

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

AGENDA

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

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

- 3. GENERAL MANAGER’S REPORT**

- 4. REVIEW MINUTES** – Regular Meeting of December 16, 2008

- 5. REVIEW OF FINANCIAL REPORTS** – December 31, 2008

- 6. ITEMS FOR NEXT AGENDA**

- 7. CALENDAR** – February 17, 2009
March 17, 2009
April 21, 2009

- 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

January, 20 2009

I. Projects

- A. Kinneloa Mesa Pipeline Project – Project was awarded to Stephen Doreck subject to submittal of required forms and completion of due diligence by the KID and its attorney with respect to any outstanding legal issues.
- B. Doyne Road Development – The estimate for preparation of plans and specifications was received from Civiltec and forwarded to the developer. The engineering work will proceed upon receipt of professional services deposit.
- C. Brown Reservoir Flo-LoC™ Valve – Valve actuator has been received and Chris is now fabricating the mounting bracket.
- D. SCADA – A replacement for the current ailing computer has been received and I am currently doing the setup and testing prior to turning it over to Byrd Industrial Electronics for installation of the SCADA software. Once the new computer is installed, the old computer will be retained to serve as an onsite backup in case of another catastrophic failure like we had in October 2008.

II. Customer Service Issues for December

- A. Sierra Madre Villa Avenue – Customer complained about high usage. We checked for any obvious leaks and found none. Our meter testing procedure was explained.
- B. Villa Heights Road – Director Griffith reported that a neighbor's sprinklers had been on for at least three hours. Homeowner was contacted by phone and we were given permission to shut off the water.
- C. Kinneloa Canyon Road – Customer reported that there was a small leak in the High/Low Pressure Tunnel line going up the hillside to the Holly Tanks. We installed a stainless steel repair sleeve over the four inch steel line to correct the problem.

III. Office Operations

A. Delinquent Accounts

33 accounts received 10 day letters
10 accounts received 5 day letters
1 account received 24-hour shut off notice
0 accounts were shut off for non-payment and turned back on after payment
2 accounts remain shut off for non-payment

B. Accounts Payable Procedure

I am working on a revised accounts payable procedure for 2009 to allow greater flexibility and efficiency in the Board approval for payment of expenses and the means to use electronic payment to reduce staff time and expense as well as to reduce bank charges. I will present it to the Board after receiving feedback from Gail Egan.

IV. GM's Projects and Goals

- A. A newsletter was distributed as an insert in the January billing statements.
- B. I am working on the year-end accounting in preparation for the audit.
- C. I am part of the working group from our Public Water Agencies Group (PWAG) that is doing everything possible to get an improved general NPDES permit as compared to the staff's draft permit that is currently set for approval by the Regional Water Quality Board on March 9. The goal is to have a general permit that exempts agencies from needing a discharge permit to perform normal systems operations such as fire hydrant flushing, flow and water quality tests and well startup.

V. Overtime Report

The annual overtime report is attached for your information.

Date	CAUSE	CHRIS	BRIAN
1/1-1/15	Fac. Ck	5.00	3.00
	Sys. Ops./Alarms	4.00	
	Fac./Eq. Maint.	7.00	1.00
	Pwr. Out	2.00	
1/16-1/31	Fac. Ck	3.00	1.00
	Sys. Ops./Alarms	4.50	
	Eq. Maint.	3.50	
2/1-2/15	Fac. Ck.		3.00
	Projects	7.50	
	Fac./Eq. Maint.	2.50	
	Sys. Ops./Alarms	3.50	
2/16-2/28	Fac. Ck.	2.00	3.00
	Fac./Eq. Maint.	10.00	
	Sys. Ops./Alarms	3.00	
3/1-3/15	Fac. Ck.	2.00	
	Eq. Maint.		1.00
	Projects	1.00	
	Fac./Eq. Maint.	1.50	
	Sys. Ops./Alarms	5.00	
3/16-3/31	Fac. Ck	2.00	1.50
	Sys. Ops./Alarms	4.00	
	Fac./Eq. Maint.	1.00	1.00
	Cust. Ser.		
4/1-4/15	Fac. Ck		2.00
	Sys. Ops./Alarms	2.00	
	Projects	1.50	
	CI2 Maint.		1.00
4/16-4/30	Fac. Ck.	3.00	
	Projects	1.00	
	Sys. Ops./Alarms	9.50	
	Fac./Eq. Maint.	9.00	
5/1-5/15	Fac. Ck.	2.00	3.00
	Cust. Ser.	0.50	
	Sys. Ops./Alarms	9.00	
	Fac./Eq. Maint.	6.00	0.50
5/16-5/31	Fac. Ck.	2.50	3.00
	Alarms	3.00	
	Fac./Eq. Maint.	5.00	0.00
6/1-6/15	Fac. Ck.	1.50	3.00
	Alarms	5.00	
	Fac./Eq. Maint.	5.50	3.50
6/16-6/30	Fac. Ck	2.50	3.00
	Alarms	11.00	
	Fac./Eq. Maint.		
	Cust. Ser.		0.50
SUB TOTAL	January-June	153.50	34.00

