

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – OCTOBER 21, 2008
7:30 P.M.

AGENDA

- 1. CALL TO ORDER**
 - A. Declaration of a Quorum
 - B. Review of Agenda

- 2. PUBLIC COMMENT** – Comments from the public regarding items on the Agenda or other items within the jurisdiction of the District.

- 3. REVIEW OF PERS PAYMENT PROCEDURE**

- 4. REVIEW OF KINNELOA MESA PIPELINE BIDS & AWARD OF CONTRACT**

- 5. DISCUSSION AND APPROVAL OF SELECTED PROJECTS FOR 2009**

- 6. REVIEW AND APPROVAL OF SALARY RANGES**

- 7. ELECTION OF OFFICERS**

- 8. REVIEW GENERAL MANAGER’S REPORT**

- 9. REVIEW MINUTES** – Regular Meeting of November 18, 2008

- 10. REVIEW OF FINANCIAL REPORTS**

- 11. ITEMS FOR NEXT AGENDA**

- 12. CALENDAR** – January 20, 2009
February 17, 2009
March 17, 2009

- 13. ADJOURNMENT**

Each item on the Agenda, no matter how described, shall be deemed to include any appropriate motion, whether to adopt a minute motion, resolution, payment of any bill, approval of any matter or action, or any other action. Material related to an item on this agenda submitted after distribution of the Agenda Packet is available for public review at the District Office or online at the District’s website <http://www.kinneloairrigationdistrict.info>.

Kinneloa Irrigation District Project List

Project Number	Project Name	Project Description	Est. Cost	Board Approval	Estimated Completion	Actual Completion	Actual Cost	
1	Mesa Pipeline Eng.	Engineer replacement pipeline for Kinneloa Mesa	30,000	approved	3/31/2008	11/18/2008	20,000	
2	Holly Clortec	Replace Uniclор with Chlortec and add SCADA alarms	13,000	approved	3/31/2008	3/5/2008	13,845	
3	Remote Meter Read	Purchase 60 transponders & registers	12,000	approved	3/31/2008	2/18/2008	12,027	
4	Glen Transfer Switch	Install generator transfer switch at Glen Reservoir	8,065	approved	3/31/2008	6/24/2008	10,665	
5	SCADA Software	Upgrade SCADA software to current version	15,000	approved	6/30/2008	6/9/2008	14,753	
6	Brown SCADA	Install SCADA at Brown Reservoir	12,000	approved	6/30/2008	6/9/2008	12,434	
7	Truck Replacement	Replace '89 truck with 1 ton with service body and liftgate	50,000	approved	8/31/2008	9/16/2008	44,552	
8	Generator #1	50 KW portable generator for Glen Reservoir	20,000	approved	8/31/2008	6/9/2008	19,258	
9	Fairpoint Interconnect	Joint emergency interconnect project with Pasadena	50,000	approved	6/30/2008	6/9/2008	50,367	
10	Ranch Top Interconnect	Joint emergency interconnect project with Pasadena	10,000	approved	7/31/2008	7/31/2008	0	
11	Mesa Pipeline Const.	Install replacement mains per Master Plan	568,500	requested	6/30/2009			
12	Facilities	Protective sealer for reservoir roofs/Facility maintenance	30,000	requested	9/30/2009			
13	Office Trans. Switch	Install generator transfer switch at Office	5,824	requested	3/31/2009			
14	Generator #2	50 KW portable generator for Office	20,000	requested	3/31/2009			
15	Water Meters w/trans.	Water meter replacement	20,000	requested	12/31/2009			
16	Gen. Cables/Electrical	cables w/quick-disconnects/electrical work at facilities	22,125	requested	12/31/2009			
17	Instrusion Alarms	Install alarms at Eucalyptus and Wilcox	10,000	requested	6/30/2009			
18	Brown Flo-Loc	Install Flo-Loc at Brown Reservoir	15,000	requested	9/30/2009			
19	Eye Wash Stations	Install additional eye wash stations at 4 locations	9,000					
20	Doyne Road Project	Pipeline and facility improvement (paid by developer)	850,000					
21	Wilcox Pump Stand	Repair and paint Wilcox pump stand	10,000					
22	Wilcox SCADA	Install Veris Electric Meter	7,220					
23	Wilcox Res. Trans Switch	Install generator transfer switch at Wilcox Reservoir	8,575					
24	Generator #3	250 KW portable generator for Wilcox Reservoir	40,000					
25	Wilcox 50 HP Motor	Replace existing with high-efficiency water lubricated motor	10,000					
26	Reservoir Inspection	Video inspection of concrete reservoirs (every 5 years)	10,000	(Next inspections are in 2012)				
TOTAL			1,856,309				197,901	

Salary Ranges for 2009

(As recommended by the General Manager based on job postings and informal surveys of local water agencies and postings in industry publications)

POSITION	ANNUAL RATE	HOURLY RATE
General Manager	90,912-144,750	
Facilities Supervisor		26.00-36.00
Facilities Operator		17.00-30.00
Administrative Assistant		17.00-23.00
Facilities Operator (Part-Time)		15.00-20.00
Groundskeeper (Part-Time)		10.00-15.00

General Manager's Report

December, 16 2008

I. Projects

- A. Kinneloa Mesa Pipeline Project – Bidding packages were distributed and bid opening was on December 12, 2008.
- B. Truck Replacement – The second of our replacement trucks has been set up and is now in service. The 1989 Chevrolet will be sold.
- C. Delores Tunnel – The pipeline which was damaged during the recent rains has been repaired and put back in service.

II. Customer Service Issues for December

- A. Villa Highlands Drive – Replaced leaking polyethylene service line with copper service line.

