

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – JUNE 19, 2012
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 AUDITOR SELECTION PROCESS**
- 4. REVIEW RISK ASSESSMENT MEMORANDUM**
- 5. DISCUSS 2013 BUDGET PROCESS**
- 6. DISCUSS BROWN WELL FACILITY**
- 7. REVIEW GENERAL MANAGER’S REPORT**
- 8. REVIEW MINUTES** – May 23, 2012
- 9. REVIEW FINANCIAL REPORTS** – May 31, 2012
- 10. ITEMS FOR NEXT AGENDA**
- 11. CALENDAR** – July 17, 2012
August 21, 2012
September 18, 2012
- 12. 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>.

Memorandum

To: KID Board of Directors
cc: Mel Mathews
From: Steve Sorell
Date: May 31, 2012
Re: Background Material on Auditor Rotation Policy

At the May KID Board meeting, Director Barkhurst requested as an agenda item for the June Board meeting consideration of a formal policy regarding the selection and retention of the outside auditor to perform the annual audit of KID's financial statements.

The central issue is whether the KID Board, as a matter of policy, should be required to periodically replace its audit firm, irrespective of performance or cost. The question of mandatory "**auditor rotation**" has been a hot topic in the financial press for many years, and there are strong opinions both pro and con. A Google search of "auditor rotation" generated more than *1.8 million* hits!

Since I have some familiarity with this topic, I offered to gather some materials to facilitate your independent review of the issue. In the remainder of this memo I will provide an overview of the main alternatives and a brief summary of key arguments. The Appendix contains excerpts from position papers and other documents prepared by various interested parties.

As you will see, some of the issues related to auditor rotation are not relevant to KID's situation because we are not a large, publicly-traded company. I have tried to present a broad spectrum of views rather than my own views.

Primary Alternatives and Variations

1. Mandatory auditor rotation, with recommended cycles ranging between 5 to 12 years.
Main proponent: PCAOB (Public Company Accounting Oversight Board)
2. No mandatory auditor rotation. Main proponent: AICPA (American Institute of Certified Public Accountants) as well as a number of corporations and agencies.
 - a. Periodically bid the business but do not require rotation.
 - b. Require periodic rotation of the lead auditor only, not the firm.

Key arguments are summarized after a brief background section that provides some context.

General Background

The outside auditor plays an important role in supporting public confidence in the accuracy of financial results for many corporations, charities and government agencies. As the amount at stake increases (e.g. stock price, public grants, manager bonus) so does the pressure on the audit firm. Larger firms typically have more complex and varied transactions and the role of the auditor reflects this complexity.

The very spectacular collapse of Enron in late 2001 was followed in early 2002 by the collapse of Worldcom. The financial statements and reported earnings of both companies were fraudulently overstated. Both companies were able to hide their fraud for a number of years partly because of the active collaboration of certain members of their outside auditor firms. In response to the resulting outcry, Congress directed the creation of the Public Company Accounting Oversight Board (PCAOB) as a “superagency” to provide accounting and audit standards for publicly-traded companies.

The PCAOB has been at the forefront of advocacy for mandatory auditor firm rotation as a method to help prevent the too-cozy relationships that help enable the Enron and Worldcom scandals. The AICPA and industry groups contend that such a requirement would create as many problems as it solves and would not prevent a future financial scandal.

Following are some of the key arguments raised in the debate over auditor rotation. The materials in the Appendix discuss these points in greater detail and provides statistical information on rotation policies of government agencies and non-profit organizations.

Mandatory Audit Firm Rotation:

- Audit firms are pressured to go along with questionable accounting practices to please management and retain the client. If auditors faced certain replacement, they would have less incentive to give in.
 - Public companies face enormous pressure to show increasing earnings as they affects stock price and (often) management bonus.
- Audit firms do not ask hard questions of management for fear of upsetting the relationship.
- Audit firms get lazy or sloppy after too many years on the same client account.

NO Mandatory Audit Firm Rotation:

- Mandatory rotation undermines the role of the Board/Audit Committee. The Board is ultimately responsible for providing oversight and responsible inquiry. Mandatory rotation overrides this role and reduces incentive for independent inquiry
- There is a learning curve associated with a new audit firm. During this period, a company is even more vulnerable to financial shenanigans because the auditor may not know where to look.

