KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – JUNE 16, 2009
7:30 P.M.

AGENDA

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

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

3. **SELECTION OF AUDITOR SERVICE**

4. **GENERAL MANAGER'S REPORT**

5. **REVIEW MINUTES –** May 26, 2009

6. **REVIEW OF FINANCIAL REPORTS** – May 31, 2009

7. **ITEMS FOR NEXT AGENDA**

8. **CALENDAR –** July 21, 2009
   August 18, 2009
   September 15, 2009

9. **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
June 16, 2009

I. Capital Improvement and Preventative Maintenance Projects

A. Kinneloa Mesa Pipeline Project – Slurry seal that will be performed by a subcontractor in a few weeks.

B. Doyne Road Development – The developer has been provided with plans for the pipeline project for his review. We are working on the Wilcox booster station plans. Pipeline easement documents have been prepared.

II. Customer Service Issues for May (None)

III. Field Operations Highlights for May – Chris Burt, Facilities Supervisor

A. Holly Tank Site – Added second small generator to the site (formerly at Glen Reservoir) and modified electrical panel to allow use of both generators simultaneously to power Chlorine generator, lights, and production meters during utility power failure.

B. Vosburg Reservoir Site – Moved former 7.5 KW office generator and enclosure to site to power Chlorine generator, production meter and lights. Previously there was no emergency backup generator at this site

C. Wilcox Well Site – Replaced burned out motor starter coil and time delay relay with spare parts in inventory. Ordered replacements for parts used.

D. Production Scheduling and Forecasting – Developed chart for forecasting use of available water in RBMB long-term storage account over the next 10 years to compensate for the reduced pumping allocation. Developed and implemented year end production schedule to allow the KID to carry over the maximum allowed pumping rights (51.6 AF) into the next fiscal year and sell the remaining water to Pasadena.

IV. Office Operations

A. Delinquent Accounts

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

B. Telephone Service – I've finally succeeded (after a 5 year effort) in working with numerous AT&T people to consolidate our 6 lines into a single account in order to simplify billing and to achieve the maximum possible savings. I have left the telemetry line for the Pasadena Interconnect in a separate account because there would be an eleven dollar monthly charge for a combined billing. Eventually we plan to convert this site to a radio link like all our other SCADA remote locations.

C. Tree Removal – We will be removing the four pines trees south of the office. Although we have enjoyed the shade for many years, the fire hazard to our neighbor and to us could not be ignored any longer. Also the roots of these trees are continuing to damage the parking area. We will be considering suitable replacement trees.

V. General Manager's Special Projects and Activities

A. ACWA Spring Conference and Exhibition – I focused on gaining insight into possible tiered rate methodologies that will encourage water efficiency without unfairly penalizing customers that have large properties and/or have already done a good job in achieving a high level of water efficiency both inside and outside of their homes.

B. ACWA – I continue to serve on the finance and education committees and the Region 8 Board of Directors.

C. RBMB – Quarterly board meetings and periodic committee meetings.

D. FMWD – Special and monthly board meetings. The current focus is on the 2009-2010 fiscal year budget as well as the possible parcel tax to provide funding for capital improvement projects.

E. Customer Newsletter – Suggestions for articles are always welcome or if you have the time, submit your own article for publication.

F. "Water for Tomorrow" – National Geographic and ACWA are preparing a new 4-magazine series about water for California consumers. It is done in an extremely visually appealing format with National Geographic editorial and photography. I have ordered the premier edition for distribution to our customers as part of our customer outreach program.

G. CSDA – I continue to serve on the fiscal and audit committees.

VI. Board Information Request – Security of Reserve Funds in LAIF

A discussion at the May Board meeting of news reports of the State of California fiscal crisis and the possible suspension of Proposition 1A to allow the State to “borrow” funds from cities and special districts led to the question of whether or not our reserve funds in LAIF were safe and out of reach of the State. It was acknowledged by some of the board members and me that we had dealt with this issue in the past, but none of us could remember the specific details and conclusion. Therefore, I agreed to research the issue and consult with our attorney Bill Kruse in order to refresh our collective memories.

Bill referred me to an opinion letter dated April 29, 2003 (which I have attached) from the office of the Legislative Counsel of California. The letter was prompted by ACWA at a time when the issue of seizing reserve funds of a special district and transferring them to the state's General Fund was being raised. While not having the force of law, the Legislative Counsel concluded that "in general, without regard to any specific special district, reserve fund, or proposed statute, the Legislature may not lawfully enact a statute that would transfer, to the state General Fund, moneys in a reserve fund of a special district and allocate those moneys for a purpose other than a public purpose of that special district." The analysis is based on constitutional provisions that restrict the ability of special districts to raise funds to those necessary to carry out their particular functions. Bill believes that this should trump the Legislature's general power to define the powers of special districts. However, until a definitive court opinion on the subject, the issue is not free from doubt.

In addition to the above opinion, I have confirmed that the Board passed a resolution on December 20, 2005 adopting a policy regarding reserves and capital assets. This resolution, although it does not specifically mention LAIF, further strengthens our position that the funds in LAIF are reserve funds intended for the public purpose of our agency.

I have also reviewed the “ACWA Policy Principles and Guidelines to Protect Property Tax and Reserve Funds” that was issued in 2005 on which I based the above resolution. Our resolution has the option of establishing specific reserve funds by further written resolution and requires us to at least annually review our reserve accounts and establish specific purposes which we are doing through the annual budget process.

I do not believe we need to take any further action on this issue at this time but I will continue to monitor the State’s actions to deal with the fiscal crisis.

((PWAC . Reserves Fl

Diane F. Boyer-Vine

CHIEF DEPUTIES

Jeffrey A. DeLand
David A. Westman

PRINCIPAL DEPUTIES

Michael J. Salerno
Robert G. Miller
John T. Studebaker
Christopher Zirkle

Jim Ayres
Lara K. Bazelon
Edward Kyle Cohen
Anne Pverett Critchfield
Jim F. Harrington
Daniel B. Jackson
Michael B. Kelly
Eric S. Lamb
James A. Marsala
Michael B. Salerno
William K. Stark
Jeff Thom
Michael H. Upson
Richard B. Weisberg