Fac. Ck.	Sys. Ops Alarms	Fac./Equip. Maint.	Cust. Serv.	Leaks	Pwr. Out.	Projects
8.00						
	4.00					
		8.00				
					2.00	
4.00						
	4.50					
		3.50				
3.00						
						7.50
		2.50				
	3.50					
5.00						
		10.00				
	3.00					
2.00						
		1.00				
						1.00
		1.50				
	5.00					
3.50						
	4.00					
		2.00				
2.00						
	2.00					
						1.50
						1.00
3.00						
						1.00
		9.50				
		9.00				
5.00						
			0.50			
	9.00					
		6.50				
5.50						
	3.00					
		5.00				
4.50						
	5.00					
		9.00				
5.50						
	11.00					
			0.50			
51.00	54.00	67.50	1.00	0.00	2.00	13.00

Date	CAUSE	CHRIS	BRIAN	Fac. Ck.	Sys. Ops Alarms	Fac./Equip. Maint.	Cust. Serv.	Leaks	Pwr. Out.	Projects
7/1-7/15	Fac. Ck	3.50		3.50						
	Sys. Ops/Alarms	4.00			4.00					
7/16-7/31	Fac. Ck		4.00	4.00						
	Sys. Ops/Alarms		4.00		4.00					
	Fac./Eq. Maint.									
	Cust. Ser.		1.00				1.00			
8/1-8/15	Fac. Ck	4.00	4.00	8.00						
	Sys. Ops/Alarms	0.50	7.00		7.50					
	Fac./Eq. Maint.		4.50			4.50				
8/16-8/31	Fac. Ck	3.00	5.00	8.00						
	Sys. Ops/Alarms	7.00			7.00					
	Fac./Eq. Maint.	5.00				5.00				
9/1-9/15	Fac. Ck.	4.00		4.00						
	Sys. Ops/Alarms	5.00			5.00					
	Fac./Eq. Maint.	1.00				1.00				
9/16-9/30	Fac. Ck		4.00	4.00						
	Sys. Ops/Alarms	10.00			10.00					
	Fac./Eq. Maint.	9.50				9.50				
	Leaks	1.00	6.00					7.00		
10/1-10/15	Fac. Ck	4.50	4.00	8.50						
	Sys. Ops/Alarms	3.00			3.00					
	Fac./Eq. Maint.	2.00				2.00				
	Power Outage		4.00						4.00	
10/16-10/31	Fac. Ck	4.50		4.50						
	Sys. Ops/Alarms	5.50			5.50					
	Fac./Eq. Maint.	1.50				1.50				
11/1-11/15	Fac. Ck	2.50	4.00	6.50						
	Sys. Ops/Alarms	7.00			7.00					
	Fac./Eq. Maint.	3.50	1.00			4.50				
	Leaks		3.00					3.00		
11/16-11/30	Fac. Ck.	1.50	4.00	5.5						
	Sys. Ops/Alarms	6.50			6.50					
	Fac./Eq. Maint.	2.00				2.00				
12/1-12/15	Fac. Ck	3.50	4.00	7.50						
	Sys. Ops/Alarms	10.50			10.50					
	Fac./Eq. Maint.	7.00	0.50			7.50				
	Projects	0.50								0.50
12/16-12/31	Fac. Ck	3.50		3.50						
	Sys. Ops/Alarms	5.00			5.00					
	Cust. Ser.	1.00					1.00			
	Projects	1.00								1.00
SUB TOTAL	July-December	133.50	64.00	67.50	75.00	37.50	2.00	10.00	4.00	1.50
GRAND TOTAL	Year of 2008	287.00	98.00	118.50	129.00	105.00	3.00	10.00	6.00	13.50

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
DECEMBER 16, 2008**

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

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

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

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

REVIEW OF PERS PAYMENT PROCEDURE:

Director Barkhurst reviewed a memo from the Public Employee Retirement system, which stated, in part, that if the Employer paid the employee portion for any employee, then the employer had to do so for all employees. He further explained that there was nothing in writing in the District's files regarding this benefit to the General Manager but that it was his understanding that this benefit had been provided to the General Managers since 1998. He suggested that the General Manager's gross salary be adjusted to include the employee portion and the increase in taxes, which would be incurred noting that it would amount to about a 10% increase or around \$109,000.