- Rotation increases audit costs.
 - Audit firms have to recoup learning curve costs over a shorter period.
 - Audit firms have no incentive to hold down fees in the last few years before they face mandatory rotation.
- Audit firm often maintains “institutional knowledge” for company that would be lost.
- With long term relationship and knowledge, audit firm is more alert to early warning signs, can provide better advice.

No Mandatory Rotation, Var. #1—But Periodically Bid Business

- Board has discretion to retain audit firm, but “shops” the engagement periodically (e.g. every 5 years) in order to ensure incumbent firm holds down costs.
- Incumbent firm has incentive to stay fresh and avoid laziness/sloppy work to retain client and avoid having replacement firm find errors.

No Mandatory Rotation, Var. #2—Rotate Partner, not Firm

- Audit firm may be retained indefinitely, but lead partner is rotated periodically.
- Minimizes risk of individual “coziness” that directly contributed to Enron and Worldcom scandals.

Appendix—Support Materials

Following is a list of the materials included in the Appendix. Where appropriate, I have highlighted or annotated relevant sections. I consider these to be representative examples only and not a comprehensive survey. (I drilled down through “only” about the first 8 pages of Google results.) There are dozens and dozens of prominent commentators that support each primary alternative, but they mainly echoed the arguments advanced by PCAOB and AICPA. However, your research may very well uncover new insights not considered here.

1. PCAOB recommendations.
2. AICPA comment letter
3. Opinion pieces by Harvard Business School teacher and by a former auditor and current board member
4. Survey of government entity auditor rotation policies; New York State Budget Office policy comment
5. Survey of non-profit organizations reasons for auditor change.

CONCLUSION: The concerns identified by both sides have merit. The question for the Board is which identified risks and concerns are most relevant to our particular situation?



Memo

Date: June 5, 2012
To: Board of Directors
From: Mel Matthews
Subject: Risk Analysis and Emergency Preparedness

At the April Board Meeting, Director Barkhurst requested that I start a risk assessment of our preparedness for emergencies, natural disasters and business interruptions. I did a similar analysis in 2005 and the following documents were prepared or updated at that time:

1. Fire Preparedness Policy -- This is presented as an appendix to the revised master plan and includes system operational guidelines to make efficient use of the water supply to protect customers and maximize fire department suppression capabilities.
2. Emergency/Disaster Response Plan -- This document provides step-by-step procedures, resources and contact information for various agencies, contractors and vendors in order to respond to emergencies such as fire, earthquake, water outages, power outages, localized flooding, water contamination and acts of sabotage.
3. Security Vulnerability Self-Assessment Report -- This self-assessment is required by the Department of Public Health. The report includes our emergency response plan.

In addition to the above documents, we have added equipment and developed procedures to increase our preparedness:

1. Automatic earthquake shut-off valves have been added to our tanks and reservoirs to preserve water until a damage inspection is completed to verify the integrity of our water mains. These same valves can be operated remotely via our SCADA system in the case of other disasters or operational problems.
2. We have purchased backup generators and portable pumps to increase our capabilities for supporting fire suppression activities and other operational emergencies.
3. Emergency procedures have been added to the Employee Policies and Procedures Manual.
4. I have participated in several disaster response training sessions and tabletop exercises as well as meetings with the Los Angeles County Fire Department to discuss emergency services coordination.

5. We continue to maintain a two-way radio system that has the capability to communicate with other water agencies and to monitor the communications of emergency response agencies. The office and service vehicles have the radios.
6. We are members of the California Utilities Emergency Association which provides materials and training for planning for emergencies and provides an emergency operations center and coordination between utilities for resources in the event of any significant emergency or disaster.
7. We receive email and printed reports from several agencies of security-related incidents at water agencies nationwide. This helps us to improve our policies and procedures as well as consider possible security enhancements for our facilities.