DEPUTIES

Amy L. Alley
Paul Antilla
Scott A. Baxter
Robert E. Bray
Ann M. Burastero
Edwin J. Bunton
Cindy M. Cavalullo
Sergio L. Crespo
Emilia Cuiza
Jon D. Dale
Byron D. Donzanti, Jr.
J. Christopher Dawson
Clinton J. deWitt
Tesha B. Dozier
Krista M. Ferns
Sharon R. Fisher
Debra Zidich Gerous
Mark S. Gissinger
Eric C. Goldscheid
Kristen A. Goodwin-Alexander
Dale E. Hanst A. Grantham
Mary Hildreth Henke
Robert N. Hom
Thomas R. Heuser
Russell H. Hulse
Debra R. Hunter
Oksana G. Jaffe
Marcus M. Johnston
Valerie R. Jones
Patricia Hart Jorgensen
Lisa Ann Joseph
Michael J. Kersten
Thomas J. Kerbs
Jacqueline R. Kinney
Eve B. Krotinger
L. Erik Lange
Kristina M. Launey
Felicia A. Lee
Diana G. Lim
Rosario J. Lopez
Mike A. Macias
Marguerite Mary Marcum
Anthony P. Marquez
Francisco A. Martin
Daniel M. Matsumoto
JudyAnne Mc Kinley
William E. Modlin
Abel Munoz
Michelle E. O'Connor-Ratcliff
Gerardo Partida
Christine M. Peterson
Robert A. Pratt
Stephanie Ramirez Ridgeway
Patricia Gates Rhodes
Beth A. Salamon
Amanda H. Sartor
Jessica L. Steele
Michelle L. Stowell
Dave Sward
Deborah Tealey
Mark Franklin Terry
Bradley N. Weeks
Eva M. Wright
Jack G. Zaremba

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Legislative Counsel of California

April 29, 2003

Honorable Tim Leslie
4164 State Capitol

LOCAL GOVERNMENT FINANCE - #495

Dear Mr. Leslie:

You have asked whether the Legislature lawfully may enact a statute that would transfer, to the state General Fund, moneys in a reserve fund of a special district and allocate those moneys for a purpose other than a public purpose of the special district. No specific circumstances, funds, or statutes are specified.

To answer this question, we first must consider the nature and sources of moneys that may exist in a special district's reserve fund. By way of background, special districts are generally considered to be agencies of the state created to perform certain work that the policy of the state requires or permits to be done (see *In re Orosi Public Utility Dist.* (1925) 196 Cal. 43, 53). Special districts derive their powers from the statute under which they are created, and from those other statutes enacted by the Legislature granting them additional powers or limiting those already granted (*Crawford v. Imperial Irrigation Dist.* (1927) 200 Cal. 318, 326; see *Oakdale Irr. Dist. v. County of Calaveras* (1955) 133 Cal.App.2d 127, 134). The Legislature, in the absence of constitutional restrictions, has plenary power over the organization, boundaries, powers, and liabilities of statutorily created districts, and may enlarge, restrict, modify, or abrogate the powers granted to those districts (*Trumbo v. Crestline Lake Arrowhead Water Agency* (1967) 250 Cal.App.2d 320, 323). Districts have those powers expressly enumerated by law and those implied powers that are necessary to the exercise of the powers granted (*Crawford v. Imperial Irrigation Dist.*, supra, at p. 334). Districts have no general authority to impose taxes, fees, or charges, and, thus, are dependent upon statutory authorization for that authority.

Numerous statutes authorize the creation of, or create, special districts for specified purposes and with specified powers, including the power to impose specified charges, fees, or other assessments (see, for example, the Community Services District Law (Div. 3

(commencing with Sec. 61000), Title 6, Gov. C.)[1]; the County Water District Law (Div. 12 (commencing with Sec. 30000), Wat. C.).

While the California Constitution does not grant general authority to special districts to impose taxes, it does provide that a special district may impose only a special tax. Subdivision (a) of Section 2 of Article XIII C of the California Constitution[2] provides that "[a]ll taxes imposed by any local government shall be deemed to be either general taxes or special taxes." "General tax" is defined to mean "any tax imposed for general governmental purposes" (subd. (a), Sec. 1, Art. XIII C), and "special tax" is defined to mean "any tax imposed for specific purposes, including a tax imposed for specific purposes, which is placed into a general fund" (subd. (d), Sec. 1, Art. XIII C).

Subdivision (a) of Section 2 of Article XIII C also provides that "[s]pecial purpose districts or agencies, including school districts, shall have no power to levy general taxes." Moreover, the California Supreme Court established the principles that a "special tax" is a tax "levied to fund a specific governmental project or program," and that a tax imposed by a special purpose entity is necessarily a special tax (*Rider v. County of San Diego* (1991) 1 Cal.4th 1, 15; hereafter *Rider*). Thus, a special district may be authorized to levy only a special tax, the revenues of which may end up in a district's reserve fund.

A special district's reserve fund also may include moneys derived from fees and charges that the district is authorized by statute to impose. A fee or charge generally is characterized as a levy imposed to cover only the costs of a particular program, service, or benefit rendered (see *Rider*, supra, at pp. 13-15; *County of Plumas v. Wheeler* (1906) 149 Cal. 758, 763; *Mills v. County of Trinity* (1980) 108 Cal.App.3d 656, 659-660). A fee is typically collected by an agency from a particular industry or segment of the community and used to provide "narrow benefits," or to defray the costs of regulation or of providing services (see *San Juan Cellular Telephone v. Pub. Serv. Com'n* (1st Cir. 1992) 967 F.2d 683, 685).

With respect to the financial affairs of special districts, among other governmental entities, Section 5 of Article XIII B provides as follows:

> "SEC. 5. Each entity of government may establish such contingency, emergency, unemployment, reserve, retirement, sinking fund, trust, or similar funds as it shall deem reasonable and proper. Contributions to any such fund, to the extent that such contributions are derived from the proceeds of taxes, shall for purposes of this Article constitute appropriations subject to limitation in the year of contribution. Neither withdrawals from any such fund, nor expenditures of (or authorizations to expend) such withdrawals, nor transfers between or among such funds, shall for purposes of this Article constitute appropriations subject to limitation." (Emphasis added.)

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[1] All section references are to the Government Code, unless otherwise specified.

[2] All article references are to the California Constitution, unless otherwise specified.

Thus, a special district has constitutional authority to establish a reserve fund "as it shall deem reasonable and proper." Moneys that a special district collects pursuant to statutes authorizing it to impose taxes, charges, or fees may be deposited into a reserve fund.[3]

The question arises then, whether the Legislature lawfully may enact a statute that would transfer, to the state General Fund, moneys in a special district's reserve fund and allocate those moneys for a purpose other than that for which the reserve fund had been established.

We begin with the principle that the entire lawmaking authority of the state, except the people's right of initiative and referendum, is vested in the Legislature. That body may exercise any and all legislative powers that are not expressly, or by necessary implication, denied to it by the California Constitution. If there is any doubt as to the Legislature's power to act, the doubt should be resolved in favor of the exercise of power. Restrictions and limitations imposed by the California Constitution should be construed strictly, and should not be extended to include matters not covered by the language used (*Pacific Legal Foundation v. Brown* (1981) 29 Cal.3d 168, 180; *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1810).

There is no provision in the California Constitution that expressly prohibits the Legislature from transferring moneys in a reserve fund of a special district and allocating those moneys for a purpose other than that for which the reserve fund had been established. However, we think that several constitutional provisions operate to deny the Legislature this authority.

