

**KINNELOA IRRIGATION DISTRICT  
REGULAR MEETING – BOARD OF DIRECTORS  
DISTRICT OFFICE  
TUESDAY – MARCH 18, 2008  
7:30 P.M.**

**AGENDA**

**A. EXECUTIVE SESSION – 6:00 P.M**

**GENERAL MANAGER PERFORMANCE REVIEW – GOVT. CODE 6254.25**

**B. REGULAR SESSION – TO FOLLOW**

**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. SALE OF 1993 TRUCK**

**4. NEW YORK PIPELINE PROJECT REVIEW** – Director Barkhurst

**5. APPROVAL OF CAPITAL PROJECTS**

**6. GENERAL MANAGER’S REPORT**

**7. REVIEW OF MINUTES** – Regular Meeting -- February 19, 2008

**8. REVIEW OF FINANCIAL REPORTS** – February 29, 2008

**9. ITEMS FOR NEXT AGENDA**

**10. CALENDAR – Regular Meeting** – April 15, 2008  
May 20, 2008  
June 17, 2008

**11. 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: 3/17/2008  
To: Board of Directors  
From: Melvin L. Matthews  
Subject: New York Drive Pipeline Project Review

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The estimated costs for the engineering and construction of the pipeline were as follows:

Engineer's estimate for preparation of plans and specifications	\$9,500.00
<u>Engineer's estimate for pipeline construction</u>	<u>\$169,070.00</u>
<b>Total Estimated cost</b>	<b>\$178,570.00</b>

The engineer's estimate for construction included a 10% allowance for contingencies but did not include any allowance for inspection, construction support services or the cost for duplication of plans and postage for sending plans and specifications to contractors or incidental office and other expenses.

SA Associates was selected to do the plans and specifications based on the \$9,500.00 estimate and Stephen Doreck Equipment Rentals, Inc. was selected to do the construction with a bid of \$126,421.00. Subsequent change orders and extra work in the amount \$9,297.32 brought the total contract to \$135,718.32. The project cost is summarized as follows:

Preparation of plans and specifications (SA for the bidding package)	\$9,500.00
Bid opening and evaluation of bids (SA Associates)	\$1,658.00
Construction contract (Stephen Doreck)	\$135,718.32
Construction support services (SA Associates for design and inspection)	\$9,230.00
<u>KID expenses for duplicating, postage and office supplies</u>	<u>\$864.55</u>
<b>Total Expenses (Not including Pasadena permit)</b>	<b>\$156,970.87</b>

Discussion of Change Orders and Extra Work

The additions to the contract price are divided into three categories:

Adjustment for actual quantity of bid items provided and constructed	\$1,070.00
Extra costs (Due to unexpected City of Pasadena involvement)	\$4,813.24
<u>Install additional 8" gate valve as requested by KID</u>	<u>\$3,414.08</u>
<b>Total additional project costs</b>	<b>\$9,297.32</b>

Actual field measurement of the pipeline length was 10 feet more than shown on the plans. This accounts for \$820 of adjusted contract price. The extra costs for the portion of the project in the City of Pasadena included additional saw cutting and paving due to the wider "tee" trench dimension required by the City. It also included a two-day allowance for equipment rental costs incurred due to the sudden shutdown of the project and three weeks rental charge for the portable toilet during the construction shutdown period. The 8" gate valve installation was not included in the original plans but was added to the contract after analyzing operational issues and the higher cost if it was installed later as a separate project.

Project Summary

In spite of the unexpected involvement of the City of Pasadena and the temporary shutdown, the project was completed without any significant problems. In hindsight, if we had known that a portion of the project was in Pasadena, we could have avoided some of the added engineering costs needed to revise our plans to include the City of Pasadena requirements. However most of the additional contract cost would have simply been included in the original bid if the contractor had known that a portion of the project was in Pasadena. Stephen Doreck was extremely fair in the billing of the extra costs which after negotiation were limited to a portion of the equipment rental costs incurred because of the shutdown and for specific material and labor need to comply with the City's requirements. We have also agreed to reimburse Doreck for the net cost of the Pasadena permit after the city refunds a portion of his deposit.

The total cost was less than the engineer's estimate of \$178,570 which included an allowance of 10% for contingencies. Without an allowance for contingencies, the project is \$3,270.87 over the estimated cost. But after deducting \$3,414.08 for the KID requested additional 8" valve, the total project cost is \$153,556.89 as compared to the engineer's estimate of \$153,700.00.

We signed a notice of completion on March 6, 2008 and the pipeline is now in service. Doreck will now be able to invoice us for the retention amount and for the reimbursement of the Pasadena permit when that amount is known.

## Kinneloa Irrigation District Project List

Project Number	Project Name	Project Description	Est. Cost	Board Approval	Estimated Completion
1	Mesa Pipeline Eng.	Engineer replacement pipeline for Kinneloa Mesa	30,000	approved	3/31/2008
2	Holly Clortec	Replace Uniclор with Clortec and add SCADA alarms	13,000	approved	3/31/2008
3	Remote Meter Read	Purchase 60 transponders & registers	9,000	approved	3/31/2008
4	Glen Transfer Switch	Install generator transfer switch at Glen Reservoir	8,065	approved	3/31/2008
5	SCADA Software	Upgrade SCADA software to current version	15,000	approved	6/30/2008
6	Brown SCADA	Install SCADA at Brown Reservoir	12,000	approved	6/30/2008
7	Truck Replacement	Replace '89 truck with 1 ton with service body and liftgate	47,850	requested	8/31/2008
8	Generator #1	50 KW portable generator for Glen Reservoir	18,000	requested	8/31/2008
9	Mesa Pipeline Const.	Install 2 or more lines per Master Plan	150,000		
10	Eye Wash Stations	Install additional eye wash stations at 6 locations	9,000		
11	Meter Read Software	Purchase additional software for retrieving customer history	1,500		
12	Reservoir Roofs	Apply protective sealer to 6 reservoir roofs	30,000		
13	Wilcox SCADA	Install Veris Electric Meter	7,220		
14	SCADA Radio	Install radio diagnostics on office SCADA computer	1,000		
15	Instrusion Alarms	Install alarms on doors at K-3, Eucalyptus, Wilcox and Holly	10,000		
16	Wilcox Pump Stand	Repair and paint Wilcox pump stand	no quote		
17	Reservoir Inspection	Video inspection of Brown & Glen reservoirs (5 year plan)	5,500		
18	Wilcox 50 HP Motor	Replace existing with high-effiecnecy water lubricated motor	10,000		
19	Acquire Easements	2150 Kinclair, 2044 Picadilly, #4 Cricklewood (fire hydrants)	unknown		
20	Generator Cables	Purchace cables and quick-disconnects for each facility	22,125		
21	Brown Flo-Loc	Install Flo-Loc at Brown Reservoir	15,000		
22	Wilcox Res.Trans Switch	Install generator transfer switch at Wilcox Reservoir	8,575		
23	Generator #2	250 KW portable generator for Wilcox Reservoir	40,000		
24	Office Trans. Switch	Install generator transfer switch at Office	5,824		
25	Generator #3	50 KW portable generator for Office	18,000		
<b>TOTAL</b>			486,659		

