

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – MAY 20, 2008
7:30 P.M.

AGENDA

- 1. CALL TO ORDER**
 - A. Report of Executive Session
 - B. Declaration of a Quorum
 - C. 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. ETHICS TRAINING FOR 2008**
- 4. AUDIT FOLLOWUP – Director Sorell**
- 5. GENERAL MANAGER’S REPORT**
- 6. REVIEW OF MINUTES** – Regular Meeting – April 15, 2008
- 7. REVIEW OF FINANCIAL REPORTS** – April 30, 2008
- 8. ITEMS FOR NEXT AGENDA**
- 9. CALENDAR – Regular Meeting** – June 17, 2008
July 15, 2008
August 19, 2008
- 10. 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.



Memo

Date: May 14, 2008
To: Board of Directors
From: Mel Matthews
Subject: Electronic Banking Procedures

The Board at its April 15, 2008 meeting requested a review of our current electronic banking procedures as suggested by Gail Egan in conjunction with our 2007 audit. This memo will provide background information for the discussion at the May 20, 2008 meeting.

In the past the District has used paper checks signed by two directors to pay vendors and customer payment checks were deposited physically at the bank. As a convenience to customers we set up an optional automatic electronic debit program for customers to eliminate the need for those customers to write paper checks every month. Last year to cut our expenses for paper check deposit processing and to eliminate the frequent trips to the bank, we initiated a check scanning and electronic conversion procedure for customer checks. Over the past four years I have increased the use of electronic transfers for routine transactions. This transition is consistent with the banking industry's mandated transition from paper checks and deposits to electronic transfers.

We have observed this inevitable transition on the customer/vendor side as well. For example, many of our checks to vendors are longer returned with our bank statement or available as images on line. That is because our vendors are also scanning checks and doing electronic conversion. In addition, banks are no longer checking signatures on checks against authorized signers on the account.

We understand the concern expressed by Gail about maintaining adequate accountability by the Board and staff for financial matters in the new world of electronic banking and know that the accounting profession will need to develop standards and procedures to ensure adequate controls are in place for the future. However, in the mean time, I have developed the following procedures to maintain the current Board oversight on electronic transactions:

1. Four of our five board members are currently authorized signers on the Wells Fargo checking account and it is still our company policy for two board members to sign checks and approve electronic payments. I am not currently an authorized signer although I have provided my personal information

including Social Security number to the bank for accountability and to facilitate every day banking tasks.

2. Although we receive bank statements in the mail, I download an exact image of the statements so that I can start the reconciliation process a week sooner than if I wait for the mailed statements. This is often necessary in order to have everything ready for the board meeting. Our treasurer and board member, Steven Sorell, has access to all mailed and online banking records and my reconciliation report for verification.
3. All invoices to be paid electronically are entered into our accounting system just like any other invoice. When checks are to be printed, EFT "checks" are also printed on plain paper. Paper checks and EFT checks are attached to the invoices and presented to two board members for review and signature. Electronic payments are presented for approval in advance of the actual bank debit, so there is an opportunity for a board member to question the pending transaction.
4. All checks, paper and electronic are listed on the check register and reconciliation report.

In summary, at least two board members approve all accounts payable transactions and all board members receive the check register as part of the monthly financial report. This maintains the current level of oversight and provides adequate control of all transactions. In addition I have been generally using electronic payment on recurring regular expenses that are familiar to the Board. Electronic payments are not only more convenient but insure that we don't miss payment deadlines on critical services or incur late charges like we have in the past due to the turnaround time in getting checks signed and mailed.

Although the above procedures for electronic transactions still use a lot of paper, I think that they will serve us well in this transition to "paperless" banking until the Board and our auditor develop a comfort level in this ever-increasing electronic world. As your general manager, I embrace the new technology because it reduces costs and allows me to be more efficient in performing my duties.

General Manager's Report

May 20, 2008

I. Projects

- A. Truck Replacement Project – The second chassis is expected to be delivered to Pacific Truck Equipment Company this month. This truck will replace the 1989 Chevrolet.
- B. Fairpoint/Sierra Madre Villa Interconnection – This joint emergency interconnect project with the City of Pasadena is approximately 90% complete and is scheduled to be completed this month.
- C. Ranch Top Road Interconnection – This companion project has been started by the City of Pasadena. The Kinneloa Irrigation District will receive emergency water if needed via the Ranch Top Road interconnection with the City's Don Benito reservoir. This interconnection is being upgraded from 4 inches to 8 inches and provides the District with a another source of emergency water at a high elevation.
- D. SCADA Software Upgrade – Current versions of Wonderware and SCADA Alarm software were installed on the existing SCADA server.

II. Customer Correspondence and Service Issues for April

- A. Windover Road – Customer requested shut off to repair leak in back yard.
- B. Villa Heights Road – Customer reported high water usage and requested that we check for leaks. Although we could not find the leak, we confirmed that the meter was registering usage of approximately 1 gallon per minute when customer said that all water was off in the house.
- C. Barhite Street – Contractor broke service line while grading for installation of paving stones. Contractor was billed for our emergency response and we did a temporary repair until we had the opportunity to replace the service line. Contractor did not call Underground Service Alert prior to starting work.
- D. Villa Heights Road – Installed 1"x8" meter resetter and new meter box to facilitate installation of a new water service line to house.
- E. Villa Rica Avenue – Customer inquired about the ownership a small boat that has been stored adjacent to the Brown Reservoir for many years. I verified that the boat was not on District property and provided the customer with information on the owner of the property and of the boat.

