

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, January 17, 2023
3:00 P.M.

AGENDA

This meeting will be conducted at the District office in accordance with the Brown Act and the Governor's Executive Orders N-25-20 (Mar. 12, 2020), N-29-20 (Mar. 17, 2020), N-08-21 (Jun. 11, 2021) and AB 361 which waive the Brown Act provisions found in Govt. Code section 54953(b)(3) which require the physical presence of the members, the clerk, or other personnel of the body, or the public, as a condition of participation in, or quorum for, a public meeting and allow teleconferencing. Face coverings are required for attendance at the office. Public comment may be made in person or submitted via email to kinneloa@outlook.com prior to the meeting and any information submitted will become part of the official record. The public may participate at the office or via computer or telephone using the following information:

<https://us02web.zoom.us/j/85061795151?pwd=QURaWGV5Lzg3dmEvcGx1Ujl6akRHdz09>

Meeting ID: 850 6179 5151

Passcode: 156331

Telephone: 669 900 9128

1. **CALL TO ORDER – 3:00 P.M.**
 - a. Declaration of a quorum
 - b. Review of agenda

2. **TELECONFERENCING OF BOARD MEETING**– Board to consider continuing to waive certain provisions of the Brown Act as permitted by AB 361 during the COVID-19 emergency
Recommended Action: Board to decide whether to extend the provisions of Resolution 2020-1-18 for 30 days by adopting Resolution 2023-1-17

3. **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)

4. **RESOLUTION 2023-1-17 ENGINEERING SOLUTIONS SERVICES GRANT APPLICATION** –Review, discuss and approve Resolution 2023-1-17 authorizing Engineering Solutions Services to submit a grant application on behalf of the Kinneloa Irrigation District

5. **REVIEW OF MINUTES** – December 6, 2022, Special Meeting; December 8, 2022, Special Meeting; December 20, 2022, Regular Meeting and December 30, 2022, Special Meeting.
Recommended Action: Review and approve motion to file

6. **REVIEW OF FINANCIAL REPORTS** – December 31, 2022
Recommended Action: Review and approve motion to file

7. CLOSED SESSION – GM Recruitment

PUBLIC EMPLOYMENT

Pursuant to Government Code Section §54957

Title: General Manager

8. REPORT ON CLOSED SESSION

9. INFORMATION ITEMS—

- a. City of Alhambra
- b. Fluoride Variance
- c. Vector Solutions

10. PROJECT UPDATES – Staff to provide oral reports

- a. Advanced Meter Infrastructure (AMI) Project
- b. Customer Outreach – Fall Newsletter

11. DIRECTOR 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.

12. CALENDAR – February 21, 2023 March 21, 2023 April 18, 2023

13. 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://kinneleairrigationdistrict.info>.

RESOLUTION 2023-1-17

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT EXTENDING THE TIME DURING WHICH THE DISTRICT MAY CONTINUE TO MEET IN ACCORDANCE WITH RESOLUTION 2022-01-18 AND WITHOUT COMPLIANCE WITH GOVERNMENT CODE SECTION 54953(B)(3)

WHEREAS this District has previously approved Resolution 2022-01-18 authorizing remote teleconference meetings; and

WHEREAS the COVID-19 state of emergency declared by the Governor is ongoing; and

WHEREAS the District wants to follow the health and safety recommendations of state and local health officials to reduce the spread of the COVID-19 virus.

NOW THEREFORE, IT IS RESOLVED that the Board extends the provisions of Resolution 2023-1-17 for thirty days in accordance with Government Code Section 54953(e).

PASSED, APPROVED AND ADOPTED THIS SEVENTEENTH DAY OF JANUARY 2023.

SIGNED: _____
Chair

ATTEST: _____
Secretary

RESOLUTION 2023-1-17

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT, AUTHORIZE FILING A GRANT APPLICATION, ACCEPTANCE, AND EXECUTION OF AN AGREEMENT FOR FUNDING WITH THE DEPARTMENT OF WATER RESOURCES FOR THE BROWN-GLEN WATER LINE IMPROVEMENT PROJECT.