First, as discussed above, Section 5 of Article XIII B expressly authorizes special districts to establish a reserve fund as the district deems "reasonable and proper." In addition, with respect to excess revenues that a special district may receive from the proceeds of taxes, Article XIII B requires a local government entity to return to the taxpayers those revenues that it receives during two consecutive fiscal years, to the extent that amount exceeds the maximum amount that may be appropriated by that entity during that two-year period (subd. (b), Sec. 2, Art. XIII B; see also subd. (h), Sec. 7901, and Sec. 7911). For this purpose, "local government" is defined to include, among other things, a special district (subd. (d), Sec. 8, Art. XIII B).

In addition, with respect to any moneys in a special district's reserve fund that may be derived from special taxes, subdivision (e) of Section 53724 provides that the revenue from any special tax shall be used only for the purpose for which it was imposed. Section 53724 is included in Article 3.7 (commencing with Section 53720) of Chapter 4 of Part 1 of Division 2 of Title 5 (hereafter Article 3.7), which was added to the Government Code by the statewide electorate's approval of Proposition 62 at the November 4, 1986, statewide general election.

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[3] Section 53601 provides that the legislative body of a local agency, including a special district, that has surplus money in its treasury not required for the immediate needs of the local agency may invest any portion of the money that it deems wise or expedient in specified investments.

Article 3.7 may be amended only by vote of the statewide electorate (Sec. 53729; subd. (c), Sec. 10, Art. II). Thus, in the absence of a vote by the statewide electorate to amend Section 53724 to delete the restriction in subdivision (c), if a special district levies a special tax for a particular purpose and deposits moneys from that tax into a reserve fund, the Legislature may not lawfully enact a statute to transfer those moneys to the General Fund for use for a different purpose so that "the intended recipient project or program" is permanently deprived of those moneys (*Auerbach v. Board of Supervisors* (1999) 71 Cal.App.4th 1427, 1437-1439; hereafter *Auerbach*).[4]

Moreover, we think that all the revenues a special district collects from regulatory fees and charges are special funds in the nature of trust funds that cannot be permanently diverted for a use other than that for which they were collected (*Daugherty v. Riley* (1934) 1 Cal.2d 298, 308-309). Revenues from fees and charges that a special district may be authorized to collect for regulatory purposes are special funds and are set apart for those exclusive uses (Ibid.). Accordingly, we think that all of the revenues a special district collects from regulatory fees and charges are held in trust so that they will be available for the purposes for which the special district collected them and may not be permanently diverted for state General Fund purposes (see *White v. State of California* (2001) 88 Cal.App.4th 298, 315-317; hereafter *White*).

The constraints discussed above pertain to a special district's revenues from taxes and regulatory fees, and thus do not apply to revenues received by the district from such sources as user fees and fines or penalties. However, we think that a statute that would transfer any special district moneys to the state General Fund and allocate those moneys for a purpose that is not within the purposes of the special district raises the issue of whether that statute would violate the state constitutional provision that prohibits gifts of public moneys. In this regard, Section 6 of Article XVI[5] reads, in pertinent part, as follows:

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[4] The Legislature's authority to redirect moneys from special districts and other local government agencies to the state's public schools was considered in connection with the enactment of Section 97.03 of the Revenue and Taxation Code, which reallocates a percentage of property tax revenues from special districts to each county's Educational Revenue Augmentation Fund. This shift of moneys from special districts was upheld as a lawful exercise of the state's authority under the California Constitution to specify the manner in which property tax revenues are allocated (*County of Los Angeles v. Sasaki* (1994) 23 Cal.App.4th 1442, 1457; see *San Miguel Consolidated Fire Protection Dist. v. Davis* (1994) 25 Cal.App.4th 134, 148-149; *City of Rancho Cucamonga v. Mackzum* (1991) 228 Cal.App.3d 929, 945). This holding, however, is specific to the property tax, and, in our view, would not be applicable to any moneys generated by a tax imposed by a special district, which is authorized to impose only a special tax.

[5] The substance of Section 6 of Article XVI, prior to November 5, 1974, appeared in Section 25 of Article XIII, and, prior to November 8, 1966, in Section 31 of Article IV. Except for *Edgemont Community Services Dist. v. City of Moreno* (1995) 36 Cal.App.4th 1157 and *White*, supra, at page 298, all case citations in this analysis regarding this constitutional restriction are to cases

(continued...)

"SEC. 6. The Legislature shall have no power ... to make any gift or authorize the making of any gift, of any public money or thing of value to any individual, municipal or other corporation whatever ... ;

* * *"

Courts have held that this provision is not violated by the transfer of moneys from one government entity to another when a transfer of tax revenues is made to further a particular public purpose of the transferring governmental entity (*City of Oakland v. Garrison* (1924) 194 Cal. 298, 302). The courts have recently restated this principle, with regard specifically to local tax revenues, by stating that a specific public purpose on the part of a transferring entity is necessary to avoid a prohibited gift, only when there is no substantial identity between the group of taxpayers who paid the taxes and the persons who will benefit from the tax revenue transfer (*White*, supra, at pp. 312-313).

The determination of what constitutes a public purpose of the donor of public funds for purposes of Section 6 of Article XVI is primarily a matter for discretion of the legislative body of the donor agency (*Veterans' Welfare Board v. Riley* (1922) 188 Cal. 607, 612; *Redevelopment Agency v. Shepard* (1977) 75 Cal.App.3d 453, 457), which will not be disturbed by the courts as long as it has a reasonable basis (*County of Alameda v. Carleson* (1971) 5 Cal.3d 730, 746; *County of Alameda v. Janssen* (1940) 16 Cal.2d 276, 281-282). Nevertheless, in cases in which the gift of public funds issue has been considered and in which a revenue transfer was upheld, there has, generally, been some specific public purpose of the donor agency for which the funds are being transferred (see, for example, roads, *City of Oakland v. Garrison*, supra; elimination of slums and erection of safe housing, *The Housing Authority v. Dockweiler* (1939) 14 Cal.2d 437, 450). For example, in our view, a specific public purpose of a transferring county would exist where the Legislature by statute requires the transfer of county revenues to a city within the county as reimbursement for city services that the county is otherwise authorized to provide. On the other hand, if the Legislature by statute were to require a transfer of revenues from one city or county to another city or county that did not serve a specific public purpose of the donor agency, we are of the opinion that the transfer would violate the prohibition against making gifts of public funds. Similarly, we think that a statute requiring the transfer of moneys from a special district's reserve fund to the state General Fund and the allocation of those moneys for a purpose other than a public purpose of the special district was established may, depending on the facts, violate this prohibition.

In summary, we conclude that, in general, without regard to any specific special district, reserve fund, or proposed statute, the Legislature may not lawfully enact a statute that

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(...continued)

construing these predecessor constitutional provisions; however, we are of the opinion that the courts would construe the new provisions in the same manner.

would transfer, to the state General Fund, moneys in a reserve fund of a special district and allocate those moneys for a purpose other than a public purpose of that special district.

