

**KINNELOA IRRIGATION DISTRICT**  
**REGULAR MEETING – BOARD OF DIRECTORS**  
1999 KINCLAIR DRIVE, PASADENA, CA 91107  
TUESDAY, NOVEMBER 21, 2017  
7:30 P.M.

**AGENDA**

**REGULAR SESSION – OPEN MEETING**

**1. CALL TO ORDER**

- a. Declaration of a quorum
- b. Review of agenda

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

**3. REVIEW OF MINUTES** – October 17, 2017  
November 9, 2017

**4. GENERAL MANAGER’S REPORT**

**5. INFORMATION ITEM** – Water rate survey of local water agencies

**6. INFORMATION ITEM** – Draft of the proposed capital improvement project list for 2018

**7. REVIEW OF FINANCIAL REPORTS** – October 31, 2017

**8. CALENDAR** – December 19, 2017  
January 16, 2018  
February 20, 2018

**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 [www.KinneloalIrrigationDistrict.info](http://www.KinneloalIrrigationDistrict.info).

**MINUTES OF A REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
OCTOBER 17, 2017**

**MEMBERS PRESENT:** Directors Tim Eldridge, Frank Griffith, Gerrie Kilburn, Bill Opel  
Director Gordon Johnson was absent.

**STAFF PRESENT:** General Manager Melvin Matthews, Facilities Supervisor Chris Burt  
Office Manager/Secretary to the Board Bernadette Allen

**1. CALL TO ORDER:** The meeting was called to order by the Chair, Gerrie Kilburn, at 7:36 P.M.  
A quorum of Board Members was present. The Agenda was reviewed. Director Opel requested  
that Item 4 – Proposed 2018 Budget be moved after Item 6 – Review of Financial Reports.

**2. PUBLIC COMMENTS:** No members of the public were present.

**3. REVIEW OF MINUTES:** The minutes of September 19, 2017, were reviewed and approved as  
presented for filing and posting on the website. The minutes of October 4, 2017, were  
reviewed and approved as presented for filing and posting on the website.

**5. GENERAL MANAGER'S REPORT:** The General Manager reviewed his report

**Facilities Operator:** He stated that a job offer was extended, but not yet accepted.

**ACWA Board Meeting:** Director Opel asked for detail regarding Item VI. 6 Provide Sound Water  
Rates Policy and Senate Constitutional Amendment 4. The General Manager said there has  
been a push to subsidize low-income customers. Current legislation does not allow the use of  
water revenue to subsidize low-income customers. The state legislature is trying to change the  
legislation to make it easier for water districts to provide a low-income program.

**Meetings/Conferences:** Director Griffith asked if general managers from other local agencies  
attended the conference and meetings. The General Manager stated that CSDA has several  
general managers in attendance, and ACWA has a mixture of general managers and directors,  
with a much higher proportion of directors. ACWA is made up of public water agencies only  
and all the local agencies have either the general manager or director in attendance.

**ACWA Board Workshop:** Director Kilburn asked for detail regarding Item IV. Agriculture  
Committee. The General Manager stated that one of ACWA's missions is to better represent  
the agricultural interests of the state and member agencies that primarily deliver water to  
agriculture. The work committee recommended establishing an Agriculture Committee, which  
will be a proposed by-law amendment to be voted upon at December's meeting. The General  
Manager emphasized that ACWA, along with CSDA, are the voice for water interests in  
Sacramento.

**Facility and Equipment Failures, Maintenance and Repairs:** Director Eldridge asked about the  
estimated cost and actual cost of the Pasadena Glen Road pipeline project and how projects are  
tracked. The General Manager said that an updated project list is presented to the Board  
annually. Director Eldridge asked if the Far Mesa Tunnel was back in service. The staff replied,  
not yet. Director Eldridge asked about the valve pit at Far Mesa Tunnel. The General Manager  
stated that the plans to finish the valve pit are still under consideration.

**Water Leaks:** Director Griffith asked if there has been any additional water bubbling up on  
Clarmeya Lane. The General Manager said that there has been no recurrence.

**MINUTES OF A REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
OCTOBER 17, 2017**

**Page 2**

**6. REVIEW OF FINANCIAL REPORTS:** The Financial Reports for September 30, 2017, were reviewed. Director Opel highlighted general ledger accounts under budget, capital projects, and installment payments paid by regular net revenue. The General Manager answered questions regarding general ledger accounts and confirmed that the borrowed funds had been in a project escrow account. All funds were spent, and the account was closed. The reports were approved for filing as presented.

**4. PROPOSED 2018 BUDGET (taken out of order):** The General Manager reviewed the proposed budget documents, highlighting that the trends forecast that income will cover debt service as well as normal expenses. There is evidence that customers are conserving more and using less water, which necessitates raising rates to cover fixed expenses. The General Manager stated that approximately 67% of the District's revenue comes from the commodity charge (variable water usage sales), and 33% from the daily service charge (fixed water sales). As discussed in the past, optimal rates would swap the percentages the other way around to match the variable and fixed expense percentages. But, that would dictate a drastic change to the fixed daily service charge. The General Manager concluded that the proposed 2018 budget reflects the rationale that rates should not be increased simply to raise more revenue, but to cover inflation. The 3% rate increase in the budget will enable the District to cover increases in expenses due to inflation and maintain the ability to undertake \$200,000 to \$300,000 worth of improvement/maintenance projects each year.

Director Eldridge asked if some of those funds could be used to improve safety in the Glen and that he would be requesting those projects in the future.

Director Griffith asked how much additional revenue will be gained by the 3% increase. The General Manager directed him to Item 4 – Page 2, line 1 showing a projected \$53,000 increase in water sales revenue.

Director Opel stated that he understands the District's perspective, but wanted the Board to consider the customer's viewpoint and undertake comparisons to other water agencies.

Director Opel asked why the District does not charge the fixed daily service charge based upon service connection size.

Director Eldridge stated that the size of the meter, the size of pipelines and the elevation of the reservoir determine the amount of water available for fire flow. Director Eldridge also stated that an assumption cannot be made that customers who have larger meters use greater amounts of water and he could not evaluate a change to rate structure without that information.

The General Manager stated that charges based upon meter size are in place for other agencies because of legacy billing practices and those cost structures are being abandoned as agencies are required to justify water rates to the cost of providing service. If the District wanted to institute a change to a meter size rate structure, customers would be able to challenge and likely win based upon recent court cases that do not support fixed rates based upon meter size. If a customer requests a larger meter, the District charges the customer for the increased costs associated with the larger line and meter. He stated that he does not recommend fixed charges based upon meter size.

**MINUTES OF A REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
OCTOBER 17, 2017**

**Page 3**

Director Eldridge stated that the District needs a certain amount of money required to pay expenses, and asked Director Opel if he was looking to adjust how much each customer pays or looking for cost cutting. Director Opel replied that the District needs to look at it from the customer's point of view. From the District's point of view, a rate increase is reasonable. But, from the customer's point of view, he is not sure a rate increase is reasonable and is not sure if higher rates will be an issue for the long-term future of the District. Director Opel requested a comparative analysis.

In response, the staff provided a printed copy of the "Survey of Fees and Charges for Water Service" that had been presented in the September 9, 2016 Agenda Packet.

Director Opel asked what would happen if the decision regarding rates was tabled to the next meeting. The General Manager explained that the District was required to give a 45-day notice for the public hearing. If the District wanted a rate increase to go into effect January 1<sup>st</sup>, then the Board would have to hold a special meeting at the end of December. There would be no problem in delaying the rate increase, but the 2018 revenue would be lower for every month the rate change was delayed.

The General Manager recommended that the Board approve the Proposed 2018 budget and move ahead with the 3% rate increase that is needed from a revenue stand point to provide for operating expenses, maintenance and improvement projects.

In summary, the new rates were proposed, objections were raised, vigorous discussion ensued, and comparative figures for surrounding districts were presented.