It was M/S/C – (Kilburn/Pickard-5/0) – **“That the General Manager’s salary be increased to include the amount of his employee portion due to the retirement fund and also the amount of increase in taxes that would be incurred which is approximately a 10% increase.”**

REVIEW OF KINNELOA MESA PIPELINE BIDS AND AWARD OF CONTRACT:

The **General Manager** reviewed the spreadsheet that had been provided by the Engineer which provided the breakdown of all the bids that had been submitted. He noted that the lowest bidder was Stephen Doreck Equipment Rental, Inc. who submitted a bid of \$374002.00 and recommended that the Board award the contract to them.

It was M/S/C- (Kilburn/Pickard-5/0) – **“That the contract for the KINNELOA MESA PIPELINE PROJECT be awarded to Stephen Doreck Equipment Rental, Inc. subject to all of the due diligent processes.”**

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DISCUSSION AND APPROVAL OF SELECTED PROJECTS FOR 2009:

The **General Manager** reviewed the eight projects and their projected cost that he is requesting approval for the 2009 year, noting that the expenditures would depend upon the funds available. He noted that the list represents two years of projects as some had been scheduled for 2008 but were delayed for various reasons.

It was M/S/C- (Barkhurst/Pickard-5/0) – “**That the following projects be approved for the year 2009 –1) Install replacement meters per the Master Plan, 2) Apply protective sealer to reservoir roofs, 3) Install Generator Switch at the Office, 4) Purchase a 50 KW Portable Generator for the Office, 5) Replace 60 water meters with transponder and register, 6) Install electrical quick disconnects at all facilities that have generators, 7) Install Intrusion Alarms at the Eucalyptus and Wilcox Reservoirs, and 8) Install FLO-LOC valve at the Brown Reservoir.**”

Director Barkhurst noted that what the Board had done with the motion is approving in principle the inclusion of these specific projects on a list and that each project is subject to approval as it comes up to the top of the list.

REVIEW AND APPROVAL OF SALARY RANGES:

The **General Manager** presented a table of his suggested salary ranges noting that the ranges had not been adjusted for three years.

Director Barkhurst stated that if the old rates are three years old than the new rates should be 7% or 8% higher than the old rates.

Director Griffith questioned as to whether these ranges were in line with those published by the water agency group and the **General Manager** explained that the latest publication was not yet available from ACWA.

Director Barkhurst stated that he had found that survey very helpful in the past.

It was M/S/C- (Sorell/Pickard-5/0) – “**That the Board approve the following rate schedule for the 2009 year- 1) General Manager-\$90,912-\$144,750/Yr., 2)Facilities Supervisor-\$26-\$36/Hr., 3) Facilities Operator-\$17-\$30/Hr., 4) Administrative Assistant \$17-\$23/Hr., 5) Facilities Operator (PT) \$15-\$20/Hr., 6)Groundskeeper (PT)-\$10-\$15/Hr.**”

Director Barkhurst recommended that \$150.00 be spent for the current ACWA Salary Survey so that the Board would have data to compare to the approved data since the data will not be used for at least three months and this would provide one more check to determine whether the approved rates are realistic.

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ELECTION OF OFFICERS for 2009:

Director Barkhurst requested nominations for the office of Chair of the Board and **Director Sorell** nominated Director Barkhurst and **Director Kilburn** seconded the nomination. There were no further nominations and nominations were closed.

It was M/S/C- (Pickard/Kilburn-4/0) – **“That Director Barkhurst is elected to the office of Board Chair.”**

Director Barkhurst requested nominations for the office of Treasurer and **Director Pickard** nominated Director Sorell and the nomination was seconded by **Director Kilburn**. There were no further nominations and the nominations were closed.

It was M/S/C/-(Pickard/Kilburn-4/0) – **“That Director Sorell is elected to the office of Treasurer”**

Director Barkhurst requested nominations for the office of Secretary and **Director Griffith** nominated Director Kilburn and **Director Sorell** nominated Director Pickard. There were no further nominations and the nominations were closed.