I have also taken the following steps with regard to business continuity:

1. The office has a backup generator that supplies the entire building electrical load in the event of a power failure. In addition, all critical computers and peripheral equipment are connected to uninterruptible power supplies that will keep these systems going during the brief time it takes for the generator to start. The fuel in the tank and the additional fuel stored on site will provide many days of continuous operation.
2. Critical business data is backed up on site and via the Internet at multiple sites. In the event of a disaster that makes the office inaccessible, remote access to the computers is available from any Internet-connected computer at any location. In the event that the office is destroyed or severely damaged, critical business functions can be resumed via our virtual server maintained by our Internet-hosting supplier. This virtual server is mirrored at multiple geographically separated sites.
3. We have a mobile Internet modem that provides backup Internet access in case our wired broadband Internet service is interrupted for a long period of time or if we need Internet access in the field.
4. The office and field staff is cross-trained to a high degree of competency. The goal is that no employee will become indispensable in performing any critical office or field task.

In conclusion, this memo is intended to serve as a basis for discussion of our preparedness for the risks mentioned above. However, I encourage you to think of other risks that we may or may not be prepared for that need to be addressed.

General Manager's Report for the Board of Directors Meeting on June 19, 2012

I. Capital Improvement, Preventative Maintenance and Repair Projects

- A. East Tank to West Tank Pipeline – The draft project overview report prepared by SA Associates is being reviewed for corrections and additions prior to presentation to the Board for discussion. The next step if we proceed with the project will be to prepare plans and specifications.
- B. Tank Maintenance – Utility Services Company has completed repainting the exterior of the Holly Tanks as scheduled in our tank maintenance agreement.

II. Customer Account Status

- A. Delinquent accounts –

22 accounts received late charges in the total amount of \$366.07
 12 accounts received door hanger shut off notice
 0 accounts were shut off for non-payment
 1 account remains off for non-payment

- B. Aged Receivables as of May 31, 2012 –

Current	30 days	60 days	90 days or greater	Total
\$48,312.84	\$37,315.05	\$121.17	\$849.03	\$86,598.09

III. General Manager's Projects and Activities

- A. Billing system upgrade – The conversion and upgrade project was completed on 5/31/2012. The old system will be maintained in a “read-only” status for several months in order to look up and verify any historical information that might have been missed in the data conversion. Customized manuals and checklists for the Utility Star system are being prepared by Bernadette and me to facilitate the performance of all necessary daily tasks and the preparation of monthly reports. I am also working on procedures for onsite and offsite backup of the database and critical programs to maintain business continuity in the event of equipment failure or disaster.
- B. RBMB – A report on the current condition and the trending on the basin water level in the Pasadena sub area of the Raymond Basin will be presented to the Pumping and Storage Committee and to the Board at its next meeting. This will be the first analysis of the effect of the voluntary reduction in pumping by the KID and other agencies in the Pasadena sub area that started in 2009. The staff and committees are also working on prioritizing projects that would add replenishment water to the basin. Unfortunately, the necessary grants and matching funds for many worthwhile projects are not currently available from Federal and State governments. However some joint projects with the County of Los Angeles that will increase stormwater capture are still promising possibilities in the near future.

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
MAY 23, 2012**

MEMBERS PRESENT: Directors Barkhurst, Eldridge, Kilburn and Sorell
Director Griffith was absent due to a prior engagement.

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

CALL TO ORDER: The Meeting was called to order by the President, Gerrie Kilburn, at 1935 hours. She noted that there was a quorum present. The Agenda was unanimously approved as presented.

PUBLIC COMMENT: No members of the public were present.

REVIEW PROPOSED AMENDMENTS TO CALTRUST INVESTMENT POLICY:
Director Barkhurst reviewed the proposed amendments to the Investment Policy and noted that changes were very innocuous.
It was M/S/C-(Barkhurst/Eldridge-4/0) – **“That the proposed amendments be approved”**.

REVIEW OF THE GENERAL MANAGER’S REPORT:
The report was reviewed by the General Manager and accepted as presented.

REVIEW OF MINUTES:
The minutes of April 17, 2012 were unanimously approved as written.

