

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, March 21, 2023 at 3:00 P.M.

AGENDA

1. **CALL TO ORDER** – 3:00 P.M.
 - 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
In compliance with the Brown Act, the Board cannot discuss or act on items not on the Agenda. However, Board Members or District Staff may acknowledge Public comments, briefly respond to statements or questions posed by the Public, ask a question for clarification, or request Staff to place item on a future Agenda (Government Code section §54954.2)

3. **REVIEW OF MINUTES** – February 21, 2023, Regular Meeting
Recommended Action: Review and approve motion to file.

4. **REVIEW OF FINANCIAL REPORTS** – *Recommended Action: Review and approve motion to file*
 - a. Month of December 2022
 - b. Calendar Year End 2022
 - c. Month of January 2023
 - d. Month of February 2023
 - e. Annual Disclosure per Government Code Section 53065.5 for 2020, 2021 and 2022.

5. **KINNELOA IRRIGATION DISTRICT WATER CONSERVATION ALERT STATUS**
Recommended Action: Adopt Resolution 2023-03-21 to change the Water Conservation Status Alert Code from “orange” (Rationing Conservation Alert) to “yellow” (Extraordinary Conservation Alert).

6. **GENERAL MANAGERS REPORT** – Information item presented by the General Manager
Recommended Action: General Manager to summarize the report and respond to questions

7. **AD HOC PERSONNEL COMMITTEE REPORT** – Information item presented by the Committee Chair
 - a. Committee to meet with GM for updates to Employee Policies and Procedures
 - b. Committee to meet with GM to review and approve potential changes to the organizational chart, staff job titles and staff job descriptions.

8. **KINNELOA IRRIGATION DISTRICT GOALS AND OBJECTIVES FOR 2023**
Discussion of the District’s goals and objectives for calendar year 2023.

9. INFORMATION ITEMS

- a. Update on Vacancy for Division 4 on Board of Directors and next actions
- b. Subeca system enhancements and customer interface rollout
- c. Retirement of system operator Brian Fry at end of March

10. DIRECTOR REQUESTS, REPORTS AND/OR COMMENTS –

In accordance with Government Code §54954.2 Directors may make brief announcements or brief reports on their own activities. Directors may ask a question for clarification, provide a reference to staff or other resources for information, request staff to report back to the Directors at a subsequent meeting, or act to direct staff to place a matter of business on a future agenda.

11. CALENDAR – Regular Meetings Scheduled: April 18, 2023, May 16, 2023, and June 20, 2023

12. ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you are a disabled person and need a disability-related modification or accommodation to participate in this meeting, please contact the District office 48 hours prior to the meeting at 626-797-6295. 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 <https://kinneloairrigationdistrict.info>.

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, February 21, 2023, 2:00 P.M.

MINUTES

Meeting conducted by teleconference under the provisions of Executive Order N-29-20.

The meeting was conducted in the District Board Room and by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency. The District offered the public the option to attend the meeting by telephone, videoconference or in-person as stated in the agenda.

DIRECTORS PRESENT: (In-Person): Stephen Brown, Gerrie Kilburn, David Moritz
(Virtual): G. Johnson

DIRECTORS ABSENT: NONE

STAFF PRESENT: (In-Person): Board Clerk, Martin Aragon; Field Staff: Chris Burt and Michele Ferrell

PUBLIC PRESENT: (Virtual): Subeca Representatives: John Soulliere and Lenny Sczechowicz

1. CALL TO ORDER:

Director Brown called the meeting to order at 2:00 P.M. and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. TELECONFERENCING OF BOARD MEETING:

Director Kilburn motioned to adopt Resolution 2023-2-21 and was seconded by Director Moritz. It was motioned/seconded/carried – (Kilburn / Moritz – 3 Aye/0 Nay /Johnson -1 Abstain)

3. PUBLIC COMMENT: NONE

4. MEETING WITH SUBECA REPRESENTATIVES:

The installation of the Subeca Pins and Links has been completed. A closing discussion was scheduled to confirm cost and services moving forward.

The overall cost was \$235,000.00 and exceeded the authorized amount of 194,370.00. The difference in cost was due to the sales tax amount of \$20,000.00 and \$24,000.00 for the installation performed by Subeca representatives.

The annual Engage Platform fee was waived for 2023. The annual Engage Platform fee is calculated at \$8.40 per account. We currently have 589 accounts.

The Android and Apple Subeca application is estimated to be available by 3/3/2023 and 4/7/2023 respectively.

Subeca explained to the Board that if a device should fail, the devices will be replaced according to the warranty table. For example, for the first 10 years defective or broken devices will be replaced 100%.

If there are updates to the firmware, Subeca representatives will visit the District to complete the update. If a software update is available, this will happen through the cloud.

There is no separate cost for the Gateway or antenna maintenance.
There is no inflator built into the Engage platform and networking cost.

Included in the purchase of the Subeca product there are four hours of staff training available.

Subeca assured the Board a representative will finalize the wiring installation of the Gateways, provide electrical wiring diagrams, and provide extra pins and links.

5. REVIEW OF MINUTES:

Director Kilburn motioned to approve the **January 12, 2023**, Special Meeting Minutes for filing and was seconded by Director Moritz. It was motioned/seconded/carried unanimously – (Kilburn / Moritz – 4 Aye/ 0 Nay /0 Abstain)

Director Kilburn motioned to approve the **January 17, 2023**, Regular Meeting Minutes for filing and was seconded by Director Moritz. It was motioned/seconded/carried unanimously – (Kilburn / Moritz – 4 Aye/ 0 Nay /0 Abstain)

Director Moritz motioned to approve the **January 24, 2023**, Special Meeting Minutes for filing with edits and was seconded by Director Kilburn. It was motioned/seconded/carried unanimously – (Moritz / Kilburn – 4 Aye/ 0 Nay /0 Abstain)

6. REVIEW OF FINANCIAL REPORTS:

The Board deferred review of the year end 2022, December 2022 and January 2023 financial reports until the new General Manager was in place.

7. INFORMATION ITEMS:

- a. The Board announced the start date for the new General Manager will be 2/27/2023.
- b. The announcement of the Division 4 Board vacancy has been mailed, posted, and placed on the website.
- c. District employee of 37 years, Brian Fry announced his retirement from the District.
- d. The winter newsletter is scheduled to be sent to our customers at the end of February.

8. PROJECT UPDATES:

- a. Staff will continue to develop a schematic of the system illustrating the flow of tunnel water into the tanks. The schematic will be included when the meeting with the outside consultant is scheduled.
- b. The grant application was submitted to Engineering Solution Services and Tom Majich will follow up with Sudi Shoja in the week of 2/27/2023.
- c. Next step in the PWAG grant application process is to schedule a meeting with Carolyn Harshman of Emergency Planning Consultants.

- d. The Vosburg reservoir rehabilitation project will be delayed until the new General Manager starts.
- e. The removal and repair of the #3 booster pump at Eucalyptus pump station will cost \$63,000.00. The booster pump is currently reserved for emergency backup and has not been pulled for maintenance since 2003. The pump provides water to the west side of the District and delivers some water to east tank.
- f. The 2147 Villa Heights Rd. Erosion Mitigation Project has been delayed by two months at the request of the property owner. Based upon a recent quote, we anticipate a cost of approximately \$19,000.00.
- g. 1850 Kinneloa Canyon Rd. Extension Project:
The applicant was sent the cost sharing contract for review and comment. When Civiltec delivers the updated plans to the District, they will be reviewed and sent to the applicant. No agreement will be signed until all necessary approvals, including the fire department have been secured.
- h. Wilcox Reservoir driveway was damaged by the rain and has been repaired.

9. DIRECTOR REQUESTS, REPORTS OR COMMENTS:

Chairman Johnson noted that since a new General Manager has been retained the AD Hoc GM Recruitment Committee is dissolved.

Chairman Johnson requested that an open discussion for the 2023 Kinneloa Irrigation District Goals and Objectives be placed on the 3/21/2023 agenda.

Director Brown requested that an item be added to the agenda for the Ad Hoc Personnel Committee to provide a report to the Board and subsequently dissolving the committee.

10. ADOURNMENT:

Director Brown adjourned the meeting at 4:10 P.M.

Prepared and submitted by,

Martin Aragon

**Martin Aragon
Office Manager/Board Clerk**

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Kinneloa Irrigation District
Income Statement for the Twelve Months Ending December 31, 2022

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
4000 Water Sales	122,523.69	112,000.00	10,523.69	1,679,492.81	1,500,000.00	179,492.81
4015 Wholesale Water Sales	4,909.36	25,000.00	(20,090.64)	65,984.58	100,000.00	(34,015.42)
4020 Service/Installation Charges	332.43	833.37	(500.94)	24,525.45	10,000.00	14,525.45
4025 Asset Sale/Miscellaneous	0.00	0.00	0.00	2,000.00	0.00	2,000.00
4035 Interest-Reserve Fund	4,149.86	583.37	3,566.49	25,506.80	7,000.00	18,506.80
4036 Unrealized Gain(Loss)-CalTRU	1,285.37	2,083.37	(798.00)	(59,582.16)	25,000.00	(84,582.16)
Total Revenues	133,200.71	140,500.11	(7,299.40)	1,737,927.48	1,642,000.00	95,927.48
Expenses						
5000 Leased Water Rights	0.00	0.00	0.00	63,135.00	63,135.00	0.00
5005 Electricity	10,562.25	11,000.00	(437.75)	178,117.83	150,000.00	28,117.83
5010 Maintenance/Repair Supplies	11,681.37	2,500.00	9,181.37	43,336.28	30,000.00	13,336.28
5011 Material and Labor for Install	0.00	833.37	(833.37)	31,750.00	10,000.00	21,750.00
5012 Safety Equipment	0.00	166.63	(166.63)	667.96	2,000.00	(1,332.04)
5015 Operations Labor	26,768.80	25,133.37	1,635.43	299,814.27	301,600.00	(1,785.73)
5016 Operations OT	1,363.95	1,291.63	72.32	18,456.87	15,500.00	2,956.87
5017 Operations Bonus	4,111.44	0.00	4,111.44	4,111.44	0.00	4,111.44
5020 Stand-by Compensation	930.00	915.00	15.00	10,710.00	10,980.00	(270.00)
5022 Training/Certification	60.00	133.37	(73.37)	2,082.59	1,600.00	482.59
5025 Water Treatment/Analysis	2,686.68	2,083.37	603.31	32,042.62	25,000.00	7,042.62
5030 Maintenance/Repair Contractors	5,700.66	11,666.63	(5,965.97)	100,559.24	140,000.00	(39,440.76)
5034 Equipment Maintenance	0.00	1,666.63	(1,666.63)	37,814.14	20,000.00	17,814.14
5035 Vehicle Maintenance	0.00	1,333.37	(1,333.37)	3,813.53	16,000.00	(12,186.47)
5036 Fuel	1,388.57	1,666.63	(278.06)	23,317.13	20,000.00	3,317.13
5040 Equipment Rental	0.00	500.00	(500.00)	0.00	500.00	(500.00)
5045 Insurance-Workers Comp.	4,159.46	5,000.00	(840.54)	14,044.51	20,000.00	(5,955.49)
5046 Insurance-Liability	6,487.17	1,416.63	5,070.54	20,771.26	17,000.00	3,771.26
5048 Insurance-Property	312.56	208.37	104.19	3,407.04	2,500.00	907.04
5049 Insurance-Medical	4,964.46	8,604.13	(3,639.67)	73,136.40	103,250.00	(30,113.60)
6000 Engineering Services	0.00	2,958.37	(2,958.37)	41,175.15	47,500.00	(6,324.85)
6005 Watermaster Services	1,318.00	1,333.37	(15.37)	15,734.48	16,000.00	(265.52)
6015 Administrative Salary	0.00	13,216.63	(13,216.63)	153,798.40	158,600.00	(4,801.60)
6017 Administrative Travel	0.00	250.00	(250.00)	122.79	3,000.00	(2,877.21)
6020 Board Compensation	1,200.00	700.00	500.00	6,150.00	8,400.00	(2,250.00)
6021 Administrative & Board Exp.	0.00	83.37	(83.37)	6.65	1,000.00	(993.35)
6022 Board of Directors Election	0.00	12,500.00	(12,500.00)	344.22	12,500.00	(12,155.78)
6024 Customer/Public Info. Prog.	200.00	333.37	(133.37)	13,880.32	4,000.00	9,880.32
6025 PERS - KID	3,041.80	4,000.00	(958.20)	42,934.64	48,000.00	(5,065.36)
6030 Social Security - KID	3,153.14	3,000.00	153.14	38,151.69	36,000.00	2,151.69
6031 Medicare - KID	737.43	708.37	29.06	9,273.36	8,500.00	773.36
6035 Office/Computer Supplies	1,785.80	583.37	1,202.43	9,898.77	7,000.00	2,898.77
6036 Postage/Delivery	426.16	416.63	9.53	4,324.75	5,000.00	(675.25)
6040 Professional Dues	596.79	1,333.37	(736.58)	7,385.04	16,000.00	(8,614.96)
6045 Legal Services	934.08	1,250.00	(315.92)	35,917.96	15,000.00	20,917.96

