

## EXHIBIT 10-B

[DATE]

To the Board of Directors  
Monterey Peninsula Water Management District  
Monterey, California

We are pleased to present this report related to our audit of the basic financial statements of **Monterey Peninsula Water Management District** (the District) for the year ended June 30, 2013. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are, significant and relevant to your responsibility to oversee the financial reporting process.

### **Our Responsibilities with regard to the Financial Statement Audit**

Our responsibilities under auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts have been described to you in our arrangement letter dated June 3, 2013.

### **Overview of the Planned Scope and Timing of the Financial Statement Audit**

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.

### **Accounting Policies and Practices**

#### **Preferability of Accounting Policies and Practices**

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

#### **Adoption of, or Change in, Accounting Policies**

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.

#### **Recently Issued Accounting Standards**

In June 2012, GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. This Statement

establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. Note disclosures and required supplementary information requirements about pensions are also addressed.

The requirements of this Statement will improve the decision-usefulness of information in employer and governmental non-employer contributing entity financial reports and will enhance its value for assessing accountability and inter-period equity by requiring recognition of the entire net pension liability and a more comprehensive measure of pension expense.

This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged. The District has no plan for early implementation of this Statement. At this time the District is not certain of the effect the adoption of Statement 68 will have on the financial statements.

#### **Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### **Alternative Treatments Discussed with Management**

We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.

#### **Management Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The significant accounting estimates reflected in the District's June 30, 2013 basic financial statements include useful lives of depreciable assets and the cost of other post employment benefits.

#### **Audit Adjustments**

Audit adjustments proposed by us and recorded by the District are shown on the attached "Adjusting Journal Entries", "Reclassification Journal Entries", and "Prepared by Client Journal Entries".

#### **Uncorrected Misstatements**

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, at the opinion unit level to the statements of financial position, results of operations, and cash flows and to the related financial statement disclosures. Uncorrected misstatements are shown on the attached "Unrecorded-Proposed Journal Entries".

### **Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

### **Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### **Significant Issues Discussed with Management**

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

### **Significant Difficulties Encountered in Performing the Audit**

We did not encounter any significant difficulties in dealing with management during the audit. However, there were some difficulties encountered due to the recent trial balance software conversion. The trial balance presented to us to begin the audit was not fully reconciled. As the audit progressed, we noted balances that did not agree to support. At that point, we would inform District staff and they would prepare journal entries to correct balances as necessary. This is evidenced by the attached Prepared By Client Journal Entries. Further, the opening trial balance did not agree to the prior year audited financial statements as not all of the prior year adjusting journal entries were posted. This caused delays in the audit process and in the ability to draft financial statements in a timely manner.

### **Letter Communicating Significant Deficiencies and Material Weaknesses in Internal Control over Financial Reporting**

When significant deficiencies and material weaknesses are identified during our audit of the financial statements, we are required to communicate them to you in writing. For the year ended June 30, 2013 a letter was not required.

### **Other Audit Findings or Issues**

#### **Bank Reconciliations**

It was noted that the bank statements are opened by a member of the administrative staff and then given directly to the Administrative Services Manager for review prior to being given to the Accountant for reconciliation. It was noted that the bank statements are not initialed noting review and approval by management.

We recommend that the District have the Administrative Services Manager initial the bank statements noting his review.

**Certain Written Communications between Management and Our Firm**

We have requested certain representations from management that are included in the management representation letter dated [DATE OF REP LETTER].

This report is intended solely for the information and use of the Board of Directors the Administrative Committee and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the Monterey Peninsula Water Management District.

Sincerely,

Michael T. Briley, CPA  
Partner  
Hayashi Wayland

33240/ml

Attachments: Adjusting Journal Entries  
Reclassification Journal Entries  
Prepared by Client Journal Entries  
Unrecorded-Proposed Journal Entries

**Monterey Peninsula Water Management District**

**AJE**

Year End: June 30, 2013

Adjusting Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Debit	Credit	Amount Chg	Net Income (Loss)
Net Income (Loss) Before Adjustments						2,603,105.00	
AJE-01	6/30/2013	Current Year OPEB Cost	24-10-716000 G34G	104,783.00			
AJE-01	6/30/2013	Current Year OPEB Cost	26-10-716000 G34G	54,670.00			
AJE-01	6/30/2013	Current Year OPEB Cost	35-10-716000 G34G	68,337.00			
AJE-01	6/30/2013	Net OPEB Obligation	51-10-382000 51		227,790.00		
To record adjustment to OPEB liability.				227,790.00	227,790.00	(227,790.00)	2,375,315.00
AJE-02	6/30/2013	Receivable-bldg repayment (MEMO)	24-10-150500 SRF01		68,195.00		
AJE-02	6/30/2013	Payable-bldg repayment (MEMO)	24-10-380000 SRF01	68,195.00			
AJE-02	6/30/2013	Receivable-Bldg Repayment (MEMO)	35-10-150500 CPF01		68,195.00		
AJE-02	6/30/2013	Payable-Bldg Repayment (MEMO)	35-10-380000 CPF01	68,195.00			
To record Harris Court activity.				136,390.00	136,390.00	0.00	2,375,315.00
AJE-03	6/30/2013	ASR Well -Phase 1	41-10-256000 41	2,147,054.00			
AJE-03	6/30/2013	Investment in fixed assets	41-10-490000 41		2,147,054.00		
To record prior year asset addition.				2,147,054.00	2,147,054.00	0.00	2,375,315.00
AJE-04	6/30/2013	Vacation/sick leave liability	51-10-281000 51	46,003.00			
AJE-04	6/30/2013	Compensated absences: L/T	51-10-381000 51		46,003.00		
To adjust accrued compensated absences to actual.				46,003.00	46,003.00	0.00	2,375,315.00
AJE-05	6/30/2013	ASR Well -Phase 1	41-10-256000 41		2,147,054.00		
AJE-05	6/30/2013	Investment in fixed assets	41-10-490000 41	2,147,054.00			
To transfer ASR well to Cal Am.				2,147,054.00	2,147,054.00	0.00	2,375,315.00
AJE-06	6/30/2013	Unapportioned/Uncollected Taxes Re	24-10-150100 SRF01	16,867.00			
AJE-06	6/30/2013	Allowance for Uncollectible Taxes	24-10-150200 SRF01	9,881.00			
AJE-06	6/30/2013	Deferred Revenue	24-10-370000 SRF01		26,748.00		
AJE-06	6/30/2013	Unapportioned/Uncollected Taxes Re	26-10-150100 SRF02	55,010.00			
AJE-06	6/30/2013	Allowance for Uncollectible Taxes	26-10-150200 SRF02	7,164.00			
AJE-06	6/30/2013	Deferred Revenue	26-10-370000 SRF02		62,174.00		
AJE-06	6/30/2013	Unapportioned/Uncollected Taxes Re	35-10-150100 CPF01	929.00			
AJE-06	6/30/2013	Allowance for Uncollectible Taxes	35-10-150200 CPF01	7,071.00			
AJE-06	6/30/2013	Deferred Revenue	35-10-370000 CPF01		8,000.00		
To record current year uncollected taxes receivable.				96,922.00	96,922.00	0.00	2,375,315.00
AJE-07	6/30/2013	Deferred Revenue	24-10-370000 SRF01	34,457.00			
AJE-07	6/30/2013	Property Tax Revenue	24-10-611000 SRF01		34,457.00		

