

**BEAUMONT BASIN WATERMASTER**  
**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING**  
**AGREED-UPON PROCEDURES**  
**ON THE BEAUMONT BASIN WATERMASTER SCHEDULES**

**June 30, 2015**



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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Yucaipa Valley Water District as treasurer  
of the Beaumont Basin Watermaster  
Yucaipa, California

We have performed the procedures enumerated below, which were agreed to by the Yucaipa Valley Water District (District), as treasurer of the Beaumont Basin Watermaster (Watermaster), solely to assist the District in evaluating certain amounts reported in the Watermaster Schedules (Schedules), attached as Exhibit A and Exhibit B, on the full accrual basis of accounting as of June 30, 2015 and for the year then ended. The District and Watermaster are responsible for the accuracy of the Schedules. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

### 1. Procedure

Agree the opening equity on Exhibit B to the ending equity noted on the trial balance for the fiscal year ended June 30, 2014.

#### Finding

No exceptions were noted as a result of applying the procedure.

### 2. Procedure

Agree the cash balance reported on Exhibit A to the bank reconciliation, bank statement and trial balance. Select all of the deposits in transit and outstanding checks and trace their clearing to the subsequent month's bank statement.

#### Finding

No exceptions were noted as a result of applying the procedure.

### MEMBERS

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

California Society of  
Certified Public Accountants

### **3. Procedure**

Trace all member agency assessments recorded in the schedule to invoices and the bank statements.

#### **Finding**

No exceptions were noted as a result of applying the procedure.

### **4. Procedure**

Compare the ending check number for the fiscal year ended June 30, 2014 to the beginning check number for the period beginning on July 1, 2014. Note any breaks in check sequence for the period of July 1, 2014 through June 30, 2015.

#### **Finding**

No exceptions were noted as a result of applying the procedure.

### **5. Procedure**

Based on the population of checks issued during July 1, 2014 through June 30, 2015, select all payments and trace the check to supporting invoice noting whether the activity pertains to the Watermaster. Agree the dollar amount and vendor on the invoice to the check for accuracy.

#### **Finding**

No exceptions were noted as a result of applying the procedure.

### **6. Procedure**

Obtain the general ledger detail for the period of July 1, 2014 to June 30, 2015. Select all journal entries and trace the transaction to an approved journal entry and documentation supporting the nature and rationale of the journal entry.

#### **Finding**

No exceptions were noted as a result of applying the procedure.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the schedules of assets, liabilities and equity (Exhibit A) and assessments and expenses (Exhibit B) or the related internal control structure. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Watermaster and the District and is not intended to be and should not be used by anyone other than the specified party.

*Rogers Anderson Malody & Scott, LLP*

August 17, 2015  
San Bernardino, CA

**Beaumont Basin Watermaster**  
**Schedule of Assets, Liabilities and Net Assets**  
**(Unaudited)**  
**June 30, 2015**

**Assets**

Cash and cash equivalents	\$ 41,454
Accounts receivable	<u>19,856</u>
Total assets	<u><u>\$ 61,310</u></u>

**Liabilities**

Accounts payable	<u>-</u>
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**Net assets**

Unrestricted	<u><u>\$ 61,310</u></u>
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**Beaumont Basin Watermaster  
Schedule of Revenues and Expenses  
(Unaudited)  
For the year ended June 30, 2015**

Revenues	
Assessments	\$ 227,331
Interest	<u>47</u>
Total revenues	<u>227,378</u>
Expenses	
Special projects	
Acquisition/computation and annual report	145,230
Monitoring and data acquisition	24,281
Meter installation	2,413
Administrative	
Legal and professional	<u>16,201</u>
Total expenses	<u>188,125</u>
Change in net assets	39,253
Unrestricted net assets, beginning of year	<u>22,057</u>
Unrestricted net assets, end of year	<u><u>\$ 61,310</u></u>