It was M/S/C – (Eldridge/Kilburn-3/1/0)

**"That the Board approves the Proposed 2018 Budget as presented in the Board Packet."**

(Aye-Eldridge,Kilburn,Opel/Nay-Griffith/Abstain-0)

It was M/S/C – (Eldridge/Griffith-3/1/0)

**"That the Board authorizes the General Manager to issue a notice of public hearing to consider the adoption of rate increases to the proposed rates to \$4.30 per unit for the Usage Charge and \$2.14 for the Daily Service Charge for the year 2018 with a public hearing to be held at the December 19 Board Meeting."**

(Aye-Eldridge,Griffith,Kilburn/Nay-Opel/Abstain-0)

**7. CALENDAR:** The next special meeting will be on November 9, 2017, at 7:30 P.M. The next regular meeting will be on October 17, 2017, at 7:30 P.M.

**Possible Items for the Next Regular Meeting Agenda:**

1. Project List
2. Meter Size and Water Usage for the District
3. Updated Survey of Fees and Charges for Water Service

**ADJOURNMENT:** The meeting was adjourned at 9:12 P.M.

Respectfully submitted by,



Bernadette C. Allen  
Secretary to the Board

**MINUTES OF A SPECIAL MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
NOVEMBER 9, 2017**

**MEMBERS PRESENT:** Directors Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn, Bill Opel

**STAFF PRESENT:** General Manager Melvin Matthews, Facilities Supervisor Chris Burt, Office Manager/Secretary to the Board Bernadette Allen

**1. CALL TO ORDER:** The meeting was called to order by the Chair, Gerrie Kilburn, at 7:31 P.M. A quorum of Board Members was present. The Agenda was reviewed, and no changes were requested.

**2. PUBLIC COMMENTS:** No members of the public were present.

**3. REVIEW OF ORGANIZATIONAL STRUCTURE AND PERSONNEL:**

Before starting the discussion on the organizational structure and personnel, the Chair requested that the Secretary to the Board give a report on the CSDA Board Secretary Conference. The Secretary stated that the 2-day conference she attended was also a Certificate Program covering several compliance issues, including the Brown Act, Public Records Act, Director training and Form 700s, as well as meetings, agendas and minutes. She stated that the conference emphasized the value of having policies in place to make everyone's job clearer and easier. A policy example is the Board's current undertaking of establishing an organizational chart and job descriptions. She added that the CSDA holds leadership training for Directors and she will provide the 2018 dates to the Board when they are published.

The chair stated that handouts for the meeting included: Appendix A: Current Organizational Chart (green), Appendix B: Proposed Organizational Chart (blue), and Foothill Water Agencies Comparison. She stated that the focus of the meeting was for the Board to determine how the organization should be structured.

Director Griffith asked, regarding the Proposed Chart, if the General Manager is out of town, who's in charge. Director Johnson said the General Manager would have to delegate authority. Director Eldridge commented that in an incident command structure, the first person on site is in charge. Director Johnson stated that it would be good to have a protocol in place if the General Manager is not available.

Board discussion ensued on the following topics: past response to emergencies; current emergency procedures; hierarchical structures; communication and coordination systems; backup, coverage and efficiency; differentiation of skills (field/office); cross training; personnel development.

Director Opel stated that he would leave the hierarchy in place and address the communication system.

**MINUTES OF A SPECIAL MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
NOVEMBER 9, 2017**

**Page 2**

Director Johnson agreed that teamwork and communication are very important. But, one of the objectives of the Personnel Committee is to start at the beginning, and determine the following:

What is the organization?

What authority is delegated from the Board to the General Manager? From the General Manager down?

What are the reporting relationships and responsibilities?

What does the General Manager perform and what is the General Manager permitted to delegate?

Goals? Expectations? Performance Evaluations?

For an agency this size, what are the broad range of duties the Board expects from the General Manager and are those duties enough for one person to handle?

For agencies the same size as the District, it appears that the General Manager handles the day to day direction of all the employees. For example, Las Flores has this structure.

Issues of communication and collaboration are related, but separate from the organizational chart.

Board discussion ensued on the following topics: metrics to evaluate success; the purpose of the District to provide quality water; the goal of District efficiency, cost efficiency, and project coordination.

Director Opel stated that he thought that the Board is not considering a long-term ideal plan, but endorsing the General Manager's short-term proposed plan. The General Manager stated that the staff management plan and proposed organizational chart were developed for what he considered best for the future of the District, matching what is in the District's Rules and Regulations and is more typical of other water agencies' structure.

Board discussion ensued on comparing the Foothill Water Agencies peer organizations, current organizational chart and proposed organizational charts.

Director Eldridge asked once an organizational chart is accepted, what the next step would be? Director Johnson replied once an organizational chart is adopted, then there is delegation of authority, with formal expectations of the General Manager. Director Eldridge pointed out that the General Manager presented a proposed plan, and if the Board adopts the plan, he would like for a follow-up review and evaluation with the ability to change the structure if the adopted plan does not work. Director Johnson agreed, that a follow-up evaluation made sense, that being involved with the nuts and bolts of the organization is not the Board's role, but the next step would be job descriptions. The Board is responsible for writing the General Manager's description and sets the tone, and the General Manager is responsible for writing the job descriptions of the direct reports.

**MINUTES OF A SPECIAL MEETING  
OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT  
NOVEMBER 9, 2017**

**Page 3**

Director Eldridge asked the General Manager if he could move forward without the new organizational chart. The General Manager replied that the Rules and Regulations and the current job description state that the General Manager manages all field operations, but it is difficult to manage without clear authority. Director Johnson agreed that there has not been clear direction from the Board. The General Manager concluded that the Staff Management Plan was proposed so that there was consistency.

After further discussion, no decisions were made. The Board directed the Personnel Committee to meet with staff personnel and report back to the Board.

**4. CALENDAR:** The next regular meeting will be on Tuesday, November 21, 2017, at 7:30 P.M.

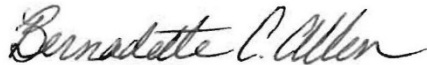
**Possible Items for the Next Regular Meeting Agenda:**

1. Maintenance job list

**5. ADJOURNMENT:**

The meeting was adjourned at 8:53 P.M.

Respectfully submitted by,



Bernadette C. Allen  
Secretary to the Board

# General Manager's Report for the Board of Directors Meeting on November 21, 2017

## I. Customer Account Information and Internet Usage

### A. Delinquent Accounts –

- 27 accounts received past-due notice
- 24 accounts received late charges in the total amount of \$394.93
- 6 accounts received door hanger shut off notice
- 0 accounts were shut off for non-payment
- 0 accounts remain shut off for non-payment

### B. Aged Receivables –

Month	Current	30 days	60 days	90 days or greater	Total
January	\$18,655.25	\$831.08	\$77.07	\$509.18	\$20,072.58
February	\$13,415.24	\$2,017.08	\$3.69	\$0.00	\$15,436.01
March	\$11,853.30	\$567.02	\$0.00	\$0.00	\$12,420.32
April	\$30,240.57	\$1,960.49	\$0.00	\$0.00	\$32,201.06
May	\$32,820.78	\$1,211.49	\$0.00	\$0.00	\$34,032.27
June	\$41,823.31	\$1,194.07	\$0.00	\$0.00	\$43,017.38
July	\$46,258.41	\$1,721.59	\$34.64	\$0.00	\$48,014.64
August	\$40,478.52	\$2,599.01	\$0.03	\$0.00	\$43,077.56
September	\$51,919.66	\$2,654.61	\$22.10	\$0.00	\$54,596.37
October	\$40,107.93	\$3,825.51	\$7.99	\$0.00	\$43,941.43
November					
December					

### C. Internet Usage –

Month	Users	Page Views	Online Payments	Online Amount
January	145	495	56	\$11,131.89
February	167	403	54	\$6,571.90
March	128	297	60	\$9,330.36
April	148	395	51	\$9,717.78
May	220	623	66	\$13,331.34
June	142	536	59	\$12,824.62
July	190	654	66	\$17,960.58
August	176	736	61	\$15,730.86
September	139	427	67	\$17,775.30
October	199	510	57	\$19,405.03
November				
December				
Year to Date	1,654	5,076	597	\$133,779.66



## II. General Manager's Projects and Activities

**A. HR Activities** – Recruitment for a Facilities Operator has been completed and an employment offer has been accepted. However, candidate has not completed pre-employment procedures and start date is uncertain.