III. Office Operations

A. Delinquent Accounts

- 15 accounts received 10 day letters
- 3 accounts received 5 day letters
- 0 accounts received 24-hour shut off notice
- 0 accounts shut off

IV. Meetings and Conferences

- A. Foothill Municipal Water District Board Meeting – Agenda items included discussion on revised budget and the Master Plan. A separate budget workshop was also held. I volunteered to serve on an ad-hoc committee to explore financing the master plan projects using bonds to minimize the impact on current rates
- B. ACWA Region 8 – A meeting was held on May 8, 2008 to discuss the results of the questionnaire that was sent to region 8 members. A subcommittee was formed to coordinate a joint region 8,9 and 10 mini-conference later this year.
- C. ACWA Finance Committee – I Attended the meeting of this committee while I was at the ACWA Spring Conference on May 6-9, 2008. Quarterly financial reports were reviewed and a preliminary budget was presented for discussion.
- D. California Special Districts Association (CSDA) – A plan of action was developed to prepare a RFP to solicit quotations for future audits. The current firm has completed three years of audits.
- E. ACWA Spring Conference – I attended the conference on May 6-9 and was the moderator for a panel on Proposition 218 requirements and the proper use of “cost of service” methodology to arrive at fair and reasonable rates that can be defended if there is a protest. We had a standing room only crowd. The overall theme for this conference was “Managing Water in a Green World” and the focus was on conveyance, storage and conservation of water in light of the recent court rulings that may contribute to reduced allocations in the years ahead especially if the drought continues.

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CALL TO ORDER: The meeting was called to order by the Chair, Director Barkhurst, at 1935 hours. He noted that there was a quorum of the Board present. The Agenda was approved as presented.

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

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

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

REVIEW OF 2007 DRAFT AUDIT:

The **Chair** introduced Gail Egan, Auditor, who reviewed the 2007 Draft Audit and made the following comments --

- The Draft document being presented has been in circulation for about a month
- The Document incorporates the management statements of Mr. Matthews and the Treasurer
- The Financial Statements are those of the District
- Page seven is the only portion of the document provided by the Auditor
- This meeting is treated as an audit committee meeting.
- There were no new disclosures and no new accounting rules that affected the District
- Some issues of concern were presented in a draft letter to the District which included comments about electronic payments and bank statements

Director Barkhurst questioned Mrs. Egan as to whether any of the issues presented in the draft letter needed to be discussed with her present or did she think that the kinds of recommendations that were being made in the letter could be discussed and resolved by the Director's and Staff.

Mrs. Egan replied that she thought the issues could be resolved under the Treasurer's oversight without her presence. She also stated that electronic payment is not a requirement for public entities and that the current two signature process works well since before disbursement leaves the office it is initiated by the signatures of the two Board Members whereas the electronic payment is initiated by a staff person. And thus in a small district unless there is a separation of duties, the same person puts in the bill for payment and initiates the payment.

The **General Manager** stated that he does present the bills for approval before he makes the electronic payment and **Director Griffith** stated that he had understood that when he signed the electronic payment memo that the payment had already been made.

Director Sorell noted that the problem is that it would be just as easy to issue an electronic payment without asking anybody.

Director Barkhurst requested that these items be placed on the next Agenda.

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REVIEW OF 2007 DRAFT AUDIT (continued)

Director Griffith questioned the date of the last rate increase and **Director Sorell** replied that it occurred in 2007.

Director Griffith suggested that an addition should be made on page 2 under the heading of Financial Highlights to include “that the increase was also due to a rate increase.”

The **Auditor** stated that the addition could easily be made.

Director Griffith questioned whether there were questions that had been raised regarding the report before it was presented and had the Board seen all the documents related to the report.

Director Sorell replied that he had seen this report and that it had been handed out at the end of the last meeting.

It was M/S/C- (Sorell/Pickard-5/0) – **“That the Auditor’s Report be accepted as presented with the addition of the words “and the effect of the modest rate increase” to be included in the last sentence of the first paragraph under the Financial Highlights heading.”**

NOMINATION OF LAFCO BOARD MEMBER:

Director Barkhurst noted that there were three candidates up for nomination and asked if anyone wished to nominate any one of the three.

Director Griffith nominated Mr. Apodaca but the nomination died for want of a second.

Director Barkhurst then gave his personal analysis of the biographical material provided by each contestant and stated that he was inclined to nominate Mr. House.

Director Griffith stated that after listening to Director Barkhurst’s analysis he agreed with his nomination.

Followed extensive discussion as to which candidate could best represent the interests of the District, **Director Barkhurst** called for a motion.

It was M/S/C- (Griffith/Pickard-4/1 with Mr. Sorell dissenting)- **“That the Board nominate Mr Vincent House for the position on the LAFCO Board”**

GENERAL MANAGER’S REPORT:

The **General Manager** reviewed his report as presented in the Board Packet noting that he had also provided both his Monthly Report and the Annual Report for the Board’s review.

At **Director Barkhurst’s** request the **General Manager** gave a brief review of the NPDES Permit problem noting that the suggested permit process being promoted by the Water Quality Board is facing vigorous opposition.

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REVIEW OF THE MINUTES :

The minutes of March 18, 2008 were unanimously approved as presented.

REVIEW OF THE FINANCIAL REPORTS:

The Financial Reports of March 31, 2008 were reviewed by the **Treasurer, Steve Sorell**. **Director Sorell** questioned the amount spent for maintenance supplies as that category is currently over budget and the **Facilities Supervisor** stated that a large portion of those expenses are items for the new trucks, and also items for the warehouse facility that is being organized for better inventory control. The **General Manager** noted that the expense also included circuit breakers, fuses and motor starters for various facilities which are big ticket items.