**Monterey Peninsula Water Management District**

**AJE-1**

Year End: June 30, 2013

Adjusting Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: AJE-01 To AJE-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
AJE-07	6/30/2013	Deferred Revenue	26-10-370000 SRF02	41,786.00			
AJE-07	6/30/2013	Property Tax Revenue	26-10-611000 SRF02		41,786.00		
AJE-07	6/30/2013	Deferred Revenue	35-10-370000 CPF01	34,278.00			
AJE-07	6/30/2013	Property Tax Revenue	35-10-611000 CPF01		34,278.00		
		To remove accrued prop 1A receivable and deferred revenue collected in the current year.		110,521.00	110,521.00	110,521.00	2,485,836.00
AJE-08	6/30/2013	Office equipment	41-10-210000 41		212.00		
AJE-08	6/30/2013	Investment in fixed assets	41-10-490000 41	212.00			
		To remove fixed asset that doesn't meet capitalization threshold.		212.00	212.00	0.00	2,485,836.00
AJE-09	6/30/2013	Due from Other Funds	24-10-160000 SRF01		81,332.00		
AJE-09	6/30/2013	Due to Other Funds	24-10-360000 SRF01	81,332.00			
AJE-09	6/30/2013	Due to Other Funds	24-10-360000 SRF01		1.00		
AJE-09	6/30/2013	Due from Other Funds	26-10-160000 SRF02		691,232.00		
AJE-09	6/30/2013	Due to Other Funds	26-10-360000 SRF02	691,232.00			
AJE-09	6/30/2013	Fund Balance	26-10-410000 SRF02	1.00			
AJE-09	6/30/2013	Due from Other Funds	35-10-160000 CPF01		4,332,193.00		
AJE-09	6/30/2013	Due from Other Funds	35-10-160000 CPF01		2.00		
AJE-09	6/30/2013	Due to Other Funds	35-10-360000 CPF01	4,332,193.00			
AJE-09	6/30/2013	Fund Balance	35-10-410000 CPF01	2.00			
		To adjust due to/from accounts to the correct account balance and tie out fund balance to py audit.		5,104,760.00	5,104,760.00	0.00	2,485,836.00
AJE-10	6/30/2013	GIS-Data processing supplies	24-02-751010 SRF01	98.00			
AJE-10	6/30/2013	GIS-Data processing supplies	24-02-751010 SRF01	1.00			
AJE-10	6/30/2013	Computer equipment & programs	24-02-916000 SRF01		1.00		
AJE-10	6/30/2013	GIS: Computer equipment & program	24-02-916001 SRF01		98.00		
AJE-10	6/30/2013	GIS-Data processing supplies	26-02-751010 SRF02	51.00			
AJE-10	6/30/2013	GIS: Computer equipment & program	26-02-916001 SRF02		51.00		
AJE-10	6/30/2013	GIS-Data processing supplies	35-02-751010 CPF01	64.00			
AJE-10	6/30/2013	GIS: Computer equipment & program	35-02-916001 CPF01		64.00		
		To remove item in capital outlay that did not get capitalized and agree capital outlay to additions.		214.00	214.00	0.00	2,485,836.00
AJE-11	6/30/2013	Reserve for Prepaid Expense	24-10-406000 SRF01		2,117.00		
AJE-11	6/30/2013	Mitigation Fund Balance	24-10-410000 SRF01	2,117.00			
AJE-11	6/30/2013	Reserve for Prepaid Expense	26-10-406000 SRF02		729.00		
AJE-11	6/30/2013	Fund Balance	26-10-410000 SRF02	729.00			
AJE-11	6/30/2013	Reserve for Prepaid Expense	35-10-406000 CPF01	6,690.00			
AJE-11	6/30/2013	Fund Balance	35-10-410000 CPF01		6,690.00		
		To adjust designated fund balance to actual.		9,536.00	9,536.00	0.00	2,485,836.00

**Monterey Peninsula Water Management District**

**AJE-2**

Year End: June 30, 2013

Adjusting Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: AJE-01 To AJE-99

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Number	Date	Name	Account No	Debit	Credit	Amount Chg	Net Income (Loss)
				10,026,456.00	10,026,456.00	(117,269.00)	2,485,836.00

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**Monterey Peninsula Water Management District**