REVIEW OF FINANCIAL REPORTS:
Director Barkhurst reviewed the Financial Reports noting that \$34,000 of water was sold to Pasadena.
Director Sorell noted that the expenditures for the item “Fees” was over budget and the **General Manager** explained that the expense was due to the cost of reclassification of the pumps and generators by South Coast Air Quality Management Board

ITEM FOR NEXT AGENDA:
Auditor selection process
Discussion of 2013 Budget Process
Risk Assessment Procedures

ADJOURNMENT:
The meeting was adjourned at 2005 hours. The next meeting will be on June 19, 2012.

Respectfully submitted,

Shirley Burt
Secretary to the Board

Kinneloa Irrigation District
Income Statement
For the Five Months Ending May 31, 2012

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	\$ 71,607.55	\$ 96,000.00	\$ 407,327.85	\$ 366,000.00
4015 Wholesale Water Sales	27,064.21	0.00	124,814.46	0.00
4020 Service/Installation Charges	466.07	833.33	4,908.42	4,166.65
4035 Interest-Reserve Fund	255.58	333.33	1,654.80	1,666.65
4060 Disaster Assistance	0.00	0.00	2,016.80	0.00
Total Revenues	99,393.41	97,166.66	540,722.33	371,833.30
Expenses				
5005 Electricity	8,052.54	9,900.00	38,987.86	34,100.00
5010 Maintenance Supplies	2,472.26	2,500.00	13,636.23	12,500.00
5011 Material and Labor for Install	4,612.69	0.00	4,612.69	0.00
5012 Safety Equipment	0.00	133.33	0.00	666.65
5015 Operations & Maintenance Labor	12,331.17	13,500.00	57,326.69	66,000.00
5016 Operations & Maintenance OT	727.39	0.00	3,472.78	0.00
5020 Stand-by Compensation	870.00	625.00	3,180.00	3,125.00
5022 Training/Certification	0.00	133.33	0.00	666.65
5025 Water Treatment/Analysis	2,001.74	1,833.33	7,755.33	9,166.65
5030 Maintenance Contractors	10,294.22	9,750.00	65,171.87	48,750.00
5034 Equipment Maintenance	0.00	500.00	3,318.43	2,500.00
5035 Vehicle Maintenance	0.00	500.00	546.10	2,500.00
5036 Fuel - All Equipment	897.32	1,250.00	4,340.22	6,250.00
5045 Insurance-Workers Compensation	0.00	0.00	(3,944.00)	3,000.00
5046 Insurance-Liability	1,158.50	1,833.33	5,509.50	9,166.65
5048 Insurance-Property	184.00	208.33	508.81	1,041.65
5049 Insurance-Medical	3,779.41	3,666.67	18,897.05	18,333.35
6000 Engineering Services	0.00	3,750.00	4,990.00	18,750.00
6005 Watermaster Services	878.92	1,000.00	4,394.60	5,000.00
6015 Administrative Salary	10,214.50	10,609.64	50,429.00	51,232.48
6016 Administrative Bonus	0.00	0.00	3,000.00	0.00
6017 Administrative Travel	57.17	416.67	1,347.77	2,083.35
6020 BofD Compensation	300.00	400.00	2,100.00	2,400.00
6021 Administrative & Board Expense	525.00	208.33	525.00	1,041.65
6022 BofD-Election	0.00	0.00	292.60	0.00
6024 Customer/Public Info. Prog.	0.00	333.33	295.30	1,666.65
6025 PERS - KID	1,194.35	1,166.67	5,742.90	5,833.35
6030 Social Security - KID	2,283.38	2,416.67	10,878.96	12,083.35
6035 Office/Computer Supplies	875.90	750.00	3,051.54	3,750.00
6036 Postage/Delivery	454.53	500.00	1,514.41	2,500.00
6040 Professional Dues	552.99	625.00	3,349.95	3,125.00
6045 Legal Services	828.52	1,250.00	1,392.27	6,250.00
6050 Telephone	533.68	458.33	2,314.86	2,291.65
6051 Mobile Telephone	180.87	208.33	927.14	1,041.65
6052 Pagers	19.00	20.00	95.00	100.00
6053 Internet Service	84.94	125.00	424.70	625.00
6059 Computer/Software Maintenance	0.00	833.33	7,821.33	21,166.65
6061 Office Equipment Maintenance	0.00	83.33	0.00	416.65
6065 Accounting Services	0.00	0.00	0.00	6,000.00
6070 Office Labor	5,404.97	4,000.00	22,700.21	20,000.00
6075 Outside Services	821.20	1,666.67	4,337.61	8,333.35
6080 Capital Improvement Fees	277.58	614.08	1,058.92	3,070.40
6081 Permits/Fees	0.00	208.33	8,675.68	1,041.65
6120 Bank Service Charges	231.99	250.00	1,324.89	1,250.00
Total Expenses	73,100.73	78,227.03	366,304.20	398,819.43
Net Income	26,292.68	18,939.63	174,418.13	(26,986.13)