# General Manager's Report

## March 18, 2008

### I. Projects

- A. Truck Replacement – We have completed a final inspection at Pacific Truck Equipment Company. The truck will be delivered to Wondries for dealer-installed items before delivery to us. The 1993 S-10 was sold for \$1300 on 3/7/08.





- B. Fairpoint/Sierra Madre Villa Interconnection – This joint project with the City of Pasadena is scheduled to start on March 17, 2008. We completed our portion of the project on March 4, 2008.









## II. Field Operations

- A. A leak in a polyethylene service line crossing Barhite Street was repaired on 3/12/2008.
- B. Emergency generator at Eucalyptus Reservoir was serviced after routine monthly testing indicated a problem with the voltage regulator.

## III. Customer Correspondence and Service Issues for February

- A. Pasadena Glen Road – Customer reported high water usage. Upon investigation, we found a broken sprinkler valve that was running continuously. Shut off main irrigation valve to facilitate repairs by customer.
- B. Mesaloe Lane – Requested that we shut off water for plumber.
- C. Glen Springs Road – Customer reported water flowing out of neighbor's drain for a long period of time. The customer was not at home, but we were able to determine that no water was flowing through meter. Therefore it was concluded that the neighbor was draining excess water from the pool.
- D. Hartwood Point – Customer requested that we temporarily turn off water to facilitate repair of leak.



## IV. Office Operations

### A. Delinquent Accounts

- 24 accounts received 10 day letters
- 9 accounts received 5 day letters
- 6 accounts received 24-hour shut off notice
- 0 accounts shut off

## V. Meetings and Conferences

- A. Foothill Municipal Water District Board Meetings – I was appointed to fill the vacancy on the Board because of the resignation of Director Underbrink for health reasons. I was sworn in and seated at the February 25, 2008 meeting and also attended a special board workshop on March 3, 2008 where we discussed the proposed MWD allocation plan.
- B. ACWA Region 8 – The initial face-to-face meeting of the Region 8 Board was held in the board room at FMWD on March 5, 2008. In the addition to serving on the Board, I will be the Region 8 representative on the.
- C. ACWA Finance Committee – The initial meeting was held via conference call on February 21, 2008. The next meeting will be at the ACWA Spring Conference.
- D. California Special Districts Association (CSDA) – I participated to two meetings via conference call. Review of the audit and the 2008 budget recommendations were the principal topics of discussion in anticipation of the CSDA board meeting on March 14, 2008.

## VI. Legislative Issues

I have attached a reprint of an article in the AWWA Journal that gives an excellent update on the regulatory picture on the national level in 2008.

**MINUTES OF THE REGULAR MEETING  
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**MEMBERS PRESENT:** Directors Barkhurst, Griffith, Kilburn, Pickard and Sorell  
Director Pickard left the meeting at 1950 hours and returned  
at 2010 hours.

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

**CALL TO ORDER:** The Meeting was called to order by the Chair, **Richard Barkhurst**,  
at 1930 hours. He noted that there was a revised copy of the Check  
Register before the Board and that the Check Register that had been sent  
out in the Board Packet contained lining up errors. He requested that both  
documents remain in the official Board Packet. The Agenda was then  
unanimously approved as presented.

**PUBLIC COMMENT:** No members of the Public wished to comment at this time.

**TRUCK FINANCE AGREEMENT**

**Director Barkhurst** explained that this agreement reflects the Board's decision to finance the acquisition of one or two trucks in the next year or so and that these documents reflect that decision and the decision to go with the Municipal Finance Corporation.

The **General Manager** explained that the agreement has been reviewed by him and the District's Attorney and that changes were made as shown in the blue type. He noted that the document represents an installment sale as the District will take delivery of the truck and be reimbursed out of the proceeds of the sale since, due to the timing issues, there is not enough time to establish a separate account.

**Director Griffith** questioned whether the insurance mentioned on page 5 was in addition to what the District has and the **General Manager** replied that the insurance the District currently has will provide the coverage required.

**Director Griffith** commented that it looks as if a lien is being placed on the vehicle and therefore the District is not borrowing the full \$100,000. just the amount that is being reimbursed to the District for the actual cost of the truck.

**Director Sorell** stated that he noted an oddity in the agreement regarding the early payment procedure but that it is not important as there is no plan to pay off the debt early.

**GLEN RESERVOIR WALL**

**Director Barkhurst** stated that this item had been placed on the Agenda by Director Griffith.

**Director Griffith** commented that he thought there had been a discussion about recording a document on the property to indicate that this was the District's property.

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**GLENN RESERVOIR WALL (continued)**

**Director Sorell** replied that it had been determined that this could not be done without a survey and that the decision had been to not spend the money for a survey.

**Director Griffith** replied that he had given the General Manager copies of two different bids for surveying both the Glen Reservoir and the Brown Well and that he thought it was important to know the legal property boundaries and what the District needs to protect.