Kinneloa Irrigation District
Income Statement for the Twelve Months Ending December 31, 2022

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
6050 Telephone	314.94	375.00	(60.06)	3,779.28	4,500.00	(720.72)
6051 Mobile Communications	141.11	41.63	99.48	1,853.06	500.00	1,353.06
6052 Pagers	35.19	41.63	(6.44)	607.35	500.00	107.35
6053 Internet Service	109.98	133.37	(23.39)	1,327.73	1,600.00	(272.27)
6059 Computer Software Maintenance	786.63	1,000.00	(213.37)	8,986.30	12,000.00	(3,013.70)
6061 Office Equipment Maintenance	0.00	83.37	(83.37)	0.00	1,000.00	(1,000.00)
6065 Accounting Services	0.00	0.00	0.00	700.00	7,000.00	(6,300.00)
6070 Office & Accounting Labor	14,278.78	10,916.63	3,362.15	136,690.90	131,000.00	5,690.90
6071 Office & Accounting Bonus	2,433.65	0.00	2,433.65	2,433.65	0.00	2,433.65
6075 Professional/Contract Services	17,814.89	2,333.37	15,481.52	65,492.52	28,000.00	37,492.52
6080 Administrative Fees	836.48	1,036.63	(200.15)	10,271.40	12,440.00	(2,168.60)
6081 Permits/Fees	1,500.06	1,250.00	250.06	11,628.15	15,000.00	(3,371.85)
6086 Taxes - Sales/Use	0.00	291.63	(291.63)	0.00	3,500.00	(3,500.00)
6088 Interest Expense	0.00	0.00	0.00	54,109.42	51,405.78	2,703.64
6120 Bank Service Charges	784.22	833.37	(49.15)	11,238.46	10,000.00	1,238.46
Total Expenses	133,606.50	137,122.61	(3,516.11)	1,649,304.55	1,614,010.78	35,293.77
Net Income	(405.79)	3,377.50	(3,783.29)	88,622.93	27,989.22	60,633.71
Other Expenditures						
1504 Water Mains	0.00	700,000.00	(700,000.00)	0.00	700,000.00	(700,000.00)
1505 Water Tunnels	0.00	10,000.00	(10,000.00)	0.00	10,000.00	(10,000.00)
1511 Water Treatment Plant	0.00	500.00	(500.00)	3,115.51	6,000.00	(2,884.49)
1512 Water Meters	24,683.82	13,000.00	11,683.82	240,937.50	200,000.00	40,937.50
1513 Electrical/Electronic Equip.	0.00	5,000.00	(5,000.00)	0.00	5,000.00	(5,000.00)
1514 Computer/Office Equipment	0.00	300.00	(300.00)	1,325.64	5,000.00	(3,674.36)
1515 Vehicles & Portable Equipment	0.00	45,000.00	(45,000.00)	0.00	45,000.00	(45,000.00)
1516 Water Company Facilities	0.00	30,000.00	(30,000.00)	0.00	30,000.00	(30,000.00)
1527 SCADA Equipment	0.00	10,000.00	(10,000.00)	0.00	10,000.00	(10,000.00)
1530 Tools	0.00	3,000.00	(3,000.00)	0.00	3,000.00	(3,000.00)
2400 Installment Purchase Agreement	0.00	0.00	0.00	146,092.54	148,796.18	(2,703.64)
Total Other Expenditures	24,683.82	816,800.00	(792,116.18)	391,471.19	1,162,796.18	(771,324.99)
Total Increase or (Drawdown)	(25,089.61)	(813,422.50)	788,332.89	(302,848.26)	(1,134,806.96)	831,958.70

Kinneloa Irrigation District
Balance Sheet as of December 31, 2022

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 105,466.68
1012	Reserve Fund-LAIF	129,092.29
1014	Reserve Fund-CalTRUST	1,621,037.55
1016	Accrued Interest-LAIF	705.18
1100	Accts. Receivable-Water Sales	24,557.63
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	128,469.36
1350	Prepaid Insurance	19,790.37
1360	Prepaid Expenses	30,162.90

Total Current Assets 2,078,510.48

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	4,010,066.35
1505	Water Tunnels	737,474.60
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	206,569.07
1512	Water Meters	405,838.63
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	75,658.84
1515	Vehicles & Portable Equipment	308,656.75
1516	Water Company Facilities	104,222.20
1517	KID Office	64,899.78
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	362,117.90
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,273.13
1600	Accum. Depreciation	(5,933,805.76)

Total Property and Equipment 5,523,847.11

Other Assets

1901	PERS-Deferred Outflows	64,858.00
	Total Assets	\$ <u><u>7,667,215.59</u></u>

Kinneloa Irrigation District
Balance Sheet as of December 31, 2022

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 67,401.96	
2271	Deposits-Construction Meters	850.00	
2272	Job Deposits	2,700.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	13,237.40	
	Total Current Liabilities		84,444.38

Long-Term Liabilities

2400	Installment Purchase Agreement	1,304,978.65	
2801	PERS- Net Liability	100,903.50	
2901	PERS- Deferred Inflows	160,498.00	
	Total Long-Term Liabilities		1,566,380.15
	Total Liabilities		1,650,824.53

Capital

3040	Fund Balance	5,927,768.13	
	Net Income	88,622.93	
	Total Capital		6,016,391.06
	Total Liabilities & Capital		\$ 7,667,215.59

Kinneloa Irrigation District
Statement of Cash Flow
For the Twelve Months Ended December 31, 2022

	Current Month	Year End
Cash Flows from Operating Activities		
Net Income	\$ (405.79)	\$ 88,622.93
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	4,571.66	295.57
1340 Accrued Water Sales	(15,939.04)	11,270.08
1350 Prepaid Insurance	6,799.73	(6,564.82)
1360 Prepaid Expenses	(2,475.29)	(7,122.96)
2000 Accounts Payable	29,829.94	22,423.08
2230 Special Payroll Deduction	(353.00)	0.00
2271 Deposits-Construction Meters	0.00	850.00
2272 Job Deposits	0.00	900.00
2290 Accrued Vacation	0.00	(12,787.20)
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Total Adjustments	22,434.00	9,263.75
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Net Cash Provided by Operations	22,028.21	97,886.68
 Cash Flows from Investing Activities		
<i>Used for</i>		
1511 Water Treatment Plant	0.00	(3,115.51)
1512 Water Meters	(24,683.82)	(242,847.30)
1514 Computer/Office Equipment	0.00	(1,325.64)
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Net Cash Used in Investing	(24,683.82)	(247,288.45)
 Cash Flows from Financing Activities		
<i>Proceeds from</i>		
<i>Used for</i>		
2400 Installment Purchase Agreement	0.00	(146,092.54)
2801 PERS- Net Liability	0.00	(43,551.48)
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Net Cash Used in Financing	0.00	(189,644.02)
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Net Increase (Decrease) in Cash	\$ (2,655.61)	\$ (339,045.79)
 Summary		
Cash Balance at End of Period	\$ 1,856,301.70	\$ 1,856,301.70
Cash Balance at Beg. of Period	(1,858,957.31)	(2,193,437.69)
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Net Increase (Decrease) in Cash	\$ (2,655.61)	\$ (337,135.99)
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Kinneloa Irrigation District
Check Register
For the Period from December 1, 2022 to December 31 , 2022

Date	Check #	Payee	Amount	Description
12/5/22	10410	WEI LI	0.40	Refund on Closed Account
12/12/22	EFT5501	CA Public Employees Ret. Sys.	5,583.94	KID & Employee Retirement Contributions
12/12/22	EFT5502	Spectrum	349.92	Internet Services
12/12/22	EFT5503	Streamline	200.00	Website Services
12/12/22	EFT5504	VeriCheck, Inc.	183.19	E-check Processing Fees
12/12/22	10411	ACWA-JPIA	5,193.86	KID & Employee Health Benefits Contributions
12/12/22	10412	Applied Technology Group, Inc.	120.00	Emergency Radio Communications
12/12/22	10413	BrightView Landscape Services	1,625.52	Landscape Maintenance
12/12/22	10414	Clinical Lab of San Bernardino	110.00	Water Treatment/Analysis
12/12/22	10415	Denram Products	769.58	KID Envelopes
12/12/22	10416	Underground Service Alert	18.75	Digalert
12/12/22	10417	Eurofins Eaton Analytical, Inc.	132.00	Water Treatment/Analysis
12/12/22	10418	Foothill Municipal Water District	836.48	Administrative Fee (O & M charge)
12/12/22	10419	Geotab USA, Inc	79.00	Vehicle Maintenance
12/12/22	10420	Hill Brothers Chemical Co.	785.20	Water Treatment/Analysis - Sodium Hypochlorite
12/12/22	10421	McMaster Carr	657.74	Maintenance Supplies
12/12/22	10422	Pasadena Municipal Services	2,003.42	Electricity - Wilcox Well Pumping
12/12/22	10423	Public Water Agencies Group	289.08	PWAG Monthly Assess. for Emergency Preparedness Program
12/12/22	10424	Utility Service Co., Inc.	5,700.66	Monthly Tank Maintenance
12/12/22	10425	Ware Disposal	243.62	Trash Pickup Services
12/12/22	10426	Weck Laboratories, Inc.	129.00	Water Treatment/Analysis
12/12/22	10427	McMaster Carr	262.57	Maintenance Supplies
12/12/22	10428	McMaster Carr	47.84	Maintenance Supplies
12/15/22	EFT5505	Bernadette C. Allen	732.97	Salary
12/15/22	EFT5506	Arthur M. Aragon	3,015.93	Salary
12/15/22	EFT5507	Stephen Brown	277.05	Salary
12/15/22	EFT5508	Christopher A. Burt	3,662.36	Salary
12/15/22	EFT5509	Michele M. Ferrell	3,604.90	Salary
12/15/22	EFT5510	Brian L. Fry	2,329.33	Salary
12/15/22	EFT5511	Gerrie G. Kilburn	277.05	Salary
12/15/22	EFT5512	Juan R. Tello	2,180.85	Salary
12/15/22	EFT5513	Melanie E. Timoteo	2,328.37	Salary
12/15/22	EFT5514	Christopher A. Burt	300.00	Salary
12/15/22	EFT5515	Juan R.Tello	353.00	Salary
12/15/22	EFT5516	Automatic Data Processing, Inc.	9,449.98	Payroll Taxes & Withholdings
12/19/22	EFT5517	Arco Gaspro Plus	1,388.57	Fleet Vehicle Fuel
12/19/22	EFT5518	Southern California Edison Co.	11,727.54	Electricity - District / K3 Pumping
12/19/22	10429	Aramark Uniform Services	92.76	Shop Rag Service
12/19/22	10430	Bob Murray & Associates	5,243.75	Professional Services - Executive Search
12/19/22	10431	Eurofins Eaton Analytical, Inc.	118.80	Water Treatment/Analysis
12/19/22	10432	Fyre Guard Company	595.00	Fire Extinguisher Annual Inspection
12/19/22	10433	McMaster Carr	232.28	Maintenance Supplies
12/19/22	10434	Ultimate Cleaning Solutions, Inc.	90.00	Monthly Janitorial Services