III. Office Operations

A. Delinquent Accounts

- 23 accounts received 10 day letters
- 10 accounts received 5 day letters
- 3 account received 24-hour shut off notice
- 2 accounts are shut off for non-payment
- 1 account was shut off for non-payment and turned back on after payment

IV. GM's Projects and Goals

- A. I have prepared a newsletter for January distribution.
- B. I completed a test of an electronic imaging conversion process for our archive of paper drawings and maps that date back to the formation of the district. The goal is to preserve these drawings in an electronic format and make it easy to access the information for reference and make it possible to import the information into a CAD format when needed for future projects. I expect to implement a full conversion next year. At some time in the future I will be evaluating a similar project for our paper documents.

V. Field Operations

- A. Delores Tunnel – The pipeline from the tunnel to the Vosburg Reservoir was damaged by a landslide during the recent rain storm on November 25. (See Projects above)
- B. Vosburg Warehouse Reorganization – This is an ongoing project to better manage our spare parts and maintenance supplies inventory and to facilitate reordering. Additional shelves have been constructed and storage containers have been purchased.
- C. Concrete Reservoir Inspection and Cleanout – Inspection and cleanout have been completed at the Glen, Brown and Vosburg reservoirs. Aqua Video will provide a report and a copy of the video inspection to enable us to determine if any maintenance is required.

VI. Meetings and Conferences

- A. Foothill Municipal Water District Board Meeting
- B. Foothill Municipal Water District Finance Committee Meeting – Developed recommendations for capital projects in 2009.
- C. RBMB – Final draft of the Pasadena Sub-Area Safe Yield Sub-Committee’s recommended pumping reduction plan has been completed and will be presented to the Board at the January meeting.
- D. ACWA Fall Conference – The theme of the conference was “Shaping a sustainable Future.” I attended sessions on recycled water projects, conservation programs, rate structures and the various recommendations with respect to fixing the Delta problem.
- E. ACWA Finance Committee – Focus was on the 2009 budget and the year to date results for the third quarter. There was also a discussion on the reserve and investment policies.

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
NOVEMBER 18, 2008**

MEMBERS PRESENT: Directors Barkhurst, Griffith, Kilburn, Pickard, and Sorell

STAFF PRESENT: Shirley Burt, Administrative Assistant
Chris Burt, Facilities Supervisor
Melvin Matthews, General Manager

CALL TO ORDER: The meeting was called to order by the Chair, Director Barkhurst, at 1930 hours. He noted that there was a quorum of the Board present. The Agenda was unanimously approved as presented.

PUBLIC COMMENT: No one from the Public wished to comment at this time.

PUBLIC HEARING – WATER RATES:

Director Barkhurst opened the Public Hearing and requested comments from the public regarding the proposed water rate increase. No one present wished to comment. The Public Hearing was then declared closed.

APPROVAL OF WATER RATES:

Director Barkhurst requested comments from Board Members regarding the proposed water rates as outlined in the hearing notice. No comments were made and Director Barkhurst then requested a motion to approve the proposed water rates.

It was M/S/C -- (Kilburn/Pickard-5/0) – **“That the Board approve increasing the commodity rate from \$2.42 to \$2.55 per unit and the daily service charge from \$36.00 to \$41.00 per month as outlined in the letter of October 1, 2008 sent to all customers.”**

IDENTITY THEFT PREVENTION PROGRAM

Director Barkhurst reviewed the action taken by the Board at the prior meeting regarding the requirement by the Federal Trade Commission that the District develop an Identity Theft Prevention Program by December 1, 2008 noting that concern had been expressed by the Board that this requirement was being forced for action too quickly. He explained that now the enforcement date has been revised to May 1, 2009 and that he is recommending that the Board revisit this issue at either the January or February meeting when a more thorough discussion on the subject can be held and the Board can satisfy themselves that the District does have the tools to successfully comply with the required enforcement process.

It was M/S/C – (Griffith/Kilburn – 5/0) – **“That the Board revisits this required enforcement program at the January or February meeting.”**

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APPROVAL OF 2009 BUDGET:

Director Barkhurst questioned whether any change needed to be made to the proposed budget in view of the negative set of press releases issued by CALPERS.

The **General Manager** stated that there could be a change in the rate but there is not enough information provided at this time as to how it would affect the District budget.

It was M/S/C – (Pickard/Griffith – 5/0) – **“That the Board approve the 2009 Budget as presented which shows anticipated income of \$1,122,795 and expenses of \$1,139,850 with a net cash flow of -\$17,055.”**

APPROVAL OF EMERGENCY EQUIPMENT STORAGE SITE REQUEST:

Director Barkhurst reviewed the request from Michael Dilsaver, President of the Kinneloa Estates Association, to place a storage shed containing emergency items at the District Office.

Director Kilburn questioned whether this same privilege would be offered to other associations and the **General Manager** replied that he thought that the same privilege should be available to the other associations especially those behind the gate.

Director Griffith questioned as to who is responsible for the equipment, whose insurance would cover it and what is the District’s liability and the **General Manager** replied he would require insurance coverage by the Association the same as for any other contractor.

Director Griffith questioned as to whether there would be room if other associations wished to do the same thing and the **General Manager** replied that if there is more than one request he would ask that it become a common site for all associations rather than three separate units because then space would become a problem.

Director Sorell questioned whether there should be any concern about propane tanks being stored in the shed and the **General Manager** replied that he had no concern as they are small tanks.

Director Kilburn questioned as to how often they would be checking the supplies including the propane tanks so as to ensure that the valves are working properly and the **General Manager** stated that he did not think that the program had been developed to that detail but since he would be writing the agreement he could include those details.

Director Kilburn questioned what amount of space the shed would occupy and the **General Manager** replied that it would be an 8’ by 5’ by 10’ well constructed shed.

Director Sorell questioned as to where it would be put at the office site and its visibility to the neighbors and the **General Manager** replied it would to the southwest and behind the office and not visible to others.