**Director Pickard** questioned as to the nature of Director Griffith's concern and **Director Griffith** explained that in his opinion the wall was not constructed properly, was constructed without permits and engineering drawings, and the letter that was received from the adjacent property owner stated that he would treat the wall as his own property. He stated that it was his understanding that a decision had been made that the District would record a letter stating that it is District property so that there would be no misunderstanding in the future. He explained that while there are some costs involved he thought it important to know where the property lines are located..

**Director Sorell** stated that he had understood that the cost to do a survey would be very expensive and **Director Griffith** stated that the estimate he received was \$2500.

**Director Sorell** suggested that an alternative action would be to have a letter between the District and that current property owner, that this letter would be valid document and, while the recording of a document would make it follow with the land if it is sold in the future, instead the District would have the responsibility of remembering to present this letter to any future property owner as they would have no knowledge of it otherwise.

**Director Griffith** stated that when he went to the County he found there was very little information regarding District properties and that you could not look them up by address, and asked if anyone had more information about this issue as relating to the Glen Reservoir.

The **Facilities Supervisor** stated that you have to have an address before Edison will provide an electrical hook up and that the current address for the Glen Reservoir is on Pasadena Glen Road. He stated that there are some construction maps but that to his knowledge there is only one property corner known for that site.

A discussion then was held between Mrs. Williams, owner of property to the east side of the Glen Reservoir, and Staff regarding the status of the property as to whether there were easements or whether the property was actually owned by the District, and it was determined that there is some misunderstanding about the legal boundaries of the Glen Reservoir property.

**Director Barkhurst** then reminded the Board that on January 18 the General Manager had issued a memo stating "It is not proper to be debating and discussing this matter via Email but 1) I gave permission for the wall to be built, 2) The wall is in the exact location of the former chain link fence, 3) Neither party knows the exact location of the property line, 4) the wall represents an improvement to both parties, 5) the wall prevents the former slope from sliding or eroding onto the Glen Reservoir site, 6) At the Board request I verified that the wall was properly engineered and constructed, 7) As requested by the Board the owner accepted responsibility for maintenance of the wall if necessary, 8) We acknowledged acceptance of his liability."

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**GLEN RESERVOIR WALL(continued)**

**Director Barkhurst** then stated that if there were no motions to be considered for further action that this matter be considered closed

**Director Griffith** stated that he thought there were still problems but that the action Director Sorell had suggested should be done as a minimum and **Director Sorell** agreed.

**Director Sorell** requested that Staff develop some method whereby Staff would remember to give a copy of the proposed letter to any future owner.

**BROWN WELL SITE**

**Director Barkhurst** stated that this item had been placed on the Agenda by Director Griffith.

**Director Griffith** stated that the same problem concerning the boundaries of the Brown Well property exists as with the Glen Reservoir and he noted that a pipeline has been constructed into the area of the Brown Well Site. He stated that also a wall has been built that blocks the District's easement to the East Tank and questioned as to whether the District knows the boundaries of that easement.

The **Facilities Supervisor** stated that to his knowledge the Brown Well Site has never been surveyed, and that in the past there had been hedges surrounding the site which are now gone and that the clear area of about 5 or 10 feet that existed before is now covered with plantings. He stated that he has no way of knowing without a survey whether the construction on the west side of site has encroached on the District property. He explained that when the District acquired the properties in 1974 from the Mira Loma Water Company there were no surveys conducted.

**Director Barkhurst** stated that when any of these subjects come up from time to time he thinks that it is proper to ask the question as to what the impact is on the District operationally, financially, legally, or any other impact that might occur and if after analysis there appears to be no impact that it should be noted in the minutes that this matter was discussed.

**Director Griffith** questioned as to the impact of the wall being built at the East Tank site and the **General Manager** replied that he had written a letter to the homeowner including a copy of the agreement that they had signed and indicated that they needed to maintain the District's access as per the agreement or in some other mutually agreeable way such as their driveway, or whatever. He further stated that he has not had a reply at this date and does not think further action need be taken at this time.

At 1950 hours Director Pickard left the meeting due to a prior commitment.



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**NEW YORK DRIVE PIPELINE PROJECT REVIEW**

**Director Barkhurst** stated that he had requested this item be placed on the Agenda because he thinks it is appropriate to have a post project review of any and all major projects as it can be a valuable tool to understanding what went right and what went wrong and to use that information as the building foundation for future projects.

It was M/S/C-(Barkhurst/ Sorell-4/0)- **“That the Kinneloa Irrigation District Board, beginning with the New York Pipeline Project, have a formal review of all future major projects in the context of using that information as the basis for better knowledge to do better in the future.”**

It was M/S/C-(Barkhurst/Kilburn-4/0)- **“That the review of the New York Pipeline Project be tabled until the next meeting.”**

**PIPELINE ENGINEERING PROJECT**

The **General Manager** stated that he had received two estimates for the Engineering required for the Kinneloa Mesa Pipeline Project. He noted that the estimates are divided into the categories of Engineering and Plans and Specifications, Profile Engineering and Drawings, and Hydraulic Analysis.

At **Director Barkhurst’s** request the General Manager gave a brief description of the term Hydraulic Analysis and stated that one had been done of this area at the time of the Doyne Road proposed development some years ago.

**Director Barkhurst** questioned whether there had been any changes to the area involved since that analysis had been performed and the **General Manager** stated that there had been no changes and that he did not think another hydraulic analysis was necessary for this project.

**Director Kilburn** questioned whether this project would accommodate any mega houses that would be build in the future, and the **General Manager** replied that it would be impractical to redesign the system at this time to accommodate that incremental cost and that it would be so large the property owners would not agree to pay for the expense involved.

**Director Griffith** questioned whether the District is meeting the current Fire Department requirements and the **Facilities Supervisor** replied that at the time of the Hydraulic Analysis the Fire Department required 1250 GPM at any fire hydrants or any new fire hydrants and that since that analysis the duration of fire flow required has been enhanced by the addition of the Sage Tank to the system. He noted, however, at the time of the analysis the Doyne Road Project was being considered which would have provided a loop allowing a two way flow and that houses over 5000 square feet were not in the equation.

