

**KINNELOA IRRIGATION DISTRICT**  
**REGULAR MEETING – BOARD OF DIRECTORS**  
1999 KINCLAIR DRIVE, PASADENA, CA 91107  
TUESDAY – DECEMBER 15, 2009  
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. GENERAL MANAGER’S REPORT**
  
- 4. REVIEW OF MINUTES** – November 17, 2009
  
- 5. REVIEW OF FINANCIAL REPORTS** – November 30, 2009
  
- 6. ITEMS FOR NEXT AGENDA**
  
- 7. CALENDAR** – January 19, 2010  
February 16, 2010  
March 16, 2010
  
- 8. 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>.

# General Manager's Report

## December 15, 2009

### I. Capital Improvement and Preventative Maintenance Projects

- A. Doyne Road Development – Contractor started work on drainage pipe installation from tract boundary to Wilcox Reservoir drainage channel.

### II. Customer Service Issues for November

None

### III. Operational Highlights for November

- A. Doyne Road Tract – Plans and specifications for the necessary water system improvements and Wilcox Reservoir booster station upgrade have been completed and will be delivered to us this month for final review. We will then be prepared for bidding as soon as all required deposits have been paid by the developer and project construction funding is assured.
- B. Chlorine Residual Analyzers – Pumps installed at Glen and Eucalyptus Reservoirs to recover and recycle sample water back to the reservoirs.
- C. Brown Reservoir – Working on fabrication and installation of mounting frame and other parts needed for installation of Flo-Loc valve previously purchased.
- D. Ranch Top Road Interconnect – Continuing to work with the City of Pasadena to set up proper valve activation by system pressure for automatic operation in the event of emergency.
- E. Facility Maintenance – Working with A & B Electric to find a solution to the repeated failure of the Wilcox Well starter coil.

### IV. Administrative Highlights for November

#### A. Delinquent Accounts

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

- B. Late Charges – A total of \$588.31 was charged to 33 accounts.

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
KINNELOA IRRIGATION DISTRICT  
NOVEMBER 17, 2009**

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

**STAFF PRESENT:** Shirley Burt, Administrative Assistant  
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 present. The Agenda was unanimously approved as presented.

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

**NOMINATION OF LAFCO CANDIDATE**

**Director Barkhurst** questioned whether any Member of the Board wished to nominate an individual as a candidate to the LAFCO Board. No nominations were made from the Board.

**REVIEW OF THE KINNELOA MESA PIPELINE PROJECT**

The **General Manager** reviewed his written report that was included in the Board Packet and noted that financially the job was finished under budget and that he was satisfied with the job.

**Director Griffith** questioned whether any of the additional items listed would have been included in the original bid and the **General Manager** replied in the negative explaining that the additional items were all requested at his direction and that the Contractor had not requested any changes. He stated that the only disappointment was the incremental cost for the Fire Hydrant.

**Director Barkhurst** noted however that it was the Board's job to be responsive to the concerns of the rate payors.

**Director Barkhurst** then stated that the written report had been received and was approved for filing.

**REVIEW OF INVESTMENT POLICY**

**Director Barkhurst** explained that this item came up for discussion because of the very low investment rate currently being paid by the Local Agency Investment Fund and the question as to whether there were ways to improve the investment returns on the monies set aside for future Capital Projects. He noted that the General Manager has suggested another investment firm and requested that he review this Agency now for the Board.

The **General Manager** explained that he became aware of the CalTRUST INVESTMENT FUND several years ago and received information from other Agencies regarding CalTRUST. He determined that presently they are out performing LAIF and that there are no issues of safety involved. He explained that there is \$250,000 that was received from the Developer of the Kinneloa

**MINUTES OF THE REGULAR MEETING  
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**REVIEW OF INVESTMENT POLICY (continued)**

Ridge Tract that has been kept as an emergency fund to take care of any problems with the Tract and there currently is a need for these funds and they could be invested in a long term security. The rest of the reserve funds are truly the unrestricted funds that would still be available in LAIF for emergencies or to cover cash flow for projects.

**Director Barkhurst** requested comments from the Board Members and **Director Pickard** stated that he thought the monies should be split.

