

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, June 25, 2024
3:00 P.M.

AGENDA

This meeting will be conducted at the District office in accordance with the Brown Act and AB 2449. Public comment may be made in person or submitted via email to gm@kidwater.info prior to the meeting, 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=QRaWGV5Lzg3dmEvcGx1Ujl6akRHdz09>

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. **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. **FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022 AND INDEPENDENT AUDITOR’S REPORT –**
Auditor and General Manager to summarize report and respond to questions
Recommended Action: Review and approve motion to file.

4. **REVIEW OF MINUTES –** May 28, 2024, Special Meeting
Recommended Action: Review and approve motion to file.

5. **REVIEW OF MINUTES –** May 28, 2024, Regular Meeting
Recommended Action: Review and approve motion to file.

6. **REVIEW OF FINANCIAL REPORTS –** May 2024
Recommended Action: Review and approve motion to file.

7. **WORKPLACE VIOLENCE PREVENTION PLAN –**
SB 553 enacted September 30, 2023 requires all employers (subject to certain exceptions) to establish, implement, and maintain an effective written Workplace Violence Prevention Plan by July 1, 2024.
Recommended Action: Review proposed Workplace Violence Prevention Plan and approve for adoption.

8. **INFORMATION ITEMS (items with * indicate that supporting documents are included)**
 - a. May 2024 Water Audit*
 - b. Water Quality Testing Report – May 2024*
 - c. 2023 Consumer Confidence Report*

- d. Rate Study Update
- e. Fluoride Treatment Update
- f. LCRR Inventory and Deadlines
- g. GIS Field Data Collection

9. AD HOC PERSONNEL COMMITTEE – Information item presented by the Committee Chair. Summarize Committee activities.

10. AD HOC MASTER PLAN COMMITTEE REPORT – Information item presented by the Committee Chair. Review draft Improvement Plan project list.

11. GENERAL MANAGERS REPORT – Information item presented by the General Manager. General Manager to summarize the report and respond to questions.

12. 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.

13. CALENDAR – Upcoming regular meetings: Jul 23, 2024; August 27, 2024; September 24, 2024

14. 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>.

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT**



**For the Years Ended
December 31, 2023 and 2022**

EGAN & EGAN
Certified Public Accountants

KINNELOA IRRIGATION DISTRICT
FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2023 and 2022

AND INDEPENDENT AUDITOR'S REPORT

**KINNELOA IRRIGATION DISTRICT
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DECEMBER 31, 2023 and 2022**

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**KINNELOA IRRIGATION DISTRICT
BOARD OF DIRECTORS AND DISTRICT PERSONNEL
AS OF DECEMBER 31, 2023**

BOARD OF DIRECTORS

<u>NAME</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Stephen Brown	Chair	2025
Timothy Eldridge	Treasurer	2027
Gordon Johnson	Secretary	2025
Gerrie Kilburn	Director	2027
William Opel	Director	2027

MANAGEMENT PERSONNEL

Thomas Majich General Manager

OFFICE PERSONNEL

Martin Aragon Office Manager
Melanie Timoteo Administrative Assistant
Bernadette Allen Administrative Assistant

FIELD PERSONNEL

Chris Burt Senior Facilities Operator
Ramon Ascencio Facilities Operator
Felipe Gallegos Facilities Operator

**KINNELOA IRRIGATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023 and 2022**

Management's discussion and analysis of the financial performance of Kinneloa Irrigation District (the "District") provides an overview of the District's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the District's financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

The District's operating revenues, consisting primarily of water sales, decreased by 3.8% to \$1,703,170 as compared to 2022 operating revenues of \$1,770,003. The decrease is primarily the result of reduction in demand due to customer conservation behavior and significant rainfall through the Spring and Summer.

Total operating, maintenance, administrative and general expenses including depreciation increased by 2.5% to \$2,096,651 as compared to \$2,046,198 in 2022. The net increase is primarily due to an increase in labor expense and an increase in the GASB 68 estimate. A schedule of expenses is presented on page 26.

DESCRIPTION OF BASIC FINANCIAL STATEMENTS

The District operates as a utility enterprise and its annual report consists of a series of financial statements presented on the full accrual basis of accounting. The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position provide information about the District as a whole and present a longer-term view of the District's finances.

DESCRIPTION OF OPERATIONS

The District provides water to 597 retail customers in a service area that includes a portion of the unincorporated Los Angeles County that is east of Altadena and an adjacent portion of the City of Pasadena. The District also sells excess groundwater when available to the City of Pasadena on a wholesale basis.

The District obtains its water from two vertical wells and five horizontal wells. These sources are sufficient to meet customer demand except in periods of extreme drought or other emergency. The District has six interconnections with the City of Pasadena municipal water system which allow either agency to supply water to the other agency under emergency conditions.

More information about the Kinneloa Irrigation District can be found on our Internet site at www.kinneloairrigationdistrict.info.

**KINNELOA IRRIGATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023 and 2022**

CONDENSED FINANCIAL INFORMATION

The following condensed financial information provides an overview of the District’s financial activities as of December 31, 2023 and 2022.

	<u>2023</u>	<u>2022</u>
ASSETS AND DEFERRED OUTFLOWS		
Current assets	\$ 1,789,982	2,110,260
Capital assets, net	5,047,788	5,173,690
Deferred outflows of resources	197,834	207,421
Total assets and deferred outflows of resources	<u>\$ 7,035,604</u>	<u>7,491,371</u>
LIABILITIES AND DEFERRED INFLOWS		
Current liabilities	\$ 334,725	300,410
Noncurrent liabilities	1,468,791	1,579,118
Deferred inflows of resources	42,327	46,454
Total liabilities and deferred inflows of resources	<u>1,845,843</u>	<u>1,925,982</u>
NET POSITION		
Investment in capital assets	5,047,788	5,173,690
Unrestricted	141,973	391,699
Total net position	<u>5,189,761</u>	<u>5,565,389</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 7,035,604</u>	<u>7,491,371</u>

Capital and other assets – The change in capital and other assets is net of a decrease in capital and other assets less current year’s depreciation of \$346,109.

Net position – The net position decreased from the prior year due to the current year’s excess of expenses over revenues. Unrestricted net assets consist of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

**KINNELOA IRRIGATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023 and 2022**

CHANGES IN NET POSITION

	<u>2023</u>	<u>2022</u>
Total operating revenues	\$ 1,703,170	1,770,003
Total non-operating revenues	<u>50,176</u>	<u>27,507</u>
Total revenues	1,753,346	1,797,510
Total operating expenses	2,096,651	2,046,198
Total non-operating expenses, net	<u>32,323</u>	<u>113,691</u>
Total expenses	<u>2,128,974</u>	<u>2,159,889</u>
Change in net position	(375,628)	(362,379)
Net position, beginning of year	<u>5,565,389</u>	<u>5,927,768</u>
Net position, end of year	<u>\$ 5,189,761</u>	<u>5,565,389</u>

Revenues – Retail water sales by volume decreased to 453 acre feet as compared to 646 acre-feet in 2022 and the total operating revenue decreased to \$1,703,170 from \$1,770,003.

The District also received \$50,176 in non-operating revenue from interest on its temporary investments and an unrealized gain of \$11,279 in a temporary investment. The District’s cash and temporary investments at year end were \$1,556,575 and \$1,887,347 in 2023 and 2022, respectively. The District has identified \$5,196,000 in future projects in its Water Master Plan. The temporary investments will be used for some of these projects and provide an operating reserve in accordance with the District’s reserve policy.

Expenses – The District’s operating and maintenance expenses increased by \$5,887 in 2023 as compared to 2022. This increase is due primarily to an increase in the labor costs and utilities. The District’s administrative and general expenses increased by \$45,500 due primarily to changes in estimates relating to GASB 68. A schedule of these expenses is provided on page 26.

**KINNELOA IRRIGATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023 and 2022**

BUDGET ANALYSIS AND VARIANCES

Revenue from water sales for 2023 was \$1,693,946 as compared to the budgeted amount of \$1,650,000 for retail and wholesale water sales. The budgeted revenue was based on the actual amount from the previous year, adjusted for rate changes and/or expected new service connections for the year. Total revenue for 2023 was \$1,703,170 as compared to the budgeted amount of \$1,610,000.

Overall, for 2023, the net operating loss before depreciation was \$47,372, as compared to the budgeted amount of \$481,402. Capital and planned maintenance projects in the amount of \$169,724 were completed as compared to the budgeted amount of \$170,000. The cash reserve at year end was \$1,178,617 which is in the target range of \$1,000,000 to \$5,500,000 established by the Board in the Reserve Policy Funding Guidelines in the District's Rules and Regulations. Each year the District budgets amounts for capital projects and planned maintenance projects based on its expected operations and available reserves. In 2023, the major projects and equipment purchases included the replacement of one of the District's Booster Pumps at the Eucalyptus Station and purchase of online fluoride analyzers for installation at various locations as well as the purchase of various sizes of meters for future installation based on obsolescence.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets – At December 31, 2023 and 2022, the District had investments in land, water rights, buildings, wells and distribution systems, machinery and equipment as follows:

	<u>2023</u>	<u>2022</u>
Land	\$ 96,700	96,700
Water rights	52,060	52,060
Buildings, wells and distribution system	10,424,221	10,246,756
Machinery and equipment	<u>1,052,369</u>	<u>1,009,627</u>
Total	<u>\$ 11,625,350</u>	<u>11,405,143</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Average inflation as measured by the consumer price index for all urban consumers in the Los Angeles area was 3.5% for the 12 months ended December 2023.

**KINNELOA IRRIGATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2023 and 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, continued

The annual rainfall in the 2023-2024 season is expected to be well above the 27-year average and future weather patterns will continue to be the major factor in determining water usage since most of the District's water is used for landscape irrigation rather than essential use.

In 2024, the District plans to continue capital improvement projects included in the District's Water Master Plan and planned maintenance projects using available cash reserves rather than using an installment purchase agreement or other financing.

The Board approved the 2024 budget with a rate increase for 2024. Wholesale water sales are not expected to be realized in 2024.

Although weather will continue to play a significant role in determining retail water sales for 2024, other factors such as drought regulations make it increasingly difficult to forecast volumetric sales.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our purveyors, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report, or need additional financial information, contact the District's finance office at 1999 Kinclair Drive, Pasadena, CA 91107. Current and archived documents of the Kinneloa Irrigation District can also be found on our Internet site at:

www.kinneloirrigationdistrict.info

EGAN & EGAN
CERTIFIED PUBLIC ACCOUNTANTS
1545 N. COLUMBUS AVENUE
GLENDALE, CA 91202
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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Kinneloa Irrigation District
Pasadena, California

Opinion

We have audited the accompanying financial statements of Kinneloa Irrigation District (the "District") as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements which collectively comprise the District's basic financial statements listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2023 and 2022, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial statements contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood

that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 2 through 6 and the Schedules of District's Proportionate Share of the Plan's Net Pension Liability and Contributions to the Pension Plan on pages 27 through 28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Operating Expenses on page 26 is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Operating Revenues and the Schedule of Operating Expenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying

accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Egan & Egan

May 21, 2024

**KINNELOA IRRIGATION DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current assets		
Cash and cash equivalents	\$ 377,958	137,217
Cash, restricted as to use	1,178,617	1,750,130
Customer receivables	169,712	152,960
Prepaid expenses	43,695	49,953
Materials and supplies	<u>20,000</u>	<u>20,000</u>
Total current assets	1,789,982	2,110,260
Capital assets, net of accumulated depreciation	5,047,788	5,173,690
Deferred outflows of resources		
Deferred amounts from pension plan	<u>197,834</u>	<u>207,421</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ <u>7,035,604</u>	<u>7,491,371</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
Current liabilities		
Current portion of installment purchase contract	\$ 159,896	154,246
Accounts payable and accrued expenses	127,499	129,122
Accrued payroll and payroll taxes	12,075	13,237
Customer deposits	<u>35,255</u>	<u>3,805</u>
Total current liabilities	334,725	300,410
Installment purchase contract, net of current	988,483	1,150,733
Net pension liability	<u>480,308</u>	<u>428,385</u>
Total liabilities	1,803,516	1,879,528
Deferred inflows of resources		
Deferred amounts from pension plan	42,327	46,454
Net position		
Invested in capital assets, net of related debt	5,047,788	5,173,690
Unrestricted	<u>141,973</u>	<u>391,699</u>
Total net position	<u>5,189,761</u>	<u>5,565,389</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ <u>7,035,604</u>	<u>7,491,371</u>

The accompanying notes are an integral part of the financial statements.

KINNELOA IRRIGATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Operating revenues		
Water sales and service fees	\$ <u>1,703,170</u>	<u>1,770,003</u>
Operating expenses		
Operating and maintenance	1,047,002	1,041,115
Administration and general	703,540	658,040
Depreciation	<u>346,109</u>	<u>347,043</u>
Total operating expenses	<u>2,096,651</u>	<u>2,046,198</u>
Operating loss	<u>(393,481)</u>	<u>(276,195)</u>
Non-operating revenue and expense		
Interest	50,176	25,507
Interest expense	(43,602)	(54,109)
Unrealized gain (loss)	11,279	(59,582)
Other income	<u>-</u>	<u>2,000</u>
Net non-operating revenue and expense	<u>17,853</u>	<u>(86,184)</u>
Change in net position	(375,628)	(362,379)
Net position, beginning of year	<u>5,565,389</u>	<u>5,927,768</u>
Net position, end of year	<u>\$ <u>5,189,761</u></u>	<u><u>5,565,389</u></u>

The accompanying notes are an integral part of the financial statements.