RJE

Year End: June 30, 2013

Reclassification Journal Entries

Date: 7/1/2012 To 6/30/2013

Number	Date	Name	Account No	Debit	Credit	Amount Chg Net Income (Loss)	
Net Income (Loss) Before Adjustments						2,485,836.00	
RJE-01	6/30/2013	Property Tax Revenue	24-10-611000 SRF01		4,999.00		
RJE-01	6/30/2013	Interest-Monterey County Taxes	24-10-691500 SRF01		204.00		
RJE-01	6/30/2013	Tax Administration fee	24-80-750000 SRF01	5,203.00			
RJE-01	6/30/2013	Property Tax Revenue	26-10-611000 SRF02		11,620.00		
RJE-01	6/30/2013	Interest-Monterey County Taxes	26-10-691500 SRF02		475.00		
RJE-01	6/30/2013	TAX ADMINISTRATION FEE	26-80-750000 SRF02	12,095.00			
RJE-01	6/30/2013	Property Tax Revenue	35-10-611000 CPF01		1,495.00		
RJE-01	6/30/2013	Interest-Monterey County Taxes	35-10-691500 CPF01		61.00		
RJE-01	6/30/2013	Tax Administration Fee	35-80-750000 CPF01	1,556.00			
		To allocate tax and admin fee out of property tax revenue.					
				18,854.00	18,854.00	0.00	2,485,836.00
				<b>18,854.00</b>	<b>18,854.00</b>	<b>0.00</b>	<b>2,485,836.00</b>



**Monterey Peninsula Water Management District**

**PBC**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
Net Income (Loss) Before Adjustments						1,311,253.00	
PBC-01	6/30/2013	Receivable-bldg repayment (MEMO)	24-10-150500 SRF01		64,732.00		
PBC-01	6/30/2013	Payable-bldg repayment (MEMO)	24-10-380000 SRF01	64,732.00			
PBC-01	6/30/2013	Receivable-Bldg Repayment (MEMO)	35-10-150500 CPF01		64,732.00		
PBC-01	6/30/2013	Payable-Bldg Repayment (MEMO)	35-10-380000 CPF01	64,732.00			
To record prior year annual Harris Court activity not recorded.				129,464.00	129,464.00	0.00	1,311,253.00
PBC-02	6/30/2013	Unapportioned/Uncollected Taxes Re	24-10-150100 SRF01		7,509.00		
PBC-02	6/30/2013	Allowance for Uncollectible Taxes	24-10-150200 SRF01	3,487.00			
PBC-02	6/30/2013	Deferred Revenue	24-10-370000 SRF01	38,479.00			
PBC-02	6/30/2013	Deferred Revenue	24-10-370000 SRF01		34,457.00		
PBC-02	6/30/2013	Unapportioned/Uncollected Taxes Re	26-10-150100 SRF02	3,739.00			
PBC-02	6/30/2013	Allowance for Uncollectible Taxes	26-10-150200 SRF02		4,531.00		
PBC-02	6/30/2013	Deferred Revenue	26-10-370000 SRF02	42,578.00			
PBC-02	6/30/2013	Deferred Revenue	26-10-370000 SRF02		41,786.00		
PBC-02	6/30/2013	Unapportioned/Uncollected Taxes Re	35-10-150100 CPF01		10,715.00		
PBC-02	6/30/2013	Allowance for Uncollectible Taxes	35-10-150200 CPF01	6,601.00			
PBC-02	6/30/2013	Deferred Revenue	35-10-370000 CPF01	38,392.00			
PBC-02	6/30/2013	Deferred Revenue	35-10-370000 CPF01		34,278.00		
To allocate prior year taxes receivable and allowance to actual - not recorded.				133,276.00	133,276.00	0.00	1,311,253.00
PBC-03	6/30/2013	Due to Other Funds	24-10-360000 SRF01		8,476.00		
PBC-03	6/30/2013	Mitigation Fund Balance	24-10-410000 SRF01	8,476.00			
PBC-03	6/30/2013	Due from Other Funds	26-10-160000 SRF02	1,696.00			
PBC-03	6/30/2013	Reserve for Prepaid Expense	26-10-406000 SRF02	1,009.00			
PBC-03	6/30/2013	Fund Balance	26-10-410000 SRF02		1,009.00		
PBC-03	6/30/2013	Fund Balance	26-10-410000 SRF02		1,696.00		
PBC-03	6/30/2013	Due from Other Funds	35-10-160000 CPF01	6,781.00			
PBC-03	6/30/2013	Reserve for Prepaid Expense	35-10-406000 CPF01	3,865.00			
PBC-03	6/30/2013	Fund Balance	35-10-410000 CPF01		6,781.00		
PBC-03	6/30/2013	Fund Balance	35-10-410000 CPF01		3,865.00		
To adjust beginning balances to actual per prior year audit.				21,827.00	21,827.00	0.00	1,311,253.00
PBC-04	6/30/2013	Computer Equipment	41-10-215000 41	392,040.00			
PBC-04	6/30/2013	Computer Equipment	41-10-215000 41	17,386.00			
PBC-04	6/30/2013	Accum.Depre-Computer Equip	41-10-215100 41		22,869.00		
PBC-04	6/30/2013	Santa Margarita Test Injection Well	41-10-255000 41	681,143.00			
PBC-04	6/30/2013	Santa Margarita Test Injection Well	41-10-255000 41	2,724,063.00			
PBC-04	6/30/2013	ASR Well -Phase 1	41-10-256000 41		681,143.00		
PBC-04	6/30/2013	ASR Well -Phase 1	41-10-256000 41		2,724,063.00		
PBC-04	6/30/2013	Database Programming-WDD	41-10-256500 41		392,040.00		
PBC-04	6/30/2013	Accum. Deprec. Database-WDD	41-10-256600 41	22,869.00			
PBC-04	6/30/2013	Database Programming-PBRP (com	41-10-256700 41		17,386.00		
To tie fixed assets to prior year audit.							