**Director Griffith** questioned whether the District could participate in CalTRUST because the District is a public agency and suggested that maybe our Legal Counsel should be consulted. He also expressed concern about the amount of risk involved as compared to LAIF.

**Director Barkhurst** explained that typically the higher the risk the higher the return and the longer the risk the higher the return. He noted that on the risk scale LAIF is probably a one and CalTRUST is probably a two and that CalTRUST is probably investing in some instruments that are perceived as having slightly more risk and slightly less liquidity.

**Director Sorell** noted that it is the longer term that makes a difference and there is a risk of price fluctuation which you would not have in a shorter term.

**Director Griffith** noted that there are restrictions on how long it takes to get your money, one being the next day.

**Director Barkhurst** replied that with CalTRUST you have to give thirty days notice for the medium and long term investment.

**Director Kilburn** questioned whether there would be any situation where the District would need the monies sooner than thirty days and Director Barkhurst replied in the negative.

**Director Barkhurst** explained that he had not done a lot of research on the subject but noted that --he thought that public agencies are permitted to invest in a wide variety of investment instruments,

any that are investment qualified, so the District is not limited to just these two options.

--he recommended that the District not look at other options because it creates concentration risk which the District does not want

--as a public agency the Board has an extreme fiduciary responsibility to be good stewards of the rate payors money which is why about 60% to 70 % of public agencies put their money in LAIF and the other 30% or so put their money in CalTrust or similar companies.

--LAIF is a much more liquid mutual fund as they are investing in very short term instruments but CalTRUST gets a little higher yield because they invest in longer term instruments.

--as a fiduciary it is very important as a good steward that the Board is very careful on how aggressive they get in chasing higher yields .

**Director Sorell** noted that however the Board doesn't want to be ultra conservative and **Director Barkhurst** agreed noting that you should try to optimize the rate of return but do so within the risk parameters that have been set and that the parameter should have a very low tolerance for risk.

**Director Barkhurst** then recommended that \$250,000 be placed in the medium term CalTRUST account which has low risk, a little less liquidity and that the probability of those funds being needed within a thirty day window is very small.

**MINUTES OF THE REGULAR MEETING  
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KINNELOA IRRIGATION DISTRICT  
NOVEMBER 17, 2009**

**REVIEW OF INVESTMENT POLICY (continued)**

**Director Sorell** then noted that if the median term fund is tied up for a year or two year duration and there suddenly is a spike in interest rates, of course the principal would go down .

**Director Barkhurst** replied that means that the existing fund would go down in value.

**Director Sorell** noted however that if the instrument was held then it would liquidate out at 100%

**Director Barkhurst** noted that there would be no concern about return of principal but the primary concern would be the short term fluctuations in the monthly rate based on what is going on the in the market place. He further explained that he thought it would be safe to invest the first \$250,000 in a long term instrument as there is a low probability that the money would be needed for known expenditures.

**Director Griffith** questioned if the suggestion was for a one and half to three years for the median investment.

**Dr. Barkhurst** replied it would only be for thirty days but that the point that Director Sorell was making was if there was a spike up in interest rate and the District wanted the money in thirty days the District might not get the full \$250,000 back because the interest rate would have gone up which would have driven the principal down because the principal is always in inverse to interest rates in dead instruments.

**Director Griffith** questioned if CalTRUST was managed by Wells Fargo Bank and the **General Manager** replied that it is a subsidiary of Wells Fargo.

**Director Sorell** stated that it is interesting to note that in looking at the CalTRUST compared to the LAIF in the short term they have been trouncing LAIF in performance but since inception that are about the same.

**Director Barkhurst** stated that is because they are staying longer, such as if they are buying a one year California dead instrument it is always going to have a higher interest rate than a three month instrument.

**Director Sorell** stated that even if it was not going to give a better yield just going for the diversity and not have all the funds in one agency in a good reason to split the monies plus the possibility of getting a slightly higher yield.