It was M/S/C-(Kilburn/Griffith-4/0)-**“That in the case of the Kinneloa Mesa Pipeline Project that there be no money spent on a Hydraulic Analysis.”**

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**PIPELINE ENGINEERING EXPENSE(continued)**

At Director Barkhurst's request the General Manager gave a brief description of Profile Engineering.

**Director Barkhurst** questioned as to what the impact of not doing profile engineering would have on the District and the **General Manager** replied that he did not think there would be any impact and he did not think it was an expense that should be incurred on this project.

**Director Barkhurst** questioned as to what the District receives for the \$11,000 cost.

The **Facilities Supervisor** noted that what you don't get without a profile is knowing where to place the air release and blow off valves which will be needed as the project is replacing 4 inch line with 8 inch line and a lot more air can be trapped. Knowing where the high and low points are in the system would be helpful in knowing where to place these valves since permission of the homeowners will be required when placing these valves as well as the fire hydrants.

**Director Kilburn** questioned as to the streets involved in the project and the **Facilities Supervisor** replied the involved area would include West Meyerloa, West Clarmeya, Lindloa, and Doyne Road including the cul-de-sac.

**Director Griffith** noted that when he worked for MWD there were profile drawings for every project regardless of the size of the pipe.

**Director Pickard** stated he did not believe profiles were necessary as this was not a new project and he did not think the gas lines in the area posed a hazard.

**Director Griffith** commented that when you open holes during the project you can measure the Depths of various pipes and put that information on the profile.

**Director Kilburn** stated that since the District Staff has indicated that the project will be carried out in a careful manner she does not think the profile drawings will be needed.

It was M/S/C-(Kilburn/Barkhurst-4/1-Director Griffith opposed) **“That in the case of the Kinneloa Mesa Project no money be spent on Profile Engineering.”**

**CAPITAL PROJECTS**

The **General Manager** requested the Board's approval for projects five and six that are listed on the Capital Project List.

It was M/S/C-(Pickard/Griffith-5/0)-**“That project #5-Upgrade SCADA Software to the current version and Project #6-Install SCADA at the Brown Reservoir be approved”.**

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**SALE OF THE 1993 CHEVROLET TRUCK**

The General Manager requested the Board's permission to sell the 1993 S10 Chevrolet Truck as is required by the District's Rules and Regulations. He stated that there is one possible buyer and he has sent the price at \$1385.

It was M/S/C-(Barkhurst /Kilburn-5/0)-**"That the General Manager be empowered to sell the 1993 Chevrolet Truck for whatever price he can obtain."**

**COMMUNITY OUTREACH PLAN**

**Director Kilburn** stated that she would like to propose that at this time the proposed conference be tabled and that the educational outreach to the community by pursued with the newsletter that has been developed by the General Manager and also activities within our own homeowners organizations.

**Director Sorell** stated that he had been made aware of a watering device that would be useful is limiting outside watering that could be made available to customers for no cost or low cost.

**Director Barkhurst** suggested that Board Members do a little research about those conservation materials that could be made available to the rate payers on a no cost or low cost basis and come back to the Board with a proposal.

It was M/S/C-(Kilburn/Griffith-5/0)-**"That the proposed Community Outreach Meeting be tabled until some future date."**

**Director Kilburn** suggested that conservation information also be placed on the District Web Site and the **General Manager** stated that he had already put some information there.

**Director Griffith** questioned whether the newsletter presented in the packet was final copy and suggested that the District logo be placed at the top like that on the trucks and Director Kilburn agreed.

**APPOINTMENT OF THE AD HOC COMMITTEE**—General Manager's Performance Review

**Director Barkhurst** explained the process of appointing members to the committee and the responsibilities of the committee members. He noted that the first step in the process is the appointment of the AD Hoc Committee consisting of less than three people explaining that if more than two people are on the committee then the meeting has to be Noticed and time constraints are mandated and that he would prefer that this be treated on an Ad Hoc basis unless the Board deemed otherwise.

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**APPOINTMENT OF AD HOC COMMITTEE (continued)**

**Director Barkhurst** then requested that two members volunteer to serve on the Ad Hoc Committee and Directors Griffith, Pickard, Kilburn and Sorell volunteered.

**Director Sorell** suggested that Director Barkhurst appoint two members to the committee and

**Director Barkhurst** stated that he preferred not to do that.

**Director Barkhurst** then suggested that the total Board meet in Executive Session and accomplish the procedure all at one time.

There was agreement that

--Director Sorell would bring his computer to the Executive Session,

--Within the next few days the General Manager would send his self assessment via Email to all Board Members

-- The Board would meet in Executive Session at 1800 hours on March 18

-- The Board would go into Regular Session immediately following the Executive Session.

**GENERAL MANAGER'S REPORT**

The General Manager reviewed his report that was presented in the packet.

**REVIEW OF THE MINUTES**

The minutes of January 18, 2008 were approved as presented.

**REVIEW OF FINANCIAL REPORTS**

**Director Barkhurst** noted that the Check Register provided at the beginning of the meeting was the document to be reviewed as the errors in the description column had been corrected from the Check Register submitted in the Board Packet.

**Director Sorell** then reviewed the reports and requested clarification on various checks.

There were questions about the expense regarding the meters and the **Facilities Supervisor** explained that this expense involves the upgrading of the meter reading system to a radio drive by system and that all of the Board Members would be having their meters changed and become part of that system.

The Financial Reports were then unanimously approved for filing.



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**ITEMS FOR NEXT AGENDA**

Report from Executive Session  
New York Pipeline Review  
Report on Sale of 1993 Truck

**ADJOURNMENT:**

The meeting was adjourned at 2055 hours. The next meeting will be an Executive Session at 6 P.M. on March 18, 2008 and the Regular Session will follow afterward.