Kinneloa Irrigation District
Check Register
For the Period from December 1, 2022 to December 31 , 2022

Date	Check #	Payee	Amount	Description
12/19/22	10435	Western Water Works	447.30	Maintenance Supplies
12/19/22	10436	Western Water Works	5,686.71	Maintenance Supplies - Hydrant and Components
12/29/22	EFT5519	Automatic Data Processing, Inc.	105.12	Payroll Processing Fee
12/29/22	EFT5520	American Messaging Services	35.19	Pager Services
12/29/22	EFT5521	AT&T Mobility	125.99	Mobile Phones
12/29/22	EFT5522	Century Business Solutions	15.00	Credit Card Processing Fee
12/29/22	EFT5523	Pasadena Municipal Services	2,003.42	Electricity - Wilcox Well Pumping
12/29/22	EFT5524	Umpqua Bank	1,097.75	Credit Card Payment - See Attached Detail
12/29/22	10437	Juan R. Tello	353.00	Salary
12/29/22	10438	CARB/PERP	735.00	CARB - Portable Equipment Registration Program
12/29/22	10439	Martin Aragon	66.16	Water Certification Renewal and Postage
12/29/22	10440	Clinical Lab of San Bernardino	220.00	Water Treatment/Analysis
12/29/22	10441	Engineering Solutions Services	9,782.50	Grant Writing and Management Services
12/29/22	10442	Lagerlof, LLP	645.00	Legal Services
12/29/22	10443	SWRCB Accounting Office	5,616.80	Small Water System Annual Fees (7/1/22-6/30/23)
12/31/22	EFT5525	Automatic Data Processing, Inc.	110.63	Payroll Processing Fee
12/31/22	EFT5526	Bernadette C. Allen	1,200.73	Salary
12/31/22	EFT5527	Arthur M. Aragon	2,409.97	Salary
12/31/22	EFT5528	Stephen Brown	277.05	Salary
12/31/22	EFT5529	Christopher A. Burt	2,728.36	Salary
12/31/22	EFT5530	Michele M. Ferrell	2,710.09	Salary
12/31/22	EFT5531	Brian L. Fry	2,130.61	Salary
12/31/22	EFT5532	Gerrie G. Kilburn	277.05	Salary
12/31/22	EFT5533	Juan R. Tello	2,243.83	Salary
12/31/22	EFT5534	Melanie E. Timoteo	1,892.27	Salary
12/31/22	EFT5535	Christopher A. Burt	300.00	Salary
12/31/22	EFT5536	Juan R.Tello	353.00	Salary
12/31/22	EFT5537	Automatic Data Processing, Inc.	7,012.52	Payroll Taxes & Withholdings
12/31/22	EFT5538	Century Business Solutions	330.61	Credit Card Processing Fee
	Total		<u>124,233.92</u>	

Credit Card Detail Umpqua Bank

December 2022

(Expenses incurred/billed in November and due/paid in December)

Acct. No.	Account Description	Additional Description	MM	CB	BF	MA	MF	JT	TOTAL
1505	House Tunnel Project								\$0.00
1511	Water Treatment Plant								\$0.00
1514	Computer/Office Equip.								\$0.00
5010	Maintenance Supplies	BF:Sledge Hammer, Tarp, Utility Pump, "No Parking" Signs MF: K3 Chlorine Part			\$249.39		\$14.71		\$264.10
5011	Materials for Install								\$0.00
5012	Safety Equipment								\$0.00
5022	Training/Certification	MA: ACWA 2022 Fall Conference (G. Johnson)				\$370.00			\$370.00
5025	Water Treatment/Analysis								\$0.00
5035	Vehicle Maintenance	CB: Tire 2020 Ford #5					\$126.35		\$126.35
5036	Fuel								\$0.00
5030	Maintenance/Repair contractors								\$0.00
6021	Adm. & Bd. Exp.								\$0.00
6024	Customer/Public Info								\$0.00
6035	Office/Computer Supplies	MA: Harland Clark Checks/Envelopes (1000) JT: Office Supplies				\$214.77		\$116.54	\$214.77
6036	Postage/Delivery								\$0.00
6040	Professional Dues								\$0.00
6050	Telephone								\$0.00
6051	Mobile Phone								\$0.00
6053	Internet Service								\$0.00
6059	Computer/Software Maint.	MA: GoDaddy				\$5.99			\$5.99
6061	Office Equipment Maint.								\$0.00
6075	Outside Services								\$0.00
6081	Permits/Fees								\$0.00
TOTAL			\$0.00	\$0.00	\$249.39	\$590.76	\$141.06	\$116.54	\$1,097.75

Kinneloa Irrigation District
Net Income Statement for Years Ending December 31, 2022 and December 31, 2021

	Year of 2022	Percentage	Year of 2021	Percentage
Revenues				
4000 Water Sales	\$ 1,679,492.81	96.64	\$ 1,817,624.69	95.60
4015 Wholesale Water Sales	65,984.58	3.80	58,033.60	3.05
4020 Service/Installation Charges	24,525.45	1.41	18,776.53	0.99
4025 Asset Sale/Miscellaneous	2,000.00	0.12	0.00	0.00
4035 Interest-Reserve Fund	25,506.80	1.47	6,372.59	0.34
4036 Unrealized Gain(Loss)-CalTRU	(59,582.16)	(3.43)	(13,546.59)	(0.71)
4050 Capacity Charge	0.00	0.00	6,000.00	0.32
4070 Misc. Income	0.00	0.00	7,955.08	0.42
	<hr/>		<hr/>	
Total Revenues	1,737,927.48	100.00	1,901,215.90	100.00
Expenses				
5000 Leased Water Rights	63,135.00	3.63	63,135.00	3.32
5005 Electricity	178,117.83	10.25	174,346.32	9.17
5010 Maintenance/Repair Supplies	43,336.28	2.49	45,857.16	2.41
5011 Material and Labor for Install	31,750.00	1.83	75.79	0.00
5012 Safety Equipment	667.96	0.04	2,289.74	0.12
5015 Operations Labor	299,814.27	17.25	263,280.06	13.85
5016 Operations OT	18,456.87	1.06	17,210.46	0.91
5017 Operations Bonus	4,111.44	0.24	0.00	0.00
5020 Stand-by Compensation	10,710.00	0.62	10,890.00	0.57
5022 Training/Certification	2,082.59	0.12	3,439.44	0.18
5025 Water Treatment/Analysis	32,042.62	1.84	15,497.03	0.82
5030 Maintenance/Repair Contractors	100,559.24	5.79	133,123.83	7.00
5034 Equipment Maintenance	37,814.14	2.18	16,693.05	0.88
5035 Vehicle Maintenance	3,813.53	0.22	14,236.66	0.75
5036 Fuel	23,317.13	1.34	16,732.37	0.88
5040 Equipment Rental	0.00	0.00	13,257.26	0.70
5045 Insurance-Workers Comp.	14,044.51	0.81	11,906.13	0.63
5046 Insurance-Liability	20,771.26	1.20	16,900.70	0.89
5048 Insurance-Property	3,407.04	0.20	2,707.92	0.14
5049 Insurance-Medical	73,136.40	4.21	84,948.45	4.47
6000 Engineering Services	41,175.15	2.37	33,647.00	1.77
6005 Watermaster Services	15,734.48	0.91	13,047.00	0.69
6015 Administrative Salary	153,798.40	8.85	145,485.58	7.65
6017 Administrative Travel	122.79	0.01	2,867.98	0.15
6020 Board Compensation	6,150.00	0.35	7,350.00	0.39
6021 Administrative & Board Exp.	6.65	0.00	2,449.36	0.13
6022 Board of Directors Election	344.22	0.02	0.00	0.00
6024 Customer/Public Info. Prog.	13,880.32	0.80	1,632.00	0.09
6025 PERS - KID	42,934.64	2.47	23,691.20	1.25
6030 Social Security - KID	38,151.69	2.20	34,529.68	1.82
6031 Medicare - KID	9,273.36	0.53	8,075.73	0.42
6035 Office/Computer Supplies	9,898.77	0.57	8,669.67	0.46
6036 Postage/Delivery	4,324.75	0.25	3,655.64	0.19

Kinneloa Irrigation District
Net Income Statement for Years Ending December 31, 2022 and December 31, 2021

	Year of 2022	Percentage	Year of 2021	Percentage
6040 Professional Dues	7,385.04	0.42	15,198.60	0.80
6045 Legal Services	35,917.96	2.07	18,181.46	0.96
6050 Telephone	3,779.28	0.22	3,847.23	0.20
6051 Mobile Communications	1,853.06	0.11	1,420.48	0.07
6052 Pagers	607.35	0.03	419.79	0.02
6053 Internet Service	1,327.73	0.08	2,364.26	0.12
6059 Computer Software Maintenance	8,986.30	0.52	9,617.46	0.51
6061 Office Equipment Maintenance	0.00	0.00	2,161.54	0.11
6065 Accounting Services	700.00	0.04	7,100.00	0.37
6070 Office & Accounting Labor	136,690.90	7.87	122,776.34	6.46
6071 Office & Accounting Bonus	2,433.65	0.14	0.00	0.00
6075 Professional/Contract Services	65,492.52	3.77	25,432.38	1.34
6080 Administrative Fees	10,271.40	0.59	13,393.65	0.70
6081 Permits/Fees	11,628.15	0.67	8,643.67	0.45
6086 Taxes - Sales/Use	0.00	0.00	180.50	0.01
6088 Interest Expense	54,109.42	3.11	56,663.52	2.98
6120 Bank Service Charges	11,238.46	0.65	10,914.39	0.57
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Total Expenses	1,649,304.55	94.90	1,489,943.48	78.37
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Net Income	88,622.93	5.10	411,272.42	21.63
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Other Expenditures