**Director Barkhurst** stated he had no problem with putting the \$250,000 in a reasonably managed medium term investment since there is no reason to believe that the District would need those funds in the near future. He further noted that the District uses about \$250,000 a year for capital projects which is usually collected each year. However if the \$250,000 is not received from the rate payors there is the \$250,000 remaining in the LAIF account that can be drawn upon as needed. He therefore recommended that the first \$250,000 remain in the LAIF account and that the Ridge money go into the CalTRUST Medium Term Fund.

**Director Griffith** questioned the status of the two recommendations that had been submitted by the General Manager and **Director Barkhurst** replied that he did not agree with the second recommendation because it is the Board that sets investment policy and if the Board authorizes the establishment of an account with \$250,000, then any change to that would require another Board Resolution.

**MINUTES OF THE REGULAR MEETING  
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NOVEMBER 17, 2009**

**REVIEW OF INVESTMENT POLICY (continued)**

**Director Barkhurst** then noted that Director Griffith had raised a legitimate question as to whether the District should seek an opinion from the District's legal counsel as to whether the District is authorized to open an account in CalTRUST and he recommend that this be done. This suggestion was unanimously approved.

It was M/S/C/-(Sorell/Kilburn-5/0)-**“That, subject to the approval of the District's legal counsel that CalTRUST is a suitable investment vehicle for a portion of the Kinneloa Irrigation District's Reserve Funds, the Board directs staff to open an account with CalTRUST and that \$250,000 be transferred from the LAIF Reserve Fund to a MEDIUM TERM investment document with CalTRUST and that the interest earned remain in the CalTRUST Account.”**

**GENERAL MANAGER'S REPORT**

**Doyne Road Development:**

**Director Barkhurst** questioned as to whom the lender is for the project and what the current amount owed to the District by the Developer is at this time. The **General Manager** replied that it is a private lender, whose name he does not remember at this time, and that about \$6,000 for actual expenditures is owed to the District plus the \$20,000 deposit.

**Director Sorell** questioned as to the amount of money that had been spent on the project for which the District has been reimbursed by the Developer and the **General Manager** replied about \$20,000.

**Director Sorell** then questioned as to the last time that the District had received monies from the Developer and the **General Manager** replied about one month ago.

**Director Kilburn** then questioned had the payment been received since the last meeting and the **General Manager** replied yes.

**Director Sorell** stated that his concern was whether any of this was possibly a preference and **Director Barkhurst** noted that was a very good point.

**Director Sorell** explained that in a Bankruptcy they have the ability to go back and claw back ninety days although there are some exceptions to it.

**Director Barkhurst** explained that in this situation however it is the Lender who is in bankruptcy not the Developer, but if the Developer is unable to borrow and he goes into bankruptcy then it is a different question and could be of concern to the District. He further explained that if the Developer goes into bankruptcy and the District is not listed as a creditor, then the District would have cause of action in the bankruptcy court.

**Director Barkhurst** then suggested that because the District is actively involved in the project and, \$6000. is a lot of money to this small District, the District should spend some time and do some due diligence on both the Developer and the Lender in order to get a better handle on what is going on.

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**GENERAL MANAGER'S REPORT (continued):**

**MINUTES OF THE REGULAR MEETING  
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NOVEMBER 17, 2009**

**Director Griffith** questioned whether the District could lean the property and **Director Barkhurst** replied yes since the Developer owns the property and at this time the District is an unsecured lender.

The **General Manager** stated that he would make a phone call and try to obtain the status of both the Lendor and the Developer.

**Production Report 2008-2009:**

The **General Manger** directed the Board's attention to the Production Report that had been included in the Packet and noted the decrease in the tunnel production and indicated that he thought it would be prudent to lease fifty acre feet for the next year since there are also current limitations on the production from the wells.

**Director Barkhurst** questioned whether it costs the District more to run the Wilcox Well than the District is making from the sales of the water from that well, and stated if that was the case what would the implications be to mothball the Wilcox Well.

The **General Manager** replied that the well is virtually mothballed and that currently it is run once a month to keep it alive. He further noted that there is standby charge for power from the City of Pasadena for the Wilcox Well and that it is of concern to pay \$1000 for no pumping.