Very truly yours,

Diane F. Boyer-Vine
Legislative Counsel

By
Jacqueline R. Kinney
Deputy Legislative Counsel

JRK:mfo

KINNELOA IRRIGATION DISTRICT ORGANIZED 1953 CALIFORNIA

KINNELOA
IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY

POST OFFICE BOX 5578, PASADENA, CALIFORNIA 91117-0578
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Annual Report

2008

Presented to the Board of Directors by

Melvin L. Matthews, General Manager

June 16, 2009

Letter from the General Manager

June 16, 2009

On behalf of the staff of the Kinneloa Irrigation District, I am pleased to present the 2008 Annual Report to the Board of Directors.

The primary mission of the Kinneloa Irrigation District is to provide a safe and reliable source of water to our 600 customers. In order to be able to fulfill our mission in the years ahead, the District continues to do projects as part of our Water System Master Plan; replace capital assets when needed; and perform preventative maintenance on our buildings, wells, water tunnels, pumps, tanks and reservoirs. The major projects completed in 2008 are summarized below:

1. Kinneloa Mesa Pipeline Replacement – The plans and specification were completed for the project to be constructed 2009. The mains on several streets are to be increased in size to provide fire flows consistent with current Los Angeles County recommendations. Additional and upgraded fire hydrants and larger service lines are also included in the project.

2. Replacement Vehicles -- We purchased two one ton trucks with service bodies to replace vehicles that could no longer be economically maintained and had reached the end of a useful service life after 16 and 19 years respectively.

3. Emergency Generator – A 70kva portable generator was purchased for use at our Pasadena Glen Reservoir and other locations when needed. This purchase is part of our emergency preparedness plan.

4. Emergency Interconnection Pipelines – Two joint projects with the City of Pasadena were completed which will provide automatic access by either agency to additional water supplies in the event of a fire, earthquake or other emergency.

We have captured in pictures many of the capital and planned maintenance projects that were completed in 2008 by the staff and contractors of the Kinneloa Irrigation District. They are attached at the end of this report.

The Financial highlights for the year of 2008 are as follows:

1. The District ended the year in sound financial condition with favorable financial results with respect to the budget.

2. Water sales to our customers totaled $1,041,070.

3. The net surplus for the year was $135,941.

4. Capital and planned maintenance projects in the total amount of $167,077 were completed.

A financial summary for the calendar year of 2008 and 2007 is presented in this report.

As we look back on the accomplishments of 2008 in this report, we also look forward to our plans for 2009. Although the Kinneloa Irrigation District is the only water company in the San Gabriel Valley that has been self-sufficient using its local groundwater, California's water crisis continues to be a great concern to the District and its customers. The following issues are being addressed in 2009:

1. The water level in the Raymond Basin Aquifer, which is the natural underground water storage basin underlying the greater Pasadena area continues to decline. This is the source for up to 50-75% of our groundwater supply. Our water rights are meaningless if the levels decline below the pumping level of our current wells. The Raymond Basin Management Board has approved a cutback in the pumping in our subarea of 6% per year for 5 years for a total of 30% reduction in this supply source in an attempt to stabilize the level for the benefit of Kinneloa and other agencies. However this reduction may require a replacement source of water

2. Our man-made water tunnels, which collect water percolating down through the San Gabriel Mountains, provide 25-50% of our groundwater supply. The quantity from this source is totally dependent on the long-term average rainfall. Since we are currently in a long-term drought, the supply from this source may decline in 2009 and beyond.

3. The availability of imported water is not guaranteed if we ever need to supplement our local supply. Continued drought and court-ordered reductions in pumping on the State Water Project during certain times of the year have made this source uncertain and more costly.

4. A new well could be drilled for a cost of $2 million or more depending on the site and the required depth. However this would not be a new source of supply unless additional groundwater pumping rights could be obtained from another agency.

5. Imported water may not be available to replenish the Raymond Basin and stabilize the level.

6. A shortage of imported water would cause our neighboring water agencies to pump their maximum allocated amount rather than leaving the water in the ground for use in drought years. This could affect the availability of our groundwater supply.

7. Even with the voluntary 30% reduction in pumping, a shortage of imported water and/or a continued decline in water levels could lead to a court-ordered reduction or re-allocation of pumping rights in the Raymond Basin.

8. Local shortages or an extended drought might make it necessary for us to purchase imported water on a long-term basis at the going rate and/or require us to participate in recycled water or desalination projects. The current cost of imported water is up to ten times more than the cost of our locally-produced water. Water rates would need to be increased to pay for the imported water. Parcel taxes are also being considered to finance alternative water supply projects.

The staff and I appreciate the support of the Board of Directors in meeting the future challenges of providing high quality water service to our customers at a reasonable cost.