1504 Water Mains	0.00	425,548.25
1505 Water Tunnels	0.00	8,400.00
1511 Water Treatment Plant	3,115.51	0.00
1512 Water Meters	240,937.50	46,165.60
1514 Computer/Office Equipment	1,325.64	(45.00)
1517 KID Office	0.00	10,158.42
1523 Constr. in Progress	0.00	(53,875.00)
2400 Installment Purchase Agreement	146,092.54	143,538.44
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Total Expenses	391,471.19	579,890.71
Total Increase or (Drawdown)	\$ (302,848.26)	\$ (168,618.29)
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Unaudited - For Management Purposes Only

Kinneloa Irrigation District
Statement of Cash Flow
For the Twelve Months Ended December 31, 2022

	Year End
Cash Flows from Operating Activities	
Net Income	\$ 88,622.93
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>	
1100 Accts. Receivable-Water Sales	295.57
1340 Accrued Water Sales	11,270.08
1350 Prepaid Insurance	(6,564.82)
1360 Prepaid Expenses	(7,122.96)
2000 Accounts Payable	22,423.08
2271 Deposits-Construction Meters	850.00
2272 Job Deposits	900.00
2290 Accrued Vacation	(12,787.20)
	9,263.75
Total Adjustments	9,263.75
Net Cash Provided by Operations	97,886.68
 Cash Flows from Investing Activities	
<i>Used for</i>	
1511 WaterTreatment Plant	(3,115.51)
1512 Water Meters	(242,847.30)
1514 Computer/Office Equipment	(1,325.64)
	(247,288.45)
Net Cash Used in Investing	(247,288.45)
 Cash Flows from Financing Activities	
<i>Proceeds from</i>	
<i>Used for</i>	
2400 Installment Purchase Agreement	(146,092.54)
2801 PERS- Net Liability	(43,551.48)
	(189,644.02)
Net Cash Used in Financing	(189,644.02)
Net Increase (Decrease) in Cash	\$ (339,045.79)
 Summary	
Cash Balance at End of Period	\$ 1,856,301.70
Cash Balance at Beg. of Period	(2,193,437.69)
	(2,193,437.69)
Net Increase (Decrease) in Cash	\$ (337,135.99)

Kinneloa Irrigation District
Income Statement Compared with Budget for the One Month Ending January 31, 2023

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Revenues							
4000 Water Sales	78,250.36	112,000.00	(33,749.64)	78,250.36	112,000.00	(33,749.64)	1,600,000.00
4015 Wholesale Water Sales	36,194.41	25,000.00	11,194.41	36,194.41	25,000.00	11,194.41	50,000.00
4020 Service/Installation Charges	446.15	833.33	(387.18)	446.15	833.33	(387.18)	10,000.00
4035 Interest-Reserve Fund	4,821.72	833.33	3,988.39	4,821.72	833.33	3,988.39	10,000.00
4036 Unrealized Gain(Loss)-CalTRU	6,841.25	2,083.33	4,757.92	6,841.25	2,083.33	4,757.92	25,000.00
Total Revenues	126,553.89	140,749.99	(14,196.10)	126,553.89	140,749.99	(14,196.10)	1,695,000.00
Expenses							
5000 Leased Water Rights	103,500.00	63,135.00	40,365.00	103,500.00	63,135.00	40,365.00	63,135.00
5005 Electricity	11,339.16	10,000.00	1,339.16	11,339.16	10,000.00	1,339.16	170,000.00
5010 Maintenance/Repair Supplies	3,777.52	2,500.00	1,277.52	3,777.52	2,500.00	1,277.52	40,000.00
5011 Material and Labor for Install	0.00	3,333.33	(3,333.33)	0.00	3,333.33	(3,333.33)	40,000.00
5012 Safety Equipment	20.00	166.67	(146.67)	20.00	166.67	(146.67)	2,000.00
5015 Operations Labor	26,829.60	27,646.67	(817.07)	26,829.60	27,646.67	(817.07)	331,760.00
5016 Operations OT	787.17	1,666.67	(879.50)	787.17	1,666.67	(879.50)	20,000.00
5020 Stand-by Compensation	930.00	915.00	15.00	930.00	915.00	15.00	10,980.00
5022 Training/Certification	0.00	133.33	(133.33)	0.00	133.33	(133.33)	1,600.00
5025 Water Treatment/Analysis	4,310.39	2,500.00	1,810.39	4,310.39	2,500.00	1,810.39	30,000.00
5030 Maintenance/Repair Contractors	10,789.72	11,666.67	(876.95)	10,789.72	11,666.67	(876.95)	140,000.00
5031 SCADA Operating/Maintenance	4,155.57	833.33	3,322.24	4,155.57	833.33	3,322.24	10,000.00
5034 Equipment Maintenance	0.00	2,083.33	(2,083.33)	0.00	2,083.33	(2,083.33)	25,000.00
5035 Vehicle Maintenance	1,561.20	1,333.33	227.87	1,561.20	1,333.33	227.87	16,000.00
5036 Fuel	3,787.76	1,833.33	1,954.43	3,787.76	1,833.33	1,954.43	22,000.00
5040 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5045 Insurance-Workers Comp.	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
5046 Insurance-Liability	2,162.39	1,416.67	745.72	2,162.39	1,416.67	745.72	17,000.00
5048 Insurance-Property	312.56	208.33	104.23	312.56	208.33	104.23	2,500.00
5049 Insurance-Medical	5,002.64	7,744.58	(2,741.94)	5,002.64	7,744.58	(2,741.94)	92,935.00
6000 Engineering Services	0.00	3,958.33	(3,958.33)	0.00	3,958.33	(3,958.33)	47,500.00
6005 Watermaster Services	1,318.00	1,416.67	(98.67)	1,318.00	1,416.67	(98.67)	17,000.00
6015 Administrative Salary	0.00	14,500.00	(14,500.00)	0.00	14,500.00	(14,500.00)	174,000.00
6017 Administrative Travel	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00
6020 Board Compensation	900.00	700.00	200.00	900.00	700.00	200.00	8,400.00
6021 Administrative & Board Exp.	227.85	83.33	144.52	227.85	83.33	144.52	1,000.00
6022 Board of Directors Election	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00
6024 Customer/Public Info. Prog.	290.00	1,250.00	(960.00)	290.00	1,250.00	(960.00)	15,000.00
6025 PERS - KID	3,043.34	4,400.00	(1,356.66)	3,043.34	4,400.00	(1,356.66)	52,800.00
6030 Social Security - KID	2,654.60	3,300.00	(645.40)	2,654.60	3,300.00	(645.40)	39,600.00
6031 Medicare - KID	620.85	779.17	(158.32)	620.85	779.17	(158.32)	9,350.00
6035 Office/Computer Supplies	606.78	583.33	23.45	606.78	583.33	23.45	7,000.00
6036 Postage/Delivery	360.00	416.67	(56.67)	360.00	416.67	(56.67)	5,000.00
6040 Professional Dues	638.49	1,333.33	(694.84)	638.49	1,333.33	(694.84)	16,000.00
6045 Legal Services	2,249.08	1,250.00	999.08	2,249.08	1,250.00	999.08	15,000.00
6050 Telephone	314.94	375.00	(60.06)	314.94	375.00	(60.06)	4,500.00

Kinneloa Irrigation District
Income Statement Compared with Budget for the One Month Ending January 31, 2023

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
6051 Mobile Communications	141.30	166.67	(25.37)	141.30	166.67	(25.37)	2,000.00
6052 Pagers	35.33	41.67	(6.34)	35.33	41.67	(6.34)	500.00
6053 Internet Service	109.98	133.33	(23.35)	109.98	133.33	(23.35)	1,600.00
6059 Computer Software Maintenance	546.65	2,000.00	(1,453.35)	546.65	2,000.00	(1,453.35)	24,000.00
6061 Office Equipment Maintenance	0.00	83.33	(83.33)	0.00	83.33	(83.33)	1,000.00
6065 Accounting Services	6,400.00	0.00	6,400.00	6,400.00	0.00	6,400.00	7,000.00
6070 Office & Accounting Labor	13,599.80	12,008.33	1,591.47	13,599.80	12,008.33	1,591.47	144,100.00
6075 Professional/Contract Services	6,146.20	7,916.67	(1,770.47)	6,146.20	7,916.67	(1,770.47)	95,000.00
6080 Administrative Fees	836.48	1,036.67	(200.19)	836.48	1,036.67	(200.19)	12,440.00
6081 Permits/Fees	468.06	1,250.00	(781.94)	468.06	1,250.00	(781.94)	15,000.00
6086 Taxes - Sales/Use	0.00	41.67	(41.67)	0.00	41.67	(41.67)	500.00
6088 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	49,000.00
6120 Bank Service Charges	316.88	1,000.00	(683.12)	316.88	1,000.00	(683.12)	12,000.00
Total Expenses	221,090.29	199,390.41	21,699.88	221,090.29	199,390.41	21,699.88	1,847,200.00
Net Income	(94,536.40)	(58,640.42)	(35,895.98)	(94,536.40)	(58,640.42)	(35,895.98)	(152,200.00)
Other Expenditures							
1505 Water Tunnels	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1511 WaterTreatment Plant	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1512 Water Meters	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
1513 Electrical/Electronic Equip.	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
1514 Computer/Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
1515 Vehicles & Portable Equipment	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
1516 Water Company Facilities	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
1522 Eucalyptus Booster Station	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
1530 Tools	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
2400 Installment Purchase Agreement	0.00	0.00	0.00	0.00	0.00	0.00	151,202.00
Total Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	329,202.00
Total Increase or (Drawdown)	(94,536.40)	(58,640.42)	(35,895.98)	(94,536.40)	(58,640.42)	(35,895.98)	(481,402.00)

Kinneloa Irrigation District
Balance Sheet as of January 31, 2023

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 22,590.42
1012	Reserve Fund-LAIF	129,766.66
1014	Reserve Fund-CalTRUST	1,632,239.12
1016	Accrued Interest-LAIF	492.21
1100	Accts. Receivable-Water Sales	25,032.93
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	115,291.88
1350	Prepaid Insurance	17,315.42
1360	Prepaid Expenses	27,276.69

Total Current Assets	1,989,233.85
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Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	4,010,066.35
1505	Water Tunnels	737,474.60
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	206,569.07
1512	Water Meters	405,838.63
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	75,658.84
1515	Vehicles & Portable Equipment	308,656.75
1516	Water Company Facilities	104,222.20
1517	KID Office	64,899.78
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	362,117.90
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,273.13
1600	Accum. Depreciation	(5,933,805.76)

Total Property and Equipment	5,523,847.11
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Other Assets

1901	PERS-Deferred Outflows	64,858.00
	Total Assets	\$ <u>7,577,938.96</u>

Kinneloa Irrigation District
Balance Sheet as of January 31, 2023

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 71,780.57	
2250	PERS Withholding-Employee	(19.96)	
2260	Med./Dental-Withhold-Employee	1.12	
2271	Deposits-Construction Meters	850.00	
2272	Job Deposits	3,600.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	13,237.40	
	Total Current Liabilities		89,704.15

