

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, February 16, 2021
3:00 P.M.

AGENDA

This meeting will be conducted only by teleconference under the provisions of Executive Order N-29-20. Public comments may be submitted via email to kinneloa@outlook.com prior to the meeting and any information submitted will become part of the official record. The public may participate via computer or telephone using the following information:

<https://us02web.zoom.us/j/85823718385?pwd=WDDmdm9CNU5qZ1FHTVZsUTM0VU5VUT09>

+1 669 900 9128

Meeting ID: 858 2371 8385

Passcode: 647890

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

2. **PUBLIC COMMENT** – Comments from the Public regarding items on the Agenda or other items within the jurisdiction of the District
In compliance with the Brown Act, the Board cannot discuss or act on items not on the Agenda. However, Board Members or District Staff may acknowledge Public comments, briefly respond to statements or questions posed by the Public, ask a question for clarification, or request Staff to place item on a future Agenda (Government Code section §54954.2)

3. **REVIEW OF MINUTES** – January 19, 2021 and January 26, 2021
Recommended Action: Review and approve motion to file

4. **REVIEW OF FINANCIAL REPORTS** – January 31, 2021
Recommended Action: Review and approve motion to file

5. **GENERAL MANAGER'S REPORT** – Information item presented by the General Manager
Recommended Action: General Manager to summarize the report and respond to questions

6. **CLOSED SESSION – PUBLIC EMPLOYEE PERFORMANCE EVALUATION – Government Code §54954.5(e):** Title: General Manager

7. **OPEN SESSION – REPORT ON CLOSED SESSION**

8. **INFORMATION ITEMS** –
 - a. ACWA JPIA President's Special Recognition Award – Letter and certificates
 - b. Advanced Meter Infrastructure (AMI) Project – Oral report by General Manager
 - c. Annual Report for 2021 – Presented to the Board of Directors by General Manager

9. 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.

10. CALENDAR – Regular Meetings: March 16, 2021 April 20, 2021 May 18, 2021

11. ADJOURNMENT

In compliance with the Americans with Disabilities Act, if you are a disabled person and need a disability-related modification or accommodation to participate in this meeting, please contact the District office 48 hours prior to the meeting at 626-797-6295. Each item on the agenda, no matter how described, shall be deemed to include any appropriate motion, whether to adopt a minute motion, resolution, payment of any bill, approval of any matter or action, or any other action. Material related to an item on this agenda submitted after distribution of the agenda packet is available for public review at the District office or online at the District's website <https://kinneloairrigationdistrict.info>.

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, January 19, 2021, 3:00 P.M.
MINUTES

Meeting conducted by teleconference under the provisions of Executive Order N-29-20.
The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency. As stated in the agenda, there was no public location for attending the meeting in person, however the public was provided with alternative methods of listening or participating via telephonically or by videoconference

DIRECTORS PRESENT: Zoom teleconference/videoconference (Zoom): Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz

DIRECTORS ABSENT: None

STAFF PRESENT: Zoom: General Manager Melvin Matthews, Office Manager Martin Aragon & Senior Facilities Operator Chris Burt

1. **CALL TO ORDER:** Director/Chair Gordon Johnson called the meeting to order at 3:00 P.M. and called the roll. A quorum of Board Members was present. The agenda was reviewed. No changes were requested.
2. **PUBLIC COMMENT:** There were no public comments regarding the items on the Agenda.
3. **REVIEW OF MINUTES:** December 15, 2020
It was motioned by Tim Eldridge and seconded by Gerrie Kilburn to approve the Minutes as presented for filing. A roll call vote was taken. Directors Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz all voted Aye.
4. **REVIEW OF FINANCIAL REPORTS:** Director Dave Moritz reviewed the Financial Reports. It was motioned by Gerrie Kilburn and seconded by Tim Eldridge to approve Financial Reports for filing. A roll call vote was taken. Directors Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz all voted Aye.
5. **GENERAL MANAGER’S REPORT:** General Manager’s report was presented, and no actions were taken.
6. **ADVANCED METER INFRASTRUCTURE:** General Manager and the Board of Directors discussed the Subeca Advanced Metering Infrastructure (AMI). It was motioned by Tim Eldridge and seconded by Gerrie Kilburn to authorize the General Manager to issue a purchase order with a “not to exceed limit” of \$40,670.25 for the implementation of the Subeca AMI. A roll call vote was taken. Directors Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz all voted Aye.
7. **EMPLOYEE POLICIES AND PROCEDURES:** THE General Manager and the Board of Directors discussed the Fifth revision of the District’s Policies and Procedures that was updated with

the assistance of Bernadette Allen. It was motioned by Gerrie Kilburn and seconded by Tim Eldridge to approve the Policies and Procedures as written. A roll call vote was taken. Directors Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz all voted *Aye*.

8. INFORMATION ITEMS

General Manager announced the opportunity to participate in the Hazard Mitigation Grant Program (HMGP). Through the District's membership with the Public Water Agencies Group, an application will be submitted for the initial grant of \$250,000.00 on 1/27/21.

The General Manager introduced a COVID-19 Prevention Program and the State Department of Industrial Relation's updated COVID-19 emergency temporary standards.

9. DIRECTOR REPORTS AND/OR COMMENTS:

Gordon Johnson:

There is a program called Earthquake Brace + Bolt, which awards grants to eligible homeowners to lessen the potential for damage during an earthquake.

10. ADJOURNMENT

The meeting was adjourned at 5:00 pm.

Prepared and submitted by,



**Martin Aragon
Office Manager/Acting Board Clerk**

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KINNELOA IRRIGATION DISTRICT

Special Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, January 26, 2021, 3:00 P.M.
MINUTES

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

The meeting was conducted by teleconference pursuant to the Brown Act Waivers provided for under the Governor’s Executive Orders in response to COVID-19 State of Emergency. As stated in the agenda, there was no public location for attending the meeting in person, however the public was provided with alternative methods of listening or participating via telephonically or by videoconference

DIRECTORS PRESENT: Zoom teleconference/videoconference (Zoom): Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn and Dave Moritz

DIRECTORS ABSENT: None

STAFF PRESENT: Zoom: General Manager Melvin Matthews, Office Manager Martin Aragon & Senior Facilities Operator Chris Burt

1. **CALL TO ORDER:** Director/Chair Gordon Johnson called the meeting to order at 3:00 P.M. and called the roll. A quorum of Board Members was present. The agenda was reviewed. No changes were requested.
2. **PUBLIC COMMENT:** Stephen Brown commented that the solicitation of a consultant to evaluate the water system could be helpful, the replacement of generators is needed and K3 well pump should be replaced.
3. **KINNELOA IRRIGATION DISTRICT MASTER PLAN:** GM Melvin Matthews explained that the Draft Master Plan submitted was a work in progress and is not intended to recommend a particular project, financing, or budget, but to provide framework for the Capital Improvement Plan.

Gordon Johnson recommended that the development of a Capital Improvement Plan (CIP) identify project investments based upon short term (2-3 years) and long term (10 years) increments. The CIP should include projects, upgrades, and repairs, but not maintenance activities.

Categories suggested to drive discussion:

- ❖ Replacements and refurbishments of infrastructure that has reached the end of its useful life.
- ❖ Upgrades and/or new facilities to comply with regulations or code. Ex. Generators to comply with AQMD guidelines and distribution system to improve fire flow
- ❖ Improvements to enhance reliability, redundancy or to improve resilience in the case of