Director Barkhurst noted that there was a contested election and requested a motion to approve the nomination of Director Kilburn for Secretary and **Director Griffith** so moved and **Director Barkhurst seconded the motion.**

Director Barkhurst then requested a motion to approve the nomination of Director Pickard for Secretary and **Director Sorell** so moved. There was no second to the motion and the motion died.

It was M/S/C- (Griffith/Barkhurst-4/0) – **“That Director Kilburn is elected to the office of Secretary.”**

REVIEW OF GENERAL MANAGER’S REPORT:

The **General Manager** reviewed his report noting that the second new truck is now in service and that the 1989 truck will be put up for sale. He showed the piece of pipe from the Delores Tunnel pipeline that had been damaged during a recent landslide following a rainstorm.

REVIEW OF THE MINUTES:

The minutes of November 18, 2008 was reviewed and unanimously approved with the correction of three typographical errors.

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REVIEW OF FINANCIAL REPORTS:

Director Sorell reviewed the Financial Reports making the following comments -

- Maintenance contractor expenses were up
- Maintenance supplies were up but could be capital expenditures
- Revenue is up about \$50,000 above budget
- Expenses are about 8% below budget
- \$86,671 has been received for the truck leases

The reports were unanimously approved for filing as submitted.

ADJOURNMENT:

The meeting was adjourned at 2045 hours. The next meeting will be held on January 20, 2009 and no items have been identified at this time for the next Agenda.

Respectfully submitted,

Shirley L. Burt
Secretary to the Board

2008 AGED RECEIVABLES REPORT

ACCOUNTING PERIOD	TOTAL BALANCE	CURRENT PERIOD	OVER 30 DAYS	OVER 60 DAYS	OVER 90 DAYS	OVER 120 DAYS	Penalty Charges	Interest Charges
JANUARY*	\$97,122	\$83,264 580 Accts.	\$10,620 105 Accts.	\$1,954 21 Accts.	\$493 9 Accts.	\$791 2 Accts.	\$570.00 38 Accts.	\$57.76
FEBRUARY**	\$38,363	\$27,639 180 Accts.	\$7,918 72 Accts.	\$1,573 19 Accts.	\$442 8 Accts.	\$791 2 Accts.	\$495.00 33 Accts.	\$47.84
MARCH	\$22,659	\$13,133 193 Accts.	\$7,186 77 Accts.	\$1,369 18 Accts.	\$184 4 Accts.	\$788 2 Accts.	\$465.00 31 Accts.	\$38.68
APRIL	\$40,774	\$32,502 291 Accts.	\$5,890 61 Accts.	\$1,116 13 Accts.	\$340 6 Accts.	\$927 2 Accts.	\$285.00 19 Accts.	\$22.53
MAY	\$45,788	\$34,890 216 Accts.	\$8,760 76 Accts.	\$1,043 16 Accts.	\$242 4 Accts.	\$854 2 Accts.	\$360.00 24 Accts.	\$35.64
JUNE	\$45,749	\$31,632 219 Accts.	\$11,068 77 Accts.	\$1,550 16 Accts.	\$470 7 Accts.	\$1,028 3 Accts.	\$435.00 29 Accts.	\$44.77
JULY	\$33,920	\$19,918 174 Accts.	\$11,104 76 Accts.	\$1,585 18 Accts.	\$380 6 Accts.	\$933 2 Accts.	\$450.00 30 Accts.	\$54.22
AUGUST	\$72,780	\$62,211 180 Accts.	\$7,267 63 Accts.	\$2,110 22 Accts.	\$244 5 Accts.	\$947 2 Accts.	\$480.00 32 Accts.	\$48.40
SEPTEMBER	\$67,541	\$48,130 225 Accts.	\$15,214 69 Accts.	\$2,118 20 Accts.	\$1,145 10 Accts.	\$934 3 Accts.	\$450.00 30 Accts.	\$57.22
OCTOBER	\$61,067	\$39,515 144 Accts.	\$17,190 82 Accts.	\$3,221 18 Accts.	\$228 6 Accts.	\$913 4 Accts.	\$585.00 39 Accts.	\$73.65
NOVEMBER	\$82,760	\$60,361 340 Accts.	\$15,862 92 Accts.	\$4,635 26 Accts.	\$600 6 Accts.	\$1,302 5 Accts.	\$525.00 35 Accts.	\$75.20
DECEMBER	\$67,304	\$49,100 253 Accts.	\$12,109 78 Accts.	\$3,273 28 Accts.	\$1,228 5 Accts.	\$1,593 3 Accts.	\$600.00 40 Accts.	\$73.15
						Totals	\$5,700.00	\$629.06