**KINNELOA IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

Cash flows from operating activities:	<u>2023</u>	<u>2022</u>
Cash received from customers	\$ 1,686,418	1,780,982
Cash payments to employees for services	(618,506)	(630,132)
Cash payments for services and goods	<u>(1,128,563)</u>	<u>(1,011,354)</u>
Net cash (used) provided by operating activities	<u>(60,651)</u>	<u>139,496</u>
 Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(220,207)	(242,265)
Net cash used (provided) for pension liabilities	57,383	27,323
Principal paid on installment purchase agreement	(156,600)	(146,092)
Customer deposits	31,450	1,750
Other non-operating gain, net	11,279	(59,582)
Other non-operating income	-	2,000
Interest expense paid	<u>(43,602)</u>	<u>(54,109)</u>
Cash used by capital and related financing activities	<u>(320,297)</u>	<u>(470,975)</u>
 Cash flows from investing activities:		
Interest received	<u>50,176</u>	<u>25,507</u>
 Net decrease in cash and cash equivalents	(330,772)	(305,972)
Cash and cash equivalents, beginning of the year	<u>1,887,347</u>	<u>2,193,319</u>
Cash and cash equivalents, end of the year	<u>\$ 1,556,575</u>	<u>1,887,347</u>
 SUMMARY OF BALANCE SHEET CASH and CASH EQUIVALENTS		
Cash	\$ 377,958	137,217
Temporary investments, restricted as to use	<u>1,178,617</u>	<u>1,750,130</u>
Total cash	<u>\$ 1,556,575</u>	<u>1,887,347</u>

The accompanying notes are an integral part of the financial statements.

**KINNELOA IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

	2023	2022
Reconciliation of operating income to net cash operating activities:		
Operating income	\$ (393,481)	(276,195)
Adjustments to reconcile operating income to net provided by operating activities:		
Depreciation	346,109	347,043
Decrease (increase) in receivables	(16,752)	10,979
(Increase) decrease in prepaid expenses	6,258	(13,687)
Increase in accounts payable and accrued expenses	(2,785)	71,356
Net cash (used) provided by operating activities	\$ (60,651)	139,496

The accompanying notes are an integral part of the financial statements.

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Kinneloa Irrigation District (the "District") is a special district organized in 1953 under the provisions of Division 11 of the Water Code of the State of California. The District delivers water to the residents in a specific area of Los Angeles County, northeast of the City of Pasadena. This District is not a subdivision of a larger governmental organization.

The District is governed by an elected Board of Directors. At December 31, 2023, the Board of Directors were as follows:

Stephen Brown	Chairman
Gordon Johnson	Director
Timothy Eldridge	Director
Gerrie Kilburn	Director
William Opel	Director

The accounting policies of the District conform to generally accepted accounting principles applicable to governmental enterprise funds. The more significant policies reflected in the financial statements are summarized as follows:

a. Basis of Presentation and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its customers on a continuing basis be financed or recovered, primarily through user charges (water sales and services) or similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses are generated and incurred through the water sales activities to the District's customers. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

In accordance with U.S. GAAP, the Statements of Net Position reports separate sections for Deferred Outflows of resources, and Deferred Inflows of Resources, when applicable.

b. Deferred Outflows of Resources

Represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
continued

c. Deferred Inflows of Resources

Represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, will not be recognized as revenue until that time.

d. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Net Investment in Capital Assets – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction or improvement of those assets.

Unrestricted – This component of net position consists of net assets that do not meet the definition of restricted or net investment in capital assets.

e. Utility Plant

Utility plant is stated at cost. The District capitalizes applicable overhead costs in connection with self-constructed assets. Depreciation of all exhaustible utility plant is charged as an expense in the accompanying statements of income. Depreciation is provided over the estimated useful lives of the asset using the straight-line method. Estimated useful lives are as follows:

	<u>Number of Years</u>
Water system	5 to 50
Autos and trucks	3 to 5
Office equipment	5 to 10
Office and production facilities	10 to 40

f. Restricted Assets

The Board of Directors has designated a portion of the District's cash and cash equivalents to be maintained for future capital improvements. The restriction is at the discretion of the Board.

g. Uncollectible Accounts - Credit Risk

The District's management estimates that its accounts receivable are collectible. Unpaid water accounts receivable become a lien on the property and must be paid upon the sale of the property.

h. Cash and Cash Equivalents

The District defines cash and cash equivalents as demand account balances, cash on hand and money market accounts. The District invests cash in excess of its operating

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

**NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
continued**

h. Cash and Cash Equivalents, continued

requirements primarily with the State Treasurer's Local Agency Investment Fund (LAIF) and CalTrust, a money market account.

i. Materials and Supplies

Materials and supplies are stated at cost and consist of expendable supplies held for consumption or future additions to Utility Plant.

j. Concentration of Credit Risk

The District's receivables are from consumers within a specific geographic area.

k. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

l. Budgetary Process

Each year, the District adopts a budget which provides for its general operations. Budgets are prepared on the accrual basis of accounting. The District follows these procedures in establishing the budget for the fiscal year:

- i. Formal budgetary integration is employed as a management control device during the year for the operations.
- ii. The Board approves the total budget for the year for the District. The Board is authorized to make any budget adjustments during the year.
- iii. Unused appropriations lapse at the end of the year unless extended into the subsequent year by a vote of the Board of Directors.

m. Income Taxes

The District is exempt from income taxes under provisions of the Internal Revenue Code and related California statutes; accordingly, no provision for income taxes is required.

n. Compensated Absences

It is the District's policy to permit employees to accumulate paid time off for either vacation or illness in accordance with the limits expressed in its employee handbook. Upon termination, retirement or death of an employee, the District pays eligible accrued time in a

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
continued

n. Compensated Absences, continued

lump-sum payment to the employee or beneficiary. Accumulated paid time off is recorded as an expense and a liability at the time the benefit is earned.

o. Operating Revenues and Expenses

Operating revenues, principally water sales, are charges for services resulting from exchange transactions associated with the principal activity of the District and billed monthly. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues result from non-exchange transactions or ancillary activities in which the District gives or receives value without directly receiving or giving equal value in exchange. Revenue is recognized upon the conclusion of the District's performance obligation.

p. Property taxes

The Constitution of the State of California, Article 13A, limits the District's ability to levy taxes on property within the District. Taxes may be imposed upon the vote of a two-thirds vote of the qualified electors of the District. Such taxes would be limited for a specific purpose such as bond indebtedness or improvements to the water system.

q. Subsequent Events

The District has evaluated subsequent events through the date at which the financial statements were available to be issued, which was May 21, 2024.

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 2023 and 2022 cash and cash equivalents consist of:

	<u>2023</u>	<u>2022</u>
Insured with financial institutions	\$ 377,958	137,217
Local Agency Investment Fund ("LAIF")	132,854	129,092
Uninsured and uncollateralized	<u>1,045,763</u>	<u>1,621,038</u>
	<u>\$ 1,556,575</u>	<u>1,887,347</u>

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 2. CASH AND CASH EQUIVALENTS, continued

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Of the bank balances, up to \$250,000 is Federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The District is a voluntary participant in LAIF, which is regulated by California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The District invests in CalTrust, a Joint Powers Authority established by public agencies in California for the purpose of pooling and investing local agency funds. A Board of Trustees, comprised of experienced investment officers and policymakers of the members, supervises and administers the investment program of the Trust. CalTrust invests in fixed income securities eligible for investment pursuant to California Government Code. Investment in CalTrust accounts are uninsured and uncollateralized.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by participating in LAIF.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District does not believe a credit risk exists from its deposits with LAIF.

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 3. CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2023 and 2022 was as follows:

2023				
	Balance January 1	Additions	Disposal & Transfers	Balance December 31
Land	\$ 96,700			96,700
Water rights	52,060			52,060
Buildings, wells and distribution system	10,246,756	251,226	73,761	10,424,221
Machinery and equipment	1,009,627	45,556	2,814	1,052,369
	11,405,143	296,782	76,575	11,625,350
Less accumulated	(6,231,453)	(346,109)		(6,577,562)
Total capital assets	\$ 5,173,690	(49,327)	76,575	5,047,788
2022				
	Balance January 1	Additions	Disposal & Transfers	Balance December 31
Land	\$ 96,700			96,700
Water rights	52,060			52,060
Buildings, wells and distribution system	10,055,213	240,939	(49,396)	10,246,756
Machinery and equipment	1,008,301	1,326		1,009,627
	11,212,274	242,265	(49,396)	11,405,143
Less accumulated	(5,933,806)	(347,043)	(49,396)	(6,231,453)
Total capital assets	\$ 5,278,468	(104,778)	(98,792)	5,173,690

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 4. INSTALLMENT PURCHASE AGREEMENT

During the year ended December 31, 2015, the District entered into a \$2,300,000 installment purchase agreement ("the Agreement") to provide funds for the construction and acquisition of a booster pump station and connector pipelines. The Agreement requires semi-annual payments of principal and interest of \$100,101. Future annual debt service is as follows:

Year ended December 31,	Installment Payments	Interest	Total Debt Service
2024	\$ 159,896	40,306	200,202
2025	165,753	34,449	200,202
2026	171,825	28,377	200,202
2027	178,119	22,083	200,202
2028	184,643	15,559	200,202
Thereafter	288,143	10,580	298,723
	\$ 1,148,379	151,354	1,299,733

The District pledged Net Water Revenues as security for the Agreement. The District is required to maintain a minimum unrestricted fund balance of \$200,200.

NOTE 5. PENSION PLAN

Plan Description

The District contributes to the State of California Public Employees Retirement System ("PERS"), an agent multi-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute and city ordinance. Copies of PERS' annual financial report may be obtained from their offices or through their web site.

All full-time employees are eligible to participate as members of PERS. Benefits vest after five years of service. District employees are eligible to retire upon attaining age 60. Annual retirement benefits are determined based upon the age at retirement, the length of membership service and the amount of earnings based upon the highest twelve consecutive months' average.

Benefits Provided

PERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service.

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 5. PENSION PLAN, continued

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law, taking effect January 1, 2013. The new legislation closed the District's PERS 2.5% at 55 and 2% at 60 Risk Pool Retirement Plan to new employee entrants effective December 31, 2013. The District had 3 employees included in Classic. All employees hired after January 1, 2013, are eligible for the District's PERS 2% at 62 Retirement Plan under PEPRA. The District has 4 employees covered by PEPRA.

The Plans' provision and benefits in effect as of the June 30, 2023 measurement are as follows:

	Miscellaneous Plan	
	Classic	PEPRA
	Prior to January 1, 2011	On or after January 1, 2011
Hire Date	January 1, 2011	January 1, 2011
Benefit formula	2.0% @ age 60	2% @ age 62
Benefit vesting schedule	5 service years	5 service years
Benefit payments	Monthly for life	Monthly for life
Retirement age	50-55 and up	52-67 and up
Monthly benefits, as a % of eligible comp.	2.0% to 2.5%	1.0% to 2.0%
Required employee contribution rates	7.000%	6.75%
Required employer contribution rates	8.650%	7.590%

Contributions

California Public Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarial determined rate and the contribution rate of employees.

Employer contributions for the years ended December 31, 2023 and 2022 were \$44,452 and \$42,935, respectively.

Net Pension Liability, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of December 31, 2023 the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ <u>480,308</u>

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 5. PENSION PLAN, continued

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2023, and the total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2023.

The District's proportionate share of the net pension liability for the Plan as of the reporting period ending December 31, 2023 and 2022 was as follows:

	<u>Miscellaneous</u>
Proportion - December 31, 2022	0.00916%
Proportion - December 31, 2023	0.00961%
Change - Increase	0.00045%

For the years ended December 31, 2023 and 2022, the District recognized pension expense, including change in estimates, of \$135,134 and \$113,809, respectively. At December 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions after the measurement date	\$ 24,312	
Differences between actual and expected experience	24,537	3,806
Change in assumptions	28,998	
Change in employer's proportion and differences between the District's contributions and the District's proportionate share of contributions	42,221	38,521
Differences between projected and actual earnings on Plan investments	77,766	
	\$ 197,834	42,327

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Amount</u>
2024	\$ 43,774
2025	28,696
2026	56,494
2027	26,543
	\$ 155,507

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 5. PENSION PLAN, continued

Actuarial Assumptions and Methods

The actuarial valuation is computed using the entry age normal actuarial cost method. The actuarial assumptions include: (a) an investment rate of return of 7.15% compounded annually, (b) projected annual salary increases that vary by duration of service, and (c) payroll cost-of-living adjustments of 2.75%. The rates used in (a) and (b) are compounded annually at 3%. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a three-year period. Initial unfunded liabilities are amortized over a specific period that depends upon the plan's date of entry into PERS. Subsequent plan amendments are amortized as a level percentage of projected payroll over a closed 20-year period. As of the date of the PERS actuarial valuation and the PERS assumptions, the District does not have an unfunded liability for the PEPRA plan and an unfunded liability of \$28,502 for its classic plan participants.

Discount Rate

CalPERS used a 6.90% discount rate to determine the total pension liability for each of the years ended December 31, 2023 and 2022. The District relies upon the actuarial analysis performed by CalPERS actuaries for the reasonableness of this discount rate.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10</u>
	%	%
Global Equity	50.0	4.80
Fixed Income	28.0	1.00
Inflation Assets	0.0	0.77
Private Equity	8.0	6.30
Real Estate	13.0	3.75
Liquidity	1.0	0.00
	<u>100.0</u>	

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

NOTE 5. PENSION PLAN, continued

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The District relies upon CalPERS to compute the liability using an expected long-term rate of return. The following presents the District's proportionate share of the net pension liability calculated using the discount rate for the Plan and what the District's proportionate share would be if it was calculated using a discount rate that is one percent lower and one percent higher:

	Less 1% - 5.90%	Current - 6.90%	Plus 1% - 7.90%
Proportionate Net Pension Liability	\$ <u>759,910</u>	<u>480,308</u>	<u>250,172</u>

NOTE 6. INSURANCE POOLS

The District is a member of the Joint Powers Insurance Authority ("JPIA"), which pools together members of the Association of California Water Agencies for the purpose of paying group property, general liability and workers' compensation claims. Premiums are remitted directly to the JPIA by its members. The property portion is entirely self-funded, and the general liability self-funded portion is capped at \$5,000,000. Excess liability insurance in the amount of \$55,000,000 has been purchased by the Authority, bringing the total liability coverage to \$60,000,000.

To date, the District and its counsel are not aware of any material claims incurred through the period ended December 31, 2023, regarding these insurance plans. The District does not anticipate the need for a reserve for Incurred but Not Reported.

NOTE 7. CONTINGENCIES AND COMMITMENTS

Contingencies

The District is the subject of certain claims and assessment arising in the normal course of its operations. Management of the District does not believe that the resolution of these matters will have a material adverse effect on the District's financial condition.