Respectfully submitted,

Shirley L. Burt  
Secretary to the Board

**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	SA Associates - Design of New York Drive Water Main	9,500.00			
		9/13/07	Bank of America Business Card - office supplies-New York Drive	112.70			
		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				
		Project Engineering					
		Office Supplies					
	Postage/Delivery						
					<b>143,399.04</b>		
<b>2007 New York Main</b>					<b>143,399.04</b>	<b>178,570.00</b>	
2007 Truck	Trucks and Equipment	2/11/08	McMaster Carr - Vise for 2008-1 truck	679.57			
					<b>679.57</b>		
<b>2007 Truck</b>					<b>679.57</b>	<b>43,000.00</b>	
2008 Brown SCADA	SCADA	2/4/08	Byrd Industrial Electronics - radio survey test at Brown Reservoir	957.96			
					<b>957.96</b>		
<b>2008 Brown SCADA</b>					<b>957.96</b>	<b>12,000.00</b>	
2008 Holly Cl2	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 Cl2 parts	286.71			
		2/12/08	Ferguson Enterprises, Inc. - Holly Cl2 tank straps	45.83			
		2/27/08	Matt Chlor Inc. - Cl2 pump for Holly Clortec	291.36			
					<b>13,844.30</b>		
<b>2008 Holly Cl2</b>					<b>13,844.30</b>	<b>13,000.00</b>	
2008 Truck							
<b>2008 Truck</b>						<b>47,850.00</b>	
<b>Report</b>					<b>158,880.87</b>	<b>294,420.00</b>	

**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>
<b>Delores Tunnel</b>					<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>
<b>Eucalyptus Reservoir</b>					<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>
<b>Eucalyptus Tunnel</b>					<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>
<b>Glen Reservoir</b>					<u><u>141.82</u></u>
Hidden Valley Office					<u> </u>
<b>Hidden Valley Office</b>					<u><u> </u></u>
High/Low Pressure					<u> </u>
<b>High/Low Pressure</b>					<u><u> </u></u>
Holly Reservoir					<u> </u>
<b>Holly Reservoir</b>					<u><u> </u></u>
House Tunnel					<u> </u>
<b>House Tunnel</b>					<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	Maintenance Contractors	1/18/08	A&B Electric - K-3 circuit breaker repair	257.66	
					<u>257.66</u>
<b>K-3 Well</b>					<u><b>257.66</b></u>
Long Tunnel					
<b>Long Tunnel</b>					
Sage Tank	Equipment Maintenance	1/17/08	Bank of America Business Card - sage flo-loc batteries	215.69	
					<u>215.69</u>
<b>Sage Tank</b>					<u><b>215.69</b></u>
Tent Tunnel					
<b>Tent Tunnel</b>					
Vosburg Reservoir					
<b>Vosburg Reservoir</b>					
West Tank					
<b>West Tank</b>					
Wilcox Reservoir					
<b>Wilcox Reservoir</b>					
Wilcox Well	Maintenance Contractors	1/18/08	A&B Electric - Wilcox Well starter coil repair	659.97	
					<u>659.97</u>
<b>Wilcox Well</b>					<u><b>659.97</b></u>
<b>Report</b>					<u><b>10,387.97</b></u>



**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 Forecasted	Deviation from Budget	
			Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted		Forecasted	Amount
4000	Water Sales	1,000,000	50,094	73,271	55,720	68,580	86,800	95,370	128,770	128,770	101,800	91,000	76,080	55,710	1,011,965	11,965	1%
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	417	417	417	417	417	417	417	417	417	417	14,021	9,021	180%
4030	Interest-General Fund	50	1	1	4	4	4	4	4	4	4	4	4	4	43	-7	-14%
4035	Interest-LAIF	20,000	8,927	0	0	5,000	0	0	5,000	0	0	5,000	0	0	23,927	3,927	20%
4037	Interest-Bank of America	0	1	1	0	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%
	<b>Total Income</b>	<b>1,028,050</b>	<b>68,177</b>	<b>73,972</b>	<b>56,141</b>	<b>74,001</b>	<b>87,221</b>	<b>95,791</b>	<b>134,191</b>	<b>129,191</b>	<b>102,221</b>	<b>96,421</b>	<b>76,501</b>	<b>59,131</b>	<b>1,052,957</b>	<b>24,907</b>	<b>2%</b>
<b>Expenditures</b>																	
5005	Power	110,000	5,152	4,409	9,000	9,000	13,000	13,000	13,000	13,000	9,000	9,000	6,000	4,000	107,562	-2,438	-2%
5010	Maintenance Supplies	20,000	561	9,695	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	26,923	6,923	35%
5012	Safety Equipment	2,000	0	0	500	500	0	0	0	0	0	0	0	0	1,000	-1,000	-50%
5015	Maintenance Labor	172,000	13,131	12,728	14,333	14,333	14,333	14,333	14,333	14,333	14,333	14,333	14,333	14,333	169,193	-2,807	-2%
5020	Stand-by	7,500	630	630	625	625	625	625	625	625	625	625	625	625	7,510	10	0%
5022	Training/Certification	2,400	140	0	200	200	200	200	200	200	200	200	200	200	2,140	-260	-11%
5025	Water Treatment/Analysis	20,000	1,599	2,130	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,396	396	2%
5030	Maintenance Contractors	48,000	10,184	2,978	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	53,162	5,162	11%
5034	Equipment Maintenance	3,000	216	0	250	250	250	250	250	250	250	250	250	250	2,716	-284	-9%
5035	Vehicle Maintenance	9,000	332	0	750	750	750	750	750	750	750	750	750	750	7,832	-1,168	-13%
5036	Fuel - All Equipment	8,500	766	592	708	708	708	708	708	708	708	708	708	708	8,441	-59	-1%
5040	Equipment Rental	500	0	0	0	0	0	0	0	0	0	0	0	500	500	0	0%
5045	Insurance-Workers Comp.	15,000	3,024	-196	0	4,000	0	0	4,000	0	0	4,000	0	0	14,828	-172	-1%
5046	Insurance-Liability	15,000	1,229	1,229	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	14,958	-42	0%
5048	Insurance-Property	2,500	186	186	208	208	208	208	208	208	208	208	208	208	2,456	-44	-2%
5049	Insurance-Medical	43,000	3,047	3,047	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	3,583	41,927	-1,073	-2%
6000	Project Engineering	15,000	0	600	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	13,100	-1,900	-13%
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	71	71	71	71	71	71	71	71	71	71	826	-24	-3%
6015	Administrative Salary	98,000	7,362	7,362	7,833	7,833	7,833	7,833	7,833	7,833	7,833	7,833	7,833	7,833	93,057	-4,943	-5%
6017	Administrative Travel	4,000	12	101	333	333	333	333	333	333	333	333	333	333	3,446	-554	-14%
6018	Administrative PERS	6,720	506	1,012	560	560	560	560	560	560	560	560	560	560	7,118	398	6%
6020	BofD Compensation	7,000	500	500	800	800	800	800	800	800	800	800	800	900	7,000	0	0%
6021	Administrative Exp.	2,500	100	0	208	208	208	208	208	208	208	208	208	208	2,183	-317	-13%
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	333	333	333	333	333	333	333	333	333	333	3,503	-497	-12%
6025	PERS - KID	12,075	819	3,003	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	13,885	1,810	15%
6030	Social Security - KID	26,040	1,959	1,897	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	25,557	-484	-2%
6035	Office Supplies	9,000	268	1,146	750	750	750	750	750	750	750	750	750	750	8,913	-87	-1%
6036	Postage/Delivery	6,000	208	269	500	500	500	500	500	500	500	500	500	500	5,478	-522	-9%
6040	Professional Dues	7,000	425	329	583	583	583	583	583	583	583	583	583	583	6,587	-413	-6%
6045	Legal	10,000	591	0	833	833	833	833	833	833	833	833	833	833	8,925	-1,075	-11%
6050	Telephone	5,000	379	332	417	417	417	417	417	417	417	417	417	417	4,878	-122	-2%
6051	Cellular Telephone	2,500	153	134	208	208	208	208	208	208	208	208	208	208	2,370	-130	-5%