Director Sorell noted that Contractor Expense was high and the **General Manager** stated that he may be reclassifying some of that amount as it included the hot taps and installation of gate valves that were installed for the Pasadena Interconnect Project.

Director Sorell stated that he thought the Pasadena Interconnect Project had been budgeted as a project but the **General Manager** stated that it had not been a budgeted project because a figure had never been determined as to what was Pasadena's responsibility and what was the District's.

Director Barkhurst commented that just because there isn't a firm number doesn't mean that something should not be budgeted.

The **General Manager** replied that he will make adjustments in the projects budget to meet the budget and he doesn't think there is any need to be concerned about that amount at this point in time.

Director Sorell questioned whether there will be other costs for this project; and the **General Manager** stated that he does not think so because Pasadena did not bill the District before the project was started.

Director Sorell stated that it will become a project because of the size of the expenditure and the **General Manager** replied in the affirmative.

Director Barkhurst questioned how often Workers' Compensation Insurance is paid and the **General Manager** stated it is paid quarterly in arrears.

Director Barkhurst questioned who handled the District's insurance and **Director Sorell** replied that the District's insurance is handled by JPIA.

The Financial Reports were unanimously approved for filing.

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ITEMS FOR NEXT AGENDA

Director Barkhurst noted that the **Public Agency Source Book** written by ACWA had valuable information for all Board Members and requested that the topic **Ethics Training for 2008** be placed on the Agenda. He noted that he had information regarding a source for this training and would have the General Manager provide this information to all Board Members. He requested the Administrative Assistant to notify all Board Members that need to meet this requirement in 2008.

Director Barkhurst requested that the Auditor's letter be presented for discussion at the next meeting.

ADJOURNMENT:

The meeting was adjourned at 2058 hours. The next meeting will be on May 20, 2008. Director Griffith notified the Board that he would not be available for the next meeting.

Respectfully submitted,

Shirley L. 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*	\$63,445	\$49,587 580 Accts.	\$10,620 105 Accts.	\$1,954 21 Accts.	\$493 9 Accts.	\$791 2 Accts.	\$570.00 38 Accts.	\$57.76
FEBRUARY**	\$38,863	\$28,139 180 Accts.	\$7,918 72 Accts.	\$1,573 19 Accts.	\$442 8 Accts.	\$791 2 Accts.	\$495.00 33 Accts.	\$47.84
MARCH	\$22,658	\$13,132 193 Accts.	\$7,186 77 Accts.	\$1,369 18 Accts.	\$184 4 Accts.	\$788 2 Accts.	\$465.00 31 Accts.	\$38.68
APRIL	\$40,468	\$32,196 291 Accts.	\$5,890 61 Accts.	\$1,116 13 Accts.	\$340 6 Accts.	\$927 2 Accts.	\$285.00 19 Accts.	\$22.53
MAY								
JUNE								
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								
						Totals	\$1,815.00	\$166.81

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

** February balance does not include payments or credits after February 8

Kinneloa Irrigation District 2008 Financial Summary (Actual and Forecasted)

Account	Account Description	2008 Budget	January	February	March	April	May	June	July	August	September	October	November	December	2008 FYE	Deviation from Budget	
			Actual	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Amount
4000	Water Sales	1,000,000	50,094	73,271	41,058	87,835	86,800	95,370	128,770	128,770	101,800	91,000	76,080	55,710	1,016,559	16,559	2%
4015	Wholesale Water Sales-Pasadena	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
4020	Invoice Sales	5,000	9,154	700	0	1,255	417	417	417	417	417	417	417	417	14,443	9,443	189%
4030	Interest-General Fund	50	1	1	1	1	4	4	4	4	4	4	4	4	37	-13	-25%
4035	Interest-LAIF	20,000	8,927	0	0	7,949	0	0	5,000	0	0	5,000	0	0	26,876	6,876	34%
4037	Interest-Bank of America	0	1	1	1	0	0	0	0	0	0	0	0	0	2	2	0%
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	87,221	95,791	134,191	129,191	102,221	96,421	76,501	59,131	1,060,917	32,867	3%
Expenditures																	
5005	Power	110,000	5,152	4,409	4,806	6,285	13,000	13,000	13,000	13,000	9,000	9,000	6,000	4,000	100,652	-9,348	-8%
5010	Maintenance Supplies	20,000	561	9,695	7,642	3,095	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	34,326	14,326	72%
5012	Safety Equipment	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	-2,000	-100%
5015	Maintenance Labor	172,000	13,131	12,728	11,927	12,957	14,333	14,333	14,333	14,333	14,333	14,333	14,333	14,333	165,410	-6,590	-4%
5020	Stand-by	7,500	630	630	540	570	625	625	625	625	625	625	625	625	7,370	-130	-2%
5022	Training/Certification	2,400	140	0	780	103	200	200	200	200	200	200	200	200	2,623	223	9%
5025	Water Treatment/Analysis	20,000	1,599	2,130	4,472	2,121	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	23,655	3,655	18%
5030	Maintenance Contractors	48,000	10,184	2,978	19,795	482	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	65,438	17,438	36%
5034	Equipment Maintenance	3,000	216	0	0	915	250	250	250	250	250	250	250	250	3,131	131	4%
5035	Vehicle Maintenance	9,000	332	0	920	1,088	750	750	750	750	750	750	750	750	8,339	-661	-7%
5036	Fuel - All Equipment	8,500	766	592	595	779	708	708	708	708	708	708	708	708	8,398	-102	-1%
5040	Equipment Rental	500	0	0	0	0	0	0	0	0	0	0	0	500	500	0	0%
5045	Insurance-Workers Comp.	16,000	3,024	-196	2,777	0	0	0	4,000	0	0	4,000	0	0	13,605	-2,395	-15%
5046	Insurance-Liability	15,000	1,229	1,229	1,229	1,229	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,916	-84	-1%
5048	Insurance-Property	2,500	186	186	186	166	208	208	208	208	208	208	208	208	2,391	-109	-4%
5049	Insurance-Medical	43,000	3,047	3,047	3,047	3,047	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	40,854	-2,146	-5%
6000	Project Engineering	15,000	0	600	0	1,050	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	11,650	-3,350	-22%
6005	Watermaster	8,000	667	667	667	667	667	667	667	667	667	667	667	667	8,000	0	0%
6010	Telemetry	850	66	51	66	67	71	71	71	71	71	71	71	71	817	-33	-4%
6015	Administrative Salary	98,342	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	-2,500	-3%
6017	Administrative Travel	4,000	12	101	481	156	333	333	333	333	333	333	333	333	3,417	-583	-15%
6018	Administrative PERS	6,759	506	1,012	506	564	564	564	564	564	564	564	564	564	7,103	344	5%
6020	BofD Compensation	7,000	500	500	500	500	500	800	500	500	500	500	500	900	6,700	-300	-4%
6021	Administrative Exp.	2,500	100	0	0	0	208	208	208	208	208	208	208	208	1,767	-733	-29%
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	333	333	333	333	333	333	333	333	3,103	-897	-22%
6025	PERS - KID	12,075	819	3,003	819	891	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	13,582	1,507	12%
6030	Social Security - KID	26,040	1,959	1,897	1,829	1,997	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	25,042	-998	-4%
6035	Office Supplies	9,000	268	1,146	12	1,114	750	750	750	750	750	750	750	750	8,539	-461	-5%
6036	Postage/Delivery	6,000	208	269	311	351	500	500	500	500	500	500	500	500	5,140	-861	-14%
6040	Professional Dues	7,000	425	329	329	329	583	583	583	583	583	583	583	583	6,078	-922	-13%
6045	Legal	10,000	591	0	881	166	833	833	833	833	833	833	833	833	8,305	-1,695	-17%
6050	Telephone	5,000	379	332	557	502	417	417	417	417	417	417	417	417	5,103	103	2%
6051	Cellular Telephone	2,500	153	134	132	132	208	208	208	208	208	208	208	208	2,218	-282	-11%