Director Griffith questioned as to whether other Associations should be contacted to see if they are interested and the **General Manager** did not think that it advisable to do so.

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APPROVAL OF STORAGE EQUIPMENT SITE REQUEST (continued):

Director Barkhurst stated that he did not think any associations other than the ones located behind the gate would be interested as it would be too far away.

Director Griffith questioned as to whether storage space could be provided at other sites such as the Vosburg Reservoir and the **General Manager** stated he would consider a request from any other Association.

Director Barkhurst stated that because he would personally benefit from the storage unit as requested that he would recuse himself from voting on the request.

It was M/S/C – (Sorell/Pickard – 4/0 (Director Barkhurst recusing) – **“That the General Manager be authorized to establish an agreement with the Kinneloa Estates Property Owners Association to place a storage shed on District Property.”**

Mrs. Williams questioned as to what would be going into the shed and who would be buying those supplies and **Director Kilburn** replied that the Association would be responsible for buying the supplies, that they would need insurance and that there was no risk to the District except for the responsibility of the Association checking their supplies.

SELECTION OF AUDITOR FOR YEAR 2008:

Director Barkhurst requested that the Treasurer, Director Sorell, make a recommendation as to what the Board should do regarding the selection of an Auditor.

Director Sorell stated that since it is so close to the end of the year and since the Board has been satisfied with the service provided by Egan and Egan that he would make a motion to retain them for the year 2008.

It was M/S/C – (Sorell/Kilburn-4/1 (Director Griffith Opposed) – **“That the Board retains the Firm of Egan & Egan to perform the Audit for the year ending 12/31/2008”**

Director Barkhurst then suggested that the matter of the selection of the auditor for the year 2009 be placed on the Agenda in either the June or July meeting of 2009 and the Board concurred.

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GENERAL MANAGER'S REPORT:

Kinneloa Mesa Pipeline Project:

The **General Manager** reviewed the status of the Kinneloa Mesa Pipeline Project noting that he hoped to have a contract for the Board's review and approval at the next meeting.

Director Kilburn questioned as to the exact location of the pipeline installations and whether Kinneloa Mesa Road would be dug up and the **Facilities Supervisor** replied that the only digging on Kinneloa Mesa Road would be in the vicinity of Fire Hydrant Replacements and the streets involved with pipeline installation were the lateral streets on the west side of Kinneloa Mesa Road and Doyne Road.

House Tunnel Repair:

Director Griffith questioned as to the location of the internal dam in the tunnel and the General Manager replied that it is about 3 feet high and located about 50 feet back in the tunnel.

Director Kilburn questioned as to the height of the tunnel and the **General Manager** replied that it is about 5 high noting that if anyone wanted to see the tunnel they should go soon as the poison oak has been somewhat cleared out.

REVIEW OF MINUTES

The minutes of the Regular Meeting of October 21, 2008 were approved as presented.

REVIEW OF THE FINANCIAL REPORTS

Director Sorell reviewed the reports noting that –

- the revenue was \$103,000 for the month which was a little above the budget.
- the expenses were quite low for the month compared to the budget which was due to \$22,000 reclassification of maintenance supplies
- there was no expense posted for PERS or Social Security
- the number of customers on the Aged Receivable Report did not show the total customers being billed.

The **General Manager** explained that he had changed procedure for posting the PERS and Social Security and hereafter would be posting it in the month that it was paid. **Director Sorell** replied that he would expect it to be posted when accrued and that he would discuss the issue with the General Manager at another time.

The **General Manager** explained that the number of customers included in the Aged Receivable Report only includes those who owe the District at the end of the month.

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The **General Manager** explained that he reclassified the maintenance supplies into electrical equipment as it is not inventory for leak repair or resale. **Director Sorell** replied that he would discuss this item with the General Manager at a later time as the matter of depreciation needs to be considered.

Director Sorell questioned the expense involved with updating the system drawings and the **General Manager** explained that the drawings are being updated by the Engineer as they have not been updated for years. He stated that he would be bringing a project for approval to the Board next years to also have the District maps put into an electronic form so that they are easily accessible..

The Financial Reports were then unanimously approved for filing.

ITEMS FOR NEXT AGENDA:

Executive Session Personnel item.
Kinneloa Mesa Pipeline Contract
Election of Officers
2009 Project List

ADJOURNMENT:

The meeting was adjourned at 2015 hours and the next meeting will be on December 6, 2008.