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

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

Kinneloa Irrigation District
Statement of Cash Flow
For the twelve Months Ended December 31, 2008

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ (15,271.16)	\$ 294,559.43
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	15,456.15	71,894.68
1101 Accts. Receivable-Invoices	853.36	(6.86)
1200 Inventory	(1,081.32)	(4,964.90)
1350 Prepaid Insurance	1,525.75	(1,116.00)
1360 Prepaid Expenses	1,298.58	(3,285.66)
2000 Accounts Payable	2,489.82	(20,078.72)
2250 PERS Withholding-Employee	146.79	124.77
2260 Med./Dental-Withhold-Employee	0.00	252.84
2271 Deposits-Construction Meters	0.00	850.00
2272 Job Deposits	0.00	(9,189.38)
2277 New York Drive Retention	0.00	(10,743.00)
	20,689.13	23,737.77
Net Cash provided by Operations	5,417.97	318,297.20
Cash Flows from investing activities		
<i>Used For</i>		
1504 Water Mains	0.00	(178,267.68)
1511 WaterTreatment Plant	0.00	(13,844.86)
1512 Trans. & Dist. Plant Meters	(1,123.23)	(24,341.33)
1513 Electrical/Electronic Equip.	0.00	(52,237.73)
1514 Computer/Office Equipment	(1,921.91)	(4,921.91)
1515 Trucks and Portable Equipment	0.00	(113,231.11)
1516 Water Company Facilities	(1,554.36)	(4,663.89)
1527 SCADA Equipment	0.00	(29,136.39)
1528 Tanks and Reservoirs	(6,048.71)	(71,324.92)
	(10,648.21)	(491,969.82)
Net cash used in investing	(10,648.21)	(491,969.82)
Cash Flows from financing activities		
<i>Proceeds From</i>		
2400 Truck Lease Payable	0.00	86,671.63
<i>Used For</i>		
	0.00	86,671.63
Net cash used in financing	0.00	86,671.63
Net increase (decrease) in cash	\$ (5,230.24)	\$ (87,000.99)
Summary		
Cash Balance at End of Period	\$ 993,098.27	\$ 993,098.27
Cash Balance at Beg. of Period	(998,328.51)	(950,407.51)
Net Increase (Decrease) in Cash	\$ (5,230.24)	\$ 42,690.76

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Income Statement
For the Twelve Months Ending December 31, 2008