**KINNELOA IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 and 2022**

Contingencies

The District is subject to water usage requirements of the State of California. The District's primary source of water is from groundwater wells and its water rights are sufficient to meet customer demand under normal conditions. Interconnections with the City of Pasadena are used for supplemental water in the event of an operational emergency. The District is also a member agency of the Foothill Municipal Water District which is a wholesale supplier of imported water from the Metropolitan Water District of Southern California.

The accompanying financial statements do not include the effects, if any, should the District be required to import additional water to meet demand.

SUPPLEMENTARY INFORMATION

**KINNELOA IRRIGATION DISTRICT
SCHEDULE OF OPERATING EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Operating & Maintenance		
Power	\$ 175,798	178,118
Purchased water	51,750	114,885
Labor	373,949	333,092
Engineering	10,522	41,175
Maintenance and repairs	23,689	46,451
Water analysis	43,577	32,043
Outside contractors	136,277	100,559
Truck maintenance and fuel	33,252	27,131
Insurance	124,396	111,359
Watermaster	15,771	15,734
Other	58,021	40,568
	<u>1,047,002</u>	<u>1,041,115</u>
	\$	
	<u>1,047,002</u>	<u>1,041,115</u>
 Administrative and General		
Administrative salaries	\$ 149,645	153,798
Office labor	169,007	139,125
Payroll taxes	53,139	47,425
CalPERS retirement	49,249	42,935
CalPERS change in estimates	85,885	70,874
Outside services	59,014	65,490
Legal fees	8,256	37,003
Professional dues	21,598	7,385
Board compensation	6,150	6,150
Office expense	52,503	52,230
Telephone, internet	7,470	7,567
Accounting fees	7,300	7,100
Permits and operational fees	12,989	11,628
Information systems	21,335	8,986
Election	-	344
	<u>703,540</u>	<u>658,040</u>
	\$	
	<u>703,540</u>	<u>658,040</u>

KINNELOA IRRIGATION DISTRICT
Required Supplementary Information (Unaudited)
Schedule of the District's Proportionate Share of the Plan's Net Pension Liability
For the Year Ended December 31, 2023

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date:	June 30, 2023¹	June 30, 2022¹	June 30, 2021¹	June 30, 2020¹
District's Proportion of the Net Pension Liability	<u>0.0000911%</u>	<u>0.0000888%</u>	<u>0.0000929%</u>	<u>0.0000948%</u>
District's Proportionate Share of the Net Pension Liability	<u>\$ 480,308</u>	<u>\$ 428,385</u>	<u>\$ 144,455</u>	<u>\$ 341,220</u>
District's Covered-Employee Payroll	<u>\$ 679,609</u>	<u>\$ 644,059</u>	<u>\$ 554,185</u>	<u>\$ 491,319</u>
Liability as a Percentage of Covered-Employee	<u><u>70.67%</u></u>	<u><u>66.51%</u></u>	<u><u>26.07%</u></u>	<u><u>69.45%</u></u>
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	<u><u>77.97%</u></u>	<u><u>78.19%</u></u>	<u><u>90.49%</u></u>	<u><u>77.71%</u></u>

KINNELOA IRRIGATION DISTRICT
Required Supplementary Information (Unaudited)
Schedule of the District's Contributions to the Pension Plan
For the Year Ended December 31, 2023

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year:	<u>2022-23¹</u>	<u>2021-22¹</u>	<u>2020-21¹</u>	<u>2019-20¹</u>	<u>2018-19¹</u>	<u>2017-18¹</u>	<u>2016-17¹</u>
Actuarially Determined Contribution ²	\$ 44,452	\$ 42,935	\$ 42,594	\$ 33,964	\$ 30,027	\$ 23,647	\$ 21,100
Actuarially Determined Contribution ²	<u>(44,452)</u>	<u>(42,935)</u>	<u>(42,594)</u>	<u>(33,964)</u>	<u>(30,027)</u>	<u>(23,647)</u>	<u>(21,100)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered-Employee Payroll	<u>\$ 679,609</u>	<u>\$ 644,059</u>	<u>\$ 554,185</u>	<u>\$ 491,319</u>	<u>\$ 398,795</u>	<u>\$ 398,795</u>	<u>\$ 309,239</u>
Covered-Employee Payroll	<u>6.54%</u>	<u>6.67%</u>	<u>7.69%</u>	<u>6.91%</u>	<u>7.53%</u>	<u>5.93%</u>	<u>6.82%</u>

¹ Historical information is presented only for measurement periods for which GASB No. 68 is applicable.

² Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

³ Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

KINNELOA IRRIGATION DISTRICT

Special Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, May 28, 2024, 2:00 P.M.
MINUTES

The meeting was conducted in the District Board Room and by teleconference in accordance with the Brown Act and AB 2449. 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, Gordon Johnson, Timothy Eldridge, William Opel, John Felton

DIRECTORS ABSENT: None

STAFF PRESENT: (In-Person): Tom Majich (General Manager), Chris Burt

PUBLIC PRESENT: Sanjay Gaur (Water Resources Economics), Hannah Phan (Water Resources Economics); Frank Griffith

1. CALL TO ORDER:

Chairman Brown called the meeting to order at 2:02 P.M. and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. PUBLIC COMMENT:

None

3. KINNELOA IRRIGATION DISTRICT WATER RATE STUDY WORKSHOP:

Sanjay Gaur from Water Resources Economics presented an overview of the water rate study process, reviewed the proposed schedule and noted key milestones in the process.

4. DIRECTOR REPORTS AND/OR COMMENTS:

None

5. CALENDAR: Upcoming regular meetings: May 28, 2024; June 25, 2024; July 23, 2024

6. ADJOURNMENT:

Chairman Brown adjourned the meeting at 3:10 P.M.
Prepared and submitted by,

Tom Majich, General Manager

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, May 28, 2024, 3:00 P.M.
MINUTES

The meeting was conducted in the District Board Room and by teleconference in accordance with the Brown Act and AB 2449. 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, Gordon Johnson, Timothy Eldridge, William Opel, John Feliton

DIRECTORS ABSENT: none

STAFF PRESENT: (In-Person): Tom Majich-General Manager (GM), Chris Burt

PUBLIC PRESENT: Frank Griffith, Ara Tchaghlassian, Bedros Darkjian, Hovig Behesnilian

1. CALL TO ORDER:

Chairman Brown called the meeting to order at 3:17 P.M. and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. PUBLIC COMMENT:

Mr. Ara Tchaghlassian, property Owner at 1850 Kinneloa Canyon Road, spoke about his plans to construct a home on the property which require upgrades to the water main and installation of a new fire hydrant to meet the requirements of the Los Angeles County Fire Department to permit the new construction. The District and Mr. Tchaghlassian have a cost sharing agreement currently in place for the proposed water main upgrade project to accommodate the construction of the home; however, the cost is far greater than previously anticipated. Mr. Tchaghlassian will propose modifications to the cost sharing agreement to the General Manager who will present for Board action at a future meeting.

3. OATH OF OFFICE – Division 1, John Feliton:

Chairman Brown administered the oath of office for Director John Feliton, in the presence of Kinneloa Irrigation District Secretary Gordon Johnson.

4. REVIEW OF MINUTES:

Director Opel motioned to approve the **April 23, 2024 Special Meeting** Minutes for filing and was seconded by Director Feliton. It was motioned/seconded/carried unanimously – (Opel / Feliton – 5 Aye / 0 Nay / 0 Abstain / 0 Absent)

5. REVIEW OF MINUTES:

Director Johnson motioned to approve the **April 23, 2024 Regular Meeting** Minutes for filing with a noted correction on item #6 and was seconded by Director Eldridge. It was motioned/seconded/carried unanimously – (Johnson/Eldridge – 5 Aye / 0 Nay / 0 Abstain/0 Absent)

6. REVIEW OF FINANCIAL REPORTS – March 2024:

The General Manager presented the March 2024 financial reports. Director Eldridge motioned to approve the reports for filing and was seconded by Director Opel. It was motioned/seconded/carried unanimously – (Eldridge/Opel – 5 Aye / 0 Nay /0 Abstain/0 Absent)

7. REVIEW OF FINANCIAL REPORTS – April 2024:

The General Manager presented the April 2024 financial reports. Director Opel motioned to approve the reports for filing and was seconded by Director Johnson. It was motioned/seconded/carried unanimously – (Opel/Johnson – 5 Aye / 0 Nay /0 Abstain/0 Absent)

8. INFORMATION ITEMS:

- a. The General Manager shared a water audit for the period of 2/27/24 - 3/26/24 indicating that 24.4% of water produced in that period was non-revenue generating.
- b. The General Manager provided a Water Quality Testing Report for April 2024
- c. The GM prepared a memo noting current Board Member term of office expiration dates and future election dates.
- d. The GM noted that the Division of Drinking Water (DDW) is still reviewing the revised Fluoride Blending Treatment proposal.
- h. The GM reported that as of 5/24/24 over fifty new meters were replaced in the District to replace meters that were 35 – 40 years old.

9. AD HOC PERSONNEL COMMITTEE:

The GM requested that Board establish an Ad Hoc Personnel committee to review employee job descriptions, pay scales and a proposed staffing plan for the upcoming five (5) year timeline of the rate study. It was motioned by Director Opel that Directors Feliton and Brown serve on this ad hoc committee and was seconded by Director Eldridge. It was motioned/seconded/carried unanimously – (Opel/Eldridge – 5 Aye / 0 Nay /0 Abstain/0 Absent)

10. AD HOC MASTER PLAN COMMITTEE REPORT:

The GM reviewed a draft of the proposed Ten-Year Capital Expenditure Plan project list with the Board and answered various questions about priority of the projects and capacity to execute. The GM will further develop the list for future formal adoption by the Board.

11. GENERAL MANAGER’S REPORT:

The General Manager presented the monthly report on District activities, water supply and production. A year-to-date summary of the Watermaster Year ending June 2024 was reviewed.

12. DIRECTOR REPORTS AND/OR COMMENTS:

None

13. **CALENDAR:** Upcoming regular meetings: June 25, 2024; July 23, 2024; August 27, 2024

14. **ADJOURNMENT:**

Chairman Brown adjourned the meeting at 5:23 P.M.

Prepared and submitted by,

Tom Majich, General Manager

DRAFT

Kinneloa Irrigation District
Income Statement Compared with Budget for the Five Months Ending May 31, 2024

	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	133,038.36	170,249.75	(37,211.39)	571,791.32	785,248.75	(213,457.43)	2,126,997.00
4020 Service Charges	631.50	0.00	631.50	1,796.41	0.00	1,796.41	0.00
4035 Interest-Reserve Fund	713.04	3,271.42	(2,558.38)	8,149.85	16,357.10	(8,207.25)	39,257.00
4036 Unrealized Gain(Loss)-CalTRU	0.00	0.00	0.00	(3,205.96)	0.00	(3,205.96)	0.00
4070 Misc. Income	0.00	0.00	0.00	6,239.78	0.00	6,239.78	0.00
Total Revenues	134,382.90	173,521.17	(39,138.27)	584,771.40	801,605.85	(216,834.45)	2,166,254.00
Expenses							
5005 Electricity	11,853.90	15,238.25	(3,384.35)	63,362.96	70,191.25	(6,828.29)	190,859.00
5010 Maintenance Supplies	9,349.87	2,083.33	7,266.54	13,265.95	10,416.65	2,849.30	25,000.00
5012 Safety Equipment	0.00	166.67	(166.67)	1,128.84	833.35	295.49	2,000.00
5015 Operations & Maintenance Labo	21,602.48	22,916.67	(1,314.19)	107,580.49	114,583.35	(7,002.86)	275,000.00
5016 Operations & Maintenance OT	1,531.45	1,750.00	(218.55)	10,146.47	8,750.00	1,396.47	21,000.00
5020 Standby Compensation	793.62	915.00	(121.38)	4,088.10	4,575.00	(486.90)	10,980.00
5022 Training/Certification	(300.00)	133.33	(433.33)	370.00	666.65	(296.65)	1,600.00
5025 Water Treatment/Analysis	371.32	1,000.00	(628.68)	4,010.98	5,000.00	(989.02)	12,000.00
5026 Water Treatment/Supplies	1,105.17	833.33	271.84	4,477.94	4,166.65	311.29	10,000.00
5030 Maintenance Contractors	19,882.45	10,666.67	9,215.78	71,299.21	53,333.35	17,965.86	128,000.00
5031 SCADA O&M	128.20	1,250.00	(1,121.80)	3,634.13	6,250.00	(2,615.87)	15,000.00
5033 Unplanned & Emergency Repair	6,339.60	0.00	6,339.60	35,328.83	0.00	35,328.83	0.00
5034 Equipment Maintenance	0.00	625.00	(625.00)	12,058.57	3,125.00	8,933.57	7,500.00
5035 Vehicle Maintenance	79.00	1,041.67	(962.67)	961.68	5,208.35	(4,246.67)	12,500.00
5036 Fuel - All Equipment	1,146.27	1,666.67	(520.40)	5,372.89	8,333.35	(2,960.46)	20,000.00
5040 Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5045 Insurance-Workers Compensatio	0.00	0.00	0.00	4,256.42	4,000.00	256.42	16,000.00
5046 Insurance-Liability	3,341.66	2,672.08	669.58	16,708.30	13,360.40	3,347.90	32,065.00
5048 Insurance-Property	381.23	395.50	(14.27)	1,906.15	1,977.50	(71.35)	4,746.00
5049 Insurance-Medical	5,879.09	6,250.00	(370.91)	30,170.81	31,250.00	(1,079.19)	75,000.00
6000 Engineering Services	7,302.30	9,583.33	(2,281.03)	36,127.25	47,916.65	(11,789.40)	115,000.00
6005 Watermaster Services	1,310.41	3,899.58	(2,589.17)	6,552.05	19,497.90	(12,945.85)	46,795.00
6015 Administrative Salary	14,737.50	14,935.00	(197.50)	73,687.50	74,675.00	(987.50)	179,220.00
6017 Administrative Travel	0.00	150.00	(150.00)	0.00	750.00	(750.00)	1,800.00
6020 Board of Directors Comp.	1,200.00	750.00	450.00	6,150.00	3,750.00	2,400.00	9,000.00
6021 Administrative & Board Expens	0.00	166.67	(166.67)	0.00	833.35	(833.35)	2,000.00
6024 Customer/Public Information	1,926.50	1,416.67	509.83	3,885.46	7,083.35	(3,197.89)	17,000.00
6025 CalPERS - KID	4,238.09	3,916.67	321.42	21,303.61	19,583.35	1,720.26	47,000.00
6030 Social Security - KID	3,431.05	3,250.00	181.05	17,489.90	16,250.00	1,239.90	39,000.00
6031 Medicare - KID	802.43	791.67	10.76	4,090.45	3,958.35	132.10	9,500.00
6035 Office/Computer Supplies	139.80	583.33	(443.53)	2,994.06	2,916.65	77.41	7,000.00
6036 Postage/Delivery	17.60	416.67	(399.07)	1,890.06	2,083.35	(193.29)	5,000.00
6040 Professional Dues	467.07	1,659.17	(1,192.10)	15,391.35	8,295.85	7,095.50	19,910.00
6045 Legal Services	917.50	500.00	417.50	1,335.00	2,500.00	(1,165.00)	6,000.00
6050 Phone/Internet/Wireless	580.58	666.67	(86.09)	2,782.77	3,333.35	(550.58)	8,000.00