Kinneloa Irrigation District
Income Statement
For the Five Months Ending May 31, 2012

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures				
1509 Wilcox Well/Wilcox Booster	0.00	0.00	0.00	7,500.00
1511 WaterTreatment Plant	0.00	0.00	5,243.90	5,400.00
1512 Trans. & Dist. Plant Meters	3,242.85	1,666.67	6,112.58	8,333.35
1513 Electrical/Electronic Equip.	0.00	2,083.33	0.00	10,416.65
1514 Computer/Office Equipment	0.00	416.67	0.00	2,083.35
1516 Water Company Facilities	0.00	1,666.67	0.00	8,333.35
1527 SCADA Equipment	0.00	1,000.00	0.00	5,000.00
1530 Tools	0.00	200.00	760.03	1,000.00
Total Other Expenditures	3,242.85	7,033.34	12,116.51	48,066.70
Total Increase or (Drawdown)	\$ 23,049.83	\$ 11,906.29	\$ 162,301.62	\$ (75,052.83)

Kinneloa Irrigation District
Balance Sheet
May 31, 2012

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 146,815.14
1012	Reserve Fund-LAIF	117,721.63
1014	Reserve Fund-CalTRUST	259,635.51
1015	Accr. Int./Price Adj.-CalTRUST	(31.48)
1016	Accrued Interest-LAIF	89.91
1100	Accts. Receivable-Water Sales	25,380.95
1101	Accts. Receiv.-Service Charges	(612.26)
1102	Accts. Receiv.-Wholesale Water	61,217.14
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	92,304.89
1350	Prepaid Insurance	5,840.57
1360	Prepaid Expenses	15,295.61

Total Current Assets

742,886.13

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	2,402,367.42
1505	Water Tunnels	705,985.75
1506	K-3 Well	82,848.37
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well/Wilcox Booster	83,486.82
1510	Interconnections	14,203.27
1511	Water Treatment Plant	179,161.22
1512	Trans. & Dist. Plant Meters	66,782.58
1513	Electrical/Electronic Equip.	248,588.55
1514	Computer/Office Equipment	44,172.53
1515	Vehicles & Portable Equipment	222,084.16
1516	Water Company Facilities	60,079.20
1517	KID Office	54,202.92
1518	Shaw Ranch	280,789.92
1519	Dove Creek Project	487,383.87
1520	Glen Reservoir/Booster	24,190.86
1521	Kinneloa Ridge Project	690,492.58
1522	Eucalyptus Booster Station	500,288.76
1526	Vosburg Booster	12,590.00
1527	SCADA Equipment	196,172.05
1528	Tanks and Reservoirs	97,944.39
1529	Holly Tanks	181,113.76
1530	Tools	3,208.56
1600	Accum. Depreciation	(2,955,642.12)

Total Property and Equipment

4,440,654.03

Total Assets

\$ 5,183,540.16

Kinneloa Irrigation District
Balance Sheet
May 31, 2012

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 21,242.66	
2272	Job Deposits	11,810.69	
2290	Accrued Vacation	13,894.70	
	Total Current Liabilities		46,948.05

Long-Term Liabilities

2400	Truck Loan Payable	37,098.29	
	Total Long-Term Liabilities		37,098.29
	Total Liabilities		84,046.34

Capital

3040	Fund Balance	4,925,075.69	
	Net Income	174,418.13	
	Total Capital		5,099,493.82
	Total Liabilities & Capital		\$ 5,183,540.16