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			Actual	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted		Forecasted	Amount
6052	Pagers	1,800	126	126	126	126	150	150	150	150	150	150	150	150	1,702	-98	-5%
6053	Internet Service	1,000	75	70	70	125	83	83	83	83	83	83	83	83	1,006	6	1%
6059	Computer/Software Maintenance	10,000	834	104	171	0	833	833	833	833	833	833	833	833	7,776	-2,224	-22%
6061	Office Equipment Maintenance	1,000	0	0	0	0	83	83	83	83	83	83	83	83	667	-333	-33%
6065	Accounting	7,000	0	0	0	0	0	0	0	1,000	0	0	0	0	1,000	-6,000	-86%
6070	Office Labor	48,000	3,987	3,582	3,582	3,877	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	47,028	-973	-2%
6075	Outside Services	20,000	1,018	705	976	1,510	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	17,542	-2,458	-12%
6081	Permits/Fees	2,500	728	0	0	75	208	208	208	208	208	208	208	208	2,470	-30	-1%
6120	Bank Service Charges	1,200	309	313	45	-13	100	100	100	100	100	100	100	100	1,455	255	21%
Total Expenses		795,966	61,375	72,316	78,227	55,392	67,957	68,257	71,957	68,957	63,957	67,957	60,957	59,857	797,162	1,196	0%
NET REVENUES		232,084	6,802	1,657	-37,167	41,650	19,264	27,534	62,234	60,234	38,264	28,464	15,544	-726	263,755	31,671	14%

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	150,000	25,463	0	131,221	0	50,000	0	0	0	0	0	0	0	206,684	56,684	38%
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	10,000	779	16,531	0	0	833	833	833	833	833	833	833	833	23,977	13,977	140%
1513	Electrical/Electronic Equipment	10,000	0	0	0	0	833	833	833	833	833	833	833	833	6,667	-3,333	-33%
1514	Computer/Office Equipment	5,000	3,000	0	0	0	417	417	417	417	417	417	417	417	6,333	1,333	27%
1515	Trucks and Equipment	113,000	0	680	59,509	0	0	0	50,000	0	0	0	0	0	110,188	-2,812	-2%
1516	Facility Repairs	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	-10,000	-100%
1523	Construction in Progress	0	0	0	-128,392	0	0	0	0	0	0	0	0	0	-128,392	-128,392	0%
1527	SCADA	10,000	0	958	0	883	2,000	2,000	0	0	0	0	0	0	5,841	-4,159	-42%
1528	Tanks and Reservoirs	75,000	5,891	5,891	5,891	5,891	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	73,565	-1,435	-2%
Total Other Expenditures		396,000	35,133	39,544	70,474	6,774	60,333	10,333	58,333	8,333	8,333	8,333	8,333	8,333	322,592	-73,408	-19%

NET CASH FLOW

-163,916	-28,331	-37,887	-107,640	34,876	-41,069	17,201	3,901	51,901	29,931	20,131	7,211	-9,060	-58,836	105,080	-64%
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Kinneloa Irrigation District
Balance Sheet
April 30, 2008