WHEREAS, the Kinneloa Irrigation District has funded all the water projects to improve the District's service area and view the grant opportunity as a fiscally responsible approach to continuing the improvements of the water system infrastructure; and

WHEREAS, the improvement would increase capacity to meet water demand in which many of the distribution and transmission lines in the area predate 1930 and are nearing the end of their useful life; and

WHEREAS, the Brown-Glen Water Line Improvement Project is being implemented in response to a drought scenario, as defined by Water Code section 13198(a) and is intended to: (1) address immediate impacts on human health and safety; (2) address immediate impacts on fish and wildlife resources; or, (3) provide water to persons or communities that lose or are threatened with the loss or contamination of water supplies;

WHEREAS, the improvement would reduce water waste and increase firefighting ability. The combination of persistent drought conditions and the District's service area location in what has been determined to be a very high fire severity zone by Cal fire justifies the importance of the water system improvements; and

WHEREAS, the Kinneloa Irrigation District has legal authority and is authorized to enter into a funding agreement with the State California; and

WHEREAS, the Kinneloa Irrigation District intends to apply for grant funding from the California Department of Water Resources for the Brown-Glen Water Line Improvement Project

NOW THEREFORE, IT BE RESOLVED THAT, by the Board of Directors of the Kinneloa Irrigation District, as follows:

1. That pursuant and subject to all of the terms and provisions of Budget Act of 2021 (Stats. 2021, ch.240, § 80), the Kinneloa Irrigation District, the Interim General Manager, is hereby authorized and directed to prepare and file an application for funding with the Department of Water Resources, and take such other actions as necessary or appropriate to obtain grant fundin

2. The Kinneloa Irrigation District, the Interim General Manager is hereby authorized and directed to execute the funding agreement with the Department of Water Resources and any amendments thereto.

3. The Kinneloa Irrigation District, the Interim General Manager is hereby authorized and directed to submit any required documents, invoices, and reports required to obtain grant funding.

CERTIFICATION: I hereby certify that the foregoing Resolution was duly and regularly adopted by the Board of Directions of The Kinneloa Irrigation District.

PASSED, APPROVED AND ADOPTED THIS SEVENTEENTH DAY OF JANUARY 2023.

SIGNED: _____
Chair

ATTEST: _____
Secretary

KINNELOA IRRIGATION DISTRICT

Special Board Meeting – Board of Directors

1999 Kinclair Drive, Pasadena, CA 91107

Tuesday, December 6, 2022, 3:00 P.M.

MINUTES

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

The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency as well as the District Board room. 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): Gordon Johnson, Stephen Brown, Dave Moritz
(Virtual): Gerrie Kilburn, Thomas Majich

DIRECTORS ABSENT: None

STAFF PRESENT: (In-Person): Acting Board Clerk, Melanie Timoteo; Senior Facilities Operator; Chris Burt

PUBLIC PRESENT: None

1. CALL TO ORDER:

Chairman Johnson called the meeting to order at 3:04PM and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. PUBLIC COMMENT: None

3. RESOLUTION 2022-12-06 ENGINEERING SOLUTIONS SERVICES GRANT APPLICATION:

Stephen Brown motioned to adopt Resolution 2022-06-12 to authorize ESS to submit a grant application for the Brown-Glen Water Improvement Project and was seconded by Director Moritz. It was motioned/seconded/carried unanimously – (Brown/Moritz – 3 Aye/0 Nay/2 Abstain-Majich/Kilburn)

4. CLOSED SESSION – GM RECRUITMENT - Pursuant to Government Code Section § 54957(b)(1):

Title: General Manager

5. REPORT ON CLOSED SESSION:

Discussion Outcome:

Chairman Johnson announced the closed session concluded and no action was taken.

6. ADOURNMENT:

Chairman Johnson adjourned the meeting at 4:08 PM .

Prepared and submitted by,

Martin Aragon

Martin Aragon

Office Manager/Board Clerk

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://kinneloirrigationdistrict.info>.

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KINNELOA IRRIGATION DISTRICT

Special Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Thursday, December 8, 2022, 1:00 P.M.

MINUTES

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

The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency as well as the District Board room. 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): Gordon Johnson, Stephen Brown, David Moritz, & Gerrie Kilburn
(Virtual): Tom Majich

DIRECTORS ABSENT: None

STAFF PRESENT: (In-Person): Interim GM, Martin Aragon

PUBLIC PRESENT: (Virtual): Senior Executive Recruiter; Yasmin Beers from Bob Murray & Associates

1. **CALL TO ORDER:**

Chairman Johnson called the meeting to order at 1:10PM and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. **PUBLIC COMMENT:** None

3. **CLOSED SESSION – GM RECRUITMENT - Pursuant to Government Code Section § 54957(b)(1):**

Title: General Manager

4. **REPORT ON CLOSED SESSION:**

Discussion Outcome:

Chairman Johnson announced the closed session concluded and no action was taken.

5. **ADOURNMENT:**

Chairman Johnson adjourned the meeting at 4:37pm.

Prepared and submitted by,

Martin Aragon

Martin Aragon
Office Manager/Board Clerk

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DRAFT

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, December 20, 2022, 2:00 P.M.