Respectfully submitted,

Shirley Burt
Secretary to the Board

2008 AGED RECEIVABLES REPORT

ACCOUNTING PERIOD	TOTAL BALANCE	CURRENT PERIOD	OVER 30 DAYS	OVER 60 DAYS	OVER 90 DAYS	OVER 120 DAYS	Penalty Charges	Interest Charges
JANUARY*	\$97,122	\$83,264 580 Accts.	\$10,620 105 Accts.	\$1,954 21 Accts.	\$493 9 Accts.	\$791 2 Accts.	\$570.00 38 Accts.	\$57.76
FEBRUARY**	\$38,363	\$27,639 180 Accts.	\$7,918 72 Accts.	\$1,573 19 Accts.	\$442 8 Accts.	\$791 2 Accts.	\$495.00 33 Accts.	\$47.84
MARCH	\$22,659	\$13,133 193 Accts.	\$7,186 77 Accts.	\$1,369 18 Accts.	\$184 4 Accts.	\$788 2 Accts.	\$465.00 31 Accts.	\$38.68
APRIL	\$40,774	\$32,502 291 Accts.	\$5,890 61 Accts.	\$1,116 13 Accts.	\$340 6 Accts.	\$927 2 Accts.	\$285.00 19 Accts.	\$22.53
MAY	\$45,788	\$34,890 216 Accts.	\$8,760 76 Accts.	\$1,043 16 Accts.	\$242 4 Accts.	\$854 2 Accts.	\$360.00 24 Accts.	\$35.64
JUNE	\$45,749	\$31,632 219 Accts.	\$11,068 77 Accts.	\$1,550 16 Accts.	\$470 7 Accts.	\$1,028 3 Accts.	\$435.00 29 Accts.	\$44.77
JULY	\$33,920	\$19,918 174 Accts.	\$11,104 76 Accts.	\$1,585 18 Accts.	\$380 6 Accts.	\$933 2 Accts.	\$450.00 30 Accts.	\$54.22
AUGUST	\$72,780	\$62,211 180 Accts.	\$7,267 63 Accts.	\$2,110 22 Accts.	\$244 5 Accts.	\$947 2 Accts.	\$480.00 32 Accts.	\$48.40
SEPTEMBER	\$67,541	\$48,130 225 Accts.	\$15,214 69 Accts.	\$2,118 20 Accts.	\$1,145 10 Accts.	\$934 3 Accts.	\$450.00 30 Accts.	\$57.22
OCTOBER	\$61,067	\$39,515 144 Accts.	\$17,190 82 Accts.	\$3,221 18 Accts.	\$228 6 Accts.	\$913 4 Accts.	\$585.00 39 Accts.	\$73.65
NOVEMBER	\$82,760	\$60,361 340 Accts.	\$15,862 92 Accts.	\$4,635 26 Accts.	\$600 6 Accts.	\$1,302 5 Accts.	\$525.00 35 Accts.	\$75.20
DECEMBER								
						Totals	\$5,100.00	\$555.91

*Jan. balance is after billing on February 8 -- All other balances are as of month end before billing for water sales for the month

** Feb. balance does not include credits after February 8

Kinneloa Irrigation District 2008 Financial Summary (Actual and Forecasted)

Account	Account Description	2008 Budget	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecasted	2008 FYE Forecasted	Deviation from Budget Amount Percent	
4000	Water Sales	1,000,000	50,094	73,271	41,058	87,835	97,577	72,146	128,693	121,245	109,460	97,900	96,894	55,710	1,031,883	31,883	3%
4015	Wholesale Water Sales-Pasadena	0	0	0	0	0	0	0	0	0	0	0	350	0	350	350	0%
4020	Invoice Sales	5,000	9,154	700	0	1,255	350	-85	350	0	0	0	0	417	12,141	7,141	143%
4030	Interest-Checking	50	1	2	2	1	2	1	1	1	0	0	0	4	16	-34	-68%
4035	Interest-Reserve Fund (LAIF)	20,000	8,927	0	0	7,949	0	0	5,640	0	0	5,083	0	0	27,599	7,599	38%
4050	Capacity Charge	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000	0	0%
	Total Income	1,028,050	68,177	73,972	41,060	97,041	97,928	72,062	134,684	121,246	109,460	102,984	97,244	59,131	1,074,989	46,939	5%
	Expenditures																
5005	Power	110,000	5,152	4,409	4,806	6,285	7,632	7,093	9,087	9,929	9,698	9,164	8,198	4,000	85,454	-24,546	-22%
5010	Maintenance Supplies	20,000	561	9,695	7,642	3,095	-10,751	3,246	1,249	716	15,238	-22,067	7,674	1,667	17,964	-2,036	-10%
5012	Safety Equipment	2,000	0	0	0	0	0	1,824	0	0	0	0	134	0	1,957	-43	-2%
5015	Maintenance Labor	172,000	13,131	12,728	11,927	12,957	13,340	12,310	12,221	12,777	13,330	13,306	11,175	14,333	153,537	-18,463	-11%
5020	Stand-by	7,500	630	630	540	570	690	690	480	720	540	660	570	625	7,345	-155	-2%
5022	Training/Certification	2,400	140	0	780	103	0	175	60	0	0	205	0	200	1,663	-737	-31%
5025	Water Treatment/Analysis	20,000	1,599	2,130	4,472	2,121	365	880	800	1,655	1,428	1,767	1,584	1,667	20,466	466	2%
5030	Maintenance Contractors	48,000	10,184	2,978	19,795	482	-3,177	14,219	412	8,164	7,335	2,635	21,692	4,000	88,718	40,718	85%
5034	Equipment Maintenance	3,000	216	0	0	915	845	0	114	0	0	395	0	250	2,735	-265	-9%
5035	Vehicle Maintenance	9,000	332	0	920	1,088	32	87	0	0	1,178	955	219	750	5,561	-3,440	-38%
5036	Fuel - All Equipment	8,500	766	592	595	779	220	925	1,112	722	1,012	893	856	711	9,184	684	8%
5040	Equipment Rental	500	0	0	0	0	0	0	0	0	0	0	0	500	500	0	0%
5045	Insurance-Workers Comp.	15,000	3,024	-196	2,777	0	0	2,928	-2,517	0	2,551	0	0	0	8,567	-6,433	-43%
5046	Insurance-Liability	15,000	1,229	1,229	1,229	1,229	1,229	1,229	-1,276	1,229	1,229	1,360	1,360	1,229	12,504	-2,496	-17%
5048	Insurance-Property	2,500	186	186	186	166	166	166	154	166	166	166	166	166	2,041	-459	-18%
5049	Insurance-Medical	43,000	3,047	3,047	3,047	3,047	3,047	3,062	3,063	3,063	3,063	3,310	3,062	3,063	36,920	-6,080	-14%
6000	Project Engineering	15,000	0	600	0	1,050	595	0	0	0	0	938	20,000	1,250	24,433	9,433	63%
6005	Watermaster	7,500	667	667	667	667	667	667	901	901	1,005	901	901	901	9,512	2,012	27%
6010	Telemetry	850	66	51	66	67	68	66	66	66	66	66	0	71	719	-131	-15%
6015	Administrative Salary	98,000	7,362	7,362	7,362	8,195	8,195	8,195	8,195	8,195	8,195	8,195	8,195	8,195	95,842	-2,158	-2%
6017	Administrative Travel	4,000	12	101	481	156	588	427	248	0	376	0	631	333	3,354	-646	-16%
6018	Administrative PERS	6,720	506	1,012	506	564	564	564	564	564	564	0	282	0	5,692	-1,028	-15%
6020	BofD Compensation	7,000	500	500	500	500	400	500	500	500	500	500	500	900	6,300	-700	-10%
6021	Administrative Exp.	2,500	100	0	0	0	903	0	0	0	1,350	0	0	208	2,562	62	2%
6022	Board of Directors Election	0	0	12,502	0	0	0	0	0	0	0	0	0	0	12,502	12,502	0%
6024	Customer/Public Info. Prog.	4,000	86	83	90	177	916	0	172	0	0	0	0	333	1,858	-2,142	-54%
6025	PERS - KID	12,075	819	3,003	819	891	891	869	868	827	848	0	868	891	11,594	-481	-4%
6030	Social Security - KID	26,040	1,959	1,897	1,829	1,997	2,040	1,926	1,942	1,980	2,018	979	2,888	2,040	23,494	-2,546	-10%
6035	Office Supplies	9,000	268	1,146	12	1,114	685	126	1,030	68	1,475	308	849	750	7,829	-1,171	-13%
6036	Postage/Delivery	6,000	208	269	311	351	518	272	311	241	353	259	232	500	3,824	-2,176	-36%
6040	Professional Dues	7,000	425	329	329	329	329	329	370	370	397	397	397	583	4,584	-2,416	-35%
6045	Legal	10,000	591	0	881	166	0	145	910	0	0	765	0	833	4,291	-5,709	-57%
6050	Telephone	5,000	379	332	557	502	457	443	354	391	532	433	126	417	4,922	-78	-2%
6051	Cellular Telephone	2,500	153	134	132	132	136	133	141	147	140	132	129	208	1,717	-783	-31%
6052	Pagers	1,800	126	126	126	126	126	142	143	132	154	133	133	126	1,590	-210	-12%
6053	Internet Service	1,000	75	70	70	125	70	70	70	70	70	65	65	70	889	-111	-11%
6059	Computer/Software Maintenance	10,000	834	104	171	0	0	0	1,623	0	30	1,276	275	833	5,147	-4,853	-49%
6061	Office Equipment Maintenance	1,000	0	0	0	0	0	0	1,064	0	150	0	0	83	1,297	297	30%
6065	Accounting	7,000	0	0	0	0	0	0	6,200	0	0	0	0	0	6,200	-800	-11%
6070	Office Labor	48,000	3,987	3,582	3,582	3,877	4,040	3,476	3,985	3,688	3,812	3,985	3,466	4,000	45,480	-2,520	-5%
6075	Outside Services	20,000	1,018	688	976	1,510	687	2,729	1,280	749	743	618	796	1,667	13,461	-6,539	-33%
6081	Permits/Fees	2,500	728	0	0	75	0	0	4,733	1,725	728	0	0	208	8,197	5,697	228%
6120	Bank Service Charges	1,200	309	313	45	-13	-264	374	285	366	305	310	223	200	2,454	1,254	104%
	Total Expenses	794,085	61,375	72,299	78,227	55,392	36,248	70,286	60,914	60,121	80,581	33,009	97,647	58,763	764,860	-29,225	-4%
	NET REVENUES	233,965	6,802	1,673	-37,167	41,650	61,681	1,776	73,769	61,125	28,880	69,975	-403	368	310,129	76,164	33%