**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 Forecasted	Deviation from Budget	
			Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted		Forecasted	Amount
6052	Pagers	1,800	126	126	150	150	150	150	150	150	150	150	150	150	1,751	-49	-3%
6053	Internet Service	1,000	75	70	83	83	83	83	83	83	83	83	83	83	978	-22	-2%
6059	Computer/Software Maintenance	10,000	834	104	833	833	833	833	833	833	833	833	833	833	9,271	-729	-7%
6061	Office Equipment Maintenance	1,000	0	0	83	83	83	83	83	83	83	83	83	83	833	-167	-17%
6065	Accounting	7,000	0	0	0	6,000	0	0	0	1,000	0	0	0	0	7,000	0	0%
6070	Office Labor	48,000	3,987	3,582	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	47,569	-431	-1%
6075	Outside Services	20,000	1,018	705	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	18,389	-1,611	-8%
6081	Permits/Fees	2,500	728	0	208	208	208	208	208	208	208	208	208	208	2,811	311	12%
6120	Bank Service Charges	1,200	309	313	100	100	100	100	100	100	100	100	100	100	1,622	422	35%
	<b>Total Expenses</b>	<b>794,585</b>	<b>61,375</b>	<b>72,316</b>	<b>64,390</b>	<b>74,090</b>	<b>67,590</b>	<b>67,890</b>	<b>71,590</b>	<b>68,590</b>	<b>63,590</b>	<b>67,590</b>	<b>60,590</b>	<b>59,491</b>	<b>799,095</b>	<b>4,510</b>	<b>1%</b>
	<b>NET REVENUES</b>	<b>233,465</b>	<b>6,802</b>	<b>1,657</b>	<b>-8,250</b>	<b>-90</b>	<b>19,630</b>	<b>27,900</b>	<b>62,600</b>	<b>60,600</b>	<b>38,630</b>	<b>28,830</b>	<b>15,910</b>	<b>-360</b>	<b>253,863</b>	<b>20,398</b>	<b>9%</b>

**Other Expenditures and Adjustments**

1200	Inventory	0	0	1,639	0	0	0	0	0	0	0	0	0	0	1,639	1,639	0%
1504	Replacement Mains	150,000	25,463	0	5,000	50,000	50,000	0	0	0	0	0	0	0	130,463	-19,537	-13%
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	0	0	0	0	0	0	0	0	0	0	13,844	844	6%
1512	Meter Replacement	10,000	779	16,531	833	833	833	833	833	833	833	833	833	833	25,644	15,644	156%
1513	Electrical/Electronic Equipment	10,000	0	0	833	833	833	833	833	833	833	833	833	833	8,333	-1,667	-17%
1514	Computer/Office Equipment	5,000	3,000	0	417	417	417	417	417	417	417	417	417	417	7,167	2,167	43%
1515	Truck Equipment	47,000	0	680	47,000	0	0	0	0	0	0	0	0	0	47,680	680	1%
1516	Facility Repairs	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	-10,000	-100%
1527	SCADA	10,000	0	958	2,000	2,000	2,000	2,000	0	0	0	0	0	0	8,958	-1,042	-10%
1528	Tanks and Reservoirs	75,000	5,891	5,891	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	74,283	-717	-1%
	<b>Total Other Expenditures</b>	<b>330,000</b>	<b>35,133</b>	<b>39,544</b>	<b>62,333</b>	<b>60,333</b>	<b>60,333</b>	<b>10,333</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>	<b>318,010</b>	<b>-11,990</b>	<b>-4%</b>

**NET CASH FLOW**

	<b>NET CASH FLOW</b>	<b>-96,535</b>	<b>-28,331</b>	<b>-37,887</b>	<b>-70,583</b>	<b>-60,423</b>	<b>-40,703</b>	<b>17,567</b>	<b>54,267</b>	<b>52,267</b>	<b>30,297</b>	<b>20,497</b>	<b>7,577</b>	<b>-8,693</b>	<b>-64,148</b>	<b>32,387</b>	<b>-34%</b>
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**Kinneloa Irrigation District**  
**Balance Sheet**  
**February 29, 2008**