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	\$ 64,896.43	\$ 55,710.00	\$ 1,041,069.67	\$ 1,000,000.00
4020 Invoice Sales	0.00	416.63	12,073.95	5,000.00
4030 Interest-General Fund Checking	0.00	4.13	11.40	50.00
4035 Interest-General Fund Savings	0.00	0.00	27,599.40	20,000.00
4050 Capacity Charge	0.00	3,000.00	0.00	3,000.00
Total Revenues	64,896.43	59,130.76	1,080,754.42	1,028,050.00
Expenses				
5005 Electricity	6,539.19	4,000.00	87,992.86	110,000.00
5010 Maintenance Supplies	1,818.80	1,666.63	18,115.71	20,000.00
5012 Safety Equipment	0.00	0.00	1,957.15	2,000.00
5015 Maintenance Labor	13,627.06	14,333.37	152,831.17	172,000.00
5020 Stand-by Compensation	750.00	625.00	7,470.00	7,500.00
5022 Training/Certification	132.00	200.00	1,594.55	2,400.00
5025 Water Treatment/Analysis	1,035.38	1,666.63	19,765.02	20,000.00
5030 Maintenance Contractors	15,392.36	4,000.00	100,110.53	48,000.00
5034 Equipment Maintenance	0.00	250.00	2,484.73	3,000.00
5035 Vehicle Maintenance	494.33	750.00	5,304.83	9,000.00
5036 Fuel - All Equipment	550.03	708.37	9,022.82	8,500.00
5040 Equipment Rental	0.00	500.00	0.00	500.00
5045 Insurance-Workers Compensation	2,575.00	0.00	11,141.90	16,000.00
5046 Insurance-Liability	1,359.75	1,250.00	12,635.15	15,000.00
5048 Insurance-Property	166.00	208.37	2,040.75	2,500.00
5049 Insurance-Medical	696.29	3,583.37	34,553.71	43,000.00
6000 Project Engineering	1,056.00	1,250.00	24,239.00	15,000.00
6005 Watermaster	901.33	666.63	9,511.95	8,000.00
6010 Telemetry	65.70	70.87	713.24	850.00
6015 Administrative Salary	9,846.45	8,195.16	97,493.25	98,341.92
6017 Administrative Travel	155.68	333.37	3,176.22	4,000.00
6018 Administrative PERS	0.00	564.34	5,692.19	6,759.06
6020 BofD Compensation	500.00	900.00	5,900.00	7,000.00
6021 Administrative Exp.	0.00	208.37	2,353.82	2,500.00
6022 BofD-Election	0.00	0.00	12,501.89	0.00
6024 Customer/Public Info. Prog.	0.00	333.37	1,524.85	4,000.00
6025 PERS - KID	806.43	1,006.25	11,509.73	12,075.00
6030 Social Security - KID	2,196.21	2,170.00	23,650.70	26,040.00
6035 Office Supplies	928.96	750.00	8,007.91	9,000.00
6036 Postage/Delivery	359.18	500.00	3,683.50	6,000.00
6040 Professional Dues	547.25	583.37	4,548.34	7,000.00
6045 Legal	2,000.00	833.37	5,457.80	10,000.00
6050 Telephone	716.82	416.63	5,222.46	5,000.00
6051 Cellular Telephone	361.21	208.37	1,869.76	2,500.00
6052 Pagers	132.89	150.00	1,597.63	1,800.00
6053 Internet Service	64.94	83.37	883.92	1,000.00
6059 Computer/Software Maintenance	23.96	833.37	4,337.63	10,000.00
6061 Office Equipment Maintenance	0.00	83.37	1,213.60	1,000.00
6065 Accounting	0.00	0.00	6,200.00	7,000.00
6070 Office Labor	3,985.44	4,000.00	45,465.22	48,000.00
6075 Outside Services	10,178.71	1,666.63	21,972.65	20,000.00
6081 Permits/Fees	0.00	208.37	7,989.01	2,500.00
6120 Bank Service Charges	204.24	100.00	2,457.84	1,200.00
Total Expenses	80,167.59	59,856.95	786,194.99	795,965.98
Net Income	(15,271.16)	(726.19)	294,559.43	232,084.02

Kinneloa Irrigation District
Income Statement
For the Twelve Months Ending December 31, 2008

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures				
1200 Inventory	1,081.32	0.00	4,964.90	0.00
1504 Water Mains	0.00	0.00	178,267.68	125,000.00
1511 Water Treatment Plant	0.00	0.00	13,844.86	13,000.00
1512 Trans. & Dist. Plant Meters	1,123.23	833.37	24,341.33	10,000.00
1513 Electrical/Electronic Equip.	0.00	833.37	52,237.73	10,000.00
1514 Computer/Office Equipment	1,921.91	416.63	4,921.91	5,000.00
1515 Trucks and Portable Equipment	0.00	0.00	111,931.11	113,000.00
1516 Water Company Facilities	1,554.36	0.00	4,663.89	10,000.00
1523 Construction in Progress	0.00	0.00	(128,391.75)	0.00
1527 SCADA Equipment	0.00	0.00	29,136.39	10,000.00
1528 Tanks and Reservoirs	6,048.71	6,250.00	71,324.92	75,000.00
Total Other Expenditures	11,729.53	8,333.37	367,242.97	371,000.00
Total Increase or (Drawdown)	\$ (27,000.69)	\$ (9,059.56)	\$ (72,683.54)	\$ (138,915.98)

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Balance Sheet
December 31, 2008

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 194,821.36
1012	Savings Account-LAIF	483,380.48
1013	Savings-LAIF Reserve Fund	250,000.00
1100	Accts. Receivable-Water Sales	67,303.84
1101	Accts. Receivable-Invoices	2,305.52
1190	Allowance for Bad Debts	(1,881.57)
1200	Inventory	24,964.95
1340	Accrued Water Sales	64,896.43
1350	Prepaid Insurance	12,688.95
1360	Prepaid Expenses	12,956.63
		<hr/>
	Total Current Assets	1,111,436.59