ASSETS

Current Assets

1000	Checking-Bank of the West	\$	14,534.23	
1010	Checking-Wells Fargo Bank		35,650.66	
1012	Savings Account-LAIF		472,657.16	
1013	Savings-LAIF Reserve Fund		250,000.00	
1100	Accts. Receivable-Water Sales		40,773.97	
1101	Accts. Receivable-Invoices		3,755.46	
1190	Allowance for Bad Debts		(1,881.57)	
1200	Inventory		23,883.63	
1340	Accrued Water Sales		87,835.48	
1350	Prepaid Insurance		7,924.20	
1360	Prepaid Expenses		16,505.29	
	Total Current Assets			951,638.51

Property and Equipment

1501	Water Rights		52,060.41	
1503	Land Sites		96,700.08	
1504	Mains		1,166,860.80	
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	Fairpoint St. Interconnect		14,203.27	
1511	Water Treatment Plant		172,044.97	
1512	Trans. & Dist. Plant Meters		72,043.07	
1513	Electrical/Electronic Equip.		177,898.56	
1514	Computer/Office Equipment		48,430.51	
1515	Trucks and Equipment		152,674.27	
1516	Water Company Facilities		36,590.26	
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		136,916.29	
1528	Tanks and Reservoirs		106,134.29	
1529	Holly Tanks		181,113.76	
1600	Accum. Depreciation		(1,968,472.95)	
	Total Property and Equipment			3,896,565.12
	Total Assets	\$		4,848,203.63

Kinneloa Irrigation District
Balance Sheet
April 30, 2008

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 9,875.88	
2260	Med./Dental-Withhold-Employee	249.96	
2273	Job Deposits-Doyne Rd.	5,497.68	
2290	Accrued Vacation	10,525.70	
	Total Current Liabilities		26,149.22

Long-Term Liabilities

	Total Long-Term Liabilities		0.00
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	Total Liabilities		26,149.22
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Capital

3040	Fund Balance	4,809,112.59	
	Net Income	12,941.82	
	Total Capital		4,822,054.41
	Total Liabilities & Capital		\$ 4,848,203.63

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Statement of Cash Flow
For the four Months Ended April 30, 2008

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ 41,650.04	\$ 12,941.82
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	(18,114.71)	98,424.55
1101 Accts. Receivable-Invoices	(134.87)	(1,456.80)
1200 Inventory	0.00	(3,883.58)
1350 Prepaid Insurance	1,395.00	3,648.75
1360 Prepaid Expenses	(9,820.58)	(6,834.32)
2000 Accounts Payable	6,283.95	(22,582.64)
2250 PERS Withholding-Employee	0.00	(1,163.98)
2271 Deposits-Construction Meters	0.00	(850.00)
2272 Job Deposits	(1,300.00)	(9,189.38)
2277 New York Drive Retention	0.00	(10,743.00)
	(21,691.21)	45,369.60
Net Cash provided by Operations	19,958.83	58,311.42
 Cash Flows from investing activities		
<i>Used For</i>		
1504 Mains	0.00	(156,683.68)
1511 Water Treatment Plant	0.00	(13,844.86)
1512 Trans. & Dist. Plant Meters	0.00	(17,310.48)
1514 Computer/Office Equipment	0.00	(3,000.00)
1515 Trucks and Equipment	0.00	(61,488.32)
1527 SCADA	(882.81)	(1,840.77)
1528 Tanks and Reservoirs	(5,891.26)	(23,565.04)
	(6,774.07)	(277,733.15)
Net cash used in investing	(6,774.07)	(277,733.15)
 Cash Flows from financing activities		
<i>Proceeds From</i>		
<i>Used For</i>		
Net cash used in financing	0.00	0.00
Net increase (decrease) in cash	\$ 13,184.76	\$ (219,421.73)
 Summary		
Cash Balance at End of Period	\$ 860,677.53	\$ 860,677.53
Cash Balance at Beg. of Period	(847,492.77)	(950,407.51)
Net Increase (Decrease) in Cash	\$ 13,184.76	\$ (89,729.98)

Steven Sorell, Treasurer _____

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

Date	Check #	Payee	Amount	Description
4/2/08	5362V	AW Direct	-216.32	void check - paid with credit card
4/3/08	1014	Kinneloa Irrigation Di	19,269.47	transfer from Bank of America balance to Wells Fargo
4/16/08	3430	Kinneloa Irrigation Di	10,000.00	transfer from Bank of the West to Wells Fargo
4/16/08	5426	ACWA Health Benefi	4,868.75	medical insurance - KID and employee
4/16/08	5427	ARB/PERP	75.00	permit for new generator
4/16/08	5428	Ameripride Uniform S	60.12	shop rags
4/16/08	5429	Bank of America Busi	2,603.94	maintenance supplies, postage, printer toner, battery, salt
4/16/08	5430	Byrd Industrial Electrc	365.95	Sage SCADA maintenance
4/16/08	5431	Charter Communicatic	59.99	Internet
4/16/08	5432	Civiltec Engineering, l	525.00	fire flow test
4/16/08	5433	Clinical Laboratory, S	154.00	water analysis
4/16/08	5434	Denram Products	137.46	window envelopes
4/16/08	5435	Mike Gibson Service C	555.77	96 Chevy door hinge and handle repair
4/16/08	5436	Lagerlof,Senecal,Brad	165.53	our 1/13 share of Public Water Agency Group expenses
4/16/08	5437	Melvin L. Matthews	159.73	mileage reimbursement
4/16/08	5438	McMaster Carr	1,762.69	materials for Vosburg warehouse organization
4/16/08	5439	Monrovia Mailing Cor	283.89	billing statement processing and postage
4/16/08	5440	Pasadena Municipal S	1,142.66	Wilcox well power
4/16/08	5441	Raymond Basin Mana	613.37	water analysis
4/16/08	5442	Shirley Burt	110.85	mileage reimbursement
4/16/08	5443	Specialty Services	275.00	janitorial services
4/16/08	5444	Utility Service Co., In	5,891.26	tank maintenance agreement
4/16/08	5445	Western Water Works	2,244.35	fire hydrant repair parts
4/16/08	3431	Kinneloa Irrigation Di	42,120.17	transfer from Bank of the West to Wells Fargo
4/16/08	EFT140	Earthlink Network	4.95	Internet
4/16/08	EFT141	Arco Gaspro Plus	771.84	truck fuel
4/16/08	EFT142	Kinneloa Irrigation Di	52,000.00	transfer for LAIF to Bank of the West
4/18/08	EFT143	Richard L. Barkhurst	92.35	payroll
4/18/08	EFT144	Christopher A. Burt	2,037.05	payroll
4/18/08	EFT145	Shirley L. Burt	1,422.71	payroll
4/18/08	EFT146	Francis J. Griffith	92.35	payroll
4/18/08	EFT147	Gerrie G. Kilburn	92.35	payroll
4/18/08	EFT148	Melvin L. Matthews	3,048.69	payroll
4/18/08	EFT149	Maurice Pickard	92.35	payroll
4/18/08	EFT150	Steve Sorell	57.35	payroll
4/18/08	63063958	Brian Fry	1,462.83	payroll
4/18/08	63063959	Felix Galindo	568.10	payroll
4/18/08	63063960	Chris Mellinger	398.90	payroll
4/18/08	EFT151	ADP	95.67	payroll processing
4/18/08	EFT152	Christopher A. Burt	125.00	payroll