Long-Term Liabilities

2400	Installment Purchase Agreement	1,304,978.65	
2801	PERS- Net Liability	100,903.50	
2901	PERS- Deferred Inflows	160,498.00	
	Total Long-Term Liabilities		1,566,380.15
	Total Liabilities		1,656,084.30

Capital

3040	Fund Balance	6,016,391.06	
	Net Income	(94,536.40)	
	Total Capital		5,921,854.66
	Total Liabilities & Capital		\$ 7,577,938.96

Kinneloa Irrigation District
Statement of Cash Flow
For the One Month Ended January 31, 2023

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ (94,536.40)	\$ (94,536.40)
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	(475.30)	(475.30)
1340 Accrued Water Sales	13,177.48	13,177.48
1350 Prepaid Insurance	2,474.95	2,474.95
1360 Prepaid Expenses	2,886.21	2,886.21
2000 Accounts Payable	4,378.61	4,378.61
2250 PERS Withholding-Employee	(19.96)	(19.96)
2260 Med./Dental-Withhold-Employee	1.12	1.12
2272 Job Deposits	900.00	900.00
	23,323.11	23,323.11
Net Cash Provided by Operations	(71,213.29)	(71,213.29)
Cash Flows from Investing Activities		
<i>Used for</i>		
Net Cash Used in Investing	0.00	0.00
Cash Flows from Financing Activities		
<i>Proceeds from</i>		
<i>Used for</i>		
Net Cash Used in Financing	0.00	0.00
Net Increase (Decrease) in Cash	\$ (71,213.29)	\$ (71,213.29)
Summary		
Cash Balance at End of Period	\$ 1,785,088.41	\$ 1,785,088.41
Cash Balance at Beg. of Period	(1,856,301.70)	(1,856,301.70)
Net Increase (Decrease) in Cash	\$ (71,213.29)	\$ (71,213.29)

Kinneloa Irrigation District
Check Register
January 1, 2023 to January 31, 2023

Date	Check #	Payee	Amount	Description
1/5/23	EFT5539	Spectrum	349.92	Internet Services
1/5/23	EFT5540	Streamline	200.00	Website Services
1/5/23	EFT5541	VeriCheck, Inc.	124.23	E-check Processing Fees
1/5/23	10444	ACWA-JPIA	5,232.04	KID & Employee Health Benefits Contributions
1/5/23	10445	BrightView Landscape Services	1,625.52	Landscape Maintenance
1/5/23	10446	Underground Service Alert	17.00	Digalert
1/5/23	10447	Foothill Municipal Water District	836.48	Administrative Fee (O & M charge)
1/5/23	10448	Geotab USA, Inc	79.00	Vehicle Maintenance
1/5/23	10449	Ultimate Cleaning Solutions, Inc.	90.00	Monthly Janitorial Services
1/5/23	10450	Ware Disposal	243.62	Trash Pickup Services
1/15/23	EFT5542	Bernadette C. Allen	1,226.00	Salary
1/15/23	EFT5543	Arthur M. Aragon	2,021.16	Salary
1/15/23	EFT5544	Stephen Brown	138.52	Salary
1/15/23	EFT5545	Christopher A. Burt	2,773.58	Salary
1/15/23	EFT5546	Michele M. Ferrell	2,577.71	Salary
1/15/23	EFT5547	Brian L. Fry	1,928.51	Salary
1/15/23	EFT5548	Gerrie G. Kilburn	138.52	Salary
1/15/23	EFT5549	Juan R. Tello	1,201.07	Salary
1/15/23	EFT5550	Melanie E. Timoteo	1,547.81	Salary
1/15/23	EFT5551	Christopher A. Burt	300.00	Salary
1/15/23	EFT5552	Juan R.Tello	353.00	Salary
1/15/23	EFT5553	Automatic Data Processing, Inc.	5,723.02	Payroll Taxes & Withholdings
1/18/23	10451	ACWA-JPIA	4,159.46	KID & Employee Health Benefits Contributions
1/18/23	10452	Applied Technology Group, Inc.	120.00	Emergency Radio Communications
1/18/23	10453	Aramark Uniform Services	92.76	Shop Rag Service
1/18/23	10454	Clinical Lab of San Bernardino	134.00	Water Treatment/Analysis
1/18/23	10455*	Cricket Consulting	1,854.64	SCADA Maintenance
1/18/23	10457	Greyline Instruments Inc.	2,047.02	Maintenance Supplies - K3 Well Transducer Replacement
1/18/23	10458	Public Water Agencies Group	1,164.08	PWAG Monthly Assessment for Emergency Preparedness
1/18/23	10459	Utility Service Co., Inc.	5,700.66	Monthly Tank Maintenance
1/18/23	10460	Weck Laboratories, Inc.	372.00	Water Treatment/Analysis
1/18/23	10461	Raymond Basin Management Board	911.00	Title 22 Monitoring Lab Fees
1/18/23	EFT5554	Arco Gaspro Plus	1,542.15	Fleet Vehicle Fuel
1/18/23	EFT5555	CA Public Employees Ret. Sys.	5,637.44	KID & Employee Retirement Contributions
1/18/23	EFT5556	Century Business Solutions	445.52	Credit Card Processing Fee (12/1/22-12/31/22)
1/18/23	EFT5557	Southern California Edison Co.	10,681.63	Electricity - District / K3 Pumping
1/18/23	EFT5558	Umpqua Bank	5,132.02	Credit Card Payment - See Attached Detail
1/18/23	EFT5559	Century Business Solutions	15.00	Credit Card Processing Fee
1/30/23	10462	Bob Murray & Associates	205.97	Professional Services - Executive Search
1/30/23	10463	Clinical Lab of San Bernardino	110.00	Water Treatment/Analysis

Kinneloa Irrigation District
Check Register
January 1, 2023 to January 31, 2023

Date	Check #	Payee	Amount	Description
1/30/23	10464	Cricket Consulting	3,775.57	SCADA Maintenance
1/30/23	10465	Egan & Egan	6,400.00	Audit Services - 2021 Financials
1/30/23	10466	Eurofins Eaton Analytical, Inc.	118.80	Water Treatment/Analysis
1/30/23	10467	Lagerlof, LLP	1,085.00	Legal Services
1/30/23	10468*	Perry Thomas Construction Co.	3,614.42	New Hydrant Installation at 3223 Barhite St
1/30/23	10470	Gordon Johnson	227.85	Board Director Reimbursement
1/30/23	EFT5560	Automatic Data Processing, Inc.	110.63	Payroll Processing Fee
1/30/23	EFT5561	American Messaging Services	35.33	Pager Services
1/30/23	EFT5562	AT&T Mobility	159.41	Mobile Phones
1/31/23	EFT5563	Bernadette C. Allen	591.23	Salary
1/31/23	EFT5564	Arthur M. Aragon	2,402.32	Salary
1/31/23	EFT5565	Stephen Brown	277.05	Salary
1/31/23	EFT5566	Christopher A. Burt	2,830.17	Salary
1/31/23	EFT5567	Michele M. Ferrell	3,070.95	Salary
1/31/23	EFT5568	Brian L. Fry	2,283.25	Salary
1/31/23	EFT5569	Gerrie G. Kilburn	277.05	Salary
1/31/23	EFT5570	Juan R. Tello	2,002.05	Salary
1/31/23	EFT5571	Melanie E. Timoteo	1,910.92	Salary
1/31/23	EFT5572	Christopher A. Burt	300.00	Salary
1/31/23	EFT5573	Juan R.Tello	353.00	Salary
1/31/23	EFT5574	Automatic Data Processing, Inc.	7,149.54	Payroll Taxes & Withholdings
1/31/23	EFT5575	Automatic Data Processing, Inc.	110.63	Payroll Processing Fee
			<u>108,137.23</u>	

* Gap in check sequence:

Voided check #10456 - Misprint

Voided check #10469 - No Positive Pay

Credit Card Detail Umpqua Bank

January 2023

(Expenses incurred/billed in December 2022 and due/paid in January 2023)

Acct. No.	Account Description	Additional Description	MM	CB	BF	MA	MF	JT	TOTAL
1505	House Tunnel Project								\$0.00
1511	Water Treatment Plant								\$0.00
1514	Computer/Office Equip.								\$0.00
5010	Maintenance Supplies	CB: Fasteners, K-3 Well Transducer BF: Hooks, Tarp		\$2,059.25	\$98.32	\$49.58			\$2,207.15
5011	Materials for Install								\$0.00
5012	Safety Equipment								\$0.00
5022	Training/Certification								\$0.00
5025	Water Treatment/Analysis	BF: Water Softener Salt			\$1,167.68				\$1,167.68
5035	Vehicle Maintenance								\$0.00
5036	Fuel								\$0.00
5030	Maintenance/Repair contractors								\$0.00
6021	Adm. & Bd. Exp.								\$0.00
6024	Customer/Public Info								\$0.00
6035	Office/Computer Supplies	MA: Paper, Snacks, Lunch: recruitment Interviews, Ink Cartridges, External Backup Drive			\$11.01	\$1,005.21			\$1,016.22
6036	Postage/Delivery	MA: Stamps				\$420.00			\$420.00
6040	Professional Dues								\$0.00
6050	Telephone	MM: Alert Communications	\$75.00						\$75.00
6051	Mobile Phone								\$0.00
6053	Internet Service								\$0.00
6059	Computer/Software Maint.	MM: McAfee, Microsoft, GoDaddy	\$239.98			\$5.99			\$245.97
6061	Office Equipment Maint.								\$0.00
6075	Outside Services								\$0.00
6081	Permits/Fees								\$0.00
TOTAL			\$314.98	\$2,059.25	\$1,277.01	\$1,480.78	\$0.00	\$0.00	\$5,132.02

Kinneloa Irrigation District
Income Statement Compared with Budget for the Two Months Ending February 28, 2023