Kinneloa Irrigation District 2008 Financial Summary (Actual and Forecasted)

Account	Account Description	2008 Budget	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecasted	2008 FYE Forecasted	Deviation from Budget Amount Percent	
Other Expenditures and Adjustments																	
1200	Inventory	0	0	1,639	2,244	0	0	0	0	0	0	0	0	0	3,884	3,884	0%
1504	Replacement Mains	184,000	25,463	0	131,221	0	21,584	0	0	0	0	0	0	25,000	203,268	19,268	10%
1505	Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
1511	Water Treatment Plant	13,000	0	13,844	1	0	0	0	0	0	0	0	0	0	13,845	845	6%
1512	Meter Replacement	20,000	779	16,531	0	0	0	0	0	316	2,781	1,687	1,123	1,000	24,218	4,218	21%
1513	Electrical/Electronic Equipment	20,000	0	0	0	0	12,339	10,665	1,057	0	0	28,177	0	0	52,238	32,238	161%
1514	Computer/Office Equipment	5,000	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000	-2,000	-40%
1515	Trucks and Equipment	113,000	0	680	59,509	0	4,156	493	981.83	0	44,551	0	1,561	0	111,931	-1,069	-1%
1516	Facilities	10,000	0	0	0	0	621	0	0	0	0	0	2,489	0	3,110	-6,890	-69%
1523	Construction in Progress	-130,000	0	0	-128,392	0	0	0	0	0	0	0	0	0	-128,392	1,608	0%
1527	SCADA	15,000	0	958	0	883	0	25,915	484	0	0	896	0	0	29,136	14,136	94%
1528	Tanks and Reservoirs	75,000	5,891	5,891	5,891	5,891	5,891	5,891	5,891	5,891	6,049	6,049	6,049	6,250	71,526	-3,474	-5%
Total Other Expenditures		325,000	35,133	39,544	70,474	6,774	44,590	42,964	8,414	6,207	53,381	36,809	11,222	32,250	387,763	62,763	19%
NET CASH FLOW		-91,035	-28,331	-37,870	-107,640	34,876	17,090	-41,188	65,355	54,918	-24,501	33,165	-11,625	-31,882	-77,634	13,401	-15%