MINUTES

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

The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency as well as the District Board room. 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): Gordon Johnson, David Moritz, Gerrie Kilburn
(Late 2:10 P.M.) Tom Majich
(Virtual): Stephen Brown

DIRECTORS ABSENT: NONE

STAFF PRESENT: (In-Person): Acting Board Clerk, Melanie Timoteo; Field Staff; Chris Burt & Michele Ferrell

PUBLIC PRESENT: NONE

1. CALL TO ORDER:

Chairman Johnson called the meeting to order at 2:03 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 2022-12-20 and was seconded by Director Brown. It was motioned/seconded/carried unanimously – (Kilburn / Brown – 4 Aye/0 Nay /0 Abstain/1 Absent - Majich)

3. PUBLIC COMMENT: NONE

4. REVIEW OF MINUTES:

Director Moritz motioned to approve the **November 1, 2022** Minutes for filing and was seconded by Director Kilburn. It was motioned/seconded/carried unanimously – (Moritz / Kilburn – 5 Aye/ 0 Nay /0 Abstain)

Director Moritz motioned to approve the **November 15, 2022** Minutes for filing and was seconded by Director Majich. It was motioned/seconded/carried unanimously – (Moritz / Majich – 5 Aye/ 0 Nay /0 Abstain)

5. **CLOSED SESSION:** GM Recruitment Update
PUBLIC EMPLOYMENT
Pursuant to Government Code Section 54957
Title: General Manager

6. **REPORT ON CLOSED SESSION:**

Discussion Outcome: Chairman Johnson announced the closed session concluded and the Board took an action to authorize a formal offer of employment for the position of General Manager, upon acceptance of that offer authorize the AD Hoc committee for GM recruitment to execute and appoint the contract based on the terms described in the letter.

7. **REVIEW OF FINANCIAL REPORTS:**

Director Moritz reviewed the November 2022 financial reports.

Director Kilburn motioned to approve the financial reports for filing and was seconded by Director Majich. It was motioned/seconded/carried unanimously – (Kilburn / Majich – 5 Aye/ 0 Nay /0 Abstain)

8. **ELECTION OF KINNELOA IRRIGATION BOARD OFFICERS FOR YEAR 2023:**

Director Kilburn nominated ***Gordon Johnson to Chairman for 2023*** and was seconded by David Moritz. Chairman Johnson conducted a roll call vote. It was motioned/seconded/carried unanimously – (Kilburn / Moritz – 4 Aye/0 Nay /1 Abstain-Johnson)

Director Kilburn nominated ***Tom Majich to Treasurer for 2023*** and was seconded by Director Moritz. Chairman Johnson conducted a roll call vote. It was motioned/seconded/carried unanimously – (Kilburn / Moritz – 4 Aye/0 Nay /1 Abstain-Majich)

Director Kilburn nominated ***Stephen Brown to Secretary for 2023*** and was seconded by Director Majich. Chairman Johnson conducted a roll call vote. It was motioned/seconded/carried unanimously – (Kilburn / Majich – 4 Aye/0 Nay /1 Abstain-Brown)

9. **DIRECTOR REQUESTS, REPORTS OR COMMENTS:**

Subeca – Training of the pilot group is expected to take place in January 2023. Five customers of the names provided by the Board members have accepted our invitation.

House Tunnel – There was a wash out in July 2022 on the hillside of 2147 Villa Heights. After investigation, field staff discovered a leak at the House Tunnel line located on the hillside behind the 2147 Villa Heights property. The House Tunnel leak was repaired immediately and is back in service. Staff is currently accepting quotes for slope remediation.

Alhambra Water Rights –The City of Alhambra water rights lease agreement was delivered to the office and will be reviewed, signed, and submitted with payment.

Engineering Solution Services – The revised Brown-Glen Pipeline Project Proposal was sent to Engineering Solution Services for a grant application submittal.

10. ADOURNMENT:

Chairman Johnson adjourned the meeting at 3:18 P.M.

Prepared and submitted by,

Martin Aragon

Office Manager/Board Clerk

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DRAFT

KINNELOA IRRIGATION DISTRICT

Special Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Thursday, December 30, 2022, 3:00 P.M.