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

4/18/08	EFT153	ADP	3,986.77	payroll taxes
4/29/08	EFT162	Wells Fargo Bank	183.87	checks
4/30/08	5546	Alert Communications	156.00	answering service
4/30/08	5547	Athens Services	115.51	trash removal
4/30/08	5548	Civiltec Engineering, l	525.00	fire flow test
4/30/08	5549	Denram Products	248.64	fluoride letters and statement envelopes
4/30/08	5550	Melvin L. Matthews	156.40	mileage reimbursement
4/30/08	5551	McMaster Carr	339.77	screws, washers and maintenance supplies
4/30/08	5552	Monrovia Mailing Co	297.69	statements, fluoride letters and postage
4/30/08	5553	MWH Laboratories	132.00	water analysis
4/30/08	5554	Pasadena Sign Studios	372.50	truck signs
4/30/08	5555	Raymond Basin Mana	10,816.00	annual assessment
4/30/08	5556	Sunny Express, Inc.	44.00	delivery charge
4/30/08	5557	USAMobility	125.65	pager service
4/30/08	5558	Verizon Wireless	132.39	mobile phones
4/30/08	5459	John Howe	89.87	customer refund
4/30/08	5460	D. Barriga	89.87	customer refund
4/30/08	EFT154	AT&T	298.92	telephone
4/30/08	EFT155	Christopher A. Burt	2,711.42	payroll
4/30/08	EFT156	Shirley L. Burt	1,384.14	payroll
4/30/08	EFT157	Melvin L. Matthews	3,048.70	payroll
4/30/08	63097722	Brian Fry	1,317.68	payroll
4/30/08	63097723	Felix Galindo	493.18	payroll
4/30/08	63097724	Chris Mellinger	345.32	payroll
4/30/08	EFT158	ADP	85.17	payroll processing
4/30/08	EFT159	Christopher A. Burt	125.00	payroll
4/30/08	EFT160	ADP	4,056.21	payroll taxes
4/30/08	EFT161	Calif. Public Employe	<u>2,092.54</u>	PERS - KID and employee

Total

189,361.33

Kinneloa Irrigation District
Income Statement
For the Four Months Ending April 30, 2008

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	\$ 87,835.48	\$ 68,580.00	\$ 252,258.60	\$ 235,700.00
4020 Invoice Sales	1,255.13	416.67	11,109.31	1,666.68
4030 Interest-General Fund Checking	1.45	4.17	4.00	16.68
4035 Interest-General Fund Savings	7,949.42	5,000.00	16,876.08	10,000.00
4037 Interest-Bank of America	0.00	0.00	2.47	0.00
Total Revenues	97,041.48	74,000.84	280,250.46	247,383.36
Expenses				
5005 Power	6,284.90	9,000.00	20,652.23	30,000.00
5010 Maintenance Supplies	3,094.65	1,666.67	20,992.26	6,666.68
5012 Safety Equipment	0.00	500.00	0.00	2,000.00
5015 Maintenance Labor	12,956.77	14,333.33	50,743.45	57,333.32
5020 Stand-by	570.00	625.00	2,370.00	2,500.00
5022 Training/Certification	102.55	200.00	1,022.55	800.00
5025 Water Treatment/Analysis	2,120.81	1,666.67	10,322.06	6,666.68
5030 Maintenance Contractors	481.50	4,000.00	33,437.87	16,000.00
5034 Equipment Maintenance	915.00	250.00	1,130.69	1,000.00
5035 Vehicle Maintenance	1,087.97	750.00	2,339.40	3,000.00
5036 Fuel - All Equipment	778.84	708.33	2,731.72	2,833.32
5045 Insurance-Workers Compensation	0.00	4,000.00	5,605.00	8,000.00
5046 Insurance-Liability	1,229.00	1,250.00	4,916.00	5,000.00
5048 Insurance-Property	166.00	208.33	724.75	833.32
5049 Insurance-Medical	3,046.90	3,583.33	12,187.60	14,333.32
6000 Project Engineering	1,050.00	1,250.00	1,650.00	5,000.00
6005 Watermaster	666.67	666.67	2,666.68	2,666.68
6010 Telemetry	66.33	70.83	249.96	283.32
6015 Administrative Salary	8,195.16	8,195.16	30,280.68	31,695.15
6017 Administrative Travel	156.40	333.33	750.37	1,333.32
6018 Administrative PERS	564.34	564.34	2,588.34	2,244.34
6020 BofD Compensation	500.00	500.00	2,000.00	2,300.00
6021 Administrative Exp.	0.00	208.33	100.00	833.32
6022 BofD-Election	0.00	0.00	12,501.89	0.00
6024 Customer/Public Info. Prog.	177.28	333.33	436.46	1,333.32
6025 PERS - KID	890.92	1,006.25	5,532.40	4,025.00
6030 Social Security - KID	1,996.58	2,170.00	7,682.25	8,680.00
6035 Office Supplies	1,113.72	750.00	2,538.91	3,000.00
6036 Postage/Delivery	350.87	500.00	1,139.50	2,000.00
6040 Professional Dues	328.75	583.33	1,411.00	2,333.32
6045 Legal	165.53	833.33	1,638.27	3,333.32
6050 Telephone	501.87	416.67	1,770.00	1,666.68
6051 Cellular Telephone	132.39	208.33	551.10	833.32
6052 Pagers	125.65	150.00	502.33	600.00
6053 Internet Service	125.03	83.33	339.65	333.32
6059 Computer/Software Maintenance	0.00	833.33	1,109.31	3,333.32
6061 Office Equipment Maintenance	0.00	83.33	0.00	333.32
6065 Accounting	0.00	6,000.00	0.00	6,000.00
6070 Office Labor	3,877.14	4,000.00	15,027.50	16,000.00
6075 Outside Services	1,509.80	1,666.67	4,208.72	6,666.68
6081 Permits/Fees	75.00	208.33	803.00	833.32
6120 Bank Service Charges	(12.88)	100.00	654.74	400.00
Total Expenses	55,391.44	74,456.55	267,308.64	265,027.69
Net Income	41,650.04	(455.71)	12,941.82	(17,644.33)