Kinneloa Irrigation District
Income Statement Compared with Budget for the Five Months Ending May 31, 2024

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
6059 Computer/Software Maintenananc	194.56	1,166.17	(971.61)	1,467.71	5,830.85	(4,363.14)	13,994.00
6061 Office Equipment Maintenance	0.00	208.33	(208.33)	0.00	1,041.65	(1,041.65)	2,500.00
6065 Accounting Services	0.00	0.00	0.00	0.00	0.00	0.00	7,700.00
6070 Office & Accounting Labor	15,911.20	14,375.00	1,536.20	82,626.43	71,875.00	10,751.43	172,500.00
6075 Professional Services	1,028.04	5,416.67	(4,388.63)	5,568.61	27,083.35	(21,514.74)	65,000.00
6076 Contract Services	13,065.00	1,855.00	11,210.00	13,065.00	9,275.00	3,790.00	22,260.00
6080 FMWD Administrative Fees	1,088.01	1,099.42	(11.41)	5,321.32	5,497.10	(175.78)	13,193.00
6081 Permits/Fees	1,304.35	1,250.00	54.35	3,331.86	6,250.00	(2,918.14)	15,000.00
6086 Sales/Use Tax	0.00	41.67	(41.67)	0.00	208.35	(208.35)	500.00
6088 Interest Expense	20,521.55	20,872.00	(350.45)	20,521.55	20,872.00	(350.45)	40,306.00
6120 Bank Service Charges	1,641.90	1,000.00	641.90	7,274.62	5,000.00	2,274.62	12,000.00
Total Expenses	175,310.75	159,573.86	15,736.89	722,985.28	712,381.30	10,603.98	1,736,928.00
Net Income	(40,927.85)	13,947.31	(54,875.16)	(138,213.88)	89,224.55	(227,438.43)	429,326.00
Other Expenditures							
1504 Water Mains/Valves	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00
1505 Water Tunnels	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1512 Water Meters	14,959.58	9,300.00	5,659.58	25,560.93	20,000.00	5,560.93	20,000.00
1513 Electrical System	0.00	0.00	0.00	8,950.00	9,000.00	(50.00)	25,000.00
1514 Computer/Office Equipment	0.00	0.00	0.00	1,114.77	1,200.00	(85.23)	2,500.00
1515 Vehicles/Portable Equipment	0.00	0.00	0.00	(439.67)	0.00	(439.67)	0.00
1516 Water Company Facilities	0.00	0.00	0.00	35,215.00	0.00	35,215.00	0.00
1517 KID Office	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
1527 SCADA Equipment	0.00	0.00	0.00	919.05	1,000.00	(80.95)	10,000.00
1530 Tools	0.00	0.00	0.00	227.29	300.00	(72.71)	3,000.00
2400 Installment Purchase Agreement	79,579.43	79,229.00	350.43	79,579.43	79,229.00	350.43	159,896.00
Total Other Expenditures	94,539.01	88,529.00	6,010.01	151,126.80	110,729.00	40,397.80	375,396.00
Total Increase or (Drawdown)	(135,466.86)	(74,581.69)	(60,885.17)	(289,340.68)	(21,504.45)	(267,836.23)	53,930.00

Kinneloa Irrigation District

Balance Sheet as of May 31, 2024

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$	79,099.75
1012	Reserve Fund-LAIF		1,136,328.09
1016	Accrued Interest-LAIF		1,693.50
1100	Accts. Receivable-Water Sales		15,703.16
1101	Accts. Receiv.-Service Charges		100.40
1190	Allowance for Bad Debts		(771.48)
1200	Inventory		20,000.00
1340	Accrued Water Sales		132,047.44
1350	Prepaid Insurance		13,747.99
1360	Prepaid Expenses		<u>20,091.45</u>
	Total Current Assets		1,418,040.30

Property and Equipment

Total Property and Equipment	<u>5,119,334.32</u>
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Other Assets

1901	PERS-Deferred Outflows		197,834.00
	Total Assets	\$	6,735,208.62

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$	41,267.51
2005	Umpqua Visa Payable		2,750.93
2250	PERS Withholding-Employee		(21.17)
2272	Job Deposits		35,900.00
2275	Deposits-Water Customers		255.02
2290	Accrued Vacation		<u>12,075.40</u>
	Total Current Liabilities		92,227.69

Long-Term Liabilities

2400	Installment Purchase Agreement		1,068,799.30
2801	PERS- Net Liability		480,307.50
2901	PERS- Deferred Inflows		<u>42,327.00</u>
	Total Long-Term Liabilities		<u>1,591,433.80</u>
	Total Liabilities		1,683,661.49

Capital

3040	Fund Balance		5,189,761.01
	Net Income		<u>(138,213.88)</u>
	Total Capital		<u>5,051,547.13</u>
	Total Liabilities & Capital	\$	<u><u>6,735,208.62</u></u>

Kinneloa Irrigation District
Check/EFT Register
May 1, 2024 to May 31, 2024

Date	Check #	Payee	Amount	Description
05/15/24	EFT6177	Bernadette C. Allen	1,398.72	payroll
05/15/24	EFT6178	Arthur M. Aragon	2,196.97	payroll
05/15/24	EFT6179	Ramon Jr. Ascencio	2,850.27	payroll
05/15/24	EFT6180	Christopher A. Burt	3,466.53	payroll
05/15/24	EFT6181	Felipe Gallegos	2,302.38	payroll
05/15/24	EFT6182	Thomas L. Majich	4,879.21	payroll
05/15/24	EFT6183	Melanie E. Timoteo	2,109.53	payroll
05/15/24	EFT6184	Christopher A. Burt	300.00	payroll
05/15/24	EFT6185	Automatic Data Processing, Inc.	8,003.15	payroll taxes and withholdings
05/24/24	EFT6186	Automatic Data Processing, Inc.	115.45	payroll processing fee
05/24/24	EFT6187	Applied Technology Group, Inc.	120.00	PWAG radios
05/24/24	EFT6188	Arco Gaspro Plus	955.60	vehicle fuel
05/24/24	EFT6189	AT&T - SCADA	128.19	SCADA communication
05/24/24	EFT6190	CA Public Employees Ret. Sys.	7,895.47	KID & employee retirement contributions
05/24/24	EFT6191	Griswold Industries	9,872.88	Cla-Val maintenance - 3 sites
05/24/24	EFT6192	Nexbillpay	1,182.66	credit card processing fees
05/24/24	EFT6193	Nexbillpay	350.60	eCheck processing fees
05/24/24	EFT6194	Pasadena Municipal Services	2,010.03	electricity - Wilcox Well
05/24/24	EFT6195	Southern California Edison Co.	4,686.39	electricity - 11 sites (climate credits applied)
05/24/24	EFT6196	Streamline	249.00	website service
05/24/24	EFT6197	Umpqua Bank	3,897.04	staff credit card purchases
05/24/24	10973	ACWA-JPIA	6,315.77	KID & employee health benefits contributions
05/24/24	10974	Alert Communications, Inc.	75.00	telephone
05/24/24	10975	Ampstun Corporation	625.32	bill printing & delivery service
05/24/24	10976	South Coast AQMD	161.81	Annual Hot Spots fees
05/24/24	10977	South Coast AQMD	161.81	Annual Hot Spots fees
05/24/24	10978	South Coast AQMD	161.81	Annual Hot Spots fees
05/24/24	10979	South Coast AQMD	161.81	Annual Hot Spots fees
05/24/24	10980	South Coast AQMD	161.81	Annual Hot Spots fees
05/24/24	10981	Badger Meter Inc	8,354.58	water meters - 30
05/24/24	10982	BMC Landscape Management	13,065.00	landscape clean up & disposal; monthly maint.
05/24/24	10983	Building Solutions Group, Inc.	4,199.30	pump stations electrical survey/report
05/24/24	10984	Clinical Lab of San Bernardino	280.00	water analysis
05/24/24	10985	Clinical Lab of San Bernardino	345.00	water analysis
05/24/24	10986	Cricket Consulting	634.40	SCADA operation and maintenance
05/24/24	10987	CV Strategies	1,677.50	communication services - newsletter
05/24/24	10988	Underground Service Alert	24.00	Digalert
05/24/24	10989	Foothill Municipal Water District	1,088.01	administrative fee (O & M charge)
05/24/24	10990	Foothill Lock & Key	1,982.09	locksmith services
05/24/24	10991	Geotab USA, Inc	79.00	vehicle maintenance
05/24/24	10992	Hasa Inc.	289.86	water treatment supplies
05/24/24	10993	Lagerlof, LLP	917.50	legal services
05/24/24	10994	McMaster Carr	1,354.65	maintenance supplies
05/24/24	10995	Municipal Diving Services Inc.	11,150.00	reservoir inspection & cleaning
05/24/24	10996	National Construction Rentals	196.03	portable restroom
05/24/24	10997	Public Water Agencies Group	380.41	PWAG monthly assessment
05/24/24	10998	Rubio Canon Land and Water Assoc.	1,300.00	valve exercising
05/24/24	10999	Subeca, Inc.	95.00	meter adapters
05/24/24	11000	Ultimate Cleaning Solutions, Inc.	90.00	janitorial service
05/24/24	11001	Utility Service Co., Inc.	6,072.45	tank maintenance

Kinneloa Irrigation District
Check/EFT Register
May 1, 2024 to May 31, 2024

Date	Check #	Payee	Amount	Description
05/24/24	11002	Western Water Works	7,286.17	meter boxes, covers and supplies
05/31/24	11003	Todd Nelson	375.79	net refund on fire flow deposit
05/31/24	EFT6198	Automatic Data Processing, Inc.	104.47	payroll processing fee
05/31/24	EFT6199	AT&T - SCADA	128.20	SCADA communication
05/31/24	EFT6200	AT&T Mobility	47.46	FirstNet wireless service
05/31/24	EFT6201	Raymond Basin Management Board	18,244.00	annual water master services
05/31/24	EFT6202	Spectrum	279.94	internet & telephone services
05/31/24	EFT6203	Kinneloa Irrigation District CA	100,100.98	loan installment payment
05/31/24	EFT6204	Bernadette C. Allen	871.72	payroll
05/31/24	EFT6205	Arthur M. Aragon	2,347.77	payroll
05/31/24	EFT6206	Ramon Jr. Ascencio	2,533.53	payroll
05/31/24	EFT6207	Stephen Brown	277.05	payroll
05/31/24	EFT6208	Christopher A. Burt	3,669.48	payroll
05/31/24	EFT6209	Timothy J. Eldridge	277.05	payroll
05/31/24	EFT6210	John R. Feliton	277.05	payroll
05/31/24	EFT6211	Felipe Gallegos	2,346.28	payroll
05/31/24	EFT6212	Thomas L. Majich	4,879.21	payroll
05/31/24	EFT6213	Arthur W. Opel	277.05	payroll
05/31/24	EFT6214	Melanie E. Timoteo	2,088.45	payroll
05/31/24	EFT6215	Christopher A. Burt	300.00	payroll
05/31/24	EFT6216	Automatic Data Processing, Inc.	8,060.20	payroll taxes and withholdings
Total			<u>275,141.84</u>	

Kinneloa Irrigation District
Umpqua Bank Visa - Cash Disbursements Journal
For the Period from May 1, 2024 to May 31, 2024

Date	Check #	Name	Line Description	Amount	Account ID	Account Description
5/1/24	20240501MA-1	Google LLC	Google Cloud	64.96	6059	Computer/Software Maintenance
5/1/24	20240501MA-2	Google LLC	Google Workspace	129.60	6059	Computer/Software Maintenance
5/6/24	20240506BA-1	Ware Disposal	trash pickup services	466.12	6075	Professional Services
5/6/24	20240506TM-1	Home Depot	salt crystals	1,105.17	5026	Water Treatment/Supplies
5/7/24	20240507FG-1	Home Depot	duct tape, pipe tape	16.43	5010	Maintenance Supplies
5/7/24	20240507TM-1cm	California Rural Water Association	refund for cancelled training class	-300.00	5022	Training/Certification
5/8/24	20240508FG-1	Home Depot	pipe tool	49.58	5010	Maintenance Supplies
5/8/24	20240508TM-1	ASCO Power Services, Inc	transfer valve Cla-val replacement parts	315.36	5010	Maintenance Supplies
5/9/24	20240509MA-1	Sky Blueprint & Supplies Inc.	scanning service	31.97	6075	Professional Services
5/9/24	20240509TM-1	Marking Pen Depot	industrial markers	32.32	5010	Maintenance Supplies
5/10/24	20240510MA-1	Amazon.com Inc	gloves, permanent markers, pens	78.28	6035	Office/Computer Supplies
5/10/24	20240510MA-2	Amazon.com Inc	paper towels	34.16	6035	Office/Computer Supplies
5/10/24	20240510MA-3	Amazon.com Inc	pens	27.36	6035	Office/Computer Supplies
5/11/24	20240511CB-1	USA Blue Book	sampling supplies	92.81	5025	Water Treatment/Analysis
5/13/24	20240513FG-1	Arco - Pasadena	fuel - Rubio	51.87	5036	Fuel - All Equipment
5/14/24	20240514FG-1	Arco - Pasadena	fuel - Rubio	49.60	5036	Fuel - All Equipment
5/14/24	20240514TM-1	So. Cal. Water Utilities Assoc.	training	45.00	6040	Professional Dues
5/15/24	20240515RA-1	Arco - Pasadena	fuel - Rubio	74.85	5036	Fuel - All Equipment
5/16/24	20240516FG-1	Arco - Pasadena	fuel	14.35	5036	Fuel - All Equipment
5/16/24	20240516MA-1	American Messaging Services	pager service	58.18	6050	Phone/Internet/Wireless
5/20/24	20240520RA-1	Home Depot	paint and maintenance supplies	205.85	5010	Maintenance Supplies
5/23/24	20240523RA-1	Home Depot	maintenance supplies for Glen Res	74.93	5010	Maintenance Supplies
5/28/24	20240528MA-1	United States Postal Service	certified mail postage	8.80	6036	Postage/Delivery
5/29/24	20240529RA-1	Home Depot	maintenance supplies for Glen Res	14.58	5010	Maintenance Supplies
5/30/24	20240530MA-1	United States Postal Service	certified mail postage	8.80	6036	Postage/Delivery
Total				<u>2,750.93</u>		

Workplace Violence Prevention in General Industry (Non-Health Care Settings) - Information for Employees

According to the Occupational Safety and Health Administration (OSHA), workplace violence is the second leading cause of fatal workplace injuries in the United States, affecting almost 2 million American workers every year.

