

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

JUNE 30, 2020



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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, 2020 and for the year then ended and its compliance with the Rules and Regulations regarding assessments and expenses. The District's and Watermaster's management are responsible for the accuracy of the Schedules. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated 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 unrestricted net position, beginning of year amount on the Schedule of Revenues and Expenses (Exhibit B) to the unrestricted net position, end of year amount noted on the trial balance for the fiscal year ended June 30, 2019.

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.

3. Procedure

Trace all member agency assessments recorded in the schedule of revenues and expenses (Exhibit B) to the 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, 2019 to the beginning check number for the period beginning on July 1, 2019. Note any breaks in check sequence for the period of July 1, 2019 through June 30, 2020.

Finding

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

5. Procedure

Based on the population of checks issued during July 1, 2019 through June 30, 2020, 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, 2019 to June 30, 2020. 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.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the schedules of assets, liabilities and net position (Exhibit A) and revenues and expenses (Exhibit B). Accordingly, we do not express such an opinion or conclusion. 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 information and use of the Watermaster and the District and is not intended to be and should not be used by anyone other than the specified parties.

Rogers, Anderson, Malody & Scott, LLP.

August 17, 2020
San Bernardino, California

Beaumont Basin Watermaster
Schedule of Assets, Liabilities and Net Position
(Unaudited)
June 30, 2020

Assets

Cash and cash equivalents

\$ 136,846**Liabilities**

Accounts payable

825**Net position**

Unrestricted

\$ 136,021

**Beaumont Basin Watermaster
Schedule of Revenues and Expenses
(Unaudited)
For the Year Ended June 30, 2020**

Revenues

Assessments	\$ 122,270
Interest	<u>66</u>
Total revenues	<u>122,336</u>

Expenses

Special projects	
Engineering	24,527
Monitoring and data acquisition	96,644
Administrative	
Legal and professional	10,032
Bank charges	<u>14</u>
Total expenses	<u>131,217</u>

Change in net position	(8,881)
Unrestricted net position, beginning of year	<u>144,902</u>
Unrestricted net position, end of year	<u><u>\$ 136,021</u></u>