Kinneloa Irrigation District
Income Statement
For the Eleven Months Ending November 30, 2008

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	\$ 96,893.90	\$ 76,080.00	\$ 976,173.24	\$ 944,290.00
4020 Invoice Sales	350.00	416.67	12,073.95	4,583.37
4030 Interest-General Fund Checking	0.00	4.17	11.40	45.87
4035 Interest-General Fund Savings	0.00	0.00	27,599.40	20,000.00
Total Revenues	97,243.90	76,500.84	1,015,857.99	968,919.24
Expenses				
5005 Power	8,198.49	6,000.00	81,453.67	106,000.00
5010 Maintenance Supplies	7,673.83	1,666.67	16,296.91	18,333.37
5012 Safety Equipment	133.50	0.00	1,957.15	2,000.00
5015 Maintenance Labor	11,175.12	14,333.33	139,204.11	157,666.63
5020 Stand-by	570.00	625.00	6,720.00	6,875.00
5022 Training/Certification	0.00	200.00	1,462.55	2,200.00
5025 Water Treatment/Analysis	1,583.70	1,666.67	18,729.64	18,333.37
5030 Maintenance Contractors	21,692.41	4,000.00	84,718.17	44,000.00
5034 Equipment Maintenance	0.00	250.00	2,484.73	2,750.00
5035 Vehicle Maintenance	218.88	750.00	4,810.50	8,250.00
5036 Fuel - All Equipment	856.44	708.33	8,472.79	7,791.63
5045 Insurance-Workers Compensation	0.00	0.00	8,566.90	16,000.00
5046 Insurance-Liability	1,359.75	1,250.00	11,275.40	13,750.00
5048 Insurance-Property	166.00	208.33	1,874.75	2,291.63
5049 Insurance-Medical	3,061.68	3,583.33	33,857.42	39,416.63
6000 Project Engineering	20,000.00	1,250.00	23,183.00	13,750.00
6005 Watermaster	901.33	666.67	8,610.62	7,333.37
6010 Telemetry	0.00	70.83	647.54	779.13
6015 Administrative Salary	8,195.16	8,195.16	87,646.80	90,146.76
6017 Administrative Travel	631.30	333.33	3,020.54	3,666.63
6018 Administrative PERS	282.17	564.34	5,692.19	6,194.72
6020 BofD Compensation	500.00	500.00	5,400.00	6,100.00
6021 Administrative Exp.	0.00	208.33	2,353.82	2,291.63
6022 BofD-Election	0.00	0.00	12,501.89	0.00
6024 Customer/Public Info. Prog.	0.00	333.33	1,524.85	3,666.63
6025 PERS - KID	868.08	1,006.25	10,703.30	11,068.75
6030 Social Security - KID	2,888.42	2,170.00	21,454.49	23,870.00
6035 Office Supplies	848.51	750.00	7,078.95	8,250.00
6036 Postage/Delivery	232.00	500.00	3,324.32	5,500.00
6040 Professional Dues	397.25	583.33	4,001.09	6,416.63
6045 Legal	0.00	833.33	3,457.80	9,166.63
6050 Telephone	126.33	416.67	4,505.64	4,583.37
6051 Cellular Telephone	128.94	208.33	1,508.55	2,291.63
6052 Pagers	132.89	150.00	1,464.74	1,650.00
6053 Internet Service	64.94	83.33	818.98	916.63
6059 Computer/Software Maintenance	274.65	833.33	4,313.67	9,166.63
6061 Office Equipment Maintenance	0.00	83.33	1,213.60	916.63
6065 Accounting	0.00	0.00	6,200.00	7,000.00
6070 Office Labor	3,465.60	4,000.00	41,479.78	44,000.00
6075 Outside Services	795.89	1,666.67	11,793.94	18,333.37
6081 Permits/Fees	0.00	208.33	7,989.01	2,291.63
6120 Bank Service Charges	223.36	100.00	2,253.60	1,100.00
Total Expenses	97,646.62	60,956.55	706,027.40	736,109.03
Net Income	(402.72)	15,544.29	309,830.59	232,810.21

Kinneloa Irrigation District
Income Statement
For the Eleven Months Ending November 30, 2008

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures				
1200 Inventory	0.00	0.00	3,883.58	0.00
1504 Mains	0.00	0.00	178,267.68	125,000.00
1511 WaterTreatment Plant	0.00	0.00	13,844.86	13,000.00
1512 Trans. & Dist. Plant Meters	1,123.45	833.33	23,218.10	9,166.63
1513 Electrical/Electronic Equip.	0.00	833.33	52,237.73	9,166.63
1514 Computer/Office Equipment	0.00	416.67	3,000.00	4,583.37
1515 Trucks and Equipment	1,560.75	0.00	111,931.11	113,000.00
1516 Water Company Facilities	2,488.94	0.00	3,109.53	10,000.00
1523 Construction in Progress	0.00	0.00	(128,391.75)	0.00
1527 SCADA	0.00	0.00	29,136.39	10,000.00
1528 Tanks and Reservoirs	6,048.71	6,250.00	65,276.21	68,750.00
Total Other Expenditures	11,221.85	8,333.33	355,513.44	362,666.63
Total Increase or (Drawdown)	\$ (11,624.57)	\$ 7,210.96	\$ (45,682.85)	\$ (129,856.42)

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Balance Sheet
November 30, 2008