### B. Activities/Meetings/Webinars/Conferences

Subject	Location	Start	End	Purpose/Notes/Action/Benefit
<b>KID Board Meeting</b>	Office	Tue 9/5/2017 7:30 PM	Tue 9/5/2017 8:30 PM	Special Meeting to discuss and approve pipeline/tunnel projects
<b>PWAG Emergency Response Group</b>	Rowland Heights	Mon 10/2/2017 11:00 AM	Mon 10/2/2017 1:00 PM	Finalizing Job Description for Emergency Response Coordinator and salary range.
<b>KID Board Meeting</b>	Office	Wed 10/4/2017 7:30 PM	Wed 10/4/2017 9:30 PM	Special meeting to discuss organization structure and personnel for the future operation of the District
<b>FMWD Managers</b>	La Cañada	Thu 10/12/2017 10:00 AM	Thu 10/12/2017 12:00 PM	Mutual Aid Agreement
<b>FMWD Board Meeting</b>	La Cañada	Mon 10/16/2017 3:00 PM	Mon 10/16/2017 5:00 PM	Regular Board meeting
<b>KID Board Meeting</b>	Office	Tue 10/17/2017 7:30 PM	Tue 10/17/2017 9:30 PM	Regular Board meeting

## III. System and Facility Activities and Incidents

### A. Water Leaks/Water Waste/Customer Contact

Location	Type	Date	Description
<b>Edgecliff Lane</b>	Water waste	10/1/2017	Customer reported water running down his driveway. Investigation indicated that the water was coming from neighbor's outdoor irrigation. Water was shut off by the neighbor's gardener.
<b>Kinclair Drive</b>	High water bill	10/4/2017	Telephone conversation with customer indicated that a leak was found and repaired.
<b>Villa Knolls Drive</b>	Water leak	10/6/2017	Customer reported water running out of neighbor's meter box into the gutter. Investigation indicated a leak on service line after the meter. The leak was repaired.
<b>Villa Mesa Road</b>	High water bill	10/6/2017	Brian observed very small usage through meter when all water was turned off, but this would not have caused the high usage. Customer said that she would talk to gardener to check for leaks in irrigation system and make sure that watering times and duration was not changed.

<b>Fairpoint Street</b>	High water bill	10/12/2017	Brian found no leaks. Usage information was given to customer and customer was instructed how to read the meter. Usage was normal the following month.
<b>Crystal Lane</b>	Water leak	10/13/2017	Customer reported that meter box was full of water. Brian pumped out water but found no leak. Water is probably due to irrigation runoff. Re-checked on 10/31/2017 and no leak was found.
<b>Pasadena Glen Road</b>	Customer reported noise from Glen Reservoir	10/13/2017	Noise was from Far Mesa Tunnel water being diverted to the drain during the construction project at the tunnel. Sound was muffled by placing towels around air gap at the drain until the tunnel was placed back in service delivering water to the Glen Reservoir.
<b>Barhite Street</b>	Neighbor called to express concern about possible damage to our water line due to digging for construction fencing being installed across the street.	10/16/2017	No "dig alert" was received for this work so Bernadette called the owner to inform him about the requirement to call 811 before any future construction work that involves digging on the property. The owner is building a new residence.
<b>Barhite Street</b>	Customer requested assistance in turning off water	10/17/2017	Mel turned off water at the meter for 10 minutes to facilitate replacement of a valve by customer.
<b>Villa Heights Road</b>	High water usage	10/20/2017	Chris did not find usage through meter when he visited the premises. He informed the customer about possible reasons for high usage related to outdoor irrigation and showed customer how to read the meter.
<b>Pasadena Glen Road</b>	Customer had questions regarding charge for replacing damaged meter box	10/30/2017	Issue was resolved by Bernadette and Mel by adjusting the charge to reflect actual materials and labor provided.

## B. Facility and Equipment Failures, Maintenance and Repairs

1. Far Mesa Tunnel repair and drainage project was completed.
2. Brown Reservoir valve problem investigated and corrected. Batteries replaced on solar power system.
3. K-3 pump motor oiler leak repaired.

IV. Water Supply Summary as of September 2017 for the Fiscal Year July 2017 through June 2018

Raymond Basin Groundwater (Acre Feet)		Kinneloa Irrigation District Water Tunnels (Acre Feet)	
Water Rights	516	Eucalyptus	4.3
Prior Year Carryover	52	Far Mesa	2.0
Less Temporary 30% Reduction in Water Rights	-155	Delores	0.4
Leases/Exchanges	0	House	0.0
Prior Year Spreading	103	Holly High/Low	3.7
Short Term Storage	191		
Current Year Spreading	0		
<b>Total Allowable Extractions</b>	<b>707</b>		
Less Water Extracted YTD through June 2018	- 233	Current Tunnel Monthly Production	10.4
Remaining Allowable Groundwater Extractions through June 2018	474	Remaining Estimated Tunnel Production through June 2018	93.6
Total Available Water Supply through September 2017 (Remaining Allowable Groundwater + Remaining Estimated Tunnel Production through June 2018)		568 Acre Feet	
Less Remaining Forecasted Retail Water Sales through June 2018		-440 Acre Feet	
Remaining Water through June 2018*		128 Acre Feet	

\* This is the forecasted remaining water available for sale in the current year and/or carryover to the next Watermaster year which starts on July 1 subject to the carryover limits established by the Raymond Basin Management Board. Regarding the available surplus water, we will generally maximize the carryover to the next year and deliver the balance of the forecasted surplus water (if any) to the City of Pasadena. In the 2016-2017 year, 29 Acre-Feet were sold to the City, 52 Acre-Feet were carried over to 2017-2018 and 191 Acre-Feet were put into our short-term storage account. Although we may lease additional pumping rights from another agency with surplus pumping rights, this is not considered a guaranteed source of supply since it is subject to negotiation.

In addition to the available water, the KID has 790 Acre Feet in a long-term storage account. Additions to long-term storage are no longer permitted but withdrawals can be made at any time to supplement allowable extractions. However, since long-term storage is considered by KID staff to be an emergency supply we do not plan to use or sell this water now.

## V. Information Requested by Board of Directors

A. Updated Water Rate Survey – Included in agenda packet

B. Typical Water Usage by Meter Size and Meter Count by Size –

Average Usage in Units by Meter Size (June 2017)	
5/8	14
5/8 x 3/4	19
3/4	31
1	43
1 1/2	69
2	131
<b>Total Average Usage</b>	<b>51</b>

Meter Count by Size	
5/8	5
5/8 x 3/4	10
3/4	131
1	273
1 1/2	123
2	39
<b>Total Active Meters</b>	<b>581</b>



### Kinneloa Irrigation District Project List

Project Number	Project Name	Project Description	Estimated Cost	Estimated Completion	Actual Completion	Actual Cost
	Holly Tanks	Site improvements including: wall, pipe repl., burial, paving and storm drain	750,000			
	K-3 Well	Repair concrete floor and vault walls; waterproof floor	10,000			
	Sage Tanks	Repair and waterproof concrete floor	7,500			
	Reservoir Inspection	Video inspection of concrete reservoirs (every 5-6 years)	10,000			
	Pump & Motor Maint.	Future - next 7 years - Sage Boosters B1 and B2, K-3 Well, and Wilcox Well	100,000			
	Water Main Replacement	Various projects	100,000			
	Water Treatment Equipment	Replace Uniolor Cl2 generators with Clortec units at two sites	43,000			
	Wilcox Reservoir	Sandblast and paint pump stand	20,000			
	Holly Tanks	Remove dirt behind Holly-East	4,125			
	High/Low Pressure Tunnel	Repair Flowmeter located at Holly Tanks	4,556			
	Facility Maintenance	Annual facility painting program	10,000			
	Facility Maintenance	Annual maintenance of facility driveways	10,000			
	Holly Booster Sta.-Repurpose	Remove pumps, install 4" Cla-val, fittings, valve, meter; reprogram SCADA for by-pas	20,000			
	Tank Maintenance	Steel tank maintenance (annually per agreement with Utility Services Co.)	55,890			
	Windover Rd.	Locate, disconnect and abandon old 2" galv. East Tank main	4,000			
	Brown Reservoir	Remove roots and repair cracked concrete	7,500			
	Vehicle Replacement	Replace 96 Chevrolet	40,000			
	Vehicle Replacement	Replace 99 Ford	40,000			
	Wilcox Reservoir	Replace 50 hp booster (motor and pump)	32,000			
	SCADA Radios	Replace 18 obsolete radios at all sites and install radio diagnostic program	40,000			
	SCADA - HMI computer	Upgrade Wonderware; convert SCADA Alarm to Win 911, upgrade reports	12,000			
<b>TOTAL Projects on the Planning Horizon</b>			<b>1,320,571</b>			
<b>Future Projects ↑ (Not in priority order)</b>						