Your employer is required to establish, implement, and maintain an effective written Injury and Illness Prevention Program (IIPP), as well as other safety & health programs to reduce your risk of exposure to hazards and prevent injuries and illnesses in the workplace. As of July 1, 2024, your employer will also be responsible for establishing, implementing, and maintaining an effective written Workplace Violence Prevention Plan (WVPP).

This employee fact sheet will define workplace violence, explain the four types of workplace violence, identify required WVPP training, recommend how to prevent workplace violence, and list your rights under requirements of the WVPP.

What is workplace violence?

“Workplace violence” means any act of violence or threat of violence that occurs in a place of employment.

What are the four types of workplace violence?

“Type 1 violence”: Workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches workers with the intent to commit a crime.

“Type 2 violence”: Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

“Type 3 violence”: Workplace violence against an employee by a present or former employee, supervisor, or manager.



“Type 4 violence”: Workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Preventing workplace violence

Employers are required to provide training to employees on its WVPP when it is first established, during initial training, and every year after that. Additionally, training is required when a new or previously unrecognized workplace violence hazard is identified or there are changes made to an employer’s WVPP.

Workplace violence prevention training should include the following:

- How to involve employees and their representatives in developing and carrying out the WVPP.
- How to get a free copy of the written WVPP.
- How to report workplace violence incidents or concerns to your employer or law enforcement without fear of retaliation.
- What the workplace violence hazards are for the employees’ job.
 - How the employer will correct those hazards.
 - How the employee can get help to avoid or respond to violence.

(continued on next page)

- Suggestions on how to avoid physical harm.

How can employees help prevent workplace violence?

Inform your supervisor if you know of any incidents of workplace violence and/or if you suspect any incidents, which may include:

- Physical or verbal threats against an employee.
- Non-employees or strangers in the workplace who seem like they want to cause harm.
- Rumors of possible workplace violence.
- Arguments or physical fights between coworkers, clients and/or non-employees.

Become familiar with the procedures your employer has written on how to:

- Respond and report actual or potential workplace violence to your employer or law enforcement.
- Request a copy of the WVPP.
- Evacuate or take shelter in case of workplace violence emergencies.
- Avoid physical harm and workplace violence.
- Who to contact for questions and answers about the WVPP.

How does workplace violence prevention affect dual-employers and temporary (staffing) agencies?

If you are a temporary worker, both your staffing agency and the host employer whose workplace you work at are responsible for your safety and

health and must protect you against hazards in the workplace. Staffing agencies and the host employer must provide you with workplace protections as required by Cal/OSHA, such as appropriate training and personal protective equipment.

What rights do employees have under the workplace violence prevention plan?

Every employee has the right to:

- Be provided with training that they understand, in the language they understand.
- Obtain a free copy of the WVPP.
- Receive the following types of records related to workplace violence for copying and examination within 15 calendar days of the request:
 - Workplace violence hazard identification and evaluation
 - Training
 - Violent incident logs
- Report a violent incident, threat, or other workplace violence concern to the employer or law enforcement without fear of retaliation.

All workers have a right to a safe and healthful workplace, regardless of immigration status, and may file confidential complaints about workplace safety and health hazards with Cal/OSHA.

For work-related questions or complaints, contact the Cal/OSHA Call Center at 833-579-0927. Bilingual representatives are available to answer your questions.

March 2024



Workplace Violence Prevention Plan (WVPP)

PURPOSE: To prevent acts of aggressive, threatening behavior and violence in the workplace.

SCOPE: This plan applies to all employees of the Kinneloa Irrigation District (District)

WORKPLACE VIOLENCE PREVENTION PLAN (WVPP) Last Revision on June 19, 2024.

1. DEFINITIONS

Emergency - Unanticipated circumstances that can be life threatening or pose a risk of significant injuries to employees or other persons.

Engineering controls - An aspect of the built space or a device that removes a hazard from the workplace or creates a barrier between the employee and the hazard.

Plan or WVPP - The workplace violence prevention plan required by Labor Code Section 6401.9.

Serious injury or illness - Any injury or illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing, or in which an employee suffers an amputation, the loss of an eye, or any serious degree of permanent disfigurement, but does not include any injury or illness or death caused by an accident on a public street or highway, unless the accident occurred in a construction zone.

Threat of violence - Any verbal or written statement, including, but not limited to, texts, electronic messages, social media messages, or other online posts, or any behavioral or physical conduct, that conveys an intent, or that is reasonably perceived to convey an intent, to cause physical harm or to place someone in fear of physical harm, and that serves no legitimate purpose.

Workplace violence - Any act of violence or threat of violence that occurs in a place of employment.

Workplace violence includes, but is not limited to, the following:

- The threat or use of physical force against an employee that results in, or has a high likelihood of resulting in, injury, psychological trauma, or stress, regardless of whether the employee sustains an injury.
- An incident involving a threat or use of a firearm or other dangerous weapon, including the use of common objects as weapons, regardless of whether the employee sustains an injury.
- The following four workplace violence types:

Type 1 violence - Workplace violence committed by a person who has no legitimate business at the worksite, and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.

Type 2 violence - Workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.

Type 3 violence - Workplace violence against an employee by a present or former employee, supervisor, or manager.

Type 4 violence - Workplace violence committed in the workplace by a person who does not work there, but has or is known to have had a personal relationship with an employee.

Workplace violence does not include lawful acts of self-defense or defense of others.

Work practice controls - Procedures and rules which are used to effectively reduce workplace violence hazards.

2. RESPONSIBILITY

The WVPP administrator, Tom Majich, General Manager, has the authority and responsibility for implementing the provisions of this program for the District.

All managers and supervisors are responsible for implementing and maintaining the WVPP in their work areas and for answering employee questions about the WVPP.

Managers and supervisors are responsible for providing a secure work environment for their staff, including the identification of security risks, staff training needs, the development and management of departmental security policies and procedures, and incident reporting, investigation and follow up.

All employees are responsible for reporting hazards and injury or illness incidents per the District's Injury Illness Prevention Program, including hazards and incidents related to workplace violence.

A. Employee Obligations

Each employee and every person on District property is encouraged to report incidents of threats or acts of physical violence.

In cases where the reporting individual is not a District employee, the report should be made to the local law enforcement agency who has jurisdiction over the offense alleged to have been committed.

In cases where the reporting individual is a District employee, the report shall be made to the reporting individual's immediate supervisor. If the immediate supervisor is not available, the report shall be made to the next level of management. Prior to proceeding with any formal investigation, the management level supervisor shall report any incident of a threat or act of physical violence to the General Manager.

Employees (Including Managers and Supervisors) are responsible for:

- their own behavior by interacting responsibly with fellow employees, supervisors, and customers;
- being familiar with District/Company policy regarding workplace violence;

- having monthly safety meetings with employees to discuss identification of workplace violence related concerns/hazards, evaluate those hazards and/or concerns, and how to correct them. These meetings could involve brainstorming sessions, discussions of recent incidents, and reviews of safety procedures;
- promptly reporting actual and/or potential acts of violence to appropriate authorities;
- cooperating fully in investigations/assessments of allegations of workplace violence;
- being familiar with the service provided by the Employee Assistance Program or similar program;
- informing appropriate personnel about restraining or protective court orders related to domestic situations so that assistance can be offered at the work site; and
- following all workplace violence prevention plan directives, policies, and procedures, and assist in maintaining a safe work environment.

Managers and Supervisors are additionally responsible for:

- informing employees of the District’s workplace violence policy and program;
- taking all reported incidents of workplace violence seriously;
- investigating all acts of violence, threats, and similar disruptive behavior in a timely fashion and taking the necessary action(s);
- providing feedback to employees regarding the outcome of their reports regarding violent or potentially violent incidents;
- being cognizant of situations that have the potential to produce violent behavior and promptly addressing them with all concerned parties;
- encouraging employees who show signs of stress or evidence of possible domestic violence to seek assistance;
- assuring, where needed, that employees have time and opportunity to attend training, e.g., conflict resolution, stress management, etc.;
- providing security and helping to defuse violent situations;
- providing technical advice and support regarding physical security matters;
- ensuring that all workplace violence policies and procedures within this written plan are clearly communicated and understood by all employees. Managers and supervisors will enforce the rules fairly and uniformly;
- maintaining an ongoing security awareness program;
- assisting with or conducting investigations of threats or incident of violence;
- requesting, where appropriate, assistance from functional area expert(s); and
- acting as liaison with local authorities and outside law enforcement agencies.

3. COMPLIANCE

Management will ensure that all workplace security policies and procedures are clearly communicated and understood by all affected employees. Managers and supervisors will enforce the rules fairly and uniformly.

All affected employees will follow all workplace security directives, policies, and procedures, and assist in maintaining a safe work environment.

The District will ensure that employees comply with the rules and maintain a secure work environment will include at a minimum:

- Inform employees of the provisions of the WVPP.
- Evaluate the security performance of all employees.
- Recognize employees who perform secure work practices.
- Provide training to employees whose security performance is deficient.
- Discipline employees for failure to comply with secure workplace practices.

Employees will not be threatened with adverse action or retaliated against in any way if they refuse to report to or leave a workplace or worksite because they have a reasonable belief that the workplace or worksite is unsafe and employees will not be prevented from accessing their mobile or other communication devices to seek emergency assistance, assess the safety of a situation, or communicate with a person to verify their safety.

4. COMMUNICATION

We recognize that open, two-way communication between management and staff about workplace security issues is essential to a safe and productive workplace. The following system of communication is designed to facilitate a continuous flow of workplace security information between management and staff in a form that is readily understandable by all affected employees, and consists of one or more of the following:

- New employee orientation including workplace security policies and procedures;
- Review of the WVPP;
- Workplace security training programs;
- Regularly scheduled meetings that address security issues and potential workplace violence hazards;
- Effective communication between employees and supervisors about security and violence concerns, including translation where appropriate;
- Posted or distributed workplace security information;
- A system for employees to anonymously inform management about workplace security and violence concerns;
- A system for employees to inform management about workplace security hazards or threats of violence without fear of reprisal or adverse action; and
- Address security issues at workplace team meetings.

5. WORKPLACE VIOLENCE INCIDENT REPORTING PROCEDURE

Employees must report any violent incident, threat, hazard, or other workplace violence concern to a supervisor or manager, who immediately will inform the WVPP Administrator. If for any reason an employee does not feel comfortable or cannot inform a supervisor or manager, they may report incidents directly to the General Manager or immediately contact law enforcement.

The District will promptly investigate all employee reports of violent incidents, threats, or concerns, and will notify the reporting employees of the results of the investigation and any actions taken to correct workplace violence hazards identified in the course of the investigation.

A strict non-retaliation policy is in place, and any instances of retaliation are dealt with swiftly and decisively, with punishment to include, but not be limited to, suspension or termination.

6. EMERGENCY RESPONSE PROCEDURES

The District/Company has in place the following specific measures to handle actual or potential workplace violence emergencies:

- Effective means to alert employees of the presence, location, and nature of workplace violence emergencies by sending a message through the District's WhatsApp notifier as well as a text message to all employees.
- The District/Company has an evacuation or sheltering plan in place, which is reviewed in the training to be provided, including maps of evacuation routes, locations of emergency exit, and instructions for sheltering in place.
- If there is immediate danger, call for emergency assistance by dialing 9-1-1, and then notify the General Manager.

In the event of an emergency, including a Workplace Violence Emergency, contact the following:
Tom Majich, General Manager – mobile (626) 833-0210
Los Angeles County Sheriff's Department, Altadena Station - (626) 798-1131 (non-emergency)

7. WORKPLACE SECURITY HAZARD ASSESSMENT

1999 Kinclair Drive; Pasadena, CA 91107
2041 Windover Road; Pasadena, CA 91107
2640 New York Drive; Pasadena, CA 91107
1939 Kinneloa Canyon Road; Pasadena, CA 91107
2341 Kinclair Drive; Pasadena, CA 91107
2999 New York Drive; Pasadena, CA 91107
1840 Pasadena Glen Road; Pasadena, CA 91107
2385 Kinclair Drive; Pasadena, CA 91107
2145 Villa Heights Road; Pasadena, CA 91107
3000 New York Drive; Pasadena, CA 91107
2375 Villa Heights Road; Pasadena, CA 91107

Annual or periodic inspections and reviews to identify and evaluate workplace security and violence hazards will be performed at all District locations.