**Monterey Peninsula Water Management District**

**PBC-1**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
				3,837,501.00	3,837,501.00	0.00	1,311,253.00
PBC-05	6/30/2013	Salaries & wages	24-01-711000 SRF01	2,105.00			
PBC-05	6/30/2013	Salaries & wages	24-02-711000 SRF01	7,649.00			
PBC-05	6/30/2013	Salaries & wages	24-03-711000 SRF01	15,114.00			
PBC-05	6/30/2013	Salaries & wages	24-04-711000 SRF01	21,405.00			
PBC-05	6/30/2013	Salaries & wages	24-05-711000 SRF01	1,814.00			
PBC-05	6/30/2013	Salaries Payable	24-10-310500 SRF01		48,087.00		
PBC-05	6/30/2013	Salaries & wages	26-01-711000 SRF02	2,105.00			
PBC-05	6/30/2013	Salaries & wages	26-02-711000 SRF02	6,541.00			
PBC-05	6/30/2013	Salaries & wages	26-05-711000 SRF02	9,041.00			
PBC-05	6/30/2013	Salaries Payable	26-10-310500 SRF02		17,687.00		
PBC-05	6/30/2013	Salaries & wages	35-01-711000 CPF01	5,631.00			
PBC-05	6/30/2013	Salaries & wages	35-02-711000 CPF01	7,734.00			
PBC-05	6/30/2013	Salaries & wages	35-03-711000 CPF01	3,504.00			
PBC-05	6/30/2013	Salaries & wages	35-04-711000 CPF01	11,067.00			
PBC-05	6/30/2013	Salaries & wages	35-05-711000 CPF01	2,962.00			
PBC-05	6/30/2013	Salaries Payable	35-10-310500 CPF01		30,898.00		
		Record Salaries Payable 6/30/2013.					
				96,672.00	96,672.00	(96,672.00)	1,214,581.00
PBC-06	6/30/2013	Salaries & wages	24-01-711000 SRF01		4,505.00		
PBC-06	6/30/2013	Salaries & wages	24-02-711000 SRF01		13,161.00		
PBC-06	6/30/2013	Director's Compensation	24-02-720000 SRF01		2,349.00		
PBC-06	6/30/2013	Salaries & wages	24-03-711000 SRF01		14,004.00		
PBC-06	6/30/2013	Salaries & wages	24-04-711000 SRF01		23,199.00		
PBC-06	6/30/2013	Salaries & wages	24-05-711000 SRF01		1,803.00		
PBC-06	6/30/2013	Salaries Payable	24-10-310500 SRF01	59,021.00			
PBC-06	6/30/2013	Salaries & wages	26-01-711000 SRF02		3,611.00		
PBC-06	6/30/2013	Salaries & wages	26-02-711000 SRF02		4,241.00		
PBC-06	6/30/2013	Director's Compensation	26-02-720000 SRF02		808.00		
PBC-06	6/30/2013	Salaries & wages	26-05-711000 SRF02		8,967.00		
PBC-06	6/30/2013	Salaries Payable	26-10-310500 SRF02	17,627.00			
PBC-06	6/30/2013	Salaries & wages	35-01-711000 CPF01		3,586.00		
PBC-06	6/30/2013	Salaries & wages	35-02-711000 CPF01		4,372.00		
PBC-06	6/30/2013	Director's Compensation	35-02-720000 CPF01		693.00		
PBC-06	6/30/2013	Salaries & wages	35-03-711000 CPF01		2,992.00		
PBC-06	6/30/2013	Salaries & wages	35-04-711000 CPF01		4,004.00		
PBC-06	6/30/2013	Salaries & wages	35-05-711000 CPF01		2,819.00		
PBC-06	6/30/2013	Salaries Payable	35-10-310500 CPF01	18,466.00			
		To reverse PY Salaries Payable 6/30/12.					
				95,114.00	95,114.00	95,114.00	1,309,695.00
PBC-07	6/30/2013	User Fees	24-10-520000 SRF01	129,997.00			
PBC-07	6/30/2013	Mitigation Revenu	24-10-522500 SRF01		129,997.00		
		To reclass mitigation revenue from user fee.					
				129,997.00	129,997.00	0.00	1,309,695.00
PBC-08	6/30/2013	Prepaid Insurance	35-10-272000 CPF01	32,405.00			
PBC-08	6/30/2013	Health Insurance Payable	35-10-313000 CPF01		32,405.00		

**Monterey Peninsula Water Management District**

**PBC-2**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
		Reclass ACWA Medical Insurance to Prepaid.		32,405.00	32,405.00	0.00	1,309,695.00
PBC-09	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		58,630.00		
PBC-09	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		87,339.00		
PBC-09	6/30/2013	CAW-ASR Reimbursement	24-10-580001 SRF01	58,630.00			
PBC-09	6/30/2013	CAW-ASR Reimbursement	24-10-580001 SRF01	87,339.00			
PBC-09	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	58,631.00			
PBC-09	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	87,339.00			
PBC-09	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		58,631.00		
PBC-09	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		87,339.00		
		To Reclass CAW ASR Revenue from Fund 24 to Fund 35.		291,939.00	291,939.00	1.00	1,309,696.00
PBC-10	6/30/2013	Reimbursements Receivable	24-10-130000 SRF01	34,154.00			
PBC-10	6/30/2013	User Fees Recvble-Cal Am	24-10-155000 SRF01	143,000.00			
PBC-10	6/30/2013	User Fees Recvble-Cal Am	24-10-155000 SRF01	143,000.00			
PBC-10	6/30/2013	User Fees Recvble-Cal Am	24-10-155000 SRF01	143,000.00			
PBC-10	6/30/2013	User Fees Recvble-Reclamation Proj	24-10-155200 SRF01	124,654.00			
PBC-10	6/30/2013	User Fees Recvble-City of Seaside	24-10-155500 SRF01	3,771.00			
PBC-10	6/30/2013	User Fees	24-10-520000 SRF01		124,654.00		
PBC-10	6/30/2013	User Fees	24-10-520000 SRF01		3,771.00		
PBC-10	6/30/2013	Mitigation Revenu	24-10-522500 SRF01		143,000.00		
PBC-10	6/30/2013	Mitigation Revenu	24-10-522500 SRF01		143,000.00		
PBC-10	6/30/2013	Mitigation Revenu	24-10-522500 SRF01		143,000.00		
PBC-10	6/30/2013	Grant-SH Bridge Replacement	24-10-660002 SRF01		34,154.00		
PBC-10	6/30/2013	A/R Cal-Am	26-10-141600 SRF02	96,477.00			
PBC-10	6/30/2013	User Fees Recvbl-City of Seaside	26-10-155500 SRF02	696.00			
PBC-10	6/30/2013	User Fees	26-10-520000 SRF02		696.00		
PBC-10	6/30/2013	CAW-Conservation	26-10-580007 SRF02		96,477.00		
PBC-10	6/30/2013	Project Reimbursements Receivable	35-10-130000 CPF01	30,705.00			
PBC-10	6/30/2013	Project Reimbursements Receivable	35-10-130000 CPF01	33,455.00			
PBC-10	6/30/2013	A/R Cal Am-ASR Reimbursements	35-10-141500 CPF01	316,813.00			
PBC-10	6/30/2013	A/R Cal Am-ASR Reimbursements	35-10-141500 CPF01	49,262.00			
PBC-10	6/30/2013	A/R Cal Am-ASR Reimbursements	35-10-141500 CPF01	44,864.00			
PBC-10	6/30/2013	A/R Cal Am-ASR Reimbursements	35-10-141500 CPF01	158,651.00			
PBC-10	6/30/2013	User Fees Recble-Reclamation Proj	35-10-155200 CPF01	15,739.00			
PBC-10	6/30/2013	Water Supply Charge	35-10-520500 CPF01		15,739.00		
PBC-10	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		316,813.00		
PBC-10	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		49,262.00		
PBC-10	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		44,864.00		
PBC-10	6/30/2013	CAW-ASR Reimbursement	35-10-580001 CPF01		158,651.00		
PBC-10	6/30/2013	Reclamation Project	35-10-580002 CPF01		30,705.00		
PBC-10	6/30/2013	Watermaster	35-10-580009 CPF01		33,455.00		
		Record current year receivables.		1,338,241.00	1,338,241.00	1,338,241.00	2,647,937.00
PBC-11	6/30/2013	Due from Other Funds	24-10-160000 SRF01	81,332.00			
PBC-11	6/30/2013	Due to Other Funds	24-10-360000 SRF01		225,833.00		
PBC-11	6/30/2013	Due to Other Funds	24-10-360000 SRF01		1,280,562.00		
PBC-11	6/30/2013	Mitigation Fund Balance	24-10-410000 SRF01		81,332.00		
PBC-11	6/30/2013	Mitigation Fund Balance	24-10-410000 SRF01	225,833.00			