<b>Previous Projects ↓ (Includes projects in progress)</b>						
119	Delores Tunnel	Replace/Repair damaged line	7,000	12/31/2017		
118	Far Mesa Tunnel	Replace area drainpipe, replace valves	15,000	12/31/2017	10/18/2017	
117	Paving Maintenance	Barhite Street (old service trench line)	3,000	6/20/2017	6/20/2017	3,000
116	Paving Maintenance	Villa Heights Road (portion in East Tank/West Tank project area)	32,200	1/15/2017	6/20/2017	32,200
115	Water Main Replacement	Sierra Madre Villa Avenue/Barhite Street Pipeline Project (KID portion)	184,245	7/26/2017	6/20/2017	184,245
114	SCADA HMI/Touch Panels	Upgrade Touch Panels - Vosburg Bst. Upgrade and Trending	4,000	12/31/2017	7/1/2017	8,027
113	SCADA HMI/Touch Panels	East Tank /West Tank pumping and Flo-loc operations	5,000	12/31/2016	1/6/2017	7,296
112	SCADA Maint. and Upgrades	SCADA pack replace with SCADA pack 32 at 4 locations	9,000	12/31/2017	1/26/2017	15,212
111	East-West Pipeline	Construction cost	831,000	12/31/2016	4/30/2017	820,741
110	K-3 Well	Install air conditioner on VFD cabinet with disconnect switch and T-stat	7,000	12/31/2016	1/10/2017	6,695
109	Tank Maintenance	Steel tank maintenance (annually per agreement with Utility Services Co.)	52,273	12/31/2017	12/31/2017	52,707
108	Tank Maintenance	Steel tank maintenance (annually per agreement with Utility Services Co.)	49,141	12/31/2016	9/31/2016	49,141
107	Sage Tank	Purchase 72 KVA backup generator & cables for Sage Reservoir	20,000	3/31/2015	7/15/2016	20,465
106	East Tank	Clear dirt from back wall	17,000	12/31/2016	6/13/2016	14,474
105	SCADA Maint./Upgrades	Fairpoint interconnect, Vosburg pump station and other locations	12,000	3/31/2015	12/31/2015	10,722
104	Valve Replacement	Fire hydrant valve and isolation valve on E. Vosburg St.	13,200	3/31/2015	2/4/2015	15,156
103	Valve Replacement	8" mainline valve at Kinneloa Canyon Rd. and Brambling Lane	5,100	3/31/2015	2/19/2015	6,340
102	K-3 Well Cl2 Building	Install drain along edge of pad to prevent washout onto customer's property	4,700	12/31/2014	2/4/2015	4,671
101	Vosburg Reservoir	Purchase 72 KVA backup generator & cables for Vosburg Reservoir	20,000	6/17/2015	6/12/2015	19,075
100	Vosburg Pump Station	Replacement pump station and building	1,179,996	6/17/2015	1/21/2016	1,440,117
99	Tank Maintenance	Steel tank maintenance (annually per agreement with Utility Services Co.)	46,316	12/31/2015	12/31/2015	47,092
98	K-3 Well Cl2 Building	Install drain along edge of pad to prevent washout onto customer's property	4,700	12/31/2014	postponed	
97	Tank Maintenance	Steel tank maintenance (annually per agreement with Utility Services Co.)	46,316	12/31/2014	12/31/2014	47,092
96	Water Meters	Replacement or repair of production or customer meters	5,000	12/31/2014	10/31/2014	14,415
95	Tools	Valve and pipeline locating equipment	3,000	12/31/2014	10/31/2014	2,626
94	Computer/Office Equipment	Replacement of non-repairable or obsolete equipment	5,000	12/31/2014	10/31/2014	3,339
93	Facility Maintenance	Continuing facility maintenance and upgrades	12,000	12/31/2014	10/31/2014	16,286
92	Facility Electrical/Electronic	Incl. cell repeaters at 3 sites; Cl2 time clocks at 3 sites; arc flash compliance	25,000	12/31/2014	10/31/2014	13,496.81
91	Water Treatment	Replace programmable logic controller (PLC) for K-3 Cl2 generator	6,000	12/31/2014	10/31/2014	4,807.09
90	SCADA	Replace Sage touch screen; battery status at 6 sites; connect Wilcox AT switch	13,000	12/31/2014	10/31/2014	11,181.04
89	Wilcox Reservoir	Install automatic transfer switch and cleanup electrical panel	10,300	6/31/2014	10/31/2014	8,906.33
88	Valve Testing/Maintenance	Valve/hydrant testing and maintenance agreement - Utility Services Co.	30,000	3/31/2014	10/31/2014	26,290
87	East-West Pipeline	Engineering services - plans & specifications & bid package	25,000	12/31/2014	11/14/2014	39,605
86	Vosburg Pump Station	Engineering services - plans & specifications & bid package	25,000	12/31/2014	12/31/2014	57,568
85	Water Meters/Trans.	Meter and transponder upgrades for radio reading (final phase)	32,000	12/31/2013	8/7/2013	25,226
84	East-West Pipeline	Addendum report to determine segment 3 prior to P&S	20,000	6/30/2013	10/4/2013	21,450
83	Pump & Motor Maint.	Eucalyptus P-2 booster	30,205	3/31/2013	1/31/2013	32,054
82	SCADA Upgrades	Convert PCIC facility to radio-based telemetry system	13,000	6/30/2013	3/11/2013	11,467
81	Vosburg Pump Station	Engineering services to do preliminary design report	14,215	6/30/2012	10/7/2013	7,895
80	Wilcox Well	Replace water depth measuring tube	7,500	6/30/2013	3/22/2013	10,544
79	East-West Pipeline	Final draft of preliminary design report	5,556	7/31/2012	7/31/2012	3,556
78	Cl2 Analyzer Upgrade	Add pH and temperature measurement at three additional sites	5,700	12/31/2012	postponed	0
77	Tank Maintenance	Tank maintenance provided by Utility Services Co. 2005-2013	495,226	per contract	12/31/2013	495,226
76	East Tank Pressure Zone	Valve replacement/additions and pipeline upgrade	17,098	6/30/2011	6/11/2011	17,098
75	K-3 Well VFD	Install Variable Frequency Motor Control	33,600	10/31/2011	11/29/2011	36,028
74	Windover/SMV Pipeline	Pipeline construction	544,300	6/30/2011	9/30/2011	671,612
73	Facility Electrical	On-going electrical work and upgrades at facilities	25,000	12/31/2011	12/1/2011	9,986
72	East-West Pipeline	Preliminary engineering and feasibility study/easements	15,000	12/31/2011	8/30/2011	9,444
71	K-3 Well	Lower pump and install flex motor coupling	15,000	3/31/2011	3/1/2011	12,615
70	SCADA Upgrades	On-going projects	15,000	12/31/2011	5/2/2011	7,604
69	Cl2 Analyzer Upgrade	Add pH and temperature measurement at three additional sites	5,700	12/31/2011	postponed	0
68	Pump & Motor Maint.	Pasadena Glen 25 hp	20,000	6/30/2011	2/1/2011	24,191
67	Pump & Motor Maint.	Wilcox Reservoir 75 hp	15,000	6/30/2010	3/31/2010	15,974
66	Pump & Motor Maint.	Eucalyptus P-1 booster	22,500	12/31/2010	7/14/2010	28,471
65	Cl2 Analyzer Upgrade	Add pH measurement at K-3 (Hi/Lo Tunnel postponed)	5,400	12/31/2010	5/11/2011	1,872
64	Wilcox Tree & Brush	Trim trees and clear brush for fire safety	7,500	6/30/2010	2/3/2010	2,186
63	Windover/SMV Pipeline	Plans and Specifications for replacement pipeline	25,000	12/30/2010	9/30/2010	17,074
62	Water Meters w/trans.	120 meter registers and transponders	21,000	12/31/2010	9/30/2010	33,799
61	SCADA Upgrades	SCADA upgrades at Wilcox, Eucalyptus, Sage and Glen	15,000	12/31/2010	9/30/2010	3,845