The District/Company has an Emergency Action Plan for each location that includes the following reporting, evacuating, or sheltering in place procedures:

- For emergencies call 9-1-1
- Reporting emergencies
- Reporting a crime (non-emergency)
- Civil disturbances and demonstrations
- Evacuation procedures
- Medical event
- Violent individual
- Earthquake
- Assisting disabled persons
- Lost child
- Fire
- Hazardous materials
- Utility failure
- Active shooter
- Reporting a phone/bomb threat
- Receiving a phone/bomb threat
- Emergency phone list

Annual or periodic inspections of security hazards consist of identifying and evaluating workplace violence hazards and changes in employees' work practices. This may require assessment for more than one type of workplace violence. The District/Company performs inspections for each type of workplace violence by using the methods specified below.

Inspections for Type I (Violence by Strangers) workplace security hazards include assessing:

- The exterior and interior of the workplace for its attractiveness to robbers or other bad actors.
- The need for security surveillance measures, such as mirrors and cameras.
- Adequate lighting outside of and within facilities.
- Signage notifying the public that limited cash is kept on the premises and that cameras are recording all activities.
- Procedures for employee response during a criminal act, including the policy prohibiting employees, who are not security guards, from confronting violent persons or persons committing a criminal act.
- Procedures for reporting suspicious persons or activities.
- Effective location and functioning of emergency buttons and alarms.
- Posting of emergency telephone numbers for law enforcement, fire, and medical services.

- Whether employees have access to a telephone with an outside line.
- Whether employees have effective escape routes from the workplace.
- Whether doors to offices and rooms can be locked.
- Whether employees have a designated safe area where they can go in an emergency.

Inspections for Type II (Violence by Customers/Clients) workplace security hazards include assessing:

- Access to and freedom of movement within the workplace.
- Adequacy of workplace security systems, such as door locks, entry codes or badge readers, security windows, physical barriers, and restraint systems.
- Frequency and severity of threatening or hostile situations that may lead to violent acts by persons who are recipients of District services.
- Employees' skill in safely handling threatening or hostile service recipients.
- Effectiveness of systems and procedures that warn others of a security danger or that summon assistance, e.g., alarms or panic buttons.
- The use of work practices such as the "buddy" system for specified emergency events.
- The availability of worker escape routes.

Inspections for Type III (Violence by Current or Past Employees) workplace security hazards include assessing:

- How well the District's anti-violence policy has been communicated to employees, supervisors, or managers.
- How well the District's management and employees communicate with each other.
- The District's employees', supervisors', and managers' knowledge of the warning signs of potential workplace violence.
- Access to and freedom of movement within the workplace by non-employees, including recently discharged employees or persons with whom an employee is having a dispute.
- Frequency and severity of employees' reports of threats of physical or verbal abuse by managers, supervisors, or other employees.
- Any prior violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace.
- Employee disciplinary and discharge procedures.

Inspections for Type IV (Violence by a Person who Does Not Work at the District but Has or is Known to Have Had a Personal Relationship with an Employee) workplace security hazards include assessing:

- Adequate lighting outside of and within facilities.
- The need for security surveillance measures, such as mirrors and cameras.
- Procedures for employee response during a criminal act, including the policy prohibiting employees, who are not security guards, from confronting violent persons or persons committing a criminal act.
- Procedures for reporting suspicious persons or activities.
- The District's/Company's employees', supervisors,' and managers' knowledge of the warning signs of potential workplace violence.
- Access to and freedom of movement within the workplace by non-employees, including persons with whom an employee is having a dispute.
- Frequency and severity of employees' reports of threats of physical or verbal abuse by any non-employee person with whom an employee has or had a personal relationship.
- Any prior violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace.
- Effective location and functioning of emergency buttons and alarms.
- Posting of emergency telephone numbers for law enforcement, fire, and medical services.
- Whether employees have access to a telephone with an outside line.
- Whether employees have effective escape routes from the workplace.
- Whether doors to offices and rooms can be locked.
- Whether employees have a designated safe area where they can go in an emergency.

Periodic inspections and reviews are performed according to the following schedule:

1. When the District initially established the WVPP.
2. When new workplace security hazards are introduced into the workplace.
3. When new, previously unidentified workplace security hazards are recognized.
4. When workplace security incidents occur.
5. When the District hires and/or reassigns permanent or intermittent employees to processes, operations, or tasks for which a workplace security evaluation has not yet been conducted.
6. On at least a quarterly basis.
7. Whenever workplace security conditions warrant an inspection.

8. WORKPLACE SECURITY HAZARD CORRECTION

All District employees must participate in identifying, evaluating and determining corrective measures to prevent workplace violence. Hazards that pose a higher risk for violence in the workplace will be corrected in a timely manner, based on the severity of the hazards (with the higher risk situations having higher priority). Hazards will be corrected according to the following procedures:

1. When first observed or discovered.
2. If an imminent hazard exists that cannot be immediately abated without endangering employees and/or property, all exposed employees will be removed from the situation except those necessary to correct the existing condition. Employees necessary to correct the hazardous condition will be provided with the necessary protection.
3. All corrective actions taken and dates they are completed will be documented on the appropriate forms (Violent Incident Report and Violent Incident Analysis and Log).

Corrective measures for Type I (Violence by Strangers) workplace security hazards include the following:

- Improve lighting around and at the workplace.
- Provide emergency buttons to employees and install emergency alarms at the workplace.
- Establish a safe room with a lockable door.
- Utilize surveillance measures, such as cameras and mirrors, to provide information as to what is going on outside and inside the workplace and to dissuade criminal activity.
- Procedures for reporting suspicious persons, activities, and packages.
- Post emergency telephone numbers for law enforcement, fire, and medical services
- Ensure employees have access to a telephone with an outside line.
- Post signs notifying the public that limited cash is kept on the premises and that cameras are monitoring the facility.
- Employee, supervisor, and management training on emergency action procedures.

Corrective measures for Type II (Violence by Customers/Clients) workplace security hazards include the following:

- Control access to the workplace and freedom of movement within it that is consistent with business necessity.
- Ensure the adequacy of workplace security systems, such as door locks, security windows, physical barriers, and restraint systems.
- Provide worker training on recognizing and handling threatening or hostile situations that may lead to violent acts by persons who are recipients of District services.

- Install effective systems to warn others of a security danger or to summon assistance, e.g., alarms or panic buttons.
- Provide procedures for a "buddy" system for specified emergency events.
- Ensure adequate employee escape routes.

Corrective measures for Type III (Violence by Current or Past Employees) workplace security hazards include the following:

- Effectively communicate the District's anti-violence policy to all employees, supervisors, or managers.
- Improve how well the District's management and employees communicate with each other.
- Increase awareness by employees, supervisors, and managers of the warning signs of potential workplace violence.
- Control, access to, and freedom of movement within, the workplace by non-employees, include recently discharged employees or persons with whom an employee is having a dispute.
- Provide counseling to employees, supervisors or managers who exhibit behavior that represents strain or pressure which may lead to physical or verbal abuse of other employees.
- Ensure that all reports of violent acts, threats of physical violence, verbal abuse, property damage or other signs of strain or pressure in the workplace are handled effectively by management and that the person making the report is not subject to retaliation by the person making the threat.
- Ensure that employee disciplinary and discharge procedures address the potential for workplace violence.

Corrective Measures for Type IV (Violence by a Person who Does Not Work at the District but Has or is Known to Have Had a Personal Relationship with an Employee) workplace security hazards include the following:

- Control access to the workplace and freedom of movement within it that is consistent with business necessity.
- Ensure the adequacy of workplace security systems, such as door locks, security windows, physical barriers, and restraint systems.
- Provide worker training on recognizing and handling threatening or hostile situations that may lead to violent acts by persons with whom an employee has or had a personal relationship.
- Install effective systems to warn others of a security danger or to summon assistance, e.g., alarms or panic buttons.
- Provide procedures for a "buddy" system for specified emergency events.
- Ensure adequate employee escape routes.

- Improve lighting around and at the workplace.
- Provide emergency buttons to employees and install emergency alarms at the workplace.
- Establish a safe room with a lockable door.
- Utilize surveillance measures, such as cameras and mirrors, to provide information as to what is going on outside and inside the workplace and to dissuade criminal activity.
- Procedures for reporting suspicious persons, activities, and packages.
- Post emergency telephone numbers for law enforcement, fire, and medical services
- Ensure employees have access to a telephone with an outside line.
- Employee, supervisor, and management training on emergency action procedures.

9. WORKPLACE SECURITY INCIDENT INVESTIGATIONS

Procedures for investigating workplace security incidents include the following:

1. Visit the incident scene as soon as possible.
2. Interview threatened and injured employees and witnesses.
3. Examine the workplace for factors associated with workplace security, including any previous reports of inappropriate behavior by the perpetrator.
4. Determine the cause of the incident.
5. Take corrective action to prevent the incident from reoccurring.
6. Record the findings and corrective actions taken.

The written incident report will include the date, time, location, description of the type of the event and circumstances leading up to it, as well as the identity of the persons involved.

10. TRAINING AND INSTRUCTION

The District/Company provides the following workplace safety and security training topics to our employees:

- Injury and Illness Prevention Program
- Covid-19 Prevention Plan
- Facility Access and Control
- Emergency Action Plan
- Calling for Fire/Rescue/Medical Services
- Injury Reporting
- Lone Worker Safety and Security
- Personal Safety
- Types of Violence at the Workplace

- Earthquake Preparedness
- Severe Weather
- Evacuation/Shelter in Place

All affected employees, including managers and supervisors, will have training and instruction on general and job-specific safe workplace security practices. Training on risk factors associated with workplace violence and proper handling of emergency situations will be provided to employees in order to minimize the risks of violent incidents occurring in the workplace.

Training and instruction will be provided as follows:

- Specified training when the WVPP is first established and annually thereafter.
- To all new employees.
- To all employees given new job assignments for which training has not been provided.
- Whenever new workplace security concerns are introduced to the workplace and represent a new hazard.
- Whenever the District/Company is made aware of a new or previously unrecognized workplace security hazard.
- To supervisors so that they can recognize the workplace security hazards to which employees under their immediate direction and control may be exposed.
- To all employees with respect to workplace security hazards specific to each worker's job assignment.

General workplace security training and instruction include, but are not limited to the following:

- Explanation of measures for reporting any violent acts or threats of violence.
- Recognition of workplace security hazards including the risk factors associated with the types of workplace violence.
- Measures to prevent workplace violence, including procedures for reporting workplace security hazards or threats to managers and supervisors.
- Ways to defuse hostile or threatening situations.
- How to recognize alerts, alarms, or other warnings about emergency conditions and how to use identified escape routes or locations for sheltering.
- Measures to summon others for assistance.
- Worker routes of escape.
- Notification of security and law enforcement authorities when a criminal act may have occurred.
- Emergency medical care provided in the event of any violent act upon an employee; and

- Post-event trauma counseling for employees desiring such assistance.

In addition, specific instructions will be provided to all employees regarding workplace security hazards unique to their job assignment, to the extent that such information was not already covered in other training.

We have chosen the following items for Type I training and instruction for managers, supervisors, and employees:

- Crime awareness.
- Communication procedures.
- Proper work practices for specific workplace activities, occupations, or assignments.

We have chosen the following items for Type II training and instruction for managers, supervisors, and employees:

- Self-protection.
- Dealing with angry, hostile, or threatening individuals.
- Communication procedures.
- Determination of when to use the "buddy" system or other assistance from co-employees.
- Awareness of indicators that lead to violent acts by service recipients.

We have chosen the following items for Type III training and instruction for managers, supervisors, and employees:

- Preemployment screening practices.
- Awareness of situational indicators that lead to violent acts.
- Managing with respect and consideration for worker well-being.

We have chosen the following items for Type IV training and instruction for managers, supervisors, and employees:

- Self-protection.
- Dealing with angry, hostile, or threatening individuals.
- Communication procedures.
- Determination of when to use the "buddy" system or other assistance from co-employees.
- Awareness of indicators that lead to violent acts by outside persons.

11. EMPLOYEE ACCESS TO THE WVPP

District employees have the right to examine and receive a copy of our WVPP. This will be accomplished by providing unobstructed access through a District server or website, which allows an employee to review, print, and email the current version of the WVPP. Unobstructed access means that the employee, as part of their regular work duties, predictably and routinely uses the electronic means to communicate with management or other employees.

12. RECORDKEEPING

The District has taken the following steps to implement and maintain our WVPP:

1. Records of workplace security hazard assessment inspections, including the person(s) or persons conducting the inspection, the workplace security concerns that have been identified and the action taken to correct the identified concerns, are recorded on a hazard assessment and correction form; and
2. Documentation of safety and health training for each employee, including the employee's name or other identifier, training dates, type(s) of training, and training providers are recorded on an employee training and instruction form.

Inspection records and training documentation will be maintained as required by law.

13. ANNUAL REVIEW OF THE WVPP

The District will review the effectiveness of the WVPP at least annually in conjunction with employees regarding the employees' respective work areas, services, and operations. The review includes:

- Sufficiency of security systems, including alarms, emergency response, and security personnel availability (if applicable).
- Job design, equipment, and facilities to ensure they are optimized to prevent workplace violence incidents.
- Ensure that security risks are being properly identified, evaluated, and corrected.

The WVPP is to be updated whenever deficiencies are found during the review and employees will be trained on any changes.

General Manager

Date

Addendum A – Violent Incident Report

Violent Incident-Report Instructions

The supervisor receiving a report of workplace violence must complete this form with as much detail as possible to support an investigation. The original report must be forwarded through all appropriate levels of supervision to the General Manager, who must maintain the original form.

Employee Information

Reporting Employee: _____

Affected Employee(s): _____

Affected Employee(s) Job Title(s): _____

Department: _____

Facility Address: _____

Incident Information

Date incident occurred: _____

Time incident occurred: _____

Specific address and detailed description of description where incident occurred (i.e. empty hallway, warehouse bathroom):

Definitions of Violent Incident Types

- Type I violence: workplace violence committed by a person who has no legitimate business at the worksite and includes violent acts by anyone who enters the workplace or approaches employees with the intent to commit a crime.
- Type II violence: workplace violence directed at employees by customers, clients, patients, students, inmates, or visitors.
- Type III violence: workplace violence against an employee by a present or former employee, supervisor, or manager.
- Type IV violence: workplace violence committed in the workplace by a person who does not work there but has or is known to have had a personal relationship with an employee.