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 168,292.21
1012	Savings Account-LAIF	483,380.48
1013	Savings-LAIF Reserve Fund	250,000.00
1100	Accts. Receivable-Water Sales	82,759.99
1101	Accts. Receivable-Invoices	3,158.88
1190	Allowance for Bad Debts	(1,881.57)
1200	Inventory	23,883.63
1340	Accrued Water Sales	96,655.82
1350	Prepaid Insurance	14,214.70
1360	Prepaid Expenses	14,255.21

Total Current Assets	1,134,719.35
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Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Mains	1,188,444.80
1505	Water Tunnels	705,985.75
1506	K-3 Well	70,233.86
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well	71,312.70
1510	Interconnections	14,203.27
1511	Water Treatment Plant	172,044.97
1512	Trans. & Dist. Plant Meters	77,950.69
1513	Electrical/Electronic Equip.	230,136.29
1514	Computer/Office Equipment	48,430.51
1515	Trucks and Equipment	204,417.06
1516	Water Company Facilities	39,699.79
1517	Hidden Valley Office	51,362.92
1518	Shaw Ranch	280,789.92
1519	Dove Creek Project	487,383.87
1521	Kinneloa Ridge Project	690,492.58
1522	Eucalyptus Booster Station	471,817.81
1526	Vosburg Booster	12,590.00
1527	SCADA	164,211.91
1528	Tanks and Reservoirs	147,845.46
1529	Holly Tanks	181,113.76
1600	Accum. Depreciation	(1,968,472.95)

Total Property and Equipment	4,100,153.58
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Total Assets	\$ 5,234,872.93
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Kinneloa Irrigation District
Balance Sheet
November 30, 2008

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 9,889.98	
2250	PERS Withholding-Employee	1,141.96	
2260	Med./Dental-Withhold-Employee	502.80	
2271	Deposits-Construction Meters	1,700.00	
2273	Job Deposits-Doyne Rd.	5,497.68	
2290	Accrued Vacation	10,525.70	
	Total Current Liabilities		29,258.12

Long-Term Liabilities

2400	Truck Lease Payable	86,671.63	
	Total Long-Term Liabilities		86,671.63
	Total Liabilities		115,929.75

Capital

3040	Fund Balance	4,809,112.59	
	Net Income	309,830.59	
	Total Capital		5,118,943.18
	Total Liabilities & Capital		\$ 5,234,872.93

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Statement of Cash Flow
For the eleven Months Ended November 30, 2008

		Current Month	Year to Date
Cash Flows from operating activities			
	Net Income	\$ (402.72)	\$ 309,830.59
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>			
1100	Accts. Receivable-Water Sales	(21,693.08)	56,438.53
1101	Accts. Receivable-Invoices	20.26	(860.22)
1200	Inventory	0.00	(3,883.58)
1350	Prepaid Insurance	1,525.75	(2,641.75)
1360	Prepaid Expenses	(274.42)	(4,584.24)
2000	Accounts Payable	(1,184.23)	(22,568.54)
2200	Fed. Withholding Tax Payable	(1,651.97)	0.00
2210	Soc.Sec./Medicare Tax Payable	(1,059.60)	0.00
2220	State Withholding Tax Payable	(517.00)	0.00
2240	Savings Withholding-Employee	(125.00)	0.00
2250	PERS Withholding-Employee	192.73	(22.02)
2260	Med./Dental-Withhold-Employee	0.00	252.84
2271	Deposits-Construction Meters	0.00	850.00
2272	Job Deposits	0.00	(9,189.38)
2277	New York Drive Retention	0.00	(10,743.00)
	Total Adjustments	<u>(24,766.56)</u>	<u>3,048.64</u>
	Net Cash provided by Operations	<u>(25,169.28)</u>	<u>312,879.23</u>
Cash Flows from investing activities			
<i>Used For</i>			
1504	Mains	0.00	(178,267.68)
1511	WaterTreatment Plant	0.00	(13,844.86)
1512	Trans. & Dist. Plant Meters	(1,123.45)	(23,218.10)
1513	Electrical/Electronic Equip.	0.00	(52,237.73)
1514	Computer/Office Equipment	0.00	(3,000.00)
1515	Trucks and Equipment	(1,560.75)	(113,231.11)
1516	Water Company Facilities	(2,488.94)	(3,109.53)
1527	SCADA	0.00	(29,136.39)
1528	Tanks and Reservoirs	(6,048.71)	(65,276.21)
	Net cash used in investing	<u>(11,221.85)</u>	<u>(481,321.61)</u>
Cash Flows from financing activities			
<i>Proceeds From</i>			
2400	Truck Lease Payable	86,671.63	86,671.63
<i>Used For</i>			
	Net cash used in financing	<u>86,671.63</u>	<u>86,671.63</u>
	Net increase (decrease) in cash	<u>\$ 50,280.50</u>	<u>\$ (81,770.75)</u>
Summary			
	Cash Balance at End of Period	\$ 998,328.51	\$ 998,328.51
	Cash Balance at Beg. of Period	<u>(948,048.01)</u>	<u>(950,407.51)</u>
	Net Increase (Decrease) in Cash	<u>\$ 50,280.50</u>	<u>\$ 47,921.00</u>

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Check Register
For the Period From November 1, 2008 to November 30, 2008