Sincerely,

Melvin L. Matthews

Melvin L. Matthews
General Manager

Financial Summary for Year Ended December 31, 2008 and December 31, 2007

	Year of 2008	Percentage	Year of 2007	Percentage
Revenues				
Water Sales	1,041,069.67	96.33	1,113,355.64	75.64
Leased Water Sales	0.00	0.00	2,325.00	0.16
Wholesale Wtr.-City of Pas.	0.00	0.00	80,285.34	5.45
Invoice Sales	10,752.02	0.99	14,036.26	0.95
Interest-General Fund Checking	11.40	0.00	80.45	0.01
Interest-General Fund Savings	27,599.40	2.55	27,184.66	1.85
Interest-Bank of America	0.00	0.00	22.49	0.00
Capacity Charge	0.00	0.00	3,000.00	0.20
Misc. Inc./Disaster Assistance	1,300.00	0.12	231,613.00	15.74
Total Revenues	**1,080,732.49**	**100.00**	**1,471,902.84**	**100.00**
Expenses				
Electricity	87,992.86	8.14	106,789.88	7.26
Maintenance Supplies	92,527.83	8.56	33,090.48	2.25
Safety Equipment	1,957.15	0.18	703.74	0.05
Maintenance Labor	154,309.17	14.28	156,275.69	10.62
Stand-by Compensation	7.470.00	0.69	9,420.00	0.64
Training/Certification	1,594.55	0.15	1,534.55	0.10
Water Treatment/Analysis	19,765.02	1.83	16,749.64	1.14
Maintenance Contractors	180,625.45	16.71	120,563.75	8.19
Equipment Maintenance	2,484.73	0.23	4,277.47	0.29
Vehicle Maintenance	5,304.83	0.49	6,700.90	0.46
Fuel - All Equipment	9,022.82	0.83	8,273.31	0.56
Insurance-Workers Compensation	11,141.90	1.03	10,742.00	0.73
Insurance-Liability	12,635.15	1.17	15,430.98	1.05
Insurance-Property	2,040.75	0.19	2,235.00	0.15
Insurance-Medical	34,553.71	3.20	35,075.84	2.38
Project Engineering	24,239.00	2.24	2,937.50	0.20
Watermaster	9,511.95	0.88	5,998.77	0.41
Telemetry	713.24	0.07	806.20	0.05
Administrative Salary	97,493.25	9.02	87,091.92	5.92
Administrative Travel	3,176.22	0.29	4,180.63	0.28
Administrative PERS	5,692.19	0.53	4,944.96	0.34
BofD Compensation	5,900.00	0.55	6,200.00	0.42
Administrative Exp.	2,353.82	0.22	2,865.45	0.19
BofD-Election	12,501.89	1.16	0.00	0.00
Customer/Public Info. Prog.	1,524.85	0.14	1,728.04	0.12
PERS - KID	11,509.73	1.06	8,293.89	0.56
Social Security - KID	23,650.70	2.19	23,463.62	1.59
Office Supplies	8,007.91	0.74	4,608.68	0.31
Postage/Delivery	3,683.50	0.34	3,299.47	0.22
Professional Dues	6,739.34	0.62	5,951.48	0.40
Legal	5,457.80	0.51	5,199.89	0.35
Telephone	5,222.46	0.48	4,924.11	0.33
Cellular Telephone	1,869.76	0.17	2,113.17	0.14
Pagers	1,597.63	.015	1,528.57	0.10
Internet Service	883.92	0.08	813.93	0.06
Computer/Software Maintenance	4,337.63	0.40	5,798.74	0.39
Office Equipment Maintenance	1,213.60	0.11	1,184.26	0.08
Accounting	6,200.00	0.57	4,800.00	0.33
Office Labor	45,465.22	4.21	45,043.83	3.06
Outside Services	21,972.65	2.03	16,978.54	1.15
Permits/Fees	7,989.01	0.74	583.96	0.04
Bank Service Charges	2,457.84	0.23	1,144.94	0.08
Total Expenses	**944,791.03**	**87.42**	**780,347.78**	**53.02**
Net Surplus	**135,941.46**	**12.58**	**691,555.06**	**46.98**

Balance Sheet as of December 31, 2008 and December 31, 2007

ASSETS	2008	2007
Current Assets		
Checking-Bank of the West		4,902.60
Checking-B of A		19,267.00
Checking-Wells Fargo Bank	194,821.36	168,456.83
Savings Account-LAIF	483,380.48	507,781.08
Savings-LAIF Reserve Fund	250,000.00	250,000.00
Accts. Receivable-Water Sales	67,310.70	139,198.52
Accts. Receivable-Invoices	976.73	2,298.66
Allowance for Bad Debts	(1,881.57)	(1,881.57)
Inventory	19,999.95	20,000.05
Accrued Water Sales	64,896.43	
Prepaid Insurance	12,688.95	11,572.95
Prepaid Expenses	10,765.63	9,670.97
Total Current Assets	**1,102,958.66**	**1,131,267.09**
Property and Equipment		
Water Rights	52,060.41	52,060.41
Land Sites	96,700.08	96,700.08
Mains	1,188,444.80	1,010,177.12
Water Tunnels	705,985.75	705,985.75
K-3 Well	70,233.86	70,233.86
Improvement District #1	602,778.12	602,778.12
Mountain Property	6,620.00	6,620.00
Wilcox Well	71,312.70	71,312.70
Fairpoint St. Interconnect	14,203.27	14,203.27
Water Treatment Plant	172,055.97	158,200.11
Trans. & Dist. Plant Meters	54,732.59	54,732.59
Electrical/Electronic Equip.	189,620.60	177,898.56
Computer/Office Equipment	34,761.42	45,430.51
Trucks and Equipment	163,163.91	92,485.95
Water Company Facilities	39,079.20	36,590.26
Hidden Valley Office	51,362.92	51,362.92
Shaw Ranch	280,789.92	280,789.92
Dove Creek Project	487,383.87	487,383.87
Kinneloa Ridge Project	690,492.58	690,492.58
Eucalyptus Booster Station	471,817.81	471,817.81
Construction in Progress	128,391.75	128,391.75
Vosburg Booster	12,590.00	12,590.00
SCADA	164,211.91	135,075.52
Tanks and Reservoirs	82,569.25	82,569.25
Holly Tanks	181,113.76	181,113.76
Accum. Depreciation	(2,147,170.24)	(1,968,472.95)
Total Property and Equipment	**3,736,903.46**	**3,748,523.72**
Total Assets	**4,839,862.12**	**4,879,790.81**

LIABILITIES AND CAPITAL	2008	2007
Current Liabilities		
Accounts Payable	12,379.80	32,458.52
PERS Withholding-Employee	1,288.75	1,163.98
Medical/Dental Employee Withholding	502.80	249.96
Deposits-Construction Meters	1,700.00	850.00
Job Deposits		9,189.38
Job Deposits-Doyne Rd.	5,497.68	5,497.68
New York Drive Retention		10,743.00
Accrued Vacation	12,003.70	10,525.70
Total Current Liabilities	33,72.73	70,678.22
Long-Term Liabilities		
Truck Lease Payable	86,671.63	
Total Long-Term Liabilities	86,671.63	0.00
Total Liabilities	**120,044.36**	**70,678.22**
Capital		
Fund Balance	4,818,302.59	4,319,018.53
Net Income	(98,484.83)	490,094.06
Total Capital	**4,719,817.76**	**4,809,112.59**
Total Liabilities & Capital	**4,839,862.12**	**4,879,790.81**

The Year in Pictures

Holly On-Site Chlorine Generator

Holly Chlorinator Building

Holly Chlorine Generator

Replacement Trucks and New Generator

Unit 1

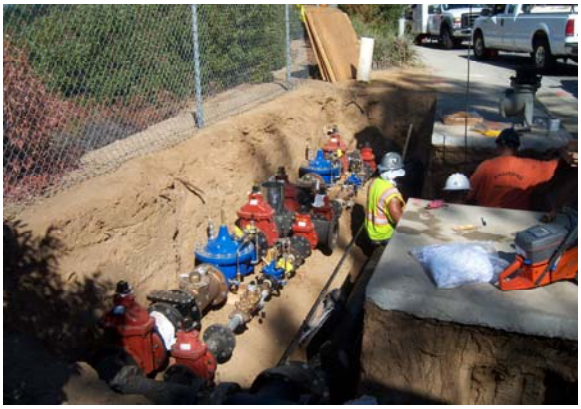
Pasadena Glen Reservoir Generator

Kinneloa and City of Pasadena Interconnections

Sierra Madre Villa Pipeline

Sierra Madre Villa, South of Barhite Street

Ranch Top Road Interconnection Project



Ranch Top Road Interconnection Valves

Cutting of KID 8" PVC Main for Interconnection

Line Stop to Facilitate Interconnection

Preventative Maintenance, Repairs and Upgrades

Delores Tunnel Pipeline Repair

Brown Reservoir SCADA Installation

K-3 Well Motor Repair

Replace Villa Knolls Service Lines

New Entrance Closure for House Tunnel

House Tunnel Outlet Pipe

KINNELOA
IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY

POST OFFICE BOX 5578, PASADENA, CALIFORNIA 91117-0578
TELEPHONE (626) 797-6295 • FAX (626) 794-5552

MINUTES OF THE ADJOURNED MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
MAY 26, 2009

MEMBERS PRESENT: Directors Barkhurst, Kilburn, Pickard, and Sorell
Director Griffith had notified the Board that he would be absent.