Checklist of Questions to Answer After a Violent Incident

1. Which type of person threatened or assaulted the employee(s)?

Type I: Stranger Thief/Suspect Other

Type II: Client/Customer Passenger Person in Custody Patient Visitor

Type III: Current Employee Former Employee Supervisor/ Manager

Type IV: Current Spouse or Partner Former Spouse or Partner Employee’s Friend
 Employee’s Relative Family/friend of customer

2. What type of violent incident occurred (check all that apply)?

Verbally harassed Verbally Threatened Physically Assaulted Punched

Slapped Grabbed Pushed Choked Kicked Bitten

Hit with Object Threatened with Weapon Assaulted with Weapon Animal Attack

Other (Describe): _____

3. Was a weapon used? Yes No

Describe the incident:

4. Was/were the employee(s) working alone? Yes No

If not, who was/were with the employee(s) that may have witnessed the incident?

5. Were there threats made before the incident occurred? Yes No

If yes, was it ever reported to the employee’s supervisor or manager that the employee(s) was/were threatened, harassed, or was/were suspicious that the attacker may become violent?

6. Are you willing to testify in Court to obtain a restraining order against the perpetrator?
 Yes No

Reporter Information

Report Completed By: _____

Department/Job Title: _____

Date: _____ Phone number: _____

Email: _____

Addendum B – Violent Incident Investigation

The supervisor or General Manager will complete the investigation into the violent incident. Further investigation and resolution of the incident is expected within seven (7) days.

Incident Analysis:

Has this type of incident occurred before at the workplace? Yes No

What were the main factors that contributed to the incident?

What could have prevented or at least minimized the damage caused by this incident?

Post-Incident Response

- Yes No Did the employee(s) require medical attention as a result of the incident?
- Yes No Did the employee(s) miss work as a result of the incident?
- Yes No Did the employee(s) apply for workers' compensation?
- Yes No Was law enforcement contacted?
- Yes No Was immediate counseling provided to affected employees and witnesses?
- Yes No Was critical incident debriefing provided to all affected staff who desired it?
- Yes No Was post-trauma counseling provided to affected staff who desired it?
- Yes No Was all counseling provided by a professional counselor?

Has there been follow-up with the Employee(s)? Yes No

Is this a recurring event? Yes No

Are there modifications to be made to WVPP to reflect updated practices? Yes No

Describe updates to WVPP _____

Investigation completed by: _____

Department/Job Title: _____

Date: _____ Phone number: _____

Email: _____

Addendum C – Violent Incident Log and Instructions

Every workplace violence incident is reported and recorded in a violent incident log. Any element of personal identifying information sufficient to allow identification of any person involved in a violent incident will **NOT** be recorded. Such personal identifying information includes the person’s name, address, electronic mail address, telephone number, social security number, or other information that, alone or in combination with other publicly available information, could reveal the person’s identity.

Upon receipt of report, the District/Company will assign a number for tracking, including date of report, initials of who completed the log entry, without including employee name. Tracking and trending should include date, time and location, violence type, type of assault, and incident detailed description.

It is expected that the logs will be forwarded to the General Manager on a timely basis.

Template Log is below:

Log #	Person who completed the Log	Incident Date	Incident Time (24-hour, military)	Physical Location	Violence Perpetrator(s) Type, e.g., I stranger; II: client; III: employee (current or former); IV: Personal relationship	Incident Type, e.g., Verbal threats, Physical attack	Police Notified Y/N
TBD #123	Joe Smith	12/13/23	14:03	123 Main Street	III	Verbal	Y

System Water Loss Audit - May 2024

Subeca Read Date	4/26/24	5/23/24				
Subeca Read Time	11:00	11:00			Variance	
	Level	Level	Variance	Gal/Foot	Gallons	
Eucalyptus Reservoir	18.55	20.69	2.14	8,410.00	17,997.40	
Sage Tank	17.50	19.85	2.35	10,000.00	23,500.00	
West Tank	21.32	20.09	(1.23)	22,124.00	(27,212.52)	
Wilcox Reservoir	19.41	17.49	(1.92)	65,739.00	(126,218.88)	
Holly East	13.23	15.13	1.90	6,388.00	12,137.20	
Holly West	8.63	10.55	1.92	7,610.00	14,611.20	
Glen Reservoir	14.13	11.32	(2.81)	7,812.00	(21,951.72)	
Brown Reservoir	14.33	12.47	(1.86)	7,812.00	(14,530.32)	
Vosburg Reservoir	12.09	12.02	(0.07)	22,800.00	(1,596.00)	
East Tank	20.97	17.03	(3.94)	6,976.00	(27,485.44)	
			TANK VOLUME CHANGE		(150,749.08)	gallons
			TOTAL GROUNDWATER PRODUCED		13,852,828.00	gallons
			NET SYSTEM DEMAND		14,003,577.08	gallons
					18,721.36	CCF
			Metered Sales		15,116.00	CCF
			Loss		3,605.36	CCF
			Loss %		19.3%	
			Previous Month Loss%		16.7%	

**WATER SAMPLE RESULTS SUMMARY
MAY 2024**

SAMPLE DATE	LAB	SOURCE OR DISTRIBUTION	TEST ANALYSIS	DESCRIPTION	# SAMPLES	# TESTS	RESULTS	COMMENTS
5/7/2024	Clinical	Distribution	Bacteriological	Total Coliform, E.Coli	6	12	ND	
5/7/2024	Clinical	Distribution	General Physical	Color, Odor, Turbidity	6	18	< MCL	Color, odor, turbidity are regulated by a secondary standard to maintain aesthetic qualities such as taste, smell, & appearance.
5/7/2024	Clinical	Distribution	Field	Chlorine Residual**	6	6	0.78-1.24 mg/L	District permit requires Chlorine Residual to be > 0.5 mg/L.
5/7/2024	Clinical	Source	Bacteriological	Total Coliform, E.Coli	2	4	ND	1st week sources tested are groundwater wells - Kinneloa #3 Well & Wilcox Well.
5/21/2024	Clinical	Distribution	Bacteriological	Total Coliform, E.Coli	6	12	ND	
5/21/2024	Clinical	Distribution	Field	Chlorine Residual**	6	6	0.99-1.61 mg/L	District permit requires Chlorine Residual to be > 0.5 mg/L.
5/21/2024	Clinical	Source*	Bacteriological	Total Coliform, E.Coli	5	10	1 positive	Groundwater source-tunnels are tested during the 3rd week of the month. Eucalyptus Tunnel tested positive for Total Coliform, E.coli < 1. Eucalyptus Tunnel has been diverted to spreading since 4/7/2023.
Total Samples					37	68		

NOTES:

*All source groundwater tunnels were diverted to spreading on 12/01/2023. Delores Tunnel was turned into the system on 5/01/2024. **District permit requires Chlorine Residual to be > 0.5 mg/L.

< MCL = less than Maximum Contaminant Level, ND = not detected, mg/L = milligrams per liter, ug/L = micrograms per liter

2023 CONSUMER CONFIDENCE REPORT

WATER SYSTEM INFORMATION

Water System Name: KINNELOA IRRIGATION DISTRICT

Report Date: July 2024

Kinneloa Irrigation District (KID) is pleased to provide you with this Consumer Confidence Report (CCR), which contains information about the quality of drinking water that is delivered to you. This report meets the California requirements for reporting water quality information to customers of public water systems and addresses frequently asked questions.

As in past years, the report compares the quality of your tap water to state drinking water standards. More than one hundred regulated contaminants have been tested that were not detected in drinking water delivered by KID; the list of non-detected contaminants is not included in the chart. Except for nitrate, each contaminant detected in our groundwater sources occurs in your drinking water from erosion of natural deposits in soils. Fluoride is the only chemical in your water that exceeded the maximum allowable level set by the State Water Resources Control Board (State Board). KID has a fluoride variance from the State Board which gives us permission to exceed the fluoride standard. The conditions of the variance are described in detail on page five of this report.

Type of Water Source(s) in Use: Two vertical wells and five groundwater source tunnels.

Name and General Location of Source(s):

In 2023, KID distributed approximately 452 acre-feet of water to its customers. This is equivalent to 147 million gallons. One acre-foot is enough water to cover one acre of land, one foot deep with water, or 325,851 gallons. Your tap water was delivered from two vertical wells and five groundwater tunnels. The vertical wells pump from the Raymond Basin down to 244 and 443 feet below the ground surface. The groundwater tunnels in the mountainside collect water via gravity. The tunnels and wells feed reservoirs where the waters can be mixed. Chlorine disinfectant is added to prevent bacterial growth in the reservoirs and the distribution pipeline. KID has emergency interconnections with the City of Pasadena.

Drinking Water Source Assessment Information: An assessment of the drinking water sources for Kinneloa Irrigation District was completed in August 2002. The assessment concluded that KID's sources are considered most vulnerable to nitrate contamination. A copy of the complete assessment is available at KID's office located at 1999 Kinclair Drive, Pasadena, California. You may request to review the assessment by contacting (626) 797-6295.

Time and Place of Regularly Scheduled Board Meetings for Public Participation:

The Board meets the fourth Tuesday every month at the KID office located at 1999 Kinclair Drive, Pasadena and the public is invited. For more information, you may contact the office at (626) 797-6295.

For More Information, Contact: Kinneloa Irrigation District General Manager, Tom Majich (626) 797-6295.

ABOUT THIS REPORT

We test the drinking water quality for many constituents as required by state and federal regulations. This report shows the results of our monitoring for the period of January 1 to December 31, 2023, and may include earlier monitoring data.

Este informe contiene información muy importante sobre su agua potable. Tradúzcalo o hable con alguien que lo entienda bien. Favor de comunicarse con Kinneloa Irrigation District a 1999 Kinclair Drive, Pasadena, CA 91107 a (626) 797-6295 para más información.

DEFINITIONS

Primary Drinking Water Standards (PDWS)	MCLs and MRDLs for contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.
Maximum Contaminant Level Goal (MCLG)	Level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (U.S. EPA).

Maximum Contaminant Level (MCL)	The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.
Maximum Residual Disinfectant Level (MRDL)	Highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
Maximum Residual Disinfectant Level Goal (MRDLG)	Level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
Notification Level (NL)	An advisory level which, if exceeded, requires the drinking water system to notify the governing body of the local agency in which users of the drinking water reside (i.e., city council, county board of supervisors).
Public Health Goal (PHG)	Level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.
Regulatory Action Level (AL)	Concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.
Secondary Drinking Water Standards (SDWS)	MCLs for contaminants that affect taste, odor, or appearance of drinking water. Contaminants with SDWSs do not affect the health at the MCL levels.
Treatment Technique (TT)	A required process intended to reduce the level of a contaminant in drinking water.
Variances and Exemptions	Permissions from the State Water Resources Control Board (State Board) to exceed an MCL or not comply with a treatment technique under certain conditions.

SOURCES OF DRINKING WATER AND CONTAMINANTS THAT MAY BE PRESENT IN SOURCE WATER

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally-occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- Microbial contaminants, such as viruses and bacteria, that may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- Inorganic contaminants, such as salts and metals, can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- Pesticides and herbicides, that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, that are byproducts of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, agricultural application, and septic systems.
- Radioactive contaminants, that can be naturally-occurring or be the result of oil and gas production and mining activities.

ABOUT YOUR DRINKING WATER QUALITY

DRINKING WATER CONTAMINANTS DETECTED

The data below lists all the drinking water contaminants that were detected during the most recent sampling for the constituent. The presence of these contaminants in the water does not necessarily indicate that the water poses a health risk. The State Board allows us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of the data, though representative of the water quality, are more than one year old. Any violation of an AL, MCL, MRDL, or TT is asterisked. Additional information regarding any violations are provided later in this report.

2023 Drinking Water Quality Data

CHEMICAL	MCL	PHG (MCLG)	AVERAGE AMOUNT	RANGE OF DETECTION	MCL VIOLATION	RECENT TEST YEAR	TYPICAL SOURCE OF CONTAMINANT
PRIMARY DRINKING WATER STANDARDS - Health - Related Standards							
RADIOLOGICALS							
Gross Alpha Particle Activity (pCi/L)	15	0	5.63	ND - 9.73	No	2021	Erosion of natural deposits
Uranium (pCi/L)	20	0.43	5.98	1.90 - 14.00	No	2021	Erosion of natural deposits
SYNTHETIC ORGANIC CHEMICALS							
1,2,3 Trichloropropane [TCP] (ng/L)	5	0.7	ND	ND	No	2023	Industrial & Agricultural chemical discharge
INORGANIC CHEMICALS							
Arsenic (ppb)	10	0.004	4.37	ND - 8.00	No	2022	Erosion of natural deposits
Fluoride (ppm) <i>Naturally Occurring</i>	3*	1	2.2	0.89 - 3.30	No	2023	Erosion of natural deposits
Hexavalent Chromium (µg/L)	50	0.02	1.26	0.16 - 2.70	No	2022	Runoff/leaching from natural deposits
Nitrate (ppm)	10	10	3.69	0.69 - 4.90	No	2023	Leaching from fertilizer use
Perchlorate (µg/L)	6	1	ND	ND	No	2023	Industrial environmental contamination
*See fluoride variance information on page 5							
SECONDARY DRINKING WATER STANDARDS - Aesthetic Standards, Not Health-Related							
Aluminum (ppb)	200	NA	ND	ND	No	2022	Erosion of natural deposits
Chloride (ppm)	500	NA	19.43	7.5 - 38	No	2022	Runoff/leaching from natural deposits
Iron (ppb)	300	NA	ND	ND	No	2022	Leaching from natural deposits
Odor - Threshold (units)	3	NA	1	1	No	2022	Naturally-occurring organic materials
Specific Conductance (µmhos/cm)	1600	NA	360	360	No	2022	Substances that form ions in water
Sulfate (ppm)	500	NA	38	17 - 77	No	2022	Runoff/leaching from natural deposits
Total Dissolved Solids (ppm)	1000	NA	250	190 - 380	No	2022	Runoff/leaching from natural deposits
Turbidity (NTU)	5	NA	0.22	ND - 0.55	No	2022	Soil runoff
UNREGULATED CHEMICALS OF INTEREST							
Hardness as CaCO ₃ (ppm)	NR	NA	181.48	80.90 - 296.00	NA	2022	Runoff/leaching from natural deposits
Sodium (ppm)	NR	NA	23.20	11.00 - 55.00	NA	2022	Runoff/leaching from natural deposits