**ASSETS**

**Current Assets**

1000	Checking-Bank of the West	\$ 14,782.71
1002	Checking-B of A	19,268.63
1010	Checking-Wells Fargo Bank	69,409.15
1012	Savings Account-LAIF	516,707.74
1013	Savings-LAIF Reserve Fund	250,000.00
1100	Accts. Receivable-Water Sales	38,362.64
1101	Accts. Receivable-Invoices	2,298.66
1190	Allowance for Bad Debts	(1,881.57)
1200	Inventory	21,639.28
1340	Accrued Water Sales	76,221.21
1350	Prepaid Insurance	10,734.45
1360	Prepaid Expenses	7,680.13
		<hr/>
	Total Current Assets	1,025,223.03

**Property and Equipment**

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Mains	1,035,640.21
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	172,044.41
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	93,165.52
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
1523	Construction in Progress	128,391.75
1526	Vosburg Booster	12,590.00
1527	SCADA	136,033.48
1528	Tanks and Reservoirs	94,351.77
1529	Holly Tanks	181,113.76
1600	Accum. Depreciation	(1,968,472.95)
		<hr/>
	Total Property and Equipment	3,821,561.64
		<hr/>
	Total Assets	\$ 4,846,784.67
		<hr/> <hr/>

**Kinneloa Irrigation District**  
**Balance Sheet**  
**February 29, 2008**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

2000	Accounts Payable	\$ 2,197.24	
2260	Med./Dental-Withhold-Employee	249.96	
2273	Job Deposits-Doyne Rd.	5,497.68	
2277	New York Drive Retention	10,743.00	
2290	Accrued Vacation	10,525.70	
	Total Current Liabilities		29,213.58

**Long-Term Liabilities**

	Total Long-Term Liabilities		0.00
	Total Liabilities		29,213.58

**Capital**

3040	Fund Balance	4,809,112.59	
	Net Income	8,458.50	
	Total Capital		4,817,571.09
	Total Liabilities & Capital		\$ 4,846,784.67

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



**Kinneloa Irrigation District**  
**Statement of Cash Flow**  
**For the two Months Ended February 29, 2008**

	Current Month	Year to Date
<b>Cash Flows from operating activities</b>		
Net Income	\$ 1,656.51	\$ 8,458.50
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	58,759.19	100,835.88
1101 Accts. Receivable-Invoices	1,286.73	0.00
1200 Inventory	(1,639.23)	(1,639.23)
1350 Prepaid Insurance	(576.75)	838.50
1360 Prepaid Expenses	995.42	1,990.84
2000 Accounts Payable	(2,645.85)	(30,261.28)
2250 PERS Withholding-Employee	(1,224.57)	(1,163.98)
2271 Deposits-Construction Meters	0.00	(850.00)
2272 Job Deposits	0.00	(9,189.38)
	54,954.94	60,561.35
<b>Total Adjustments</b>	<b>54,954.94</b>	<b>60,561.35</b>
<b>Net Cash provided by Operations</b>	<b>56,611.45</b>	<b>69,019.85</b>
 <b>Cash Flows from investing activities</b>		
<i>Used For</i>		
1504 Mains	0.00	(25,463.09)
1511 WaterTreatment Plant	(13,844.30)	(13,844.30)
1512 Trans. & Dist. Plant Meters	(16,531.35)	(17,310.48)
1514 Computer/Office Equipment	0.00	(3,000.00)
1515 Trucks and Equipment	(679.57)	(679.57)
1527 SCADA	(957.96)	(957.96)
1528 Tanks and Reservoirs	(5,891.26)	(11,782.52)
	(37,904.44)	(73,037.92)
<b>Net cash used in investing</b>	<b>(37,904.44)</b>	<b>(73,037.92)</b>
 <b>Cash Flows from financing activities</b>		
<i>Proceeds From</i>		
<i>Used For</i>		
<b>Net cash used in financing</b>	<b>0.00</b>	<b>0.00</b>
<b>Net increase (decrease) in cash</b>	<b>\$ 18,707.01</b>	<b>\$ (4,018.07)</b>
 <b>Summary</b>		
Cash Balance at End of Period	\$ 946,389.44	\$ 946,389.44
Cash Balance at Beg. of Period	(927,682.43)	(950,407.51)
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 18,707.01</b>	<b>\$ (4,018.07)</b>