**Director Barkhurst** questioned whether power could be supplied from Edison and the General Manager explained that originally the well was served with Edison power but that after the property was annexed to Pasadena some years ago the power service was taken over by Pasadena.

**Director Barkhurst** questioned whether the District had looked into using solar power for any of the facilities and the **General Manager** replied that he has reviewed that possibility yearly for both the Wilcox and Vosburg sites, but at this time it does not pencil out although there could be an opportunity in the future if the District goes to the right kind of power that could actually run pumps rather than putting the power back into the grid. He further explained that the power required to run the pumps is three phase and that not enough power can be generated directly from solar cells.

**REVIEW OF MINUTES:**

The minutes of October 20, 2009 were reviewed and unanimously approved as presented.

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
KINNELOA IRRIGATION DISTRICT  
NOVEMBER 17, 2009**

**REVIEW OF FINANCIAL REPORTS:**

**Director Sorell** reviewed the Financial Reports noting that the revenues for the month are within \$500-\$600 of the budget. He questioned the expenditure of \$850 for fluoride modifications and the **General Manager** explained that the expense was the amount charged by the Department of Public Health for their time spent in granting the District's request to - 1) reduce the fluoride monitoring from monthly to quarterly and 2) to delete the requirement of sending out the monthly fluoride letter.

**Director Griffith** questioned if a policy had been made as to which expenditures could be paid electronically by the General Manager and **Director Sorell** replied that the understanding was that the monthly repetitive invoices could be paid electronically, although the Auditor questions the decision.

Following clarification of several other expenditures the Financial Reports were approved for filing as presented.

**ITEMS FOR NEXT AGENDA**

Report from the District's Legal Counsel regarding the opening of the account with CalTRUST.

**ADJOURNMENT:**

The meeting was adjourned at 2035 hours. The next meeting will be on December 15, 2009.

Respectfully submitted,

Shirley L. Burt  
Secretary to the Board



## 2009 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	\$61,807	\$37,314 416	\$18,057 112	\$3,440 28	\$1,269 12	\$1,727 2	\$675.00 45 Accts.	\$91.91
FEBRUARY	\$35,432	\$18,065 154	\$9,547 84	\$4,187 29	\$1,154 11	\$2,480 7	\$510.00 34 Accts.	\$47.15
MARCH	\$35,588	\$23,036 198	\$7,788 72	\$1,792 22	\$994 9	\$1,979 3	\$495.00 33 Accts.	\$58.10
APRIL	\$43,594	\$33,860 289	\$5,829 66	\$2,192 21	\$370 8	\$1,343 3	\$435.00 29 Accts.	\$48.10
MAY	\$69,254	\$56,103 274	\$9,089 82	\$1,622 19	\$1,101 10	\$1,340 5	\$420.00 28 Accts.	\$46.33
JUNE	\$71,904	\$53,661 248	\$14,800 64	\$1,797 19	\$311 5	\$1,334 4	\$510.00 34 Accts.	\$53.19
JULY	\$43,136	\$25,758 149	\$12,413 69	\$2,729 25	\$931 15	\$1,305 4	\$540.00 36 Accts.	\$80.01
AUGUST	\$77,677	\$63,851 248	\$9,571 70	\$2,324 20	\$453 7	\$1,478 4	\$495.00 33 Accts.	\$62.13
SEPTEMBER	\$48,518	\$29,107 259	\$15,194 74	\$2,647 20	\$563 5	\$1,007 3	\$585.00 40 Accts.	\$95.85
OCTOBER	\$56,581	\$38,273 251	\$12,885 77	\$2,304 19	\$728 6	\$2,391 3	\$405.00 27 Accts.	\$65.00
NOVEMBER	\$80,990	\$67,749 405	\$9,659 83	\$1,950 12	\$164 5	\$1,468 3	\$495.00 33 Accts.	\$73.31
DECEMBER								
						<b>Totals</b>	\$5,565.00	\$721.08