MINUTES

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

The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency as well as the District Board room. 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): Gordon Johnson, Stephen Brown, David Moritz, Gerrie Kilburn & Tom Majich

DIRECTORS ABSENT: None

STAFF PRESENT: (In-Person): Interim GM, Martin Aragon

PUBLIC PRESENT: None

1. CALL TO ORDER:

Chairman Johnson called the meeting to order at 3:00 P.M. and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. PUBLIC COMMENT: None

3. CLOSED SESSION – GM RECRUITMENT - Pursuant to Government Code Section § 54957(b)(1):
Title: General Manager

4. REPORT ON CLOSED SESSION:

Discussion Outcome:

Chairman Johnson announced the closed session concluded. The Board voted to ratify the decision by the GM Recruitment Committee to issue a conditional letter of employment for the General Manager position.

5. ADOURNMENT:

Chairman Johnson adjourned the meeting at 4:00P.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	272.43	833.37	(560.94)	24,465.45	10,000.00	14,465.45
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	133,140.71	140,500.11	(7,359.40)	1,737,867.48	1,642,000.00	95,867.48
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	9,474.22	2,500.00	6,974.22	41,129.13	30,000.00	11,129.13
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	1,519.00	2,083.37	(564.37)	30,874.94	25,000.00	5,874.94
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	769.58	583.37	186.21	8,882.55	7,000.00	1,882.55
6036 Postage/Delivery	6.16	416.63	(410.47)	3,904.75	5,000.00	(1,095.25)
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	239.94	375.00	(135.06)	3,704.28	4,500.00	(795.72)
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	540.66	1,000.00	(459.34)	8,740.33	12,000.00	(3,259.67)
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	128,474.48	137,122.61	(8,648.13)	1,644,172.53	1,614,010.78	30,161.75
Net Income	4,666.23	3,377.50	1,288.73	93,694.95	27,989.22	65,705.73
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	29,966.03	13,000.00	16,966.03	246,219.71	200,000.00	46,219.71
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	29,966.03	816,800.00	(786,833.97)	396,753.40	1,162,796.18	(766,042.78)
Total Increase or (Drawdown)	(25,299.80)	(813,422.50)	788,122.70	(303,058.45)	(1,134,806.96)	831,748.51

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	24,465.45	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)-CalT	(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
Total Revenues	1,737,867.48	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	167,555.58	9.64	174,346.32	9.17
5010 Maintenance/Repair Supplies	39,082.11	2.25	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	30,874.94	1.78	15,497.03	0.82
5030 Maintenance/Repair Contract	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.	9,885.05	0.57	11,906.13	0.63
5046 Insurance-Liability	14,284.09	0.82	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	8,882.55	0.51	8,669.67	0.46
6036 Postage/Delivery	3,904.75	0.22	3,655.64	0.19
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	3,704.28	0.21	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 Maintena	8,740.33	0.50	9,617.46	0.51
6061 Office Equipment Maintenan	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 Servic	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	11,271.75	0.65	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

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

	Year of 2022	Percentage	Year of 2021	Percentage
Total Expenses	1,620,560.23	93.25	1,489,943.48	78.37
Net Income	117,307.25	6.75	411,272.42	21.63

Unaudited - For Management Purposes Only

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	128,409.36	
1350	Prepaid Insurance	19,790.37	
1360	Prepaid Expenses	30,162.90	
	Total Current Assets		2,078,450.48

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	411,120.84	
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		5,529,129.32

Other Assets

1901	PERS-Deferred Outflows	64,858.00	
	Total Assets		\$ 7,672,437.80

Kinneloa Irrigation District
Balance Sheet as of December 31, 2022

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 67,552.15	
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		84,594.57

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		1,650,974.72

Capital

3040	Fund Balance	5,927,768.13	
	Net Income	93,694.95	
	Total Capital		6,021,463.08
	Total Liabilities & Capital		\$ 7,672,437.80

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

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ 4,666.23	\$ 93,694.95
<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	(15,879.04)	11,330.08
1350 Prepaid Insurance	6,799.73	(6,564.82)
1360 Prepaid Expenses	(2,475.29)	(7,122.96)
2000 Accounts Payable	29,980.13	22,573.27
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)
	22,644.19	9,473.94
Total Adjustments	22,644.19	9,473.94
Net Cash Provided by Operations	27,310.42	103,168.89
 Cash Flows from Investing Activities		
<i>Used for</i>		
1511 Water Treatment Plant	0.00	(3,115.51)
1512 Water Meters	(29,966.03)	(248,129.51)
1514 Computer/Office Equipment	0.00	(1,325.64)
	(29,966.03)	(252,570.66)
Net Cash Used in Investing	(29,966.03)	(252,570.66)
 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)
	0.00	(189,644.02)
Net Cash Used in Financing	0.00	(189,644.02)
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)
	(2,655.61)	(337,135.99)
Net Increase (Decrease) in Cash	\$ (2,655.61)	\$ (337,135.99)

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