**Monterey Peninsula Water Management District**

**PBC-3**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
PBC-11	6/30/2013	Mitigation Fund Balance	24-10-410000 SRF01	1,280,562.00			
PBC-11	6/30/2013	Due from Other Funds	26-10-160000 SRF02	42,434.00			
PBC-11	6/30/2013	Due to Other Funds	26-10-360000 SRF02		117,826.00		
PBC-11	6/30/2013	Due to Other Funds	26-10-360000 SRF02		859,208.00		
PBC-11	6/30/2013	Fund Balance	26-10-410000 SRF02		42,434.00		
PBC-11	6/30/2013	Fund Balance	26-10-410000 SRF02	117,826.00			
PBC-11	6/30/2013	Fund Balance	26-10-410000 SRF02	859,208.00			
PBC-11	6/30/2013	Due from Other Funds	35-10-160000 CPF01	490,941.00			
PBC-11	6/30/2013	Due from Other Funds	35-10-160000 CPF01	5,982,640.00			
PBC-11	6/30/2013	Due from Other Funds	35-10-160000 CPF01	53,043.00			
PBC-11	6/30/2013	Due to Other Funds	35-10-360000 CPF01		176,809.00		
PBC-11	6/30/2013	Due to Other Funds	35-10-360000 CPF01		147,282.00		
PBC-11	6/30/2013	Due to Other Funds	35-10-360000 CPF01		3,842,869.00		
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01	176,809.00			
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01		490,941.00		
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01		5,982,640.00		
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01		53,043.00		
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01	147,282.00			
PBC-11	6/30/2013	Fund Balance	35-10-410000 CPF01	3,842,869.00			
		To reclass fund balances with due to-from accounts.					
				13,300,779.00	13,300,779.00	0.00	2,647,937.00
PBC-12	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		362.00		
PBC-12	6/30/2013	Union Dues Payable	24-10-312500 SRF01	18.00			
PBC-12	6/30/2013	Health Insurance Payable	24-10-313000 SRF01	233.00			
PBC-12	6/30/2013	STD Insurance Payable	24-10-313500 SRF01	5.00			
PBC-12	6/30/2013	AFLAC Premiums	24-10-313800 SRF01	30.00			
PBC-12	6/30/2013	Unreimbursed Medical Exp.	24-10-314000 SRF01	76.00			
PBC-12	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		240.00		
PBC-12	6/30/2013	Union Dues Payable	26-10-312500 SRF02	12.00			
PBC-12	6/30/2013	Health Insurance Payable	26-10-313000 SRF02	155.00			
PBC-12	6/30/2013	STD Insurance Payable	26-10-313500 SRF02	3.00			
PBC-12	6/30/2013	AFLAC Premiums	26-10-313800 SRF02	20.00			
PBC-12	6/30/2013	Unreimbursed Medical Exp.	26-10-314000 SRF02	50.00			
PBC-12	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	602.00			
PBC-12	6/30/2013	Union Dues Payable	35-10-312500 CPF01		30.00		
PBC-12	6/30/2013	Health Insurance Payable	35-10-313000 CPF01		389.00		
PBC-12	6/30/2013	STD Insurance Payable	35-10-313500 CPF01		8.00		
PBC-12	6/30/2013	AFLAC Premiums	35-10-313800 CPF01		50.00		
PBC-12	6/30/2013	Unreimbursed Medical Exp.	35-10-314000 CPF01		125.00		
		W-2 reconciliation JE.					
				1,204.00	1,204.00	0.00	2,647,937.00
PBC-13	6/30/2013	Accum. Depr.-Ofc. Equip	41-10-210100 41		2,008.00		
PBC-13	6/30/2013	Accum Deprec. - 5 Harris Ct	41-10-210600 41		49,615.00		
PBC-13	6/30/2013	Accum. Depr-Computer Equip	41-10-215100 41		85,182.00		
PBC-13	6/30/2013	Accum. Depr-Transport. Equip	41-10-220100 41		7,058.00		
PBC-13	6/30/2013	Accum. Depr-Project Equip	41-10-230100 41		5,071.00		
PBC-13	6/30/2013	Accum. Deprec. Fish Hatchery	41-10-250100 41		5,403.00		
PBC-13	6/30/2013	Less Accumulated Depreciation-SM	41-10-255100 41		25,611.00		
PBC-13	6/30/2013	Accum. Deprec. ASR Well Phase 1	41-10-256100 41		113,570.00		
PBC-13	6/30/2013	Investment in fixed assets	41-10-490000 41	293,518.00			