## Statement of Cash Flow

### For the Eleven Months Ended November 30, 2009

	Current Month	Year to Date
<b>Cash Flows from operating activities</b>		
Net Income	\$ 24,037.79	\$ 324,249.65
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	(24,363.18)	(13,633.51)
1101 Accts. Receivable-Invoices	553.93	(26,807.00)
1190 Allowance for Bad Debts	0.00	189.60
1200 Inventory	0.00	109.73
1350 Prepaid Insurance	2,010.75	(2,285.50)
1360 Prepaid Expenses	871.42	(42,864.51)
2000 Accounts Payable	(46.00)	1,206.45
2250 PERS Withholding-Employee	0.00	(1,288.75)
2260 Med./Dental-Withhold-Employee	0.00	(502.80)
2272 Job Deposits	(800.00)	0.00
2273 Job Deposits-Doyne Rd.	0.00	13,599.44
	(21,773.08)	(72,276.85)
<b>Net Cash provided by Operations</b>	<b>2,264.71</b>	<b>251,972.80</b>
 <b>Cash Flows from investing activities</b>		
<i>Used For</i>		
1504 Water Mains	0.00	(401,538.23)
1512 Trans. & Dist. Plant Meters	0.00	(20,147.54)
1513 Electrical/Electronic Equip.	0.00	(6,424.26)
1515 Trucks and Portable Equipment	0.00	(19,594.14)
1516 Water Company Facilities	0.00	(23,254.90)
1523 Construction in Progress	0.00	(529,958.71)
1527 SCADA Equipment	0.00	(10,931.18)
1528 Tanks and Reservoirs	0.00	(15,375.14)
	0.00	(1,027,224.10)
Net cash used in investing	0.00	(1,027,224.10)
 <b>Cash Flows from financing activities</b>		
<i>Proceeds From</i>		
<i>Used For</i>		
2400 Truck Loan Payable	0.00	(19,880.82)
	0.00	(19,880.82)
Net cash used in financing	0.00	(19,880.82)
<b>Net increase (decrease) in cash</b>	<b>\$ 2,264.71</b>	<b>\$ (795,132.12)</b>
 <b>Summary</b>		
Cash Balance at End of Period	\$ 727,924.86	\$ 727,924.86
Cash Balance at Beg. of Period	(725,660.15)	(993,098.27)
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 2,264.71</b>	<b>\$ (265,173.41)</b>

**Steven Sorell, Treasurer** \_\_\_\_\_

**CREDIT CARD CHARGES  
OCTOBER 2009**

Category	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
Maint. Supply			\$119.99			\$119.99
Maint. Tools	\$151.75		\$103.67			\$255.42
Maint. Exp.						\$0.00
Postage	\$62.21					\$62.21
Computer Supplies						\$0.00
Computer Program		\$523.67				\$523.67
Scada						\$0.00
Kinn. Mesa Pipeline			\$510.34			\$510.34
Emp. Cert.						\$0.00
Truck Exp.		\$1,160.08	\$12.92	\$52.68		\$1,225.68
Truck Fuel						\$0.00
Generator/Pump Fuel						\$0.00
Office Supplies	\$43.35					\$43.35
Safety						\$0.00
Water Quality						\$0.00
Adm. Exp.		\$122.46				\$122.46
Doyne Road Project						\$0.00
Telephone						\$0.00
Office equip.						\$0.00
Finance Chg.						\$0.00
Finance Credit						\$0.00
<b>TOTAL</b>	<b>\$257.31</b>	<b>\$1,806.21</b>	<b>\$746.92</b>	<b>\$52.68</b>	<b>\$0.00</b>	<b>\$2,863.12</b>