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

**Kinneloa Irrigation District**  
**Income Statement**  
**For the Two Months Ending February 29, 2008**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
4000 Water Sales	\$ 73,270.81	\$ 55,700.00	\$ 123,365.22	\$ 111,400.00
4020 Invoice Sales	700.00	416.67	9,854.18	833.34
4030 Interest-General Fund Checking	0.83	4.17	1.34	8.34
4035 Interest-General Fund Savings	0.00	0.00	8,926.66	5,000.00
4037 Interest-Bank of America	0.76	0.00	1.63	0.00
<b>Total Revenues</b>	<b>73,972.40</b>	<b>56,120.84</b>	<b>142,149.03</b>	<b>117,241.68</b>
<b>Expenses</b>				
5005 Power	4,409.27	7,000.00	9,561.69	12,000.00
5010 Maintenance Supplies	9,695.25	1,666.67	10,256.11	3,333.34
5012 Safety Equipment	0.00	500.00	0.00	1,000.00
5015 Maintenance Labor	12,728.21	14,333.33	25,859.45	28,666.66
5020 Stand-by	630.00	625.00	1,260.00	1,250.00
5022 Training/Certification	0.00	200.00	140.00	400.00
5025 Water Treatment/Analysis	2,130.04	1,666.67	3,728.99	3,333.34
5030 Maintenance Contractors	2,977.53	4,000.00	13,161.68	8,000.00
5034 Equipment Maintenance	0.00	250.00	215.69	500.00
5035 Vehicle Maintenance	0.00	750.00	331.78	1,500.00
5036 Fuel - All Equipment	592.30	708.33	1,357.88	1,416.66
5045 Insurance-Workers Compensation	(196.00)	0.00	2,828.00	4,000.00
5046 Insurance-Liability	1,229.00	1,250.00	2,458.00	2,500.00
5048 Insurance-Property	186.25	208.33	372.50	416.66
5049 Insurance-Medical	3,046.90	3,583.33	6,093.80	7,166.66
6000 Project Engineering	600.00	1,250.00	600.00	2,500.00
6005 Watermaster	666.67	666.67	1,333.34	1,333.34
6010 Telemetry	50.97	70.83	117.30	141.66
6015 Administrative Salary	7,361.84	7,833.33	14,723.68	15,666.66
6017 Administrative Travel	101.07	333.33	112.81	666.66
6018 Administrative PERS	1,012.00	560.00	1,518.00	1,120.00
6020 BofD Compensation	500.00	500.00	1,000.00	1,000.00
6021 Administrative Exp.	0.00	208.33	100.00	416.66
6022 BofD-Election	12,501.89	0.00	12,501.89	0.00
6024 Customer/Public Info. Prog.	83.10	333.33	169.45	666.66
6025 PERS - KID	3,003.06	1,006.25	3,822.27	2,012.50
6030 Social Security - KID	1,897.34	2,170.00	3,856.50	4,340.00
6035 Office Supplies	1,145.51	750.00	1,413.31	1,500.00
6036 Postage/Delivery	269.38	500.00	477.51	1,000.00
6040 Professional Dues	328.75	583.33	753.50	1,166.66
6045 Legal	0.00	833.33	591.49	1,666.66
6050 Telephone	332.45	416.67	711.11	833.34
6051 Cellular Telephone	133.66	208.33	287.12	416.66
6052 Pagers	125.56	150.00	251.12	300.00
6053 Internet Service	69.89	83.33	144.73	166.66
6059 Computer/Software Maintenance	104.48	833.33	938.10	1,666.66
6061 Office Equipment Maintenance	0.00	83.33	0.00	166.66
6070 Office Labor	3,581.76	4,000.00	7,568.60	8,000.00
6075 Outside Services	704.72	1,666.67	1,722.66	3,333.34
6081 Permits/Fees	0.00	208.33	728.00	416.66
6120 Bank Service Charges	313.04	100.00	622.47	200.00
<b>Total Expenses</b>	<b>72,315.89</b>	<b>62,090.38</b>	<b>133,690.53</b>	<b>126,180.76</b>
<b>Net Income</b>	<b>1,656.51</b>	<b>(5,969.54)</b>	<b>8,458.50</b>	<b>(8,939.08)</b>

**Kinneloa Irrigation District**  
**Income Statement**  
**For the Two Months Ending February 29, 2008**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Other Expenditures</b>				
1200 Inventory	1,639.23	0.00	1,639.23	0.00
1504 Mains	0.00	10,000.00	25,463.09	20,000.00
1511 WaterTreatment Plant	13,844.30	0.00	13,844.30	13,000.00
1512 Trans. & Dist. Plant Meters	16,531.35	833.33	17,310.48	1,666.66
1513 Electrical/Electronic Equip.	0.00	833.33	0.00	1,666.66
1514 Computer/Office Equipment	0.00	416.67	3,000.00	833.34
1515 Trucks and Equipment	679.57	0.00	679.57	0.00
1516 Water Company Facilities	0.00	0.00	0.00	10,000.00
1527 SCADA	957.96	2,000.00	957.96	4,000.00
1528 Tanks and Reservoirs	5,891.26	6,250.00	11,782.52	12,500.00
	<u>39,543.67</u>	<u>20,333.33</u>	<u>74,677.15</u>	<u>63,666.66</u>
<b>Total Other Expenditures</b>	<b>39,543.67</b>	<b>20,333.33</b>	<b>74,677.15</b>	<b>63,666.66</b>
<b>Total Increase or (Drawdown)</b>	<b>\$ (37,887.16)</b>	<b>\$ (26,302.87)</b>	<b>\$ (66,218.65)</b>	<b>\$ (72,605.74)</b>

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



# Memo

Date: March 13, 2008  
To: Board of Directors  
From: Melvin L. Matthews  
Subject: Aged Receivables Report

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In the past, the aged receivables report presented to the Board was calculated after the billing was completed on the billing date of the following month. The billing date is usually between the 7<sup>th</sup> and 10<sup>th</sup> of the month. For example, in the past the February aged receivables report was actually the report as of the billing date in March. In fact this was the only monthly report that did not represent the actual month-end amounts. Therefore the total of the accounts receivable did not match the accounts receivable (Account #1100) on the general ledger and balance sheet.

Our auditor has recommended that we change the date of this report to correspond to the actual month end in our accounting system. Furthermore, since the report is produced from our billing system, we need to reconcile the amount to the general ledger amount in our accounting system. I fully agree with auditor's recommendation since this change will provide an accurate picture of where we stand at month end.

Since there is no way of rerunning the January report in the billing system, you will notice a significant one-time month to month difference when comparing the January and February 2008 amounts which is primarily reflected in the "current" column. The amount for February is correct because now it does not include the receivables that were generated on March 7 when the billing was actually done.

In order to book the earned (but not billed) water sales for the month I have established a new general ledger asset account number 1340 titled *Accrued Water Sales*. This new account as well as the *Water Sales income* account number 4000 and the *Water Sales Receivable* account 1100 will be adjusted as needed using general journal entries in order to be reconciled with the aged receivables report from the billing computer at month end.

## 2008 AGED RECEIVABLES REPORT

BILLING MONTH	TOTAL BALANCE	CURRENT PERIOD	OVER 30 DAYS	OVER 60 DAYS	OVER 90 DAYS	OVER 120 DAYS	Penalty Charges	Interest Charges
JANUARY	\$61,862.77	\$49,586.80 580 Accts.	\$10,620.34 105 Accts.	\$1,953.56 21 Accts.	\$493.13 9 Accts.	\$791.06 2 Accts.	\$570.00 38 Accts.	\$57.76
FEBRUARY	\$38,862.64	\$28,139.00 180 Accts,	\$7,917.79 72 Accts.	\$1,572.79 19 Accts.	\$442.00 8 Accts.	\$791.06 2 Accts.	\$495.00 33 Accts.	\$47.84
MARCH								
APRIL								
MAY								
JUNE								
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								
						<b>Totals</b>	\$1,065.00	\$105.60