CHEMICAL	ACTION LEVEL (AL)	PHG	90TH PERCENTILE	SITE EXCEEDING AL/NUMBER OF SITES	AL VIOLATION	NO. OF SCHOOLS REQUESTING LEAD SAMPLING	TYPICAL SOURCE OF CONTAMINANT
LEAD AND COPPER CONCENTRATIONS AT RESIDENTIAL TAPS							
Copper (ppm)	1.3	0.3	0.12	1/10	No	NA	Corrosion of household plumbing
Lead (ppb)	15	0.2	5.7	1/10	No	0	Corrosion of household plumbing

The most recent set of samples (10 residences) was collected in July 2022. Copper was detected in 4 samples. None exceeded the regulatory action level (AL). Lead was detected in 2 samples. None exceeded the regulatory AL. AL is the concentration of lead or copper which if exceeded in more than 10 percent of the samples tested, triggers treatment or other requirements that a water system must follow. In 2022, no schools submitted a request to be sampled for lead

MRDLG = maximum residual disinfectant level goal; MRDL = maximum residual disinfectant level; MCL = maximum contaminant level; MCLG = maximum contaminant level goal; N/A = not applicable; ND = not detected; NR = not regulated; PHG = public health goal; NL = Notification Level; ppb = parts per billion or micrograms per liter; ppm = parts per million or milligrams per liter; SMCL = secondary MCL; µmho/cm = micromhos per centimeter; < = average is less than the reporting limit; pCi/l = picocuries per liter ±UCMR require reporting for five years. Detections for UCMR (Unregulated Contaminant Monitoring Rule) contaminants are removed from the report once they have reached the fifth year

2023 Drinking Water Quality Data

CHEMICAL	MCL (MRDL/MRDLG)	AVERAGE	RANGE OF DETECTION	MCL VIOLATION	RECENT TEST YEAR	TYPICAL SOURCE OF CONTAMINANT
DISTRIBUTION SYSTEM WATER QUALITY						
Chlorine Residual (ppm)	4	1.3	0.4 - 1.2	No	2023	Drinking water disinfectant
Haloacetic Acids (5) (HAA5) (ppb)	60	1.1	ND - 1.1	No	2022	Byproduct of chlorine disinfection
Fluoride (ppm)	3*	1.8	1.0 - 2.2	No	2023	Byproduct of drinking water disinfection
Total Trihalomethanes (TTHMs) (ppb)	80	15.8	2.80 - 13.00	No	2022	Byproduct of chlorine disinfection
Turbidity (ntu)	5**	0.24	ND - 0.56	No	2023	Soil runoff
Odor (ton)	3**	1	1	No	2023	Byproduct of drinking water disinfection

*Six distribution system locations are tested for fluoride quarterly at the request of the State Board. See Fluoride Variance note above. ** Contaminant is regulated by a secondary standard to maintain aesthetic qualities (taste, odor, color).

CHEMICAL	MCL	PHG (MCLG)	HIGHEST NO. OF DETECTIONS	NO. OF MONTHS IN VIOLATION	MCL VIOLATION	RECENT TEST YEAR	TYPICAL SOURCE OF CONTAMINANT
REVISED TOTAL COLIFORM RULE - Detection of Coliform Bacteria							
MICROBIOLOGICAL							
<i>E.Coli</i> (state RTCR)	(a)	0	0	0	No	2023	Human and animal fecal waste

Health Effects Language: E. coli are bacteria whose presence indicates that the water may be contaminated with human or animal wastes. Human pathogens in these wastes can cause short-term effects, such as diarrhea, cramps, nausea, headaches, or other symptoms. They may pose a greater health risk for infants, young children, some of the elderly, and people with severely-compromised immune systems.

Any violation of an AL, MCL, MRDL, or TT is asterisked. (a) routine and repeat samples are total coliform-positive and either is E. coli-positive. Additional information regarding the violation is provide later in the report.

CHEMICAL	MCL	PHG (MCLG)	HIGHEST NO. OF DETECTIONS	NO. OF MONTHS IN VIOLATION	MCL VIOLATION	SAMPLE DATES	TYPICAL SOURCE OF CONTAMINANT
GROUND WATER RULE - Fecal Indicator-Positive Groundwater Source							
MICROBIOLOGICAL							
Fecal Indicator <i>E. Coli</i> (GWR)	0	(0)	1	1	No	10/17/23	Human and animal fecal waste
Enterococci	TT	NA	0	0	TT	2023	Human and animal fecal waste
Coliphage	TT	NA	0	0	TT	2023	Human and animal fecal waste

Health Effects Language: Fecal coliforms and E. coli are bacteria whose presence indicates that the water may be contaminated with human or animal wastes. Microbes in these wastes can cause short-term effects, such as diarrhea, cramps, nausea, headaches, or other symptoms. They may pose a special health risk for infants, young children, some of the elderly, and people with severely compromised immune systems.

Special Notice of Fecal Indicator-Positive Groundwater Source Sample: On October 17, 2023, a sample was collected from Hi-Pressure Tunnel. Following lab analysis, Kinneloa Irrigation District was promptly notified on October 18, 2023, of positive results for Total Coliform and E.Coli. Immediate action ensued, diverting the Hi-Pressure Tunnel to spreading that same day on October 18, 2023. Subsequent monitoring in the distribution system showed non-detectable levels of contaminants. As directed by the State Water Resources Control Board (SWRCB), the Hi-Pressure Tunnel remains diverted. Although we have detected E. coli, the system is not in violation of the E. coli MCL. Further details on the violation are provided later in this report.

REGULATION OF DRINKING WATER AND BOTTLED WATER QUALITY

In order to ensure that tap water is safe to drink, the U.S. EPA and the State Board prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law also establish limits for contaminants in bottled water that provide the same protection for public health.

Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the U.S. EPA's Safe Drinking Water Hotline (1-800-426-4791).

ADDITIONAL GENERAL INFORMATION ON DRINKING WATER

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline (1-800-426-4791).

Arsenic: While your drinking water meets the federal and state standard for arsenic, it does contain low levels of arsenic. The arsenic standard balances the current understanding of arsenic's possible health effects against the costs of removing arsenic from drinking water. The U.S. Environmental Protection Agency continues to research the health effects of low levels of arsenic, which is a mineral known to cause cancer in humans at high concentrations and is linked to other health effects such as skin damage and circulatory problems.

Lead: If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. The Kinneloa Irrigation District is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you do so, you may wish to collect the flushed water and reuse it for another beneficial purpose, such as watering plants. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline (1-800-426-4791) or at <http://www.epa.gov/lead>.

SUMMARY INFORMATION FOR OPERATING UNDER A VARIANCE

Fluoride Variance: Fluoride occurs naturally at levels exceeding the state MCL of 2 milligrams-per-liter (mg/L) in two of KID groundwater sources. Even though these sources mix with groundwater from other lower fluoride sources before being delivered to residences, it is not always possible to dilute the fluoride below the MCL, especially in the rainy season when tunnel water provides most of the supply. On November 19, 1993, the State Board issued KID a variance from the State's fluoride drinking water standard. This variance expired on December 13, 2023. The variance is State Board permission to exceed an MCL or not comply with a treatment technique under certain conditions. The variance allows KID to exceed 2 mg/L but not exceed 3 mg/L in the distribution system. On July 7, 2009, the State Board approved KID's request to reduce fluoride source and distribution system monitoring from monthly to quarterly and discontinue public notification letters of fluoride in the distribution system above 2 mg/L but below 3 mg/L and instead notify the customers of distribution system fluoride level through their water bills. If, at any time after a variance has been granted, substantial community concerns arise concerning the level of fluoride present in the water supplied by Kinneloa Irrigation District, Kinneloa Irrigation District shall notify the State Board, conduct a public hearing on the concerns expressed by the community, determine the fluoride level that is acceptable to the community, and apply to the State Board for an amendment to the variance which reflects that determination.

FLUORIDE VARIANCE UPDATE

The Fluoride Variance expired on December 13, 2023. The District has made the required system modifications to be in compliance with current DDW (CA Dept. Drinking Water) regulations.

SUMMARY INFORMATION FOR VIOLATION OF A MCL, MRDL, AL, TT, OR MONITORING AND REPORTING REQUIREMENT

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During September 2023, we did not monitor bacteriological quality from three of our groundwater sources, and therefore, cannot be sure of the quality of your drinking water during that time. Additionally, during September 2023, we did not monitor for bacteriological quality in the distribution system in accordance with our approved plan, and therefore, cannot be sure of the quality of your drinking water during that time. Additionally, during October 2023, we did not monitor in accordance with our approved plan for repeat bacteriological samples for total coliform and therefore, cannot be sure of the quality of our drinking water during that time. Furthermore, we are also required to report to the State Water Board by the end of the day on which our water system is notified of the test result(s) for when the coliform criteria indicating a possible significant rise in bacterial count are reached or exceeded. The reporting of these test result(s) on time is important when determining if there is a significant rise in bacterial count. We did not report to the State Water Board of the raw E. Coli positive test result by the end of October 18, 2023. **Please see attached notice for additional information.**

VIOLATION OF A MCL, MRDL, AL, TT OR MONITORING REPORTING REQUIREMENT

Monitor and Reporting Requirement	Explanation	Duration	Actions Taken to Correct Violation	Health Effects Language
Failure to collect monthly raw source water samples for bacteriological quality	The required samples were not taken due to District staff oversight.	September 2023	As directed by SWRCB, we took immediate action by sampling the source sites. Results from the samples demonstrated that we are once again providing water that meets the state’s standards for our customers.	Health Effects Unknown
Failure to follow state board-approved bacteriological sample siting plan	The required sample was not taken due to operator oversight.	September 2023	As directed by SWRCB, we took immediate action by updating internal procedures to ensure that we perform sample collection according to the approved monitoring plan. Since then, we have demonstrated that we meet the state’s standards for our customers.	Health Effects Unknown
Revised Total Coliform Rule Monitoring Violation	The required samples were not taken due to District staff oversight.	October 2023	As directed by SWRCB, we took immediate action by updating internal procedures to ensure that we perform sample collection according to the approved monitoring plan. Since then, we have demonstrated that we meet the state’s standards for our customers	Health Effects Unknown
Failure to contact the SWRCB by the end of day upon notification of a positive <i>E. Coli</i> result	The required reporting was not done in a timely manner due to District staff oversight.	October 2023	As directed by SWRCB, we took immediate action by updating internal procedures to ensure reporting compliance per the approved monitoring plan. Since then, we have demonstrated that we meet the state’s standards for our customers	Health Effects Unknown



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Este informe contiene información muy importante sobre su agua potable.
 Tradúzcalo o hable con alguien que lo entienda bien.

MONITORING REQUIREMENTS NOT MET FOR KINNELOA IRRIGATION DISTRICT

Our water system failed to monitor as required for drinking water standards during the past year and, therefore, was in violation of the regulations. Even though this failure was not an emergency, as our customers, you have a right to know what you should do, what happened, and what we did to correct this situation.

Our water system failed to monitor and report as required for drinking water standards during the past year and, therefore, was in violation of the regulations. Even though this failure was not an emergency, as our customers, you have a right to know what you should do, what happened, and what we did to correct this situation. We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During September 2023, we did not monitor for bacteriological quality from three of our groundwater sources, and therefore, cannot be sure of the quality of your drinking water during that time. Additionally, during September 2023, we did not monitor for bacteriological quality in the distribution system in accordance with our approved plan, and therefore, cannot be sure of the quality of your drinking water during that time. Additionally, during October 2023, we did not monitor in accordance with our approved plan for repeat bacteriological samples for total coliform and therefore, cannot be sure of the quality of our drinking water during that time. Furthermore, we are also required to report to the State Water Board by the end of the day on which our water system is notified of the test result(s) for when the coliform criteria indicating a possible significant rise in bacterial count are reached or exceeded. The reporting of these test result(s) on time is important when determining if there is a significant rise in bacterial count. We did not report to the State Water Board of the raw E. Coli positive test result by the end of October 18, 2023.

What should I do?

- There is nothing you need to do at this time.
- The table below lists the contaminant(s) we did not properly test for during the last year, how many samples we are required to take and how often, how many samples we took, when samples should have been taken, and the date on which follow-up samples were (or will be) taken.

Contaminant	Required Sampling Frequency	Number of Samples Taken	When All Samples Should Have Been Taken	When Samples Were or Will be Taken
Raw Source Bacteriological Quality	1 per month	0	September 2023	October 2023
Distribution Total Coliform (routine)	First and third week of each month	11	September 2023	October 2023
Distribution Total Coliform (repeat)	Within 24 hours of a total coliform positive sample	1	October 5, 2023	

- If you have health issues concerning the consumption of this water, you may wish to consult your doctor.

What happened? What is being done?

Due to oversight by District staff, bacteriological quality monitoring was neglected in September 2023 for three raw groundwater tunnels and the distribution system, while repeat samples were not taken in October 2023 as per the approved plan. Additionally, a positive E.Coli result was not promptly reported to the SWRCB by the end of the day due to operator oversight. Subsequently, revisions were made to the monitoring and sampling plan, staff received training, and internal controls were implemented to mitigate future errors.

For more information, please contact Tom Majich, General Manager at 626-797-6295 or Kinneloa Irrigation District office at 1999 Kinclair Drive Pasadena, CA

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this public notice in a public place or distributing copies by hand or mail.

Secondary Notification Requirements

Upon receipt of notification from a person operating a public water system, the following notification must be given within 10 days [Health and Safety Code Section 116450(9)]:

- SCHOOLS: Must notify school employees, students, and parents (if the students are minors).
- RESIDENTIAL RENTAL PROPERTY OWNERS OR MANAGERS (including nursing homes and care facilities):
 Must notify tenants.
- BUSINESS PROPERTY OWNERS, MANAGERS, OR OPERATORS: Must notify employees of businesses located on the property.

This notice is being sent to you by **Kinneloa Irrigation District**
 State Water System ID#: **CA1910035**
 Date distributed: **6/03/2024**