**Kinneloa Irrigation District**  
**Income Statement**  
**For the Eleven Months Ending November 30, 2009**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
4000 Water Sales	\$ 87,091.41	\$ 82,000.00	\$ 1,018,059.17	\$ 1,015,795.00
4015 Wholesale Water Sales	0.00	0.00	19,814.91	0.00
4020 Invoice Sales	0.00	833.33	2,906.16	9,166.63
4035 Interest-General Fund Reserves	0.00	0.00	11,599.53	25,000.00
4050 Capacity Charge	0.00	0.00	0.00	9,000.00
<b>Total Revenues</b>	<b>87,091.41</b>	<b>82,833.33</b>	<b>1,052,379.77</b>	<b>1,058,961.63</b>
<b>Expenses</b>				
5000 Purchased Water	0.00	0.00	10,000.00	0.00
5005 Electricity	8,395.94	7,000.00	84,047.58	85,000.00
5010 Maintenance Supplies	2,369.79	1,666.67	18,939.27	18,333.37
5012 Safety Equipment	0.00	0.00	4,844.89	2,000.00
5015 Maintenance Labor	12,726.68	14,050.00	138,113.49	154,550.00
5020 Stand-by Compensation	660.00	625.00	6,900.00	6,875.00
5022 Training/Certification	122.46	200.00	461.46	2,200.00
5025 Water Treatment/Analysis	2,211.32	1,833.33	20,787.38	20,166.63
5030 Maintenance Contractors	5,455.29	4,166.67	72,471.79	45,833.37
5034 Equipment Maintenance	0.00	250.00	6,229.24	2,750.00
5035 Vehicle Maintenance	1,215.68	583.33	1,590.18	6,416.63
5036 Fuel - All Equipment	754.39	833.33	9,666.55	9,166.63
5045 Insurance-Workers Compensation	0.00	0.00	3,296.35	11,250.00
5046 Insurance-Liability	1,841.75	0.00	19,687.30	15,000.00
5048 Insurance-Property	169.00	208.33	1,841.00	2,291.63
5049 Insurance-Medical	3,054.80	3,333.33	28,909.66	36,666.63
6000 Engineering Services	2,500.00	1,250.00	31,796.87	13,750.00
6005 Watermaster	871.42	666.67	8,357.12	7,333.37
6015 Administrative Salary	10,004.40	10,245.00	109,830.20	111,755.00
6017 Administrative Travel	258.92	416.67	4,291.78	4,583.37
6020 BofD Compensation	500.00	500.00	5,700.00	6,100.00
6021 Administrative & Board Expense	0.00	208.33	1,484.04	2,291.63
6024 Customer/Public Info. Prog.	0.00	333.33	2,223.18	3,666.63
6025 PERS - KID	909.49	1,183.33	11,087.54	13,016.63
6030 Social Security - KID	1,561.76	2,275.00	22,555.47	24,725.00
6035 Office Supplies	108.59	750.00	5,955.04	8,250.00
6036 Postage/Delivery	282.04	500.00	3,811.06	5,500.00
6040 Professional Dues	0.00	0.00	4,723.00	7,000.00
6045 Legal Services	196.25	833.33	7,724.82	9,166.63
6050 Telephone	510.43	487.50	5,042.60	5,362.50
6051 Mobile Telephone	129.68	208.33	1,574.95	2,291.63
6052 Pagers	18.93	150.00	1,418.94	1,650.00
6053 Internet Service	64.94	83.33	714.34	916.63
6059 Computer/Software Maintenance	523.67	833.33	5,990.27	9,166.63
6061 Office Equipment Maintenance	0.00	83.33	950.00	916.63
6065 Accounting	0.00	0.00	4,800.00	7,000.00
6070 Office Labor	3,638.88	4,000.00	41,413.92	44,000.00
6075 Outside Services	1,941.15	1,666.67	14,359.46	18,333.37
6081 Permits/Fees	0.00	208.33	1,249.58	2,291.63
6120 Bank Service Charges	55.97	250.00	3,289.80	2,750.00
<b>Total Expenses</b>	<b>63,053.62</b>	<b>61,882.47</b>	<b>728,130.12</b>	<b>730,317.17</b>
<b>Net Income</b>	<b>24,037.79</b>	<b>20,950.86</b>	<b>324,249.65</b>	<b>328,644.46</b>