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 1925 hours. He noted that there was a quorum present and that this meeting had been adjourned from May 19, 2009. The Agenda was unanimously approved as presented.

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

REPORT OF AD HOC COMMITTEE – AUDITOR SERVICE:

Director Sorell reported that he had consulted with the District's Legal Counsel and had been told that there is no requirement for Public Agencies to change Auditor Services after any specific time period.
Director Barkhurst then requested that the selection of the Auditor for the year 2009 be placed as an item on the next Agenda so as to provide sufficient time to send out bid requests if the Board so decided.

GENERAL MANAGER'S REPORT:

The General Manager questioned as to whether there were any comments regarding items in his report.

Kinneloa Mesa Pipeline Project:
Director Kilburn stated that she had received an Email from Mr. Granadino regarding the new Fire Hydrant installed in the front of his property and that she thought all of his concerns had been addressed.

Delinquent Accounts:
Director Kilburn noted that there were fewer delinquent account this month.

REVIEW OF MINUTES:

The minutes of April 21, 2009 were reviewed and unanimously approved as presented with the correction of one typographical error.

MINUTES OF THE ADJOURNED MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
MAY 26, 2009

REVIEW OF FINANCIAL REPORTS:

The Financial Reports were reviewed by the Treasurer, Director Sorell, and he made the following comments-
--Water Sales and Expenses were each down approximately $10,000 from budget for the month
--Maintenance Contractor expense was considerably above budget for the year
--Worker's Compensation Insurance should probably be shown as an accrued expense each month
--Legal Expense was above budget for the year
The **General Manager** explained that the increased Maintenance Contractor expense was mostly due to the repair of the Delores Tunnel pipeline.
Director Barkhurst noted that the increased legal expense was mostly due to the problems involved with the location of the Fire Hydrant.
The Financial Reports were then unanimously approved for filing as presented.

ITEMS FOR NEXT AGENDA:

Review Auditor Selection Process for 2009 year
Perform Post Project Review of Kinneloa Mesa Pipeline Project (If project completed)
Review Status of Reserve Funds
Receive General Manager's 2008 Annual Report

ADJOURNMENT:

The meeting was adjourned at 1955 hours and next meeting is scheduled for June 16, 2009.
Director Kilburn stated that her email address had been changed to **ggkilburn@gmail.com.**

Respectfully submitted,

Shirley L. Burt
Secretary to the Board

2009 AGED RECEIVABLES REPORT

ACCOUNTING PERIOD	TOTAL BALANCE	CURRENT PERIOD	OVER 30 DAYS	OVER 60 DAYS	OVER 90 DAYS	OVER 120 DAYS	Penalty Charges	Interest Charges
JANUARY	$61,807	$37,314 416	$18,057 112	$3,440 28	$1,269 12	$1,727 2	$675.00 45 Accts.	$91.91
FEBRUARY	$35,432	$18,065 154	$9,547 84	$4,187 29	$1,154 11	$2,480 7	$495.00 34 Accts.	$47.15
MARCH	$35,588	$23,036 198	$7,788 72	$1,792 22	$994 9	$1,979 3	$525.00 33 Accts.	$58.10
APRIL	$43,594	$33,860 289	$5,829 66	$2,192 21	$370 8	$1,343 3	$435.00 29 Accts.	$48.10
MAY	$69,254	$56,103 274	$9,089 82	$1,622 19	$1,101 10	$1,340 5	$420.00 28 Accts.	$46.33
JUNE								
JULY								
AUGUST								
SEPTEMBER								
OCTOBER								
NOVEMBER								
DECEMBER								
						Totals	$2,550.00	$291.59

Kinneloa Irrigation District
Statement of Cash Flow
For the five Months Ended May 31, 2009

		Current Month	Year to Date
Cash Flows from operating activities			
	Net Income	$ 55,807.12	$ 103,829.17
Adjustments to reconcile net income to net cash provided by operating activities			
1100	Accts. Receivable-Water Sales	(25,660.45)	(1,943.70)
1101	Accts. Receivable-Invoices	517.44	(25,014.28)
1350	Prepaid Insurance	166.00	(1,196.00)
1360	Prepaid Expenses	(39,949.63)	(50,416.63)
2000	Accounts Payable	15,716.73	14,324.32
2250	PERS Withholding-Employee	(1,349.81)	(1,288.75)
2260	Med./Dental-Withhold-Employee	(1,030.12)	24.52
2272	Job Deposits	0.00	650.00
2273	Job Deposits-Doyne Rd.	(6,634.50)	7,867.82
	Total Adjustments	(58,224.34)	(56,992.70)
	Net Cash provided by Operations	**(2,417.22)**	**46,836.47**
Cash Flows from investing activities			
Used For			
1512	Trans. & Dist. Plant Meters	0.00	(13,283.37)
1513	Electrical/Electronic Equip.	0.00	(5,420.00)
1515	Trucks and Portable Equipment	0.00	(19,594.14)
1516	Water Company Facilities	0.00	(2,254.90)
1523	Construction in Progress	(141,574.99)	(511,940.75)
1527	SCADA Equipment	0.00	(3,739.94)
1528	Tanks and Reservoirs	0.00	(11,453.00)
	Net cash used in investing	(141,574.99)	(567,686.10)
Cash Flows from financing activities			
Proceeds From			
Used For			
	Net cash used in financing	0.00	0.00
	Net increase (decrease) in cash	**$ (143,992.21)**	**$ (520,849.63)**
Summary			
	Cash Balance at End of Period	$ 638,069.32	$ 638,069.32
	Cash Balance at Beg. of Period	(782,061.53)	(993,098.27)
	Net Increase (Decrease) in Cash	**$ (143,992.21)**	**$ (355,028.95)**

Steven Sorell, Treasurer_____

Kinneloa Irrigation District
Income Statement
For the Five Months Ending May 31, 2009

		Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues					
4000	Water Sales	$ 102,536.86	$ 105,000.00	$ 378,478.38	$ 376,795.00
4010	Leased Water Sales	0.00	0.00	4,901.50	0.00
4015	Wholesale Wtr.-City of Pas.	4,409.24	0.00	4,409.24	0.00
4020	Invoice Sales	22.24	833.33	372.24	4,166.65
4035	Interest-General Fund Savings	0.00	0.00	8,152.38	12,500.00
4050	Capacity Charge	0.00	0.00	0.00	3,000.00
	Total Revenues	**106,968.34**	**105,833.33**	**396,313.74**	**396,461.65**
Expenses					
5005	Electricity	8,216.99	9,000.00	31,168.38	31,000.00
5010	Maintenance Supplies	2,109.44	1,666.67	12,297.21	8,333.35
5012	Safety Equipment	0.00	0.00	1,964.28	2,000.00
5015	Maintenance Labor	12,758.70	14,050.00	62,540.04	70,250.00
5020	Stand-by Compensation	750.00	625.00	3,090.00	3,125.00
5022	Training/Certification	0.00	200.00	45.00	1,000.00
5025	Water Treatment/Analysis	1,385.01	1,833.33	6,601.38	9,166.65
5030	Maintenance Contractors	0.00	4,166.67	23,053.67	20,833.35
5034	Equipment Maintenance	0.00	250.00	4,227.50	1,250.00
5035	Vehicle Maintenance	0.00	583.33	15.13	2,916.65
5036	Fuel - All Equipment	810.10	833.33	5,549.84	4,166.65
5045	Insurance-Workers Compensation	0.00	0.00	(2,221.65)	7,500.00
5046	Insurance-Liability	0.00	1,250.00	(313.20)	6,250.00
5048	Insurance-Property	166.00	208.33	830.00	1,041.65
5049	Insurance-Medical	2,175.65	3,333.33	11,105.71	16,666.65
6000	Project Engineering	0.00	1,250.00	13,984.00	6,250.00
6005	Watermaster	0.00	666.67	0.00	3,333.35
6015	Administrative Salary	10,004.40	10,245.00	49,803.80	50,285.00
6017	Administrative Travel	429.98	416.67	1,155.22	2,083.35
6020	BofD Compensation	400.00	500.00	2,300.00	2,800.00
6021	Administrative Exp.	0.00	208.33	795.00	1,041.65
6024	Customer/Public Info. Prog.	0.00	333.33	91.19	1,666.65
6025	PERS - KID	1,878.41	1,183.33	5,507.15	5,916.65
6030	Social Security - KID	2,120.98	2,275.00	10,438.28	11,075.00
6035	Office Supplies	82.79	750.00	2,582.87	3,750.00
6036	Postage/Delivery	333.43	500.00	1,828.01	2,500.00
6040	Professional Dues	500.00	583.33	582.00	2,916.65
6045	Legal	1,172.50	833.33	6,547.17	4,166.65
6050	Telephone	509.75	487.50	2,526.66	2,437.50
6051	Cellular Telephone	132.76	208.33	822.50	1,041.65
6052	Pagers	175.47	150.00	730.60	750.00
6053	Internet Service	319.75	83.33	319.75	416.65
6059	Computer/Software Maintenance	217.39	833.33	1,946.37	4,166.65
6061	Office Equipment Maintenance	0.00	83.33	0.00	416.65
6065	Accounting	0.00	0.00	4,800.00	6,000.00
6070	Office Labor	3,812.16	4,000.00	18,714.24	20,000.00
6075	Outside Services	259.15	1,666.67	5,653.05	8,333.35
6081	Permits/Fees	0.00	208.33	75.00	1,041.65
6120	Bank Service Charges	440.41	250.00	1,328.42	1,250.00
	Total Expenses	**51,161.22**	**65,715.80**	**292,484.57**	**329,139.00**
	Net Income	**55,807.12**	**40,117.53**	**103,829.17**	**67,322.65**

Kinneloa Irrigation District
Income Statement
For the Five Months Ending May 31, 2009

		Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures					
1504	Water Mains	0.00	94,750.00	0.00	473,750.00
1511	WaterTreatment Plant	0.00	833.33	0.00	4,166.65
1512	Trans. & Dist. Plant Meters	0.00	1,666.67	13,283.37	8,333.35
1513	Electrical/Electronic Equip.	0.00	1,666.67	5,420.00	8,333.35
1514	Computer/Office Equipment	0.00	416.67	0.00	2,083.35
1515	Trucks and Portable Equipment	0.00	1,666.67	19,594.14	8,333.35
1516	Water Company Facilities	0.00	0.00	2,254.90	10,000.00
1523	Construction in Progress	141,574.99	0.00	346,120.07	0.00
1527	SCADA Equipment	0.00	1,250.00	3,739.94	6,250.00
1528	Tanks and Reservoirs	0.00	6,250.00	11,453.00	31,250.00
	Total Other Expenditures	**141,574.99**	**108,500.01**	**401,865.42**	**552,500.05**
	Total Increase or (Drawdown)	**$ (85,767.87)**	**$ (68,382.48)**	**$ (298,036.25)**	**$ (485,177.40)**

Steven Sorell, Treasurer _____

Kinneloa Irrigation District
Balance Sheet
May 31, 2009

ASSETS

Current Assets			
1010	Checking-Wells Fargo Bank	$ 54,335.50	
1012	Savings Account-LAIF	231,532.86	
1013	Savings-LAIF Reserve Fund	250,000.00	
1100	Accts. Receivable-Water Sales	69,254.40	
1101	Accts. Receivable-Invoices	25,991.01	
1190	Allowance for Bad Debts	(1,881.57)	
1200	Inventory	19,999.95	
1340	Accrued Water Sales	102,200.96	
1350	Prepaid Insurance	13,884.95	
1360	Prepaid Expenses	61,182.26	
	Total Current Assets		826,500.32
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	WaterTreatment Plant	172,044.97	
1512	Trans. & Dist. Plant Meters	68,015.96	
1513	Electrical/Electronic Equip.	195,040.60	
1514	Computer/Office Equipment	34,761.42	
1515	Trucks and Portable Equipment	182,758.05	
1516	Water Company Facilities	41,334.10	
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	346,120.07	
1526	Vosburg Booster	12,590.00	
1527	SCADA Equipment	167,951.85	
1528	Tanks and Reservoirs	94,022.25	
1529	Holly Tanks	181,113.76	
1600	Accum. Depreciation	(2,147,170.24)	
	Total Property and Equipment		4,138,768.88
	Total Assets		$ 4,965,269.20

Kinneloa Irrigation District
Balance Sheet
May 31, 2009

LIABILITIES AND CAPITAL

Current Liabilities			
2000	Accounts Payable	$ 26,704.12	
2260	Med./Dental-Withhold-Employee	527.32	
2271	Deposits-Construction Meters	1,700.00	
2272	Job Deposits	650.00	
2273	Job Deposits-Doyne Rd.	13,365.50	
2290	Accrued Vacation	12,003.70	
	Total Current Liabilities		54,950.64
Long-Term Liabilities			
2400	Truck Lease Payable	86,671.63	
	Total Long-Term Liabilities		86,671.63
	Total Liabilities		141,622.27
Capital			
3040	Fund Balance	4,719,817.76	
	Net Income	103,829.17	
	Total Capital		4,823,646.93
	Total Liabilities & Capital		$ 4,965,269.20