Date	Check #	Payee	Amount	Description
11/4/08	5686	CLA-VAL	2,009.44	preventative valve maintenance
11/4/08	5687	Mike Gibson Service Center	183.25	96 Chevy starter replacement
11/4/08	5688	Melvin L. Matthews	82.82	mileage reimbursement
11/4/08	5689	Pasadena Municipal Services	1,075.11	Wilcox Well power
11/4/08	5690	Shirley Burt	270.83	mileage reimbursement
11/4/08	5691	Specialty Services	275.00	janitorial service
11/4/08	5692	Underground Service Alert	19.50	dig alerts
11/4/08	EFT308	Southern California Edison Co.	8,088.96	power
11/6/08	3432	Kinneloa Irrigation District Gen.	5,716.91	transfer funds from Bank of West to Wells Fargo
11/7/08	EFT318	ADP	100.93	payroll processing
11/7/08	EFT319	Christopher A. Burt	125.00	payroll
11/7/08	EFT320	ADP	4,288.17	payroll taxes
11/7/08	EFT317	Calif. Public Employees Retirement	2,099.48	CalPERS
11/14/08	5693	Jason Hickey	100.72	customer refund for overpayment
11/14/08	EFT321	Arco Gaspro Plus	856.44	truck gas
11/14/08	5694	ACWA Health Benefits Authority	4,893.27	health insurance
11/14/08	5695	Alert Communications	78.00	answering service
11/14/08	5696	Ameripride Uniform Service	63.12	shop rag service
11/14/08	5697	Bank of America Business Card	3,584.84	see attached breakdown
11/14/08	5698	VOID		void check
11/14/08	5699	Consolidated Electrical Distribut	12.65	maintenance supplies
11/14/08	5700	Charter Communications	59.99	Internet service
11/14/08	5701	Clinical Laboratory, San Bernar	114.00	water analysis
11/14/08	5702	McMaster Carr	733.94	items for setup of 2008-2 truck
11/14/08	5703	MWH Laboratories	295.30	water analysis
11/14/08	5704	Orchard Supply Hardware	59.11	maintenance supplies
11/14/08	5705	Perry Thomas Construction Co.,	2,107.41	paving at various locations
11/14/08	5706	J.G. TUCKER & SON, INC.	1,353.13	spill containment supplies
11/14/08	5707	Utility Service Co., Inc.	6,048.71	tank maintenance agreement
11/19/08	EFT322	Christopher A. Burt	2,153.93	payroll
11/19/08	EFT323	Shirley L. Burt	1,281.30	payroll
11/19/08	EFT324	Melvin L. Matthews	2,765.80	payroll
11/19/08	63516248	Brian Fry	1,451.43	payroll
11/19/08	63516249	Felix Galindo	536.89	payroll
11/19/08	63516250	Chris Mellinger	253.03	payroll
11/19/08	EFT325	ADP	90.43	payroll processing
11/19/08	EFT326	Christopher A. Burt	125.00	payroll
11/19/08	EFT327	ADP	3,698.37	payroll
11/19/08	EFT328	AT&T	65.70	telemetry line
11/19/08	EFT329	AT&T	48.33	telephone
11/24/08	5708	Steven Walker	511.20	net refund of customer deposit
11/26/08	5709	A&B Electric	2,209.41	install intrusion alarm at K-3 well and CI2 building

Kinneloa Irrigation District
Check Register
For the Period From November 1, 2008 to November 30, 2008

11/26/08	5710	Athens Services	129.38	trash pickup
11/26/08	5711	California Special Districts Asso	1,573.00	annual membership dues
11/26/08	5712	Melvin L. Matthews	79.96	mileage reimbursement
11/26/08	5713	McMaster Carr	394.75	supplies for 2008-2 truck & warehouse organization
11/26/08	5714	Monrovia Mailing Company	307.64	billing statement processing and postage
11/26/08	5715	MWH Laboratories	26.40	water analysis
11/26/08	5716	National Meter & Automation	1,123.45	water meters
11/26/08	5717	Perry Thomas Construction Co.,	19,585.00	Villa Knolls service connections
11/26/08	5718	SA Associates	20,000.00	Mesa pipeline design and specifications
11/26/08	5719	USA Mobility Wireless, Inc.	132.89	papers
11/26/08	5720	Western Water Works	4,118.42	materials for Villa Knolls plus fittings for stock
11/26/08	EFT334	Earthlink Network	4.95	Internet service
11/26/08	EFT335	Verizon Wireless	128.94	mobile phones
11/30/08	63544571	Brian Fry	1,373.95	payroll
11/30/08	63544572	Chris Mellinger	154.79	payroll
11/30/08	EFT342	Steve Sorell	57.35	payroll
11/30/08	EFT335	Richard L. Barkhurst	92.35	payroll
11/30/08	EFT341	Maurice Pickard	92.35	payroll
11/30/08	EFT336	Christopher A. Burt	2,118.61	payroll
11/30/08	EFT340	Melvin L. Matthews	2,765.82	payroll
11/30/08	EFT337	Shirley L. Burt	1,281.30	payroll
11/30/08	EFT339	Gerrie G. Kilburn	92.35	payroll
11/30/08	EFT338	Francis J. Griffith	92.35	payroll
11/30/08	EFT343	ADP	80.65	payroll processing
11/30/08	EFT344	Christopher A. Burt	125.00	payroll
11/30/08	EFT345	ADP	3,577.97	payroll taxes
			119,396.47	
		Total		

CREDIT CARD DISBURSEMENT
October 2008

Category	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
Maint. Supply		\$151.54		\$323.04		\$474.58
Maint. Tools		\$394.16		\$406.96		\$801.12
Maint. Exp.						\$0.00
Postage						\$0.00
Computer Supplies		\$227.31				\$227.31
Computer Program		\$274.65				\$274.65
Scada				\$265.70		\$265.70
Emp. Cert.						\$0.00
Truck Exp.		\$35.63		\$264.17		\$299.80
Truck fuel						\$0.00
Office Supplies	\$258.18	\$138.51		\$224.51		\$621.20
Safety				\$133.50		\$0.00
Water Quality			\$404.98			\$404.98
Internet Serv.						\$0.00
Adm. Exp.		\$82.00				\$82.00
Cell Phone						\$0.00
Office equip.						\$0.00
Finance Chg.						\$0.00
TOTAL	\$258.18	\$1,303.80	\$404.98	\$1,617.88	\$0.00	\$3,584.84