**Monterey Peninsula Water Management District**

**PBC-4**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
		To record Fixed Asset Depreciation.		293,518.00	293,518.00	0.00	2,647,937.00
PBC-14	6/30/2013	ASR Well -Phase 1	41-10-256000 41	65,734.00			
PBC-14	6/30/2013	Investment in fixed assets	41-10-490000 41		65,734.00		
		To Record Addition to Capital-ASR Phase 1.		65,734.00	65,734.00	0.00	2,647,937.00
PBC-15	6/30/2013	Office equipment	41-10-210000 41	212.00			
PBC-15	6/30/2013	Computer Equipment	41-10-215000 41	53,145.00			
PBC-15	6/30/2013	Investment in fixed assets	41-10-490000 41		212.00		
PBC-15	6/30/2013	Investment in fixed assets	41-10-490000 41		53,145.00		
		Record Office and Computer Equipment Fixed Asset Additions.		53,357.00	53,357.00	0.00	2,647,937.00
PBC-16	6/30/2013	IRWM-ASBS atenerative analysis	24-03-785517 SRF01	36,859.00			
PBC-16	6/30/2013	AP Pending (Due To Pool)	24-10-310099 SRF01		36,859.00		
		To record additional Accounts Payable.		36,859.00	36,859.00	(36,859.00)	2,611,078.00
PBC-17	6/30/2013	Transportation equipment	41-10-220000 41		19,083.00		
PBC-17	6/30/2013	Accum. Depr-Transport. Equip	41-10-220100 41	19,083.00			
PBC-17	6/30/2013	Project equipment	41-10-230000 41		3,076.00		
PBC-17	6/30/2013	Accum. Depr-Project Equip	41-10-230100 41	3,076.00			
PBC-17	6/30/2013	Operating Equipment	41-10-235000 41		3,354.00		
PBC-17	6/30/2013	Accum. Depr. Operating Equip	41-10-235100 41	3,354.00			
PBC-17	6/30/2013	Monitoring Stations	41-10-245000 41		3,313.00		
PBC-17	6/30/2013	Accum. Depr. Monitoring Stns	41-10-245100 41	3,313.00			
		To record fixed asset disposals.		28,826.00	28,826.00	0.00	2,611,078.00
PBC-18	6/30/2013	Transportation equipment	41-10-220000 41	19,083.00			
PBC-18	6/30/2013	Accum. Depr-Transport. Equip	41-10-220100 41		19,083.00		
		To reverse disposal of truck.		19,083.00	19,083.00	0.00	2,611,078.00
PBC-19	6/30/2013	Rebate-SFD HET	26-05-781412 SRF02	25,932.00			
PBC-19	6/30/2013	Rebate-SFD HET	26-05-781412 SRF02	39,646.00			
PBC-19	6/30/2013	Accounts Payable	26-10-310000 SRF02		25,932.00		
PBC-19	6/30/2013	Accounts Payable	26-10-310000 SRF02		39,646.00		
		To accrue rebate payable for 5/22/13 and 6/10 and 6/13/13.		65,578.00	65,578.00	(65,578.00)	2,545,500.00
PBC-20	6/30/2013	Employee Assistance Program	24-01-716080 SRF01	2.00			

**Monterey Peninsula Water Management District**

**PBC-5**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
PBC-20	6/30/2013	Employee Assistance Program	24-02-716080 SRF01	9.00			
PBC-20	6/30/2013	Employee Assistance Program	24-03-716080 SRF01	15.00			
PBC-20	6/30/2013	Employee Assistance Program	24-04-716080 SRF01	15.00			
PBC-20	6/30/2013	Employee Assistance Program	24-05-716080 SRF01	2.00			
PBC-20	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		43.00		
PBC-20	6/30/2013	Employee Assistance Program	26-01-716080 SRF02	2.00			
PBC-20	6/30/2013	Employee Assistance Program	26-02-716080 SRF02	7.00			
PBC-20	6/30/2013	Employee Assistance Program	26-05-716080 SRF02	13.00			
PBC-20	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		22.00		
PBC-20	6/30/2013	Employee Assistance Program	35-01-716080 CPF01	4.00			
PBC-20	6/30/2013	Employee Assistance Program	35-02-716080 CPF01	9.00			
PBC-20	6/30/2013	Employee Assistance Program	35-03-716080 CPF01	3.00			
PBC-20	6/30/2013	Employee Assistance Program	35-04-716080 CPF01	10.00			
PBC-20	6/30/2013	Employee Assistance Program	35-05-716080 CPF01	3.00			
PBC-20	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	63.00			
PBC-20	6/30/2013	Benefit Assistance Program	35-10-313600 CPF01		92.00		
To record EAP insurance payable.							
				157.00	157.00	(94.00)	2,545,406.00
PBC-21	6/30/2013	Life insurance	24-01-716040 SRF01	10.00			
PBC-21	6/30/2013	Life insurance	24-02-716040 SRF01	34.00			
PBC-21	6/30/2013	Life insurance	24-03-716040 SRF01	75.00			
PBC-21	6/30/2013	Life insurance	24-04-716040 SRF01	48.00			
PBC-21	6/30/2013	Life insurance	24-05-716040 SRF01	5.00			
PBC-21	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		172.00		
PBC-21	6/30/2013	Life insurance	26-01-716040 SRF02	9.00			
PBC-21	6/30/2013	Life insurance	26-02-716040 SRF02	31.00			
PBC-21	6/30/2013	Life insurance	26-05-716040 SRF02	58.00			
PBC-21	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		98.00		
PBC-21	6/30/2013	Life insurance	35-01-716040 CPF01	23.00			
PBC-21	6/30/2013	Life insurance	35-02-716040 CPF01	35.00			
PBC-21	6/30/2013	Life insurance	35-03-716040 CPF01	15.00			
PBC-21	6/30/2013	Life insurance	35-04-716040 CPF01	36.00			
PBC-21	6/30/2013	Life insurance	35-05-716040 CPF01	10.00			
PBC-21	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	268.00			
PBC-21	6/30/2013	Life Insurance Payable	35-10-313300 CPF01		387.00		
Life insurance payable adjustment.							
				657.00	657.00	(389.00)	2,545,017.00
PBC-22	6/30/2013	Long Term Disability Ins	24-01-716060 SRF01	16.00			
PBC-22	6/30/2013	Long Term Disability Ins	24-02-716060 SRF01	82.00			
PBC-22	6/30/2013	Long Term Disability Ins	24-03-716060 SRF01	148.00			
PBC-22	6/30/2013	Long Term Disability Ins	24-04-716060 SRF01	165.00			
PBC-22	6/30/2013	Long Term Disability Ins	24-05-716060 SRF01	16.00			
PBC-22	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		427.00		
PBC-22	6/30/2013	Long Term Disability Ins	26-01-716060 SRF02	16.00			
PBC-22	6/30/2013	Long Term Disability Ins	26-02-716060 SRF02	70.00			
PBC-22	6/30/2013	Long Term Disability Ins	26-05-716060 SRF02	109.00			
PBC-22	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		196.00		
PBC-22	6/30/2013	Long Term Disability Ins	35-01-716060 CPF01	41.00			
PBC-22	6/30/2013	Long Term Disability Ins	35-02-716060 CPF01	83.00			
PBC-22	6/30/2013	Long Term Disability Ins	35-03-716060 CPF01	33.00			
PBC-22	6/30/2013	Long Term Disability Ins	35-04-716060 CPF01	116.00			