Steven Sorell, Treasurer _____

Kinneloa Irrigation District

Check Register

For the Period From May 1, 2009 to May 31, 2009

Date	Check #	Payee	Amount	Description
5/6/09	5905	A&B Electric	5,420.00	electrical work at office to connect generator
5/6/09	5906	Athens Services	129.38	trash pickup
5/6/09	5907	Byrd Industrial Electronics	1,277.72	office generator and PCIC valve SCADA installation
5/6/09	5908	Charter Communications	59.99	Internet service
5/6/09	5909	Civiltec Engineering, Inc.	15,020.00	Doyne Road Project (paid by developer)
5/6/09	5910	Calif. Utility Emergency A	500.00	membership dues
5/6/09	5911	Denram Products	316.44	letterhead and labels
5/6/09	5912	Melvin L. Matthews	66.31	expese reimbursement
5/6/09	5913	Orchard Supply Hardware	248.14	trash bags, oil, rebar for installing pro read registers
5/6/09	5914	Pasadena Municipal Servic	1,087.27	Wilcox Well power
5/6/09	5915	Raymond Basin Manageme	10,467.00	annual fees
5/6/09	5916	Red Supply	22.73	maintenance supplies
5/6/09	5917	SA Associates	5,196.34	support services for Kinneloa Mesa Pipeline Project
5/6/09	5918	Specialty Services	275.00	janitorial services
5/6/09	5919	TRG Customer Solutions	78.00	answering service
5/6/09	5920	Underground Service Alert	4.50	dig alerts
5/6/09	5921	USA Mobility Wireless, In	138.82	pager service
5/6/09	5922	Utility Service Co., Inc.	6,048.71	tank maintenance agreement
5/6/09	EFT479	Verizon Wireless	130.84	mobile phones
5/6/09	EFT478	Southern California Edison	5,361.81	electricity
5/10/09	EFT482	Arco Gaspro Plus	660.10	truck gas
5/14/09	EFT480	Calif. Public Employees Re	2,299.68	CalPers - KID and employee contributions
5/14/09	EFT481	ACWA Health Benefits Au	3,733.09	health/dental - KID and employee contributions
5/14/09	5924	Rosalind Yasui	84.42	refund
5/14/09	5925	Ameripride Uniform Servic	66.26	shop rag service
5/14/09	5926	Bank of America Business	1,509.34	see attached schedule
5/14/09	5927	Civiltec Engineering, Inc.	7,020.00	Doyne Road Project (paid by developer)
5/14/09	5928	Clinical Laboratory, San B	369.00	water analysis
5/14/09	5929	Lagerlof,Senecal,Bradley,C	1,297.50	fire hydrant/Doyne Road easement/auditor selection
5/14/09	5930	MWH Laboratories	250.80	water analysis
5/14/09	5932	Western Water Works	1,914.06	maintenance supplies
5/29/09	EFT483	AT&T	65.69	telephone
5/29/09	EFT484	AT&T	281.27	telephone
5/29/09	EFT485	AT&T	84.79	telephone
5/29/09	EFT486	Verizon Wireless	132.76	mobile phones
5/29/09	5933	Stephen Doreck Equipment	140,477.31	Kinneloa Mesa Pipeline
5/29/09	5934	Monrovia Mailing Compan	320.66	statement mailing and postage
5/29/09	5935	Red Supply	41.11	maintenance supplies
5/29/09	5936	SA Associates	1,097.68	system drawing update and CAD work
5/29/09	5937	Shirley Burt	165.26	mileage and postage reimbursement

Kinneloa Irrigation District

Check Register

For the Period From May 1, 2009 to May 31, 2009

5/29/09	5938	USA Mobility Wireless, In	175.47	pager service
5/29/09	5939	Wells Fargo Bank	1,133.04	transfer funds
5/29/09	5940	Melvin L. Matthews	265.52	expese reimbursement
5/29/09	EFT487	Christopher A. Burt	2,517.49	salary
5/29/09	EFT488	Shirley L. Burt	1,412.13	salary
5/29/09	EFT489	Melvin L. Matthews	3,235.71	salary
5/29/09	63844223	Brian Fry	1,547.13	salary
5/29/09	63844224	Felix Galindo	561.86	salary
5/29/09	63844225	Chris Mellinger	238.15	salary
5/29/09	EFT490	ADP	74.00	payroll processing
5/29/09	EFT491	Christopher A. Burt	125.00	salary
5/29/09	EFT492	ADP	4,378.97	payroll taxes
5/31/09	EFT493	Richard L. Barkhurst	92.35	salary
5/31/09	EFT494	Christopher A. Burt	2,185.92	salary
5/31/09	EFT495	Gerrie G. Kilburn	92.35	salary
5/31/09	EFT496	Melvin L. Matthews	3,235.72	salary
5/31/09	EFT497	Maurice Pickard	92.35	salary
5/31/09	EFT498	Steve Sorell	57.35	salary
5/31/09	63867987	Brian Fry	1,444.11	salary
5/31/09	63867988	Felix Galindo	480.70	salary
5/31/09	63867989	Chris Mellinger	458.44	salary
5/31/09	EFT499	ADP	80.65	payroll processing
5/31/09	EFT500	Christopher A. Burt	125.00	salary
5/31/09	EFT501	ADP	4,306.73	payroll taxes
5/31/09	EFT494a	Shirley L. Burt	1,412.14	salary
5/31/09	EFT502	Calif. Public Employees Re	2,247.86	CalPers - KID and employee contributions
5/31/09	EFT503	Kinneloa Irrigation District	200,000.00	transfer funds from LAIF to checking
	Total		**445,695.92**	

CREDIT CARD DISBURSEMENT
APRIL 2009

Category	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
Maint. Supply						$0.00
Maint. Tools						$0.00
Maint. Exp.						$0.00
Postage	$101.60					$101.60
Computer Supplies		$217.39				$217.39
Computer Program						$0.00
Scada						$0.00
Kinn. Mesa Pipeline						$0.00
Emp. Cert.						$0.00
Truck Exp.			$47.87			$47.87
Truck Fuel						$0.00
Generator/Pump Fuel1295.76			$150.00			$150.00
Office Suppplies	$34.92					$34.92
Safety						$0.00
Water Quality			$765.21			$765.21
Adm. Exp.		$10.37				$10.37
Doyne Road Project	$29.50					$29.50
Office equip.						$0.00
Finance Chg.	$37.73	$58.41	**$36.34**	**$20.00**		$152.48
TOTAL	$203.75	$286.17	$999.42	$20.00	$0.00	**$1,509.34**

Note: Finance Charges will be credited to each billing next month.