Kinneloa Irrigation District
Statement of Cash Flow
For the five Months Ended May 31, 2012

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ 26,292.68	\$ 174,418.13
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	32,725.77	20,843.55
1101 Accts. Receiv.-Service Charges	1,200.00	13,696.72
1102 Accts. Receiv.-Wholesale Water	(27,064.21)	(61,217.14)
1190 Allowance for Bad Debts	0.00	87.69
1350 Prepaid Insurance	1,342.50	4,681.72
1360 Prepaid Expenses	1,431.91	(3,385.95)
2000 Accounts Payable	(6,149.44)	3,578.56
2271 Deposits-Construction Meters	(850.00)	0.00
2272 Job Deposits	6,242.29	9,310.69
	8,878.82	(12,404.16)
Net Cash provided by Operations	35,171.50	162,013.97
Cash Flows from investing activities		
<i>Used For</i>		
1511 Water Treatment Plant	0.00	(5,243.90)
1512 Trans. & Dist. Plant Meters	(3,242.85)	(6,112.58)
1530 Tools	0.00	(760.03)
	(3,242.85)	(12,116.51)
Net cash used in investing	(3,242.85)	(12,116.51)
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	\$ 31,928.65	\$ 149,897.46
Summary		
Cash Balance at End of Period	\$ 616,535.60	\$ 616,535.60
Cash Balance at Beg. of Period	(584,606.95)	(466,638.14)
Net Increase (Decrease) in Cash	\$ 31,928.65	\$ 149,897.46

Kinneloa Irrigation District
Check Register
For the Period From May 1, 2012 to May 31, 2012

Date	Check #	Payee	Amount	Description
5/14/12	6982	ACWA Health Ben. Auth.	4,402.05	health insurance - KID and employee
5/14/12	6983	Alert Communications, Inc.	78.00	answering service
5/14/12	6984	Athens Services	134.37	trash pick up
5/14/12	6985	Berg Hardware	19.47	maintenance supplies K3 well
5/14/12	6986	Christopher A. Burt	21.28	reimb. maint. supplies shop towels and holder
5/14/12	6987	Civiltec Engineering, Inc.	500.00	fire flow test 2060 Windover Rd
5/14/12	6988	Cook Paging, Inc.	19.00	paggers
5/14/12	6989	Foothill Mun. Water Dist.	277.58	capital improvement fee
5/14/12	6990	Melvin L. Matthews	284.99	mileage, expense, software, laptop repair reimb.
5/14/12	6991	McMaster Carr	1,786.60	maint., cl2, warehouse supplies; cargo cntment. bar
5/14/12	6992	National Mtr. & Automatiior	2,103.41	water meters
5/14/12	6993	Perry Thomas Constr. Co.	369.00	leak repair 2973 meyerloa lane
5/14/12	6994	Pump Check	790.00	pump efficiency, water mtr. testing K3, wilcox well
5/14/12	6995	Specialty Services	275.00	janitorial service
5/14/12	6996	Utility Service Co., Inc.	3,651.97	tank maintenance agreement
5/14/12	6997	Western Water Works	1,252.99	supplies for 4 trucks, gen'l maint. & leak repair
5/14/12	6998	Raymond Basin Mgmt.. Brd	10,541.00	watermaster services
5/14/12	EFT1405	Arco Gaspro Plus	897.32	truck gas
5/14/12	EFT1406	AT&T	344.31	telephone
5/14/12	EFT1407	Bank of America Bus. Card	1,930.41	see attached March schedule
5/14/12	EFT1408	Pasadena Mun. Services	1,159.33	electricity
5/14/12	EFT1409	Southern Cal. Edison Co.	6,517.44	electricity
5/14/12	EFT1410	Verizon Wireless	184.65	mobile phone
5/15/12	EFT1414	Bernadette C. Allen	597.84	salary
5/15/12	EFT1415	Christopher A. Burt	2,008.39	salary
5/15/12	EFT1416	Shirley L. Burt	1,458.93	salary
5/15/12	EFT1417	Melvin L. Matthews	3,350.85	salary
5/15/12	65181451	Brian L. Fry	1,758.04	salary
5/15/12	65181452	Felix Galindo	325.50	salary
5/15/12	65181453	Chris J. Mellinger	538.26	salary
5/15/12	EFT1418	ADP	57.04	payroll processing
5/15/12	EFT1419	ADP	4,437.86	withholding and taxes
5/15/12	EFT1420	Christopher A. Burt	150.00	salary
5/22/12	6999	Mission Paving & Sealing	555.00	credit balance on constr water deposit
5/22/12	7000	AmeriPride Services	49.82	shop towel service
5/22/12	7001	Clinical Laboratory, SB	721.00	water sample analysis
5/22/12	7002	Lagerlof, Senecal, Gosney, &	828.52	public water agencies group
5/22/12	7003	R.E. Miller Tree Service	4,668.75	cleanup/trimming for fire clearance at Vosburg
5/22/12	7004	Monrovia Mailing Company	370.77	mail handling and postage
5/22/12	7005	Northrop Grumman - Ut Sys	450.00	1 year ext. warranty software maint. and support
5/22/12	7006	Western Water Works	1,867.02	3337 Trevan Rd supplies
5/22/12	EFT1421	AT&T	391.87	telephone