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Revenues							
4000 Water Sales	106,152.68	112,000.00	(5,847.32)	184,403.04	224,000.00	(39,596.96)	1,600,000.00
4015 Wholesale Water Sales	23,643.89	25,000.00	(1,356.11)	59,838.30	50,000.00	9,838.30	50,000.00
4020 Service/Installation Charges	607.30	833.33	(226.03)	1,053.45	1,666.66	(613.21)	10,000.00
4035 Interest-Reserve Fund	4,614.74	833.33	3,781.41	9,436.46	1,666.66	7,769.80	10,000.00
4036 Unrealized Gain(Loss)-CalTRU	(10,206.14)	2,083.33	(12,289.47)	(3,364.89)	4,166.66	(7,531.55)	25,000.00
Total Revenues	124,812.47	140,749.99	(15,937.52)	251,366.36	281,499.98	(30,133.62)	1,695,000.00
Expenses							
5000 Leased Water Rights	0.00	0.00	0.00	103,500.00	63,135.00	40,365.00	63,135.00
5005 Electricity	10,463.47	12,000.00	(1,536.53)	21,802.63	22,000.00	(197.37)	170,000.00
5010 Maintenance/Repair Supplies	661.24	2,500.00	(1,838.76)	4,438.76	5,000.00	(561.24)	40,000.00
5011 Material and Labor for Install	0.00	3,333.33	(3,333.33)	0.00	6,666.66	(6,666.66)	40,000.00
5012 Safety Equipment	214.96	166.67	48.29	234.96	333.34	(98.38)	2,000.00
5015 Operations Labor	23,192.84	27,646.67	(4,453.83)	50,022.44	55,293.34	(5,270.90)	331,760.00
5016 Operations OT	1,327.20	1,666.67	(339.47)	2,114.37	3,333.34	(1,218.97)	20,000.00
5020 Stand-by Compensation	840.00	915.00	(75.00)	1,770.00	1,830.00	(60.00)	10,980.00
5022 Training/Certification	664.98	133.33	531.65	664.98	266.66	398.32	1,600.00
5025 Water Treatment/Analysis	3,556.44	2,500.00	1,056.44	7,866.83	5,000.00	2,866.83	30,000.00
5030 Maintenance/Repair Contractors	9,163.66	11,666.67	(2,503.01)	19,953.38	23,333.34	(3,379.96)	140,000.00
5031 SCADA Operating/Maintenance	475.00	833.33	(358.33)	4,630.57	1,666.66	2,963.91	10,000.00
5034 Equipment Maintenance	0.00	2,083.33	(2,083.33)	0.00	4,166.66	(4,166.66)	25,000.00
5035 Vehicle Maintenance	55.10	1,333.33	(1,278.23)	1,616.30	2,666.66	(1,050.36)	16,000.00
5036 Fuel	1,533.54	1,833.33	(299.79)	5,321.30	3,666.66	1,654.64	22,000.00
5040 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5045 Insurance-Workers Comp.	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
5046 Insurance-Liability	2,162.39	1,416.67	745.72	4,324.78	2,833.34	1,491.44	17,000.00
5048 Insurance-Property	312.56	208.33	104.23	625.12	416.66	208.46	2,500.00
5049 Insurance-Medical	4,983.55	7,744.58	(2,761.03)	9,986.19	15,489.16	(5,502.97)	92,935.00
6000 Engineering Services	0.00	3,958.33	(3,958.33)	0.00	7,916.66	(7,916.66)	47,500.00
6005 Watermaster Services	1,318.00	1,416.67	(98.67)	2,636.00	2,833.34	(197.34)	17,000.00
6015 Administrative Salary	1,307.68	14,500.00	(13,192.32)	1,307.68	29,000.00	(27,692.32)	174,000.00
6017 Administrative Travel	0.00	250.00	(250.00)	0.00	500.00	(500.00)	3,000.00
6020 Board Compensation	300.00	700.00	(400.00)	1,200.00	1,400.00	(200.00)	8,400.00
6021 Administrative & Board Exp.	0.00	83.33	(83.33)	227.85	166.66	61.19	1,000.00
6022 Board of Directors Election	0.00	0.00	0.00	0.00	0.00	0.00	12,500.00
6024 Customer/Public Info. Prog.	200.00	1,250.00	(1,050.00)	490.00	2,500.00	(2,010.00)	15,000.00
6025 PERS - KID	2,921.47	4,400.00	(1,478.53)	5,964.81	8,800.00	(2,835.19)	52,800.00
6030 Social Security - KID	2,515.45	3,300.00	(784.55)	5,170.05	6,600.00	(1,429.95)	39,600.00
6031 Medicare - KID	588.31	779.17	(190.86)	1,209.16	1,558.34	(349.18)	9,350.00
6035 Office/Computer Supplies	1,206.73	583.33	623.40	1,813.51	1,166.66	646.85	7,000.00
6036 Postage/Delivery	394.23	416.67	(22.44)	754.23	833.34	(79.11)	5,000.00
6040 Professional Dues	944.49	1,333.33	(388.84)	1,582.98	2,666.66	(1,083.68)	16,000.00
6045 Legal Services	3,124.08	1,250.00	1,874.08	5,373.16	2,500.00	2,873.16	15,000.00

Kinneloa Irrigation District
Income Statement Compared with Budget for the Two Months Ending February 28, 2023

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
6050 Telephone	314.94	375.00	(60.06)	629.88	750.00	(120.12)	4,500.00
6051 Mobile Communications	141.30	166.67	(25.37)	282.60	333.34	(50.74)	2,000.00
6052 Pagers	35.33	41.67	(6.34)	70.66	83.34	(12.68)	500.00
6053 Internet Service	109.98	133.33	(23.35)	219.96	266.66	(46.70)	1,600.00
6059 Computer Software Maintenance	882.05	2,000.00	(1,117.95)	1,428.70	4,000.00	(2,571.30)	24,000.00
6061 Office Equipment Maintenance	0.00	83.33	(83.33)	0.00	166.66	(166.66)	1,000.00
6065 Accounting Services	0.00	0.00	0.00	6,400.00	0.00	6,400.00	7,000.00
6070 Office & Accounting Labor	13,832.03	12,008.33	1,823.70	27,431.83	24,016.66	3,415.17	144,100.00
6075 Professional/Contract Services	2,466.70	7,916.67	(5,449.97)	8,612.90	15,833.34	(7,220.44)	95,000.00
6080 Administrative Fees	969.28	1,036.67	(67.39)	1,805.76	2,073.34	(267.58)	12,440.00
6081 Permits/Fees	468.06	1,250.00	(781.94)	936.12	2,500.00	(1,563.88)	15,000.00
6086 Taxes - Sales/Use	0.00	41.67	(41.67)	0.00	83.34	(83.34)	500.00
6088 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	49,000.00
6120 Bank Service Charges	653.09	1,000.00	(346.91)	969.97	2,000.00	(1,030.03)	12,000.00
Total Expenses	94,300.13	138,255.41	(43,955.28)	315,390.42	337,645.82	(22,255.40)	1,847,200.00
Net Income	30,512.34	2,494.58	28,017.76	(64,024.06)	(56,145.84)	(7,878.22)	(152,200.00)
Other Expenditures							
1505 Water Tunnels	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1511 WaterTreatment Plant	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1512 Water Meters	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
1513 Electrical/Electronic Equip.	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
1514 Computer/Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
1515 Vehicles & Portable Equipment	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
1516 Water Company Facilities	0.00	0.00	0.00	0.00	0.00	0.00	35,000.00
1522 Eucalyptus Booster Station	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
1530 Tools	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
2400 Installment Purchase Agreement	0.00	0.00	0.00	0.00	0.00	0.00	151,202.00
Total Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	329,202.00
Total Increase or (Drawdown)	30,512.34	2,494.58	28,017.76	(64,024.06)	(56,145.84)	(7,878.22)	(481,402.00)

Kinneloa Irrigation District
Balance Sheet as of February 28, 2023

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 114,727.53
1012	Reserve Fund-LAIF	129,766.66
1014	Reserve Fund-CalTRUST	1,526,422.93
1016	Accrued Interest-LAIF	717.00
1100	Accts. Receivable-Water Sales	22,584.51
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	130,597.27
1350	Prepaid Insurance	14,840.47
1360	Prepaid Expenses	24,390.48

Total Current Assets

1,983,275.37

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	4,010,066.35
1505	Water Tunnels	737,474.60
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	206,569.07
1512	Water Meters	405,838.63
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	75,658.84
1515	Vehicles & Portable Equipment	308,656.75
1516	Water Company Facilities	104,222.20
1517	KID Office	64,899.78
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	362,117.90
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,273.13
1600	Accum. Depreciation	(5,933,805.76)

Total Property and Equipment

5,523,847.11

Other Assets

1901	PERS-Deferred Outflows	64,858.00
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Total Assets

\$ 7,571,980.48

Kinneloa Irrigation District
Balance Sheet as of February 28, 2023

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 35,360.29	
2250	PERS Withholding-Employee	(69.38)	
2271	Deposits-Construction Meters	850.00	
2272	Job Deposits	3,600.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	13,237.40	
	Total Current Liabilities		53,233.33

Long-Term Liabilities

2400	Installment Purchase Agreement	1,304,978.65	
2801	PERS- Net Liability	100,903.50	
2901	PERS- Deferred Inflows	160,498.00	
	Total Long-Term Liabilities		1,566,380.15
	Total Liabilities		1,619,613.48

Capital

3040	Fund Balance	6,016,391.06	
	Net Income	(64,024.06)	
	Total Capital		5,952,367.00
	Total Liabilities & Capital		\$ 7,571,980.48

Kinneloa Irrigation District
Statement of Cash Flow
For the Two Months Ended February 28, 2023

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ 30,512.34	\$ (64,024.06)
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	2,448.42	1,973.12
1340 Accrued Water Sales	(15,305.39)	(2,127.91)
1350 Prepaid Insurance	2,474.95	4,949.90
1360 Prepaid Expenses	2,886.21	5,772.42
2000 Accounts Payable	(36,420.28)	(32,041.67)
2250 PERS Withholding-Employee	(49.42)	(69.38)
2260 Med./Dental-Withhold-Employee	(1.12)	0.00
2272 Job Deposits	0.00	900.00
	(43,966.63)	(20,643.52)
Net Cash Provided by Operations	(13,454.29)	(84,667.58)
 Cash Flows from Investing Activities		
<i>Used for</i>		
Net Cash Used in Investing	0.00	0.00
 Cash Flows from Financing Activities		
<i>Proceeds from</i>		
<i>Used for</i>		
Net Cash Used in Financing	0.00	0.00
Net Increase (Decrease) in Cash	\$ (13,454.29)	\$ (84,667.58)
 Summary		
Cash Balance at End of Period	\$ 1,771,634.12	\$ 1,771,634.12
Cash Balance at Beg. of Period	(1,785,088.41)	(1,856,301.70)
Net Increase (Decrease) in Cash	\$ (13,454.29)	\$ (84,667.58)

Kinneloa Irrigation District
Check Register
February 1, 2023 to February 28, 2023