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	1,188,444.80
1505	Water Tunnels	705,985.75
1506	K-3 Well	70,233.86
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well	71,312.70
1510	Interconnections	14,203.27
1511	Water Treatment Plant	172,044.97
1512	Trans. & Dist. Plant Meters	79,073.92
1513	Electrical/Electronic Equip.	230,136.29
1514	Computer/Office Equipment	50,352.42
1515	Trucks and Portable Equipment	204,417.06
1516	Water Company Facilities	41,254.15
1517	Hidden Valley Office	51,362.92
1518	Shaw Ranch	280,789.92
1519	Dove Creek Project	487,383.87
1521	Kinneloa Ridge Project	690,492.58
1522	Eucalyptus Booster Station	471,817.81
1526	Vosburg Booster	12,590.00
1527	SCADA Equipment	164,211.91
1528	Tanks and Reservoirs	153,894.17
1529	Holly Tanks	181,113.76
1600	Accum. Depreciation	(1,968,472.95)
		<hr/>
	Total Property and Equipment	4,110,801.79
		<hr/>
	Total Assets	\$ 5,222,238.38
		<hr/> <hr/>

Kinneloa Irrigation District
Balance Sheet
December 31, 2008

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 12,379.80	
2250	PERS Withholding-Employee	1,288.75	
2260	Med./Dental-Withhold-Employee	502.80	
2271	Deposits-Construction Meters	1,700.00	
2273	Job Deposits-Doyne Rd.	5,497.68	
2290	Accrued Vacation	10,525.70	
	Total Current Liabilities		31,894.73

Long-Term Liabilities

2400	Truck Lease Payable	86,671.63	
	Total Long-Term Liabilities		86,671.63
	Total Liabilities		118,566.36

Capital

3040	Fund Balance	4,809,112.59	
	Net Income	294,559.43	
	Total Capital		5,103,672.02
	Total Liabilities & Capital		\$ 5,222,238.38

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Check Register
For the Period From December 1, 2008 to December 31, 2008

Date	Check #	Payee	Amount	Description
12/1/08	EFT331	AT&T	61.58	telephone
12/1/08	EFT332	AT&T	122.90	telephone
12/1/08	EFT333	AT&T	111.61	telephone
12/1/08	EFT330	AT&T	65.70	telephone
12/8/08	5721	Athens Services	129.38	trash pickup
12/8/08	5722	Bank of the West	84.79	service charge
12/8/08	5723	Berg Hardware	119.00	maintenance supplies
12/8/08	5724	Consolidated Electrical Di	341.94	connectors, relays, gloves
12/8/08	5725	Mike Gibson Service Cent	351.11	96 Chevy heater core
12/8/08	5726	McMaster Carr	285.26	water analysis
12/8/08	5727	MWH Laboratories	171.60	water analysis
12/8/08	5728	Pasadena Municipal Servic	1,170.47	Wilcox Well power
12/8/08	5729	Perry Thomas Constructio	2,496.00	debris removal in Wilcox Reservoir storm channel
12/8/08	5730	SA Associates	1,056.00	system drawing updates
12/8/08	5731	Shirley Burt	140.05	mileage reimbursement
12/8/08	5732	Specialty Services	275.00	janitorial services
12/8/08	5733	Underground Service Alert	29.00	dig alerts
12/8/08	5734	Utility Service Co., Inc.	6,048.71	tank maintenance
12/8/08	5735	Western Water Works	227.22	maintenance supplies
12/8/08	5736	Matt Chlor Inc.	571.42	chlorinator parts
12/8/08	EFT346	Southern California Edisor	7,028.02	electricity
12/15/08	5737	Ameripride Uniform Servi	63.12	shop rag service
12/15/08	5738	Charter Communications	59.99	Internet service
12/15/08	5739	General Pump Company	516.00	K-3 vibration analysis
12/15/08	5740	Lagerlof,Senecal,Bradley,(1,775.00	sage/west lot split
12/15/08	5741	McMaster Carr	645.50	maintenance supplies
12/15/08	5742	MWH Laboratories	132.00	water analysis
12/15/08	5743	Orchard Supply Hardware	30.25	maintenance supplies
12/15/08	5744	Perry Thomas Constructio	3,030.00	Villa Knolls service leak repair
12/15/08	5745	Red Supply	369.96	maintenance supplies
12/15/08	5746	VOID		voided check
12/15/08	5747	Lagerlof,Senecal,Bradley,(225.00	PERS and health insurance issues
12/15/08	EFT347	Arco Gaspro Plus	550.03	truck gas
12/15/08	5748	ACWA Health Benefits Au	1,199.09	health insurance-partial payment
12/15/08	5749	Bank of America Business	1,852.66	see attached schedule
12/15/08	EFT352a	ADP	1.82	payroll processing
12/16/08	5750	Clinical Laboratory, San B	406.00	water analysis
12/16/08	5751	McMaster Carr	1,055.15	maintenance supplies
12/16/08	5752	Postmaster	106.00	P.O. box rental
12/16/08	5753	Water Education Foundati	132.00	membership
12/19/08	EFT349	Christopher A. Burt	2,683.11	payroll
12/19/08	EFT350	Shirley L. Burt	1,384.15	payroll
12/19/08	EFT351	Melvin L. Matthews	2,765.80	payroll
12/19/08	63578798	Brian Fry	1,491.90	payroll
12/19/08	63578799	Felix Galindo	674.23	payroll
12/19/08	63578800	Chris Mellinger	410.81	payroll