Kinneloa Irrigation District
Income Statement
For the Four Months Ending April 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	50,000.00	156,683.68	75,000.00
1511 WaterTreatment Plant	0.00	0.00	13,844.86	13,000.00
1512 Trans. & Dist. Plant Meters	0.00	833.33	17,310.48	3,333.32
1513 Electrical/Electronic Equip.	0.00	833.33	0.00	3,333.32
1514 Computer/Office Equipment	0.00	416.67	3,000.00	1,666.68
1515 Trucks and Equipment	0.00	0.00	60,188.32	63,000.00
1516 Water Company Facilities	0.00	0.00	0.00	10,000.00
1523 Construction in Progress	0.00	0.00	(128,391.75)	0.00
1527 SCADA	882.81	2,000.00	1,840.77	8,000.00
1528 Tanks and Reservoirs	5,891.26	6,250.00	23,565.04	25,000.00
Total Other Expenditures	6,774.07	60,333.33	151,924.98	202,333.32
Total Increase or (Drawdown)	\$ 34,875.97	\$ (60,789.04)	\$ (138,983.16)	\$ (219,977.65)

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
CAPITAL PROJECTS
For the Period From Jan 1, 2007 to Dec 31, 2008

Filter Criteria includes: 1) IDs: Multiple IDs. Report order is by ID. Report is printed with Accounts having Zero Amounts and excluding Balance Forward.

Job ID	GL Acct Description	Trx Date	Trans Description	Amount	Totals	Est Expenses		
2007 New York Main	Mains	8/17/07	Bank of America Business Card - duplicating of plans and specifications	424.20				
		8/17/07	Bank of America Business Card - postage for sending plans and specifications to contractors	153.15				
		9/28/07	SA Associates - Attendance at bid opening and evaluation	1,658.00				
		11/1/07	Stephen Doreck Equipment Renta - Billing #1	54,329.40				
		12/19/07	Stephen Doreck Equipment Renta - Billing #2 New York Drive water main	42,354.00				
		12/26/07	SA Associates - New York Drive construction support services	9,230.00				
		1/25/08	Stephen Doreck Equipment Renta - billing #3 -remainder less retention and Pasadena permit	25,463.09				
		7/20/07	Project Engineering SA Associates - Design of New York Drive Water Main	9,500.00				
		Office Supplies	9/13/07	Bank of America Business Card - office supplies-New York Drive	112.70			
		Postage/Delivery	9/13/07	Bank of America Business Card - postage- New York Drive	54.88			
			11/13/07	Bank of America Business Card - postage new york drive project	119.62			
						143,399.04		
							143,399.04	178,570.00
		2007 New York Main						
2007 Truck	Trucks and Equipment	2/11/08	McMaster Carr - Vise for 2008-1 truck	679.57				
		3/17/08	- 1993 Chevrolet S-10	-1,300.00				
		3/20/08	Wondries Fleet Group - 20008 Ford F-350 Super Duty, Unit #1	42,120.17				
		Maintenance Supplies	4/23/08	Consolidated Electrical Distri - double wing connector	151.98			
						41,651.72		
2007 Truck					41,651.72	43,000.00		
2008 Brown SCADA	SCADA	2/4/08	Byrd Industrial Electronics - radio survey test at Brown Reservoir	957.96				
		4/28/08	Byrd Industrial Electronics - Brown Reservoir solar panel and SCADA	882.81				
					1,840.77			
2008 Brown SCADA					1,840.77	12,000.00		
2008 Holly CI2	WaterTreatment Plant	2/4/08	Integrity Municipal Services - Clortec Install at Holly	11,982.00				
		2/8/08	Byrd Industrial Electronics - Holly Chlorinator SCADA modifications	1,238.40				
		2/12/08	Matt Chlor Inc. - Holly CI2 parts	286.71				
		2/12/08	Ferguson Enterprises, Inc. - Holly CI2 tank straps	45.83				
		2/27/08	Matt Chlor Inc. - CI2 pump for Holly Clortec	291.36				
		3/5/08	Integrity Municipal Services - additional sales tax	0.56				
						13,844.86		
2008 Holly CI2					13,844.86	13,000.00		
2008 Truck	Maintenance Supplies	4/21/08	McMaster Carr - screws and washers and vinyl edge trim	162.02				