Date	Check #	Payee	Amount	Description
2/14/23	10471	City of Alhambra	103,500.00	2022-23 Water Rights Lease, 207 AF
2/15/23	EFT5576	Bernadette C. Allen	846.78	Salary
2/15/23	EFT5577	Arthur M. Aragon	2,400.35	Salary
2/15/23	EFT5578	Christopher A. Burt	3,010.15	Salary
2/15/23	EFT5579	Michele M. Ferrell	2,730.48	Salary
2/15/23	EFT5580	Brian L. Fry	1,845.04	Salary
2/15/23	EFT5581	Juan R. Tello	1,169.25	Salary
2/15/23	EFT5582	Melanie E. Timoteo	1,772.17	Salary
2/15/23	EFT5583	Christopher A. Burt	300.00	Salary
2/15/23	EFT5584	Juan R. Tello	353.00	Salary
2/15/23	EFT5585	Automatic Data Processing, Inc.	6,110.60	Payroll Processing Fee
2/23/23	EFT5587	Automatic Data Processing, Inc.	348.70	Payroll Processing Fee
2/23/23	EFT5588	American Messaging Services	35.33	Pager Services
2/23/23	EFT5589	Arco Gaspro Plus	1,533.54	Fleet Vehicle Fuel
2/23/23	EFT5590	AT&T Mobility	77.09	Mobile Phones
2/23/23	EFT5591	CA Public Employees Ret. Sys.	5,640.26	KID & Employee Retirement Contributions
2/23/23	EFT5592	Century Business Solutions	15.00	Credit Card Processing Fee
2/23/23	EFT5593	Pasadena Municipal Services	1,758.37	Electric Services (12/26/22 - 1/25/2023)
2/23/23	EFT5594	Southern California Edison Co.	9,461.41	Electricity - District / K3 Pumping
2/23/23	EFT5595	Spectrum	349.92	Internet Services
2/23/23	EFT5596	Streamline	200.00	Website Services
2/23/23	EFT5597	Umpqua Bank	4,475.07	Credit Card Payment - See Attached Detail
2/23/23	EFT5598	VeriCheck, Inc.	123.81	E-check Processing Fees
2/27/23	10472	ACWA-JPIA	5,212.95	KID & Employee Health Benefits Contributions
2/27/23	10473	Applied Technology Group, Inc.	120.00	Emergency Radio Communications
2/27/23	10474	Aramark Uniform Services	92.76	Shop Rag Service
2/27/23	10475	American Water Works Assoc.	106.00	Membership Renewal 4/1/23 - 3/31/24
2/27/23	10476	Bob Murray & Associates	225.09	Professional Services - Executive Search
2/27/23	10477	BrightView Landscape Services	1,625.52	Landscape Maintenance
2/27/23	10478	Clinical Lab of San Bernardino	360.00	Water Treatment/Analysis
2/27/23	10479	Cricket Consulting	475.00	SCADA Maintenance
2/27/23	10480	Denram Products	736.06	2.5 M/1000 Laser Water Bill Statements
2/27/23	10481	Clinical Lab of San Bernardino	254.00	Water Treatment/Analysis
2/27/23	10482	Underground Service Alert	27.50	Digalert
2/27/23	10483	Engineering Solutions Services	3,070.00	Grant Writing and Management Services (12/1/22-1/31/23)
2/27/23	10484	Foothill Municipal Water District	969.28	Administrative Fee (O & M charge)
2/27/23	10485	Geotab USA, Inc	79.00	Vehicle Maintenance
2/27/23	10486	Hill Brothers Chemical Co.	835.20	Water Treatment/Analysis
2/27/23	10487	Lagerlof, LLP	2,835.00	Legal Services
2/27/23	10488	Clinical Lab of San Bernardino	240.00	Water Treatment/Analysis
2/27/23	10489	Matt Chlor Inc.	1,993.65	Water Treatment/Analysis

Kinneloa Irrigation District
Check Register
February 1, 2023 to February 28, 2023

Date	Check #	Payee	Amount	Description
2/27/23	10490	McMaster Carr	76.36	Maintenance Supplies - K3 Well
2/27/23	10491	OnSolve, LLC	90.00	One Call Now Renewal - 1000 call credits
2/27/23	10492	Perry Thomas Construction Co.	3,463.00	Wilcox Reservoir - access road repair
2/27/23	10493	Public Water Agencies Group	289.08	PWAG Monthly Assess. for Emergency Preparedness Program
2/27/23	10494	SC Fuels	2,245.61	Diesel for KID facilities generators and pumps
2/27/23	10495	Subeca, Inc.	24,683.82	Water Meters - Pins, Links, Meter Box Lids
2/27/23	10496	Ultimate Cleaning Solutions, Inc.	90.00	Monthly Janitorial Services
2/27/23	10497	Utility Service Co., Inc.	5,700.66	Monthly Tank Maintenance
2/27/23	10498	Ware Disposal	243.62	Trash Pickup Services
2/27/23	10499	Weck Laboratories, Inc.	204.00	Water Treatment/Analysis
2/27/23	10500	Western Water Works	2,650.60	Maintenance Supplies
2/27/23	10501	Western Water Works	580.79	Maintenance Supplies
2/27/23	10502	Western Water Works	1,824.81	Maintenance Supplies - 1516 Hastings Heights repair
2/27/23	EFT5599	Century Business Solutions	298.61	Credit Card Processing Fee (1/1/23-1/31/23)
2/28/23	EFT5600	Bernadette C. Allen	1,345.95	Salary
2/28/23	EFT5601	Arthur M. Aragon	2,146.35	Salary
2/28/23	EFT5602	Stephen Brown	138.53	Board Meeting Compensation
2/28/23	EFT5603	Christopher A. Burt	2,348.33	Salary
2/28/23	EFT5604	Michele M. Ferrell	2,363.81	Salary
2/28/23	EFT5605	Brian L. Fry	2,036.98	Salary
2/28/23	EFT5606	Gerrie G. Kilburn	138.53	Board Meeting Compensation
2/28/23	EFT5607	Thomas L. Majich	1,082.59	Salary
2/28/23	EFT5608	Juan R. Tello	1,243.96	Salary
2/28/23	EFT5609	Melanie E. Timoteo	1,487.72	Salary
2/28/23	EFT5610	Christopher A. Burt	300.00	Salary
2/28/23	EFT5611	Juan R. Tello	353.00	Salary
2/28/23	EFT5612	Automatic Data Processing, Inc.	5,652.40	Payroll Taxes & Withholdings
2/28/23	EFT5613	Automatic Data Processing, Inc.	132.95	Payroll Processing Fee
2/28/23	EFT5614	Automatic Data Processing, Inc.	110.63	Payroll Processing Fee
2/28/23	EFT5615	Automatic Data Processing, Inc.	105.12	Payroll Processing Fee
	Total		<u>230,741.14</u>	

**Credit Card Detail Umpqua Bank
February 2023**

(Expenses incurred/billed in January 2023 and due/paid in February 2023)

Acct. No.	Account Description	Additional Description	MM	CB	BF	MA	JT	TOTAL
1505	House Tunnel Project							\$0.00
1511	Water Treatment Plant							\$0.00
1514	Computer/Office Equip.							\$0.00
5010	Maintenance Supplies	CB: Generator Oil BF: Bags, Torch Kit JT: Small Tools		\$692.16	\$91.91		\$27.53	\$811.60
5011	Materials for Install							\$0.00
5012	Safety Equipment	CB: Gloves JT: Boots, Rain Gear		\$20.00			\$177.58	\$197.58
5022	Training/Certification							\$0.00
5025	Water Treatment/Analysis	JT: Free Chlorine Dispenser and Tests (250)					\$317.04	\$317.04
5035	Vehicle Maintenance	BF: Repair Brakes and Rotors (Front/Rear) on 2008 Ford F350 Truck			\$1,561.20			\$1,561.20
5036	Fuel							\$0.00
5030	Maintenance/Repair Contractors							\$0.00
6021	Adm. & Bd. Exp.							\$0.00
6024	Customer/Public Info							\$0.00
6035	Office/Computer Supplies	CB: Pens, Binders MA: Cleaning Supplies, Ink Cartridges, Webcam, Mouse, 1099 Tax Forms		\$73.28		\$533.50		\$606.78
6036	Postage/Delivery	MA: Stamps				\$360.00		\$360.00
6040	Professional Dues							\$0.00
6050	Telephone	MM: Alert Communications	\$75.00					\$75.00
6051	Mobile Phone							\$0.00
6053	Internet Service							\$0.00
6059	Computer/Software Maint.	MA: GoDaddy				\$5.99		\$5.99
6061	Office Equipment Maint.							\$0.00
6075	Professional/Contractor Services	MA: Executive Search - Travel Arrangements for GM Candidate				\$539.88		\$539.88
6081	Permits/Fees							\$0.00
TOTAL			\$75.00	\$785.44	\$1,653.11	\$1,439.37	\$522.15	\$4,475.07

**Kinneloa Irrigation District
 Government Code Section 53065.5 Disclosure Report
 Reimbursements for Individual Charges of \$100 or More for Services or Product Received
 January 1, 2020 through December 31, 2020**

Name	Title	Payment/ Reimbursement Date	Event Date(s)	Amount of Payment	Service/Product Description and Business Purpose
M. Aragon	Office Manager	12/30/2020	NA	\$248.50	Painting Supplies
M. Aragon	Office Manager	12/30/2020	NA	\$295.02	Accounting Course & Textbook

Kinneloa Irrigation District
Government Code Section 53065.5 Disclosure Report
Reimbursements for Individual Charges of \$100 or More for Services or Product Received
January 1, 2021 through December 31, 2021

Name	Title	Payment/ Reimbursement Date	Event Date(s)	Amount of Payment	Service/Product Description and Business Purpose
M. Aragon	Office Manager	1/29/2021	N/A	\$191.47	Painting Supplies
M. Matthews	General Manager	7/12/2021	N/A	\$435.53	Printer Toner
K. Barba	Administrative Assistant	8/13/2021	N/A	\$250.00	AWWA Training : Water Use Efficiency Grade 1
M. Aragon	Office Manager	9/14/2021	N/A	\$334.99	Accounting Course & Textbook
M. Matthews	General Manager	9/30/2021	8/30/2021-9/2/2021	\$1,222.28	CSDA Conference Meals, Lodging, Parking and Mileage
M. Ferrell	Facilities Operator	12/10/2021	N/A	\$2,043.05	CSU Sacramento Water Course & 2 Textbooks
M. Matthews	General Manager	12/10/2021	11/30/21 - 12/2/2021	\$725.00	ACWA Fall Conference Registration

**Kinneloa Irrigation District
Government Code Section 53065.5 Disclosure Report
Reimbursements for Individual Charges of \$100 or More for Services or Product Received
January 1, 2022 through December 31, 2022**

Name	Title	Payment/ Reimbursement Date	Event Date(s)	Amount of Payment	Service/Product Description and Business Purpose
M. Ferrell	Senior Facilities Operator	2/8/2022	N/A	\$297.65	Boot Reimbursement
C. Burt	Senior Facilities Operator	5/25/2022	N/A	\$190.00	Distribution Operator Certificate Renewal
M. Ferrell	Facilities Operator	8/24/2022	N/A	\$105.00	D5 Distribution Operator Certificate Renewal
M. Ferrell	Facilities Operator	9/20/2022	9/14/2022 - 9/15/2022	\$350.00	Cla Val Training
C. Burt	Senior Facilities Operator	11/4/2022	N/A	\$264.59	Boot Reimbursement

RESOLUTION 2023-03-21

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT
CHANGING THE WATER CONSERVATION ALERT CODE DUE TO SEVERE DROUGHT
CONDITIONS AND THE DISTRICT'S AVAILABLE WATER SUPPLY**

WHEREAS, this District has previously approved Revision 12 of the Rules and Regulations; and

WHEREAS, the Rules and Regulations contain the District's Water Conservation Program; and

WHEREAS severe drought conditions are expected to continue for the foreseeable future and the State Water Resources Control Board may adopt emergency regulations to reduce water use; and

WHEREAS the District has a limited available water supply and wants to conserve water.

NOW THEREFORE, IT IS RESOLVED that effective April 3, 2023, the Water Conservation Alert Code be changed from "orange" (Rationing Conservation Alert) to "yellow" (Extraordinary Conservation Alert) and that future changes to the alert system status may be made at the direction and discretion of the General Manager with advance notice to the Board of Directors.

PASSED, APPROVED AND ADOPTED THIS TWENTY-FIRST DAY OF MARCH 2023.

SIGNED: _____
Chair

ATTEST: _____
Secretary

WATER CONSERVATION ALERT SYSTEM

When voluntary water conservation measures by our customers do not produce the required or necessary reduction in water use, a water conservation alert system may be implemented by direction of the General Manager. If the alert system is implemented, the following measures to reduce water consumption shall be required for all water users within KID.