**Kinneloa Irrigation District**  
**Income Statement**  
**For the Eleven Months Ending November 30, 2009**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Other Expenditures</b>				
1200 Inventory	0.00	0.00	(109.73)	0.00
1504 Water Mains	0.00	0.00	401,538.23	568,500.00
1511 Water Treatment Plant	0.00	833.33	0.00	9,166.63
1512 Trans. & Dist. Plant Meters	0.00	1,666.67	20,147.54	18,333.37
1513 Electrical/Electronic Equip.	0.00	1,666.67	6,424.26	18,333.37
1514 Computer/Office Equipment	0.00	416.67	0.00	4,583.37
1515 Trucks and Portable Equipment	0.00	0.00	19,594.14	20,000.00
1516 Water Company Facilities	0.00	0.00	23,254.90	30,000.00
1527 SCADA Equipment	0.00	1,250.00	10,931.18	13,750.00
1528 Tanks and Reservoirs	0.00	6,250.00	15,375.14	68,750.00
<b>Total Other Expenditures</b>	<b>0.00</b>	<b>12,083.34</b>	<b>497,155.66</b>	<b>751,416.74</b>
<b>Total Increase or (Drawdown)</b>	<b>\$ 24,037.79</b>	<b>\$ 8,867.52</b>	<b>\$ (172,906.01)</b>	<b>\$ (422,772.28)</b>

**Steven Sorell, Treasurer** \_\_\_\_\_

**Kinneloa Irrigation District**  
**Balance Sheet**  
**November 30, 2009**

**ASSETS**

**Current Assets**

1010	Checking-Wells Fargo Bank	\$	383,562.53
1012	Savings-LAIF Reserve Fund		234,980.01
1100	Accts. Receivable-Water Sales		80,944.21
1101	Accts. Receivable-Invoices		27,783.73
1190	Allowance for Bad Debts		(2,071.17)
1200	Inventory		19,890.22
1340	Accrued Water Sales		109,382.32
1350	Prepaid Insurance		14,974.45
1360	Prepaid Expenses		53,630.14

Total Current Assets

923,076.44

**Property and Equipment**

1501	Water Rights		52,060.41
1503	Land Sites		96,700.08
1504	Water Mains		1,589,983.03
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		74,880.13
1513	Electrical/Electronic Equip.		196,044.86
1514	Computer/Office Equipment		34,761.42
1515	Trucks and Portable Equipment		182,758.05
1516	Water Company Facilities		62,334.10
1517	KID 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 Equipment		175,143.09
1528	Tanks and Reservoirs		97,944.39
1529	Holly Tanks		181,113.76
1600	Accum. Depreciation		(2,147,170.24)

Total Property and Equipment

4,234,168.85

Total Assets

\$ 5,157,245.29

**Kinneloa Irrigation District**  
**Balance Sheet**  
**November 30, 2009**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

2000	Accounts Payable	\$ 13,586.25	
2271	Deposits-Construction Meters	1,700.00	
2273	Job Deposits-Doyne Rd.	19,097.12	
2290	Accrued Vacation	12,003.70	
	Total Current Liabilities		46,387.07

**Long-Term Liabilities**

2400	Truck Loan Payable	66,790.81	
	Total Long-Term Liabilities		66,790.81
	Total Liabilities		113,177.88

**Capital**

3040	Fund Balance	4,719,817.76	
	Net Income	324,249.65	
	Total Capital		5,044,067.41
	Total Liabilities & Capital		\$ 5,157,245.29

