taxes are apportioned to the District. All property taxes are levied as of July 1 for the fiscal year ending June 30. Property taxes and overrides attach as an enforceable lien on property as of January 1. Taxes are due and payable and delinquent as follows:

	<u>First Installment</u>	<u>Second Installment</u>
Due Date	November 1	February 1, following year
Delinquent Date	December 10	April 10, following year

Cash

The District maintains a checking and 2 (two) savings accounts with West America. The savings accounts earn interest. Such cash deposits are fully collateralized by federal depository insurance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of American 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.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Fund Equity

In the fund financial statements, governmental funds report fund balance as non-spendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Non-spendable Fund Balance – Includes the portions of fund balance not appropriate for expenditures.

Restricted Fund Balance – Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance – Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance – Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board.

Unassigned Fund Balance – Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

*Fund Balance*

The District's fund balance at June 30, 2024 consisted of the following:

	<u>General Fund</u>
Unassigned fund balance	<u>\$102,771</u>

*Fund Balance Policy*

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Fund Equity (cont'd)

The District does not have a formal minimum fund balance requirement. The District's policy is that committed, assigned, or unassigned amounts are considered to have been spent when the expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. This policy also applies to restricted and unrestricted fund balances.

Note 3 CASH

Cash in bank consists of:

Checking	\$ 4,973
Savings	22,422
PRCSD Fund	<u>74,904</u>
Total	<u>\$ 102,299</u>

Note 4 CHANGES IN CAPITAL ASSETS

	Balance, Beginning of Year	Additions	Disposals	Balance, End of Year
Land	\$ 14,840	\$ -	\$ -	\$ 14,840
Equipment	126,466	-	-	126,466
Structures	140,309	-	-	140,309
Vehicles	<u>93,727</u>	<u>36,022</u>	<u>-</u>	<u>129,749</u>
	<u>\$ 375,342</u>	<u>\$ 36,022</u>	<u>\$ -</u>	<u>\$ 411,364</u>

Accumulated Depreciation	<u>\$ 257,250</u>	<u>\$ 11,197</u>	<u>\$ -</u>	<u>\$ 268,447</u>
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Net Investment in capital assets: \$ 142,917

Depreciation expense for the year ended June 30, 2024: \$ 11,197

Note 5 RISK OF LOSS

Pliocene Ridge Community Services District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2023/2024 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024**

Note 6 CONCENTRATION OF CREDIT RISK

The Pliocene Ridge Community Services District maintains bank accounts at West America Bank. The accounts are covered by FDIC insurance and are fully collateralized.

Note 7 SUBSEQUENT EVENTS

The District's management has evaluated the potential for subsequent events through the available for issuance date of the financial statements, October 21, 2024.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**

**REQUIRED SUPPLEMENTAL INFORMATION**

**JUNE 30, 2024**

**PLIOCENE RIDSG COMMUNITY SERVICES DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues:</b>				
Property taxes- fire	\$ 35,000	\$ 35,000	\$ 30,793	\$ (4,207)
Mutual Aide	5,000	5,000	4,084	(916)
Donations	1,000	1,000	10,250	9,250
Grants	1,000	1,000	1,914	914
Other	240	240	816	576
Property Taxes- street lights	5,377	5,377	5,377	-
Interest	-	-	49	49
<b>Total Revenues</b>	<b>47,617</b>	<b>47,617</b>	<b>53,283</b>	<b>5,666</b>
<b>Expenditures:</b>				
Utilities	4,537	4,537	5,201	(664)
Insurance	8,799	8,799	8,799	-
County tax distribution fee	6,190	6,190	4,425	1,765
Administration & professional fees	6,151	6,151	7,144	(993)
Public relations	300	300	568	(268)
Building repair & maintenance	2,000	2,000	677	1,323
Payroll	2,600	2,600	1,753	847
Alleghany Fire Operations:	5,356	5,356	4,402	954
Pike City Fire Operations:	6,356	6,356	11,273	(4,917)
Office expense	650	650	767	(117)
<b>Subtotal</b>	<b>42,939</b>	<b>42,939</b>	<b>45,009</b>	<b>(2,070)</b>
Fixed asset expenditure - Alleghany (capital outlay)	-	-	1,000	(1,000)
Fixed asset expenditure - Pike (capital outlay)	-	-	35,022	(35,022)
Street lights	3,780	3,780	4,031	(251)
<b>Subtotal</b>	<b>3,780</b>	<b>3,780</b>	<b>40,053</b>	<b>(36,273)</b>
<b>Total Expenditures</b>	<b>46,719</b>	<b>46,719</b>	<b>85,062</b>	<b>(38,343)</b>
<b>Excess of Revenues Over (Under)</b>				
Expenditures	898	898	(31,779)	(32,677)
Fund Balance, Beginning of Year,	134,521	134,521	134,521	-
<b>Fund Balance End of Year</b>	<b>\$ 135,419</b>	<b>\$ 135,419</b>	<b>\$ 102,742</b>	<b>\$ (32,677)</b>

The accompanying notes are an integral part of these financial statements.



**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2024**

Note 1 PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the authority is required to present a Schedule of Revenues, Expenditures and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. This schedule presents the original adopted budget and the actual revenue and expenditures of the General Fund.

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT**

**OTHER INFORMATION**

**JUNE 30, 2024**

**PLIOCENE RIDGE COMMUNITY SERVICES DISTRICT  
ORGANIZATION  
JUNE 30, 2024**

**BOARD OF DIRECTORS AND OFFICERS**

Chris Mills	President
Bruce Coons	Vice-President
Oregon Tenney IV	Director
Gracie Knowles	Director
Pam Davis	Director
Rae Bell Arbogast	Secretary/Treasurer (non-board position)