### Kinneloa Irrigation District Project List

60	Wilcox Res. Trans. Switch	Install generator transfer switch at Wilcox Reservoir	8,575	6/30/2010	postponed	0
59	Generator #3	250 KW portable generator for Wilcox Reservoir	45,000	6/30/2010	6/20/2010	40,964
58	Brown Flo-Loc	Install Flo-Loc at Brown Reservoir	15,000	6/30/2010	7/19/2010	14,818
57	Facility SCADA	Install intrusion alarms at additional facilities	10,000	12/31/2009	12/31/2009	10,931
56	Facility Electrical	Electrical work and upgrades at facilities	22,125	12/31/2009	12/31/2009	6,424
55	Water Meters w/trans.	Water meter replacement	20,000	12/31/2009	7/31/2009	20,148
54	Generator #2	50 KW portable generator for Office	20,000	3/31/2009	2/5/2009	19,594
53	Office Trans. Switch	Install generator transfer switch at Office	5,824	3/31/2009	4/21/2009	5,420
52	Facilities	Protective sealer for reservoir roofs/Facility maintenance	30,000	9/30/2009	8/31/2009	29,055
51	Mesa Pipeline Const.	Install replacement mains per Master Plan	568,500	6/30/2009	7/31/2009	401,538
50	Ranch Top Interconnect	Joint emergency interconnect project with Pasadena	10,000	7/31/2008	7/31/2008	0
49	Fairpoint Interconnect	Joint emergency interconnect project with Pasadena	50,000	6/30/2008	6/9/2008	50,367
48	Generator #1	50 KW portable generator for Glen Reservoir	20,000	8/31/2008	6/9/2008	19,257
47	Truck Replacement	Replace '89 truck with 1 ton with service body and lift gate	50,000	8/31/2008	9/16/2008	46,362
46	Brown SCADA	Install SCADA at Brown Reservoir	12,000	6/30/2008	6/9/2008	12,434
45	SCADA Software	Upgrade SCADA software to current version	15,000	6/30/2008	6/9/2008	14,753
44	Glen Transfer Switch	Install generator transfer switch at Glen Reservoir	8,065	3/31/2008	6/24/2008	10,665
43	Brown SCADA	Add solar power and SCADA to Brown Reservoir	12,000	6/30/2008	6/9/2008	12,434
42	Remote Meter Read	Purchase 60 transponders & registers	12,000	3/31/2008	2/18/2008	12,027
41	Fairpoint Interconnect	Joint emergency interconnect project with City of Pasadena	50,000	6/30/2008	6/9/2008	50,367
40	Villa Knolls Pipeline	Replace PVC main and 5 service connections	20,000	11/30/2008	11/17/2008	20,708
39	Truck Replacement	Replace '92 truck with 1 ton with service body	43,000	12/31/2008	12/16/2008	44,948
38	Holly Clortec	Replace Uniclор with Clortec and add SCADA alarms	13,000	3/31/2008	3/5/2008	13,845
37	Mesa Pipeline Eng.	Engineer replacement pipeline for Kinneloa Mesa	30,000	3/31/2008	11/18/2008	20,000
36	New York Main	K-3 to Wilcox Reservoir pipeline	178,570	12/31/2007	1/25/2008	142,399
35	Office Maintenance	Replace office roof	20,000	6/30/2007	5/8/2007	6,480
34	House Tunnel	Repair tunnel line	61,505	6/30/2007	3/31/2007	842
33	Hi/Low Pressure Tunnel	Repair tunnel line and tunnel entrance	220,491	6/30/2007	9/1/2007	911
32	Flo-Loc	Valve and electrical installation - Holly, East Eucalyptus, Vosburg	118,000	12/31/2007	7/27/2007	137,801
31	Facility Electrical	East Tank utility power project	20,000	6/30/2007	6/15/2007	18,188
30	Chlorine Analyzers	K-3, Wilcox and Eucalyptus installations	15,000	6/30/2007	6/21/2007	23,998
29	Tank and Reservoir Maint.	Tank and Reservoir maintenance	150,000	12/31/2006	12/31/2006	150,296
28	SCADA	SCADA upgrades	25,000	12/31/2006	12/31/2006	16,435
27	Pump Maintenance	Vosburg Booster repair	25,000	12/31/2006	12/31/2006	12,590
26	Facility Maintenance	Facility Maintenance	25,000	12/31/2006	12/31/2006	7,998
25	Electrical/Electronic Equip.	Electrical upgrades	25,000	12/31/2006	12/31/2006	18,595
24	Water Meters	Replacement meters	10,000	12/31/2006	12/31/2006	3,867
23	Water Treatment	Replace Cl2 generators at two locations	25,000	12/31/2006	12/31/2006	13,009
22	Tunnels	Repairs on House and High/Low Pressure Tunnel Lines	98,433	12/31/2006	12/31/2006	98,433
21	Mains	Mains	45,000	12/31/2006	12/31/2006	2,788
20	Tank and Reservoir Maint.	Tank and Reservoir maintenance	29,456	12/31/2005	12/31/2005	29,456
19	SCADA	SCADA upgrades	710	12/31/2005	12/31/2005	710
18	Computer/Office Equip.	Replacement server and software upgrades at multiple computers	2,708	12/31/2005	12/31/2005	2,708
17	Water Meters	Replacement meters	510	12/31/2005	12/31/2005	510
16	K-3 Well	K-3 well pump repair	58,595	12/31/2005	12/31/2005	58,595
15	Mains	Mains	12,933	12/31/2005	12/31/2005	12,933
14	Tank and Reservoir Maint.	Holly Tanks recoating and valve repair	145,000	12/31/2004	12/31/2004	180,804
13	Water Meters	Replacement meters	5,336	12/31/2004	12/31/2004	5,336
12	Mains	K-3 pipeline replacement	363,421	12/31/2004	12/31/2004	363,421
11	Tank and Reservoir Maint.	Tanks and Reservoirs - Holly Tanks	53,514	12/31/2003	12/31/2003	53,514
10	SCADA	SCADA upgrades	38,098	12/31/2003	12/31/2003	38,098
9	Pump Maintenance	Eucalyptus Booster	61,851	12/31/2003	12/31/2003	61,851
8	Water Treatment	Cl2 generator maintenance	23,828	12/31/2003	12/31/2003	23,828
7	Tunnels	Tunnel maintenance	30,180	12/31/2003	12/31/2003	30,180
6	Mains	K-3 pipeline replacement	131,433	12/31/2003	12/31/2003	131,433
5	Mains	K-3 pipeline replacement	33,555	12/31/2002	12/31/2002	33,555
4	Tank and Reservoir Maint.	Tanks and Reservoirs	5,171	12/31/2002	12/31/2002	5,171
3	SCADA	SCADA upgrades	53,905	12/31/2002	12/31/2002	53,905
2	Pump Maintenance	Eucalyptus Booster	1,500	12/31/2002	12/31/2002	1,500
1	Electrical/Electronic Equip.	Electrical upgrades	5,900	12/31/2002	12/31/2002	5,900
<b>TOTAL Estimated Cost and Actual Cost - Previous Projects and Projects in Progress</b>			<b>7,362,679</b>			<b>7,127,300</b>