**Monterey Peninsula Water Management District**

**PBC-6**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount Chg Net Income (Loss)	
PBC-22	6/30/2013	Long Term Disability Ins	35-05-716060 CPF01	29.00			
PBC-22	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	623.00			
PBC-22	6/30/2013	LTD Insurance Payable	35-10-313400 CPF01		924.00		
		To record long term disability insurance payable.		1,547.00	1,547.00	(924.00)	2,544,093.00
PBC-23	6/30/2013	Medical insurance	24-01-716010 SRF01	246.00			
PBC-23	6/30/2013	Medical insurance	24-02-716010 SRF01	1,911.00			
PBC-23	6/30/2013	Retiree Medical Premium Ins. Exp	24-02-716011 SRF01	882.00			
PBC-23	6/30/2013	Medical insurance	24-03-716010 SRF01	3,424.00			
PBC-23	6/30/2013	Medical insurance	24-04-716010 SRF01	3,198.00			
PBC-23	6/30/2013	Medical insurance	24-05-716010 SRF01	284.00			
PBC-23	6/30/2013	Health Insurance Payable	24-10-313000 SRF01		9,944.00		
PBC-23	6/30/2013	Medical insurance	26-01-716010 SRF02	246.00			
PBC-23	6/30/2013	Medical insurance	26-02-716010 SRF02	1,549.00			
PBC-23	6/30/2013	Retiree Medical Premium Ins. Exp	26-02-716011 SRF02	882.00			
PBC-23	6/30/2013	Medical insurance	26-05-716010 SRF02	1,887.00			
PBC-23	6/30/2013	Health Insurance Payable	26-10-313000 SRF02		4,564.00		
PBC-23	6/30/2013	Medical insurance	35-01-716010 CPF01	491.00			
PBC-23	6/30/2013	Medical insurance	35-02-716010 CPF01	1,888.00			
PBC-23	6/30/2013	Retiree Medical Premium Ins. Exp	35-02-716011 CPF01	909.00			
PBC-23	6/30/2013	Medical insurance	35-03-716010 CPF01	494.00			
PBC-23	6/30/2013	Medical insurance	35-04-716010 CPF01	1,770.00			
PBC-23	6/30/2013	Medical insurance	35-05-716010 CPF01	794.00			
PBC-23	6/30/2013	Health Insurance Payable	35-10-313000 CPF01		6,347.00		
		Medical insurance payable adjustment.		20,855.00	20,855.00	(20,855.00)	2,523,238.00
PBC-24	6/30/2013	P.E.R.S.	24-01-714000 SRF01	889.00			
PBC-24	6/30/2013	P.E.R.S.	24-02-714000 SRF01	3,224.00			
PBC-24	6/30/2013	P.E.R.S.	24-03-714000 SRF01	5,897.00			
PBC-24	6/30/2013	P.E.R.S.	24-04-714000 SRF01	6,206.00			
PBC-24	6/30/2013	P.E.R.S.	24-05-714000 SRF01	606.00			
PBC-24	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		16,822.00		
PBC-24	6/30/2013	P.E.R.S.	26-01-714000 SRF02	889.00			
PBC-24	6/30/2013	P.E.R.S.	26-02-714000 SRF02	2,756.00			
PBC-24	6/30/2013	P.E.R.S.	26-05-714000 SRF02	4,055.00			
PBC-24	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		7,700.00		
PBC-24	6/30/2013	P.E.R.S.	35-01-714000 CPF01	2,377.00			
PBC-24	6/30/2013	P.E.R.S.	35-02-714000 CPF01	3,260.00			
PBC-24	6/30/2013	P.E.R.S.	35-03-714000 CPF01	1,480.00			
PBC-24	6/30/2013	P.E.R.S.	35-04-714000 CPF01	4,675.00			
PBC-24	6/30/2013	P.E.R.S.	35-05-714000 CPF01	1,089.00			
PBC-24	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	24,521.00			
PBC-24	6/30/2013	PERS Retirement Payable	35-10-311000 CPF01		37,402.00		
		PERS payable adjustment.		61,924.00	61,924.00	(37,403.00)	2,485,835.00
PBC-25	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01	760.00			
PBC-25	6/30/2013	Union Dues Payable	24-10-312500 SRF01		760.00		
PBC-25	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02	511.00			

