

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

**JUNE 30, 2022**



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
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*Independent Accountant's Report*

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

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We have performed the procedures enumerated below on the Watermaster Schedules (Schedules), attached as Exhibit A and Exhibit B, on the full accrual basis of accounting as of June 30, 2022, and for the year then ended. Yucaipa Valley Water District (the District) management, as treasurer of the Beaumont Basin Watermaster (the Watermaster), is responsible for the Schedules.

The District, the Watermaster and its member agencies have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating certain amounts reported in the Schedules, attached as Exhibit A and Exhibit B, on the full accrual basis of accounting as of June 30, 2022, and for the year then ended and its compliance with the Rules and Regulations regarding assessments and expenses. Additionally, the Watermaster has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated 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, 2021.

**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*

*Employee Benefit Plan  
Audit Quality Center*

California Society of  
Certified Public Accountants



## **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, 2021 to the beginning check number for the period beginning on July 1, 2021. Note any breaks in check sequence for the period of July 1, 2021 through June 30, 2022.

### **Finding**

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

## **5. Procedure**

Based on the population of checks issued during July 1, 2021 through June 30, 2022, 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, 2021 to June 30, 2022. 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 engaged by the District, the Watermaster, and its member agencies to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. 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 schedule of assets, liabilities and net position (Exhibit A) and the schedule 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.

We are required to be independent of the District, the Watermaster and its member agencies and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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 24, 2022  
San Bernardino, California

**Beaumont Basin Watermaster  
Schedule of Assets, Liabilities and Net Position  
(Unaudited)  
June 30, 2022**

<b>Assets</b>	
Cash and cash equivalents	<u>\$ 188,419</u>
Total assets	<u>188,419</u>
<b>Liabilities</b>	
Accounts payable	<u>3,726</u>
<b>Net position</b>	
Unrestricted	<u><u>\$ 184,693</u></u>

**Beaumont Basin Watermaster  
Schedule of Revenues and Expenses  
(Unaudited)  
For the Year Ended June 30, 2022**

<b>Revenues</b>	
Assessments	\$ 202,620
Interest	<u>44</u>
Total revenues	<u>202,664</u>
<b>Expenses</b>	
Special projects	
Acquisition/computation and annual report	50,615
Engineering	17,515
Monitoring and data acquisition	4,899
Administrative	
Legal and professional	38,186
Bank charges	<u>14</u>
Total expenses	<u>111,229</u>
Change in net position	91,435
Unrestricted net position, beginning of year	<u>93,258</u>
Unrestricted net position, end of year	<u><u>\$ 184,693</u></u>