## Kinneloa Irrigation District 2017 Financial Summary (Forecasted)

Account	Account Description	2017 Budget	2017 FYE Forecasted	Deviation from Budget	
				Amount	Percent
4000	Water Sales	1,347,000	1,454,445	107,445	8%
4015	Wholesale Water Sales-Pasadena	75,000	49,985	-25,015	-33%
4020	Service/Installation Charges	10,000	27,661	17,661	177%
4025	Asset Sale/Miscellaneous	0	0	0	
4035	Interest-Reserve Fund	9,804	11,523	1,719	18%
4050	Capacity Charge	0	0	0	
4070	Misc. Income	0	3,943	3,943	
	<b>Total Income</b>	<b>1,441,804</b>	<b>1,547,557</b>	<b>105,753</b>	<b>7%</b>
	<b>Expenditures</b>				
5000	Leased Water Rights.	63,135	0	-63,135	-100%
5005	Electricity	120,000	119,350	-650	-1%
5010	Maintenance/Repair Supplies	25,000	30,759	5,759	23%
5011	Material & Labor for Installations	10,000	12,370	2,370	24%
5012	Safety Equipment	1,600	719	-881	-55%
5015	Operations & Maintenance Labor	149,350	136,306	-13,044	-9%
5016	Operations & Maintenance OT	16,000	24,401	8,401	53%
5017	Operations Bonus	0	0	0	
5020	Stand-by Compensation	7,500	7,340	-160	-2%
5022	Training/Certification	1,600	992	-608	-38%
5025	Water Treatment/Analysis	22,000	17,092	-4,908	-22%
5030	Maintenance/Repair Contractors	125,000	136,356	11,356	9%
5034	Equipment Maintenance	10,000	11,806	1,806	18%
5035	Vehicle Maintenance	7,000	5,975	-1,025	-15%
5036	Fuel	15,000	9,073	-5,927	-40%
5040	Equipment Rental	500	0	-500	-100%
5045	Insurance-Workers Comp.	12,000	10,131	-1,869	-16%
5046	Insurance-Liability	16,000	14,563	-1,437	-9%
5048	Insurance-Property	2,500	2,031	-469	-19%
5049	Insurance-Medical	76,500	69,788	-6,712	-9%
6000	Engineering Services	47,500	18,872	-28,628	-60%
6005	Watermaster Services	12,000	11,220	-780	-7%
6015	Administrative Salary	136,000	131,054	-4,946	-4%
6016	Administrative Bonus	0	0	0	
6017	Administrative Travel	3,000	3,335	335	11%
6020	BofD Compensation	4,200	4,800	600	14%
6021	Administrative & Board Exp.	1,000	1,120	120	12%
6022	B of D Election	12,500	0	-12,500	-100%
6024	Customer/Public Info. Prog.	2,000	1,741	-259	-13%
6025	PERS - KID	24,750	27,124	2,374	10%
6030	Social Security - KID	25,750	22,289	-3,461	-13%
6031	Medicare - KID	6,200	5,242	-958	-15%
6035	Office/Computer Supplies	7,000	6,856	-144	-2%



Account	Account Description	2017 Budget	2017 FYE Forecasted	Deviation from Budget	
				Amount	Percent
6036	Postage/Delivery	5,000	3,554	-1,446	-29%
6040	Professional Dues	11,330	10,728	-602	-5%
6045	Legal Services	15,000	4,578	-10,422	-69%
6050	Telephone	4,500	4,025	-475	-11%
6051	Mobile Telephone	1,500	939	-561	-37%
6052	Pagers	300	431	131	44%
6053	Internet Service	1,000	1,053	53	5%
6059	Computer/Software Maintenance	9,000	6,310	-2,690	-30%
6061	Office Equipment Maintenance	1,000	295	-705	-70%
6065	Accounting Services	7,000	6,750	-250	-4%
6070	Office & Accounting Labor	93,720	62,190	-31,530	-34%
6071	Office & Accounting Bonus	0	0	0	
6075	Professional/Contract Services	23,000	27,962	4,962	22%
6080	Administrative Fees	8,900	8,244	-656	-7%
6081	Permits/Fees	14,000	9,080	-4,920	-35%
6086	Taxes - Sales	500	276	-224	-45%
6088	Interest Expense	75,901	75,916	15	0%
6120	Bank Service Charges	6,000	6,404	404	7%
	<b>Total Expenses</b>	<b>1,240,236</b>	<b>1,071,442</b>	<b>-168,794</b>	<b>-14%</b>
	<b>NET REVENUES</b>	<b>201,568</b>	<b>476,115</b>	<b>274,547</b>	<b>136%</b>
	<b>Other Expenditures and Adjustments</b>				
1504	Water Mains	25,000	1,099,600	1,074,600	4,298%
1505	Water Tunnels	7,000	23,089	16,089	230%
1506	K-3 Well	0	6,695	6,695	
1511	Water Treatment Plant	6,000	0	-6,000	-100%
1512	Water Meters	4,500	5,509	1,009	22%
1513	Electrical/Electronic Equipment	5,000	0	-5,000	-100%
1514	Computer/Office Equipment	5,000	1,626	-3,374	-67%
1515	Vehicles/Portable Equipment	0	0	0	
1516	Water Company Facilities	10,000	0	-10,000	-100%
1526	Vosburg Booster Station	0	1,555,035	1,555,035	
1527	SCADA	11,000	23,318	12,318	112%
1528	Tanks and Reservoirs	0	0	0	
1530	Tools	3,000	0	-3,000	-100%
2400	Installment Purchase Agreement	124,301	124,286	-15	-0%
	<b>Total Other Expenditures</b>	<b>200,801</b>	<b>2,839,158</b>	<b>2,638,357</b>	<b>1,314%</b>
	<b>NET CASH FLOW</b>	<b>767</b>	<b>-2,363,043</b>	<b>-2,363,810</b>	<b>-308,189%</b>