**Steven Sorell, Treasurer** \_\_\_\_\_

**Kinneloa Irrigation District**  
**Check Register**  
For the Period From November 1, 2009 to November 30, 2009

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>
11/16/09	EFT630	Arco Gaspro Plus	754.39	truck gas
11/16/09	EFT631	Bank of America Business	2,863.12	see attached schedule
11/16/09	EFT632	Charter Communications	59.99	Internet service
11/16/09	EFT633	Pasadena Municipal Servic	1,013.67	Wilcox Well power
11/16/09	EFT634	Calif. Public Employees Re	2,280.19	CalPers-KID and employee contribution
11/16/09	EFT635	Southern California Edison	8,104.16	electricity
11/16/09	6095	ACWA Health Benefits Au	3,517.44	health/dental-KID and employee contribution
11/16/09	6096	Ameripride Uniform Servic	65.28	shop rag service
11/16/09	6097	Athens Services	129.38	trash pickup
11/16/09	6098	C.E.S.M., INC.	1,400.00	Clarmeya survey work
11/16/09	6099	Consolidated Electrical Dis	418.48	relays and fuses
11/16/09	6100	Civiltec Engineering, Inc.	2,500.00	fire flow tests
11/16/09	6101	Clinical Laboratory, San B	376.00	water analysis
11/16/09	6102	Cook Paging, Inc.	18.93	pager service
11/16/09	6103	Denram Products	241.05	letterhead
11/16/09	6104	Lagerlof,Senecal,Bradley,C	196.25	1/11 share of public water agency work on NPDES
11/16/09	6105	Melvin L. Matthews	339.70	expense reimbursement
11/16/09	6106	McCall's Meter Sales & Se	1,268.01	Delores Tunnel water meter repair
11/16/09	6107	McMaster Carr	921.81	maintenance supplies
11/16/09	6108	MWH Laboratories	282.00	water analysis
11/16/09	6109	Shirley Burt	134.61	mileage reimbursement
11/16/09	6110	Specialty Services	275.00	janitorial service
11/16/09	6111	TRG Customer Solutions	78.00	answering service
11/16/09	6112	Underground Service Alert	4.50	dig alerts
11/16/09	6113	Utility Service Co., Inc.	5,455.29	tank maintenancance agreement
11/18/09	EFT636	Christopher A. Burt	2,611.76	salary
11/18/09	EFT637	Shirley L. Burt	1,303.75	salary
11/18/09	EFT638	Melvin L. Matthews	3,478.21	salary
11/18/09	64130018	Brian Fry	1,374.96	salary
11/18/09	64130019	Felix Galindo	324.63	salary
11/18/09	64130020	Chris Mellinger	232.19	salary
11/18/09	EFT639	ADP	77.29	payroll processing
11/18/09	EFT640	Christopher A. Burt	125.00	salary
11/18/09	EFT641	ADP	3,732.86	payroll taxes
11/30/09	EFT642	Richard L. Barkhurst	92.35	salary
11/30/09	EFT643	Christopher A. Burt	2,559.69	salary
11/30/09	EFT644	Shirley L. Burt	1,404.72	salary
11/30/09	EFT645	Francis J. Griffith	92.35	salary
11/30/09	EFT646	Gerrie G. Kilburn	92.35	salary
11/30/09	EFT647	Melvin L. Matthews	3,554.18	salary



**Kinneloa Irrigation District**  
**Check Register**  
**For the Period From November 1, 2009 to November 30, 2009**

11/30/09	EFT648	Maurice Pickard	92.35	salary
11/30/09	EFT649	Steve Sorell	57.35	salary
11/30/09	64152620	Brian Fry	1,405.93	salary
11/30/09	64152621	Felix Galindo	318.38	salary
11/30/09	64152622	Chris Mellinger	422.72	salary
11/30/09	EFT650	ADP	86.97	payroll processing
11/30/09	EFT651	Christopher A. Burt	125.00	salary
11/30/09	EFT652	ADP	<u>3,909.24</u>	payroll taxes

**Total**

**60,171.48**

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**CREDIT CARD CHARGES  
OCTOBER 2009**

Category	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
Maint. Supply			\$119.99			\$119.99
Maint. Tools	\$151.75		\$103.67			\$255.42
Maint. Exp.						\$0.00
Postage	\$62.21					\$62.21
Computer Supplies						\$0.00
Computer Program		\$523.67				\$523.67
Scada						\$0.00
Kinn. Mesa Pipeline			\$510.34			\$510.34
Emp. Cert.						\$0.00
Truck Exp.		\$1,160.08	\$12.92	\$52.68		\$1,225.68
Truck Fuel						\$0.00
Generator/Pump Fuel						\$0.00
Office Supplies	\$43.35					\$43.35
Safety						\$0.00
Water Quality						\$0.00
Adm. Exp.		\$122.46				\$122.46
Doyne Road Project						\$0.00
Telephone						\$0.00
Office equip.						\$0.00
Finance Chg.						\$0.00
Finance Credit						\$0.00
<b>TOTAL</b>	\$257.31	\$1,806.21	\$746.92	\$52.68	\$0.00	<b>\$2,863.12</b>