

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

JUNE 30, 2023



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

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

Independent Accountant's Report

PARTNERS

Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shaabag, CPA, MST, CGMA
Bradford A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)

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

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, 2023, 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.

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Jula Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
Jeffrey McKennan, CPA

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, 2023, 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.

MEMBERS

American Institute of
Certified Public Accountants
*PCPS The AICPA Alliance
for CPA Firms
Governmental Audit
Quality Center*
California Society of
Certified Public Accountants

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, 2022.

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, 2022 to the beginning check number for the period beginning on July 1, 2022. Note any breaks in check sequence for the period of July 1, 2022 through June 30, 2023.

Finding

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

5. Procedure

Based on the population of checks issued during July 1, 2022 through June 30, 2023, 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, 2022 to June 30, 2023. 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 31, 2023
San Bernardino, California

Beaumont Basin Watermaster
Schedule of Assets, Liabilities and Net Position
(Unaudited)
June 30, 2023

Assets

Cash and cash equivalents	\$ 324,334
Accounts receivable	<u>263</u>

Total assets	<u>324,597</u>
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Liabilities

Accounts payable	<u>-</u>
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Net position

Unrestricted	<u><u>\$ 324,597</u></u>
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**Beaumont Basin Watermaster
Schedule of Revenues and Expenses
(Unaudited)
For the year ended June 30, 2023**

Revenues	
Assessments	\$ 433,208
Interest	<u>104</u>
Total revenues	<u>433,312</u>
Expenses	
Special projects	
Acquisition/computation and annual report	86,683
Engineering	150,700
Monitoring and data acquisition	36,375
Administrative	
Legal and professional	19,617
Bank charges	<u>33</u>
Total expenses	<u>293,408</u>
Change in net position	139,904
Unrestricted net position, beginning of year	<u>184,693</u>
Unrestricted net position, end of year	<u><u>\$ 324,597</u></u>