**Kinneloa Irrigation District**  
**Income Statement for the Ten Months Ending October 31, 2017**

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
<b>Revenues</b>						
4000 Water Sales	149,021.51	105,000.00	44,021.51	1,254,445.26	1,147,000.00	107,445.26 *
4015 Wholesale Water Sales	9,651.85	0.00	9,651.85	49,985.25	75,000.00	(25,014.75) *
4020 Service/Installation Charges	464.63	833.33	(368.70)	25,993.98	8,333.30	17,660.68
4035 Interest-Reserve Fund	1,668.09	817.00	851.09	9,888.52	8,170.00	1,718.52
4070 Misc. Income	0.00	0.00	0.00	3,942.82	0.00	3,942.82
<b>Total Revenues</b>	<b>160,806.08</b>	<b>106,650.33</b>	<b>54,155.75</b>	<b>1,344,255.83</b>	<b>1,238,503.30</b>	<b>105,752.53</b>
<b>Expenses</b>						
5005 Electricity	10,763.26	10,000.00	763.26	99,349.51	100,000.00	(650.49) *
5010 Maintenance/Repair Supplies	383.68	2,083.33	(1,699.65)	26,591.91	20,833.30	5,758.61
5011 Material and Labor for Install	0.00	833.33	(833.33)	10,703.00	8,333.30	2,369.70
5012 Safety Equipment	41.25	133.33	(92.08)	451.86	1,333.30	(881.44)
5015 Operations Labor	10,858.44	12,445.83	(1,587.39)	111,414.06	124,458.30	(13,044.24)
5016 Operations OT	1,108.80	1,333.33	(224.53)	21,734.30	13,333.30	8,401.00
5020 Stand-by Compensation	750.00	625.00	125.00	6,090.00	6,250.00	(160.00)
5022 Training/Certification	0.00	133.33	(133.33)	725.00	1,333.30	(608.30)
5025 Water Treatment/Analysis	4,422.82	1,833.33	2,589.49	13,425.38	18,333.30	(4,907.92)
5030 Maintenance/Repair Contractors	4,607.60	10,416.67	(5,809.07)	115,522.64	104,166.70	11,355.94
5034 Equipment Maintenance	0.00	833.33	(833.33)	10,139.72	8,333.30	1,806.42
5035 Vehicle Maintenance	0.00	583.33	(583.33)	4,808.58	5,833.30	(1,024.72)
5036 Fuel	622.36	1,250.00	(627.64)	6,572.95	12,500.00	(5,927.05)
5045 Insurance-Workers Compensation	0.00	0.00	0.00	7,130.53	9,000.00	(1,869.47) *
5046 Insurance-Liability	1,183.50	1,333.33	(149.83)	11,896.51	13,333.30	(1,436.79)
5048 Insurance-Property	155.33	208.33	(53.00)	1,614.56	2,083.30	(468.74)
5049 Insurance-Medical	5,621.65	6,375.00	(753.35)	57,038.15	63,750.00	(6,711.85)
6000 Engineering Services	0.00	3,958.33	(3,958.33)	10,955.00	39,583.30	(28,628.30)
6005 Watermaster Services	909.25	1,000.00	(90.75)	9,220.00	10,000.00	(780.00)
6015 Administrative Salary	10,838.70	11,333.33	(494.63)	108,387.00	113,333.30	(4,946.30)
6017 Administrative Travel	137.71	250.00	(112.29)	2,834.86	2,500.00	334.86
6020 Board Compensation	800.00	350.00	450.00	4,100.00	3,500.00	600.00
6021 Administrative & Board Expense	0.00	83.33	(83.33)	953.25	833.30	119.95
6024 Customer/Public Info. Prog.	125.00	166.67	(41.67)	1,408.07	1,666.70	(258.63)
6025 PERS - KID	2,556.20	2,062.50	493.70	22,999.41	20,625.00	2,374.41
6030 Social Security - KID	1,728.43	2,145.83	(417.40)	17,873.97	21,458.30	(3,584.33)
6031 Medicare - KID	404.23	516.67	(112.44)	4,180.11	5,166.70	(986.59)
6035 Office/Computer Supplies	924.73	583.33	341.40	5,689.72	5,833.30	(143.58)
6036 Postage/Delivery	114.55	416.67	(302.12)	2,720.69	4,166.70	(1,446.01)
6040 Professional Dues	883.99	944.17	(60.18)	8,839.98	9,441.70	(601.72)
6045 Legal Services	0.00	1,250.00	(1,250.00)	2,077.87	12,500.00	(10,422.13)
6050 Telephone	359.84	375.00	(15.16)	3,275.27	3,750.00	(474.73)
6051 Mobile Telephone	57.51	125.00	(67.49)	689.13	1,250.00	(560.87)
6052 Pagers	24.89	25.00	(0.11)	381.06	250.00	131.06
6053 Internet Service	59.99	83.33	(23.34)	886.07	833.30	52.77
6059 Computer Software Maintenance	606.70	750.00	(143.30)	4,810.04	7,500.00	(2,689.96)
6061 Office Equipment Maintenance	0.00	83.33	(83.33)	128.74	833.30	(704.56)

Favorable variances are shown in GREEN and unfavorable variances are shown in RED.  
 \* 2017 budgeted total amount for account not evenly allocated.

**Kinneloa Irrigation District**  
**Income Statement for the Ten Months Ending October 31, 2017**

	<b>Current Month Actual</b>	<b>Current Month Budget</b>	<b>Current Month Variance</b>	<b>Year to Date Actual</b>	<b>Year to Date Budget</b>	<b>Year to Date Variance</b>
6065 Accounting Services	6,400.00	0.00	6,400.00	6,750.00	7,000.00	(250.00) *
6070 Office & Accounting Labor	4,522.51	7,810.00	(3,287.49)	46,570.45	78,100.00	(31,529.55)
6075 Professional/Contract Services	4,754.71	1,916.67	2,838.04	24,129.00	19,166.70	4,962.30
6080 Administrative Fees	674.15	741.67	(67.52)	6,761.08	7,416.70	(655.62)
6081 Permits/Fees	293.00	1,166.67	(873.67)	6,747.01	11,666.70	(4,919.69)
6086 Taxes - Sales	0.00	0.00	0.00	276.00	500.00	(224.00) *
6088 Interest Expense	0.00	0.00	0.00	38,524.58	38,509.50	15.08 *
6120 Bank Service Charges	653.35	500.00	153.35	5,403.65	5,000.00	403.65
<b>Total Expenses</b>	<b>78,348.13</b>	<b>89,058.30</b>	<b>(10,710.17)</b>	<b>852,780.67</b>	<b>945,592.50</b>	<b>(92,811.83)</b>
<b>Net Income</b>	<b>82,457.95</b>	<b>17,592.03</b>	<b>64,865.92</b>	<b>491,475.16</b>	<b>292,910.80</b>	<b>198,564.36</b>

Favorable variances are shown in GREEN and unfavorable variances are shown in RED.  
 \* 2017 budgeted total amount for account not evenly allocated.

**Kinneloa Irrigation District**  
**Balance Sheet as of October 31, 2017**

**ASSETS**

**Current Assets**

1010	Checking-Wells Fargo Bank	\$ 347,664.58
1012	Reserve Fund-LAIF	120,494.31
1014	Reserve Fund-CalTRUST	1,147,038.73
1015	Unrealized Gain(Loss)-CalTRUST	3,487.30
1016	Accrued Interest-LAIF	73.72
1100	Accts. Receivable-Water Sales	43,915.93
1101	Accts. Receiv.-Service Charges	25.50
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	173,640.10
1350	Prepaid Insurance	12,181.68
1360	Prepaid Expenses	21,812.50

Total Current Assets

1,889,562.87

**Property and Equipment**

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	3,584,517.77
1505	Water Tunnels	729,074.60
1506	K-3 Well	89,543.06
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well/Wilcox Booster	94,030.98
1510	Interconnections	14,203.27
1511	Water Treatment Plant	185,398.06
1512	Water Meters	88,328.50
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	65,168.24
1515	Vehicles & Portable Equipment	242,548.91
1516	Water Company Facilities	70,422.20
1517	KID Office	54,202.92
1518	Shaw Ranch	280,789.92
1519	Dove Creek Project	487,383.87
1520	Glen Reservoir/Booster	24,190.86
1521	Kinneloa Ridge Project	690,492.58
1522	Eucalyptus Booster Station	532,342.43
1526	Vosburg Booster	1,647,215.66
1527	SCADA Equipment	278,045.10
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,811.57
1600	Accum. Depreciation	(4,245,822.02)

Total Property and Equipment

6,234,571.47

**Other Assets**

1901	PERS-Deferred Outflows	30,295.00
------	------------------------	-----------

Total Assets

\$ 8,154,429.34

**Kinneloa Irrigation District**  
**Balance Sheet as of October 31, 2017**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

2000	Accounts Payable	\$ 32,802.40	
2271	Deposits-Construction Meters	1,700.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	14,380.60	
	Total Current Liabilities		49,138.02

**Long-Term Liabilities**

2400	Installment Purchase Agreement	2,060,099.02	
2801	PERS- Net Liability	173,870.00	
2901	PERS- Deferred Inflows	53,567.00	
	Total Long-Term Liabilities		2,287,536.02
	Total Liabilities		2,336,674.04

**Capital**

3040	Fund Balance	5,326,280.14	
	Net Income	491,475.16	
	Total Capital		5,817,755.30
	Total Liabilities & Capital		\$ 8,154,429.34