**Monterey Peninsula Water Management District**

**PBC-7**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount	Chg Net Income (Loss)
PBC-25	6/30/2013	Union Dues Payable	26-10-312500 SRF02		511.00		
PBC-25	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01		1,271.00		
PBC-25	6/30/2013	Union Dues Payable	35-10-312500 CPF01	1,271.00			
		Union dues payable adjustment.					
				2,542.00	2,542.00	0.00	2,485,835.00
PBC-26	6/30/2013	Salaries & wages	24-02-711000 SRF01		24.00		
PBC-26	6/30/2013	Insurance Opt-Out Supplemental	24-02-711600 SRF01		3.00		
PBC-26	6/30/2013	Other benefits	24-02-716050 SRF01	26.00			
PBC-26	6/30/2013	Cash (Claim on Pool)	24-10-100100 SRF01		11,768.00		
PBC-26	6/30/2013	Union Dues Payable	24-10-312500 SRF01	641.00			
PBC-26	6/30/2013	Union Dues Payable	24-10-312500 SRF01	101.00			
PBC-26	6/30/2013	Health Insurance Payable	24-10-313000 SRF01	6,755.00			
PBC-26	6/30/2013	Health Insurance Payable	24-10-313000 SRF01	419.00			
PBC-26	6/30/2013	STD Insurance Payable	24-10-313500 SRF01	272.00			
PBC-26	6/30/2013	Dependent Care Pre-Tax	24-10-313700 SRF01	1,792.00			
PBC-26	6/30/2013	AFLAC Premiums	24-10-313800 SRF01	123.00			
PBC-26	6/30/2013	AFLAC Premiums	24-10-313800 SRF01	234.00			
PBC-26	6/30/2013	Unreimbursed Medical Exp.	24-10-314000 SRF01	1,432.00			
PBC-26	6/30/2013	Salaries & wages	26-02-711000 SRF02		24.00		
PBC-26	6/30/2013	Insurance Opt-Out Supplemental	26-02-711600 SRF02		1.00		
PBC-26	6/30/2013	Other benefits	26-02-716050 SRF02	25.00			
PBC-26	6/30/2013	Cash (Claim on Pool)	26-10-100100 SRF02		5,853.00		
PBC-26	6/30/2013	Union Dues Payable	26-10-312500 SRF02	419.00			
PBC-26	6/30/2013	Union Dues Payable	26-10-312500 SRF02	79.00			
PBC-26	6/30/2013	Health Insurance Payable	26-10-313000 SRF02	3,237.00			
PBC-26	6/30/2013	Health Insurance Payable	26-10-313000 SRF02	328.00			
PBC-26	6/30/2013	STD Insurance Payable	26-10-313500 SRF02	170.00			
PBC-26	6/30/2013	AFLAC Premiums	26-10-313800 SRF02	276.00			
PBC-26	6/30/2013	AFLAC Premiums	26-10-313800 SRF02	455.00			
PBC-26	6/30/2013	Unreimbursed Medical Exp.	26-10-314000 SRF02	889.00			
PBC-26	6/30/2013	Salaries & wages	35-02-711000 CPF01		24.00		
PBC-26	6/30/2013	Insurance Opt-Out Supplemental	35-02-711600 CPF01		2.00		
PBC-26	6/30/2013	Other benefits	35-02-716050 CPF01	26.00			
PBC-26	6/30/2013	Cash (Claim on Pool)	35-10-100100 CPF01	17,623.00			
PBC-26	6/30/2013	Union Dues Payable	35-10-312500 CPF01		1,241.00		
PBC-26	6/30/2013	Health Insurance Payable	35-10-313000 CPF01		10,739.00		
PBC-26	6/30/2013	STD Insurance Payable	35-10-313500 CPF01		443.00		
PBC-26	6/30/2013	Dependent Care Pre-Tax	35-10-313700 CPF01		1,792.00		
PBC-26	6/30/2013	AFLAC Premiums	35-10-313800 CPF01		1,087.00		
PBC-26	6/30/2013	Unreimbursed Medical Exp.	35-10-314000 CPF01		2,321.00		
		To record W-2 reconciliation adjustment.					
				35,322.00	35,322.00	1.00	2,485,836.00
PBC-27	6/30/2013	Accum.Depre-Computer Equip	41-10-215100 41	288.00			
PBC-27	6/30/2013	Investment in fixed assets	41-10-490000 41		288.00		
		To adjust depreciation taken on items disposed in PY.					
				288.00	288.00	0.00	2,485,836.00
PBC-28	6/30/2013	Project equipment	41-10-230000 41	190.00			
PBC-28	6/30/2013	Accum. Depr-Project Equip	41-10-230100 41		190.00		



**Monterey Peninsula Water Management District**

**PBC-8**

Year End: June 30, 2013

Prepared by Client Journal Entries

Date: 7/1/2012 To 6/30/2013

Account No: PBC-01 To PBC-99

Number	Date	Name	Account No	Debit	Credit	Amount Chg	Net Income (Loss)
		To reverse a CY disposal that was actually already recorded in the PY.		190.00	190.00	0.00	2,485,836.00
				<b>20,094,856.00</b>	<b>20,094,856.00</b>	<b>1,174,583.00</b>	<b>2,485,836.00</b>

**Monterey Peninsula Water Management District**

**UJE**

Year End: June 30, 2013

Unrecorded-Proposed Journal Entries

Date: 7/1/2012 To 6/30/2013

Number	Date	Name	Account No	Debit	Credit	Proposed Amount Chg	Proposed Net Income (Loss)
		Net Income (Loss)				2,485,836.00	
PJE-01	6/30/2013	Salaries & wages	24-01-711000 SRF01	2,524.00			
PJE-01	6/30/2013	Salaries Payable	24-10-310500 SRF01		2,524.00		
PJE-01	6/30/2013	Salaries & wages	26-01-711000 SRF02	442.00			
PJE-01	6/30/2013	Salaries Payable	26-10-310500 SRF02		442.00		
PJE-01	6/30/2013	Salaries & wages	35-01-711000 CPF01	807.00			
PJE-01	6/30/2013	Salaries Payable	35-10-310500 CPF01		807.00		
		To record additional salaries payable for board members.		3,773.00	3,773.00	(3,773.00)	2,482,063.00
PJE-02	6/30/2013	Utilities	35-04-722000 CPF01	27,940.00			
PJE-02	6/30/2013	AP Pending (Due To Pool)	35-10-310099 CPF01		27,940.00		
		Accrued PGE Bill.		27,940.00	27,940.00	(27,940.00)	2,454,123.00
				<b>31,713.00</b>	<b>31,713.00</b>	<b>(31,713.00)</b>	<b>2,454,123.00</b>