Kinneloa Irrigation District
CAPITAL PROJECTS
For the Period From Jan 1, 2007 to Dec 31, 2008

Filter Criteria includes: 1) IDs: Multiple IDs. Report order is by ID. Report is printed with Accounts having Zero Amounts and excluding Balance Forward.

Job ID	GL Acct Description	Trx Date	Trans Description	Amount	Totals	Est Expenses
		4/28/08	McMaster Carr - parts and accessories for 08-1 and 08-2 trucks	188.95		
	Outside Services	4/15/08	Pasadena Sign Studios - truck signs	372.50		
					<u>723.47</u>	
2008 Truck					<u>723.47</u>	<u>50,000.00</u>
Report					<u>201,459.86</u>	<u>296,570.00</u>

Kinneloa Irrigation District
FACILITY MAINTENANCE AND REPAIR
For the Period From Jan 1, 2008 to Dec 31, 2008

Filter Criteria includes: 1) IDs from to ; 2) Types from Facility to Facility. Report order is by ID. Report is printed with Accounts having Zero Amounts and excluding Balance Forward.

Job ID	GL Acct Description	Trx Date	Trans Description	Amount	Totals
Delores Tunnel	Maintenance Contractors	1/23/08	Perry Thomas Construction Co., - Repair Delores Tunnel line	4,338.52	
					<u>4,338.52</u>
Delores Tunnel					<u><u>4,338.52</u></u>
Eucalyptus Reservoir	Maintenance Supplies	2/1/08	Consolidated Electrical Distri - circuit breakers, fuses and relays for Eucalyptus Booster Station	3,693.76	
					<u>3,693.76</u>
Eucalyptus Reservoir					<u><u>3,693.76</u></u>
Eucalyptus Tunnel	Water Treatment/Analysis	1/24/08	Matt Chlor Inc. - Uniclор Parts	662.40	
		1/24/08	Matt Chlor Inc. - Uniclор parts	418.15	
					<u>1,080.55</u>
Eucalyptus Tunnel					<u><u>1,080.55</u></u>
Glen Reservoir	Maintenance Supplies	1/14/08	Red Supply - pipe and glue for Glen Reservoir Drain	141.82	
					<u>141.82</u>
Glen Reservoir					<u><u>141.82</u></u>
Hidden Valley Office					<u> </u>
Hidden Valley Office					<u><u> </u></u>
High/Low Pressure					<u> </u>
High/Low Pressure					<u><u> </u></u>
Holly Reservoir					<u> </u>
Holly Reservoir					<u><u> </u></u>
House Tunnel					<u> </u>
House Tunnel					<u><u> </u></u>

Kinneloa Irrigation District
FACILITY MAINTENANCE AND REPAIR
For the Period From Jan 1, 2008 to Dec 31, 2008

Filter Criteria includes: 1) IDs from to ; 2) Types from Facility to Facility. Report order is by ID. Report is printed with Accounts having Zero Amounts and excluding Balance Forward.

Job ID	GL Acct Description	Trx Date	Trans Description	Amount	Totals
K-3 Well	Water Treatment/Analysis	3/14/08	Integrity Municipal Services - Repair CI2 tank level control system	1,194.19	
	Maintenance Contractors	1/18/08	A&B Electric - K-3 circuit breaker repair	257.66	
					1,451.85
K-3 Well					1,451.85
Long Tunnel					
Long Tunnel					
Sage Tank	Maintenance Supplies	3/10/08	Consolidated Electrical Distri - fuses and relays for Sage Booster	5,381.93	
	Equipment Maintenance	1/17/08	Bank of America Business Card - sage flo-loc batteries	215.69	
	Outside Services	3/3/08	McCall's Meter Sales & Service - pulse rate card for sage flow meter	231.41	
		4/1/08	Byrd Industrial Electronics - Sage SCADA maintenance	365.95	
					6,194.98
Sage Tank					6,194.98
Tent Tunnel					
Tent Tunnel					
Vosburg Reservoir	Maintenance Supplies	3/12/08	Consolidated Electrical Distri - Fluorescent ballast and tubes	186.61	
					186.61
Vosburg Reservoir					186.61
West Tank					
West Tank					
Wilcox Reservoir	Maintenance Contractors	3/10/08	CLA-VAL - Wilcox Reservoir Cla-Val modifications	1,612.19	
		3/11/08	Byrd Industrial Electronics - wilcox reservoir HMI & MTU modifications for PSV valve	1,243.50	
					2,855.69
Wilcox Reservoir					2,855.69

Kinneloa Irrigation District
FACILITY MAINTENANCE AND REPAIR
For the Period From Jan 1, 2008 to Dec 31, 2008

Filter Criteria includes: 1) IDs from to ; 2) Types from Facility to Facility. Report order is by ID. Report is printed with Accounts having Zero Amounts and excluding Balance Forward.

Job ID	GL Acct Description	Trx Date	Trans Description	Amount	Totals
Wilcox Well	Maintenance Contractors	1/18/08	A&B Electric - Wilcox Well starter coil repair	659.97	
					659.97
Wilcox Well					659.97
Report					20,603.75