**Kinneloa Irrigation District**  
**Statement of Cash Flow**  
**For the Ten Months Ended October 31, 2017**

	Current Month	Year to Date
<b>Cash Flows from Operating Activities</b>		
Net Income	\$ 82,457.95	\$ 491,475.16
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	10,424.64	(3,299.65)
1101 Accts. Receiv.-Service Charges	230.30	(25.50)
1340 Accrued Water Sales	28,812.39	(68,321.75)
1350 Prepaid Insurance	1,338.83	(2,554.93)
1360 Prepaid Expenses	(7,251.19)	(5,695.48)
2000 Accounts Payable	(6,025.40)	13,348.19
2271 Deposits-Construction Meters	850.00	1,700.00
2272 Job Deposits	0.00	(3,900.00)
2275 Deposits-Water Customers	0.00	255.02
	28,379.57	(68,494.10)
<b>Net Cash Provided by Operations</b>	<b>110,837.52</b>	<b>422,981.06</b>
<b>Cash Flows from Investing Activities</b>		
<i>Used for</i>		
1504 Water Mains	0.00	(1,099,599.53)
1505 Water Tunnels	(23,088.85)	(23,088.85)
1506 K-3 Well	0.00	(6,694.69)
1512 Water Meters	0.00	(5,509.04)
1514 Computer/Office Equipment	0.00	(1,626.47)
1524 Constr. in Progress-East/West	0.00	(133,769.40)
1526 Vosburg Booster	0.00	(1,555,035.10)
1527 SCADA Equipment	0.00	(23,318.47)
	(23,088.85)	(2,848,641.55)
<b>Net Cash Used in Investing</b>	<b>(23,088.85)</b>	<b>(2,848,641.55)</b>
<b>Cash Flows from Financing Activities</b>		
<i>Proceeds from</i>		
<i>Used for</i>		
2400 Installment Purchase Agreement	0.00	(61,576.40)
	0.00	(61,576.40)
<b>Net Cash Used in Financing</b>	<b>0.00</b>	<b>(61,576.40)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 87,748.67</b>	<b>\$ (2,487,236.89)</b>
<b>Summary</b>		
Cash Balance at End of Period	\$ 1,618,758.64	\$ 1,618,758.64
Cash Balance at Beg. of Period	(1,531,009.97)	(1,703,513.90)
<b>Net Increase (Decrease) in Cash</b>	<b>\$ 87,748.67</b>	<b>\$ (84,755.26)</b>

**Kinneloa Irrigation District**  
**Check Register**  
For the Period from October 1, 2017 to October 31, 2017

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>
10/4/17	8634	ACWA/JPIA	14,202.00	deposit premium: auto/gen'l liability insurance
10/4/17	8635	ACWA/JPIA	6,622.35	KID & employee payment for health insurance
10/4/17	8636	Bernadette Allen	40.13	mileage reimbursement
10/4/17	8637	AmeriPride Services	54.22	shop rag service
10/4/17	8638	Brithinee Electric	726.00	repair Kooltronics K-3, field service Sage
10/4/17	8639	Melvin L. Matthews	1,202.34	mileage and travel reimbursement
10/4/17	8640	McMaster Carr	578.22	K-3 vault cooling supplies
10/4/17	8641	Ultimate Cleaning Solutions, Inc.	75.00	janitorial service for office
10/4/17	8642	Utility Service Co., Inc.	4,607.60	tank maintenance agreement
10/15/17	EFT3236	Bernadette C. Allen	1,354.95	salary
10/15/17	EFT3237	Christopher A. Burt	2,343.71	salary
10/15/17	EFT3238	Timothy J. Eldridge	92.35	salary
10/15/17	EFT3239	Brian L. Fry	1,561.54	salary
10/15/17	EFT3240	Francis J. Griffith	92.35	salary
10/15/17	EFT3241	Gerrie G. Kilburn	92.35	salary
10/15/17	EFT3242	Melvin L. Matthews	3,534.91	salary
10/15/17	EFT3243	Christopher A. Burt	150.00	salary
10/15/17	EFT3244	Automatic Data Processing, Inc.	4,216.40	payroll taxes and employee withholdings
10/15/17	EFT3245	Arthur W. Opel	92.35	salary
10/17/17	EFT3246	Arco Gaspro Plus	622.36	fuel for trucks
10/17/17	EFT3247	CA Public Employees Ret. Sys.	3,393.72	CalPERS Sept. KID & employee contributions
10/17/17	EFT3248	Century Business Solutions	382.11	banking service fee
10/17/17	EFT3249	Century Business Solutions	15.00	monthly service fee
10/17/17	EFT3250	Charter Communications	344.83	phone and internet
10/17/17	EFT3251	Pasadena Municipal Services	1,483.13	Wilcox Well power
10/17/17	EFT3252	Southern California Edison Co.	13,338.55	electricity 13 sites September, 2 sites August
10/17/17	EFT3253	Verizon Wireless	57.48	mobile phone service for Chris
10/17/17	8643	Assoc. of Calif. Water Agencies	6,480.00	2018 annual agency membership dues
10/17/17	8644	ACWA/JPIA	2,201.07	3rd qtr (JPIA qtr 1) workers' comp 7/2017-9/2017
10/17/17	8645	BrightView Landscape Services	1,490.00	landscape maintenance service
10/17/17	8646	Clinical Laboratory, SB	24.00	water sample analysis
10/17/17	8647	Egan & Egan	6,400.00	fees for 2016 year end audit controller's report
10/17/17	8648	Eurofins Eaton Analytical, Inc.	132.00	water sample analysis
10/17/17	8649	Foothill Municipal Water District	674.15	administrative fee
10/17/17	8650	McMaster Carr	40.63	K-3 maintenance supplies
10/17/17	8651	Perry Thomas Construction Co.	17,708.00	Far Mesa tunnel project
10/31/17	EFT3254	Bernadette C. Allen	1,594.30	salary
10/31/17	EFT3255	Christopher A. Burt	2,662.68	salary
10/31/17	EFT3256	Timothy J. Eldridge	92.35	salary
10/31/17	EFT3257	Brian L. Fry	1,755.75	salary

**Kinneloa Irrigation District**  
**Check Register**  
For the Period from October 1, 2017 to October 31, 2017

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>
10/31/17	EFT3258	Francis J. Griffith	92.35	salary
10/31/17	EFT3259	Gerrie G. Kilburn	92.35	salary
10/31/17	EFT3260	Melvin L. Matthews	3,534.91	salary
10/31/17	EFT3261	Arthur W. Opel	92.35	salary
10/31/17	EFT3262	Christopher A. Burt	150.00	salary
10/31/17	EFT3263	Automatic Data Processing, Inc.	4,714.02	payroll taxes and employee withholdings
10/31/17	EFT3264	Automatic Data Processing, Inc.	83.73	payroll processing
10/31/17	EFT3265	Automatic Data Processing, Inc.	81.59	payroll processing
10/31/17	EFT3266	American Messaging Services	24.89	pager service
10/31/17	EFT3267	Athens Services	170.49	trash pickup service
10/31/17	EFT3268	Bank of the West Business Card	<u>1,550.94</u>	credit card payment - see attached detail
<b>Total</b>			<b><u>113,118.50</u></b>	



**Credit Card Detail Bank of the West  
September 2017**

(Expenses incurred/billed in September and due/paid in October.)

Acct. No.	Account Description	Additional Description	BCA	CAB	BLF	MLM	TOTAL
5010	Maintenance Supplies	company shirts; K-3 and sage relay replacements; hose fittings, marking paint, tape	\$178.71	\$389.52	\$103.24		\$671.47
5012	Safety Equipment						\$0.00
5022	Training/Certification	Board Secretary conference & certificate program	\$575.00				\$575.00
5025	Water Treatment/Analysis						\$0.00
5035	Vehicle Maintenance						\$0.00
5036	Fuel						\$0.00
6017	Adm. Travel						\$0.00
6021	Adm. & Bd. Exp.						\$0.00
6035	Office/Computer Supplies	snacks, pens; mirror, printer ink	\$38.13			\$140.14	\$178.27
6036	Postage/Delivery						\$0.00
6040	Professional Dues						\$0.00
6050	Telephone	answering service				\$75.00	\$75.00
6051	Mobile Phone						\$0.00
6053	Internet Service						\$0.00
6059	Computer/Software Maint.	Utility software				\$51.20	\$51.20
6061	Office Equipment Maint.						\$0.00
6075	Outside Services						\$0.00
6081	Permits/Fees						\$0.00
<b>TOTAL</b>			<b>\$791.84</b>	<b>\$389.52</b>	<b>\$103.24</b>	<b>\$266.34</b>	<b>\$1,550.94</b>