- a. Color Code **“Blue”** is defined as the Normal Water Conservation Alert. Standard water conservation applies as defined in this Appendix L of the Rules and Regulations.
- b. Color Code **“Green”** is defined as an Increased Voluntary Conservation Alert. Customers shall increase efforts to conserve by following strict water conservation practices indoors and limiting outdoor water use.
- c. Color Code **“Yellow”** is defined as an Extraordinary Conservation Alert. Customers shall minimize indoor water use and shall water outdoors no more than three (3) days per week and no more often than every other day nor during the hours between 9:00 a.m. and 6:00 p.m.
- d. Color Code **“Orange”** is defined as a Rationing Conservation Alert. Customers are required to minimize indoor water use and severely limit outdoor water use as follows:
 1. Residential and commercial landscape irrigation is limited to no more than two (2) days per week and no more often than every third day nor during the hours between 9:00 a.m. and 6:00 p.m.
 2. The filling, refilling, or adding of water to indoor and outdoor pools, wading pools, or spas is prohibited except to maintain levels. However, the District strongly urges that a cover be used to prevent evaporation and thereby reducing the frequency of refilling.
 3. The use of water to clean, maintain, fill, or refill decorative fountains or similar structures is prohibited except to maintain levels. However, the District strongly urges that use of these structures be discontinued.
 4. Vehicle washing is restricted to the use of a hand-held bucket and quick rinses using a hose with a shut-off nozzle. The District encourages customers to use recycled water or a commercial car wash that uses recycled water.
 5. Customers shall fix leaks within 48 hours upon notification or observation of the leak.
- e. Color Code **“Red”** is defined as a Critical Water Conservation Alert, when water supplies are only available for health and safety needs. Customers are required to minimize indoor water use and curtail all outdoor water use and fix any leaks within 24 hours.

Notification of the Water Conservation Alert System status on any given day shall be posted on the District’s Internet site at <http://www.kinneloirrigationdistrict.info> and other means at the discretion of the General Manager.

General Manager's Report for the Board of Directors Meeting on March 21, 2023

I. Customer Account Information

A. Customer Accounts –

Active accounts: 591
 Delinquent accounts receiving late charges: 24
 Accounts shut off for non-payment: None

B. Aged Receivables –

Month	Current	30 days	60 days	90 days or greater	Total
March 2022	\$15,564.59	\$1,186.55	\$0.00	\$0.00	\$16,751.14
April 2022	\$42,134.95	\$2,164.16	\$0.00	\$0.00	\$44,299.11
May 2022	\$37,690.81	\$4,369.82	\$642.51	\$0.00	\$42,703.14
June 2022	\$24,494.33	\$2,302.55	\$444.71	\$0.00	\$27,241.59
July 2022	\$23,538.22	\$3,105.28	\$444.95	\$0.00	\$27,088.45
August 2022	\$27,954.41	\$2,246.84	\$85.58	\$0.00	\$30,286.83
September 2022	\$29,084.27	\$1,156.90	\$102.42	\$0.00	\$30,343.59
October 2022	\$26,598.27	\$5,782.60	\$523.20	\$102.42	\$33,006.49
November 2022	\$20,997.03	\$5,621.74	\$2,148.38	\$362.14	\$29,129.29
December 2022	\$21,306.67	\$2,502.76	\$330.18	\$418.02	\$24,557.63
January 2023	\$22,653.06	\$2,307.71	\$72.16	\$0.00	\$25,032.93
February 2023	\$18,189.83	\$4,318.89	\$75.79	\$0.00	\$22,584.51

II. General Manager's Projects and Activities

A. Office Staff Updates

1. Recurring payment processing failure on February 20, 2023.
2. Budget – GM to present a revised, proposed 2023 budget for board review and approval at the April 2023 meeting based on current district staffing and project priorities.
3. Grant Application for Brown-Glen Pipeline Project: Submitted by consultant, Engineering Solutions Services, and confirmed received by DWR on 1/13/23, no further feedback currently.
4. Hazard Mitigation Plan – PWAG received a grant to hire a consultant to assist agencies with creating an EPA compliant Multi-Jurisdictional Hazard Mitigation Plan. KID is currently not required to have an America's Water Infrastructure Act (AWIA) compliant plan, but we require one if we intend to participate in future funding opportunities for hazard mitigation projects. There are currently no funding opportunities for hazard mitigation projects available.
5. JPIA Risk Advisor meeting scheduled for March 23rd to review district Injury and Illness Prevention Plan, Hazard Identification and Correction, Emergency Preparedness, Accident Investigation and discuss Valve Exercise and Maintenance program.
6. Property Insurance – KID staff reviewing property schedule and updating to include appropriate assets and correct values.
7. Directors and Officers Insurance – KID staff inquiring with JPIA on availability through their programs and will research outside options.

B. System Project Updates

1. Eucalyptus Booster Pump 3: Vendor has been engaged. Anticipated project cost of \$63,500 which is over current budget of \$45,000. Expecting components to arrive late May then field work will be scheduled.
2. Brown-Glen Pipeline Improvement Project – Final plans and specifications are being prepared.
3. 1850 Kinneloa Canyon Road – plans are in the approval stage and customer is reviewing contract
4. 2147 Villa Heights Erosion Restoration – next steps pending meeting with property owner
5. Vosburg Reservoir Rehab – scope of work to be developed and budgeted
6. Wilcox Reservoir Road – remedial work done in January but more damage occurred from recent storms
7. House Tunnel Repair – February/March storms damaged several pipe sections. Currently out of service. Need to repair pipe, complete sanitary seal of tunnel entrance and other hazard mitigation measures.
8. SCADA Repairs – February/March storms damaged several SCADA system components. System is operational but further parts need to be replaced and are on order.
9. Tank Maintenance – Holly West washout was completed in March.
10. Tree Trimming – required at various locations, project list being developed
11. Physical Security Upgrades – required at various locations, priority list being developed

C. Regulatory Compliance and Reporting

1. Monthly Water Quality Reporting – Monthly reporting due by the 10th of each month.
2. Water Quality Emergency Notification Plan - released 3/16/23, will file by 3/31/23.
3. Electronic Annual Report for 2022 (eAR) – released 3/13/23, due by 5/13/23. DDW offering reporter training seminars via zoom from late March to early May. KID staff will attend prior to preparation and submittal.
4. Drought and Conservation Report – required per Order No. DDW_HQ_Drought2023-001 issued on 1/1/23. New requirement for monthly data due quarterly, first report is due April 30, 2023.
5. Water Board Citation 22C_007 – issued on 1/13/23 regarding Testing Protocol Violations. All steps complete except for public notice which will be done via the 2022 CCR.
6. Water Board Citation 23C_003 – issued on 8/24/22 regarding House Tunnel source reactivation. Multiple steps complete, public notice required by 5/23/23. Can combine with the CCR if timing aligns, otherwise will issue separate Customer notice prior to deadline.
7. Water Board Citation Pending – Discussion with Water Board staff on 3/7/23 notes potential testing violations for raw water sources.
8. 2022 Consumer Confidence Report – Must be delivered to customers by 7/1/2023.
9. Fluoride Variance – KID fluoride variance expires on 12/13/23. SA Associates preparing proposal for engineering services to include fluoride analyzers at 6 locations in system and fluoride treatment at 3-5 sources. Analyzers require 10-15 GPH and cannot re-enter system, so annual loss from analyzers alone could be 2 acre feet. KID staff in contact with various suppliers of analyzers and treatment options. In April, we will make a recommendation on analyzer purchase and install. Current 2023 budget has no allocation to Fluoride compliance project costs.
10. Federal Lead and Copper Rule Revisions: Notice received from SWRCB on 2/14/23. All public water systems to develop and submit a service line material inventory to the SWRCB, DDW by 10/16/24. This inventory includes service line material on both District side of meter, and customer side of meter.
11. Making Conservation a Way of Life Regulation – SWRCB issued a staff proposal on 3/15/23 for the proposed regulatory framework. Includes new and expanded authorities and requirements that affect water conservation and drought planning for water suppliers.

D. Activities/Meetings/Webinars/Conferences*

1. KID Staff Meetings
2. KID Board Meetings
3. FMWD Managers Meeting
4. FMWD Board Meeting – next meeting 3/20/23
5. RBMB Quarterly Board Meeting
6. PWAG – Special Strategic Planning Meeting – next meeting 3/20/23
7. PWAG Multi-Jurisdictional Hazard Mitigation Plan – next meeting 4/3/23
8. District HOA and Community Groups

*** Organization Acronyms:**

ACWA – Association of California Water Agencies

ACWA JPIA – Association of California Water Agencies Joint Powers Insurance Authority

CSDA – California Special Districts Association

CUEA – California Utilities Emergency Association

FMWD – Foothill Municipal Water District

KID – Kinneloa Irrigation District

LAFCO – Local Agency Formation Commission of Los Angeles County

PWAG – Public Water Agencies Group

RBMB – Raymond Basin Management Board

SWRCB – State Water Resources Control Board

DDW – Dept. of Drinking Water

LCRR – Lead and Copper Rule Revisions

III. Incident Reports

Customer Leaks	System Leaks	Water Waste	Water Quality	Customer Service*	Comments
3	1	0	0	3	System leak was at meter, replaced gaskets

* Customer service includes requests for water shutoff to facilitate customer plumbing repairs, inquiries about water bills, requests for leak checks and general questions.

IV. Water Supply Summary as of January for the Watermaster Year 2022-2023

Raymond Basin Groundwater (Acre Feet)		Kinneloa Irrigation District Water Tunnels (Acre Feet)	
Water Rights	516	Eucalyptus	26.5
Prior Year Carryover	51.6	Far Mesa	19.1
Less Temporary 30% Reduction in Water Rights	-154.8	Delores	5.6
Leases/Exchanges	207	House	7.5
Prior Year Spreading	74.6	Holly High/Low	19.6
Short Term Storage	45		
Current Year Spreading	0		
Total Allowable Extractions	739.4		
Less Water Extracted YTD This Watermaster Year	-347.1	Year to Date Tunnel Production	78.3
Remaining Allowable Groundwater Extractions through June 2023	392.3	Remaining Estimated Tunnel Production through June 2023	68.5
Total Available Water Supply (Remaining Allowable Groundwater + Remaining Estimated Tunnel Production through June 2023)		460.8 Acre Feet	
Less Remaining Forecasted Retail Water Sales through June 2023		-256 Acre Feet	
Estimated Surplus Water through June 2023*		204.8 Acre Feet	

* This is the forecasted surplus 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 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 2021-2022 year, 51.5 Acre-Feet were sold to the City, 51.6 Acre-Feet were carried over to 2022-2023 and 45 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 758.9 Acre Feet in a long-term storage account. Additions to long-term storage are no longer permitted but withdrawals can be made to supplement allowable extractions. However, since KID staff considers long-term storage to be an emergency supply, we do not plan to use or sell this water now.

3/17/23
Draft

Kinneloa Irrigation District 2023 District Goals

- Develop strategies to address the multiple regulatory issues facing KID over the next several years
- Assess long-term staffing needs and revise KID's policies and business practices to ensure KID maintains a motivated, productive workforce
- Continue and enhance outreach efforts to KID's customers and regulators. Assess opportunities for collaboration with other agencies
- Initiate a planning process that identifies needed capital improvements to provide long-term infrastructure and water supply reliability
- Assess KID's financial condition, provide rate projections, and pursue supplemental sources of funding for capital improvements
- Assess the condition of KID's water infrastructure, SCADA and communication systems, and business-related IT systems