Kinneloa Irrigation District
Check Register
For the Period From May 1, 2012 to May 31, 2012

5/22/12	EFT1422	Calif. Public Emp. Ret. Sys.	2,489.46	CalPers - KID and employee (April)
5/22/12	EFT1423	Century Business Solutions	15.00	EBizCharge monthly fee
5/22/12	EFT1424	Charter Communications	79.99	internet service
5/31/12	EFT1425	Bernadette C. Allen	658.46	salary
5/31/12	EFT1426	Richard L. Barkhurst	94.35	salary
5/31/12	EFT1427	Christopher A. Burt	2,428.52	salary
5/31/12	EFT1428	Shirley L. Burt	1,566.03	salary
5/31/12	EFT1429	Gerrie G. Kilburn	94.35	salary
5/31/12	EFT1430	Melvin L. Matthews	3,350.85	salary
5/31/12	EFT1431	Steven G. Sorell	59.35	salary
5/31/12	65195945	Brian L. Fry	1,698.61	salary
5/31/12	65195946	Felix Galindo	345.04	salary
5/31/12	65195947	Chris J. Mellinger	344.23	salary
5/31/12	EFT1432	ADP	61.72	payroll processing
5/31/12	EFT1433	ADP	4,683.08	withholding and taxes
5/31/12	EFT1434	Christopher A. Burt	150.00	salary
5/31/12	EFT1435	Century Business Solutions	10.05	banking service fee
5/31/12	EFT1436	Earthlink Network	4.95	internet service
			80,259.67	
		Total		

Credit Card Detail
March
2012

Acct. No.	Account Description	Additional Description	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
5010	Maintenance Supplies	gen'l and yard maintenance supplies			\$178.66	\$21.74		\$200.40
1530	Maintenance Tools							\$0.00
5012	Safety Equipment							\$0.00
5022	Training/Certification							\$0.00
5025	Water Treatment/Analysis	40 lb solar salt and delivery			733.98			\$733.98
5035	Vehicle Maintenance	truck maintenance				\$128.96		\$128.96
5036	Fuel							\$0.00
6017	Adm. Travel							\$0.00
6021	Adm. & Bd. Exp							\$0.00
6035	Office/Computer Supplies	offices supplies	\$271.38					\$271.38
6036	Postage/Delivery	postage	\$107.69					\$107.69
6040	Professional Dues							\$0.00
6051	Mobile Phone							\$0.00
6053	Internet Service							\$0.00
6059	Computer/ Software Maintenance	LogMeIn yearly subscr. & license		\$488.00				\$488.00
6061	Office Equipment Maintenance							\$0.00
6081	Permits/Fees							\$0.00
								\$0.00
TOTAL			\$379.07	\$488.00	\$912.64	\$150.70	\$0.00	\$1,930.41