Kinneloa Irrigation District
Check Register
For the Period From December 1, 2008 to December 31, 2008

12/19/08	EFT352	ADP	74.00	payroll processing
12/19/08	EFT353	Christopher A. Burt	125.00	payroll
12/19/08	EFT354	ADP	4,251.77	payroll taxes
12/22/08	EFT348	Calif. Public Employees R	1,948.39	CalPERS
12/29/08	5754	Assoc. of Calif. Water Age	150.00	salary survey
12/29/08	5755	Advanced Electronics, Inc.	626.61	two-way radio parts
12/29/08	5756	Aqua Video Engineering	8,250.00	inspection/cleanout of three reservoirs
12/29/08	5757	Byrd Industrial Electronics	690.36	Holly Tanks instrusion alarm installation
12/29/08	5758	CLA-VAL	410.00	transfer valve repair
12/29/08	5759	General Pump Company	9,260.83	K-3 motor bearing repair
12/29/08	5760	McMaster Carr	65.07	maintenance supplies
12/29/08	5761	Monrovia Mailing Compar	311.18	billing statements and postage
12/29/08	5762	National Meter & Automat	1,123.23	four 1" meters and transmitters
12/29/08	5763	Pasadena Sign Studios	225.00	truck signs
12/29/08	5764	USA Mobility Wireless, In	132.89	pager service
12/29/08	5765	Western Water Works	164.16	maintenance supplies
12/29/08	EFT355	AT&T	77.08	telephone
12/29/08	EFT356	AT&T	132.35	telephone
12/29/08	EFT357	AT&T	65.70	telephone
12/29/08	EFT358	AT&T	97.38	telephone
12/29/08	EFT359	AT&T	48.22	telephone
12/29/08	EFT360	Verizon Wireless	133.31	mobile phones
12/29/08	EFT361	Earthlink Network	4.95	Internet service
12/29/08	5766	MWH Laboratories	92.40	water analysis
12/31/08	EFT362	Richard L. Barkhurst	92.35	payroll
12/31/08	EFT363	Christopher A. Burt	2,622.51	payroll
12/31/08	EFT364	Shirley L. Burt	1,497.14	payroll
12/31/08	EFT365	Francis J. Griffith	92.35	payroll
12/31/08	EFT366	Gerrie G. Kilburn	92.35	payroll
12/31/08	EFT367	Melvin L. Matthews	3,701.80	payroll
12/31/08	EFT368	Maurice Pickard	92.35	payroll
12/31/08	EFT369	Steve Sorell	57.35	payroll
12/31/08	63613998	Brian Fry	1,454.80	payroll
12/31/08	63613999	Felix Galindo	287.17	payroll
12/31/08	63614000	Chris Mellinger	250.06	payroll
12/31/08	EFT370	ADP	83.68	payroll processing
12/31/08	EFT371	Christopher A. Burt	125.00	payroll
12/31/08	EFT372	ADP	<u>4,961.61</u>	payroll taxes
	Total		<u><u>86,316.73</u></u>	

CREDIT CARD DISBURSEMENT
November 2008

Category	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
Maint. Supply				\$38.41		\$38.41
Maint. Tools						\$0.00
Maint. Exp.				\$90.41		\$90.41
Postage	\$42.00					\$42.00
Computer Supplies		\$281.43				\$281.43
Computer Program						\$0.00
Scada						\$0.00
Kinn. Mesa Pipeline	\$464.82					\$464.82
Emp. Cert.						\$0.00
Truck Exp.			\$5.14	\$9.99		\$15.13
Truck fuel						\$0.00
Office Supplies	\$40.45			\$95.08		\$135.53
Safety						\$0.00
Water Quality			\$404.98			\$404.98
Internet Serv.						\$0.00
Adm. Exp.						\$0.00
Cell Phone			\$227.90			\$227.90
Office equip.						\$0.00
Finance Chg.						\$0.00
TOTAL	\$547.27	\$0.00	\$638.02	\$233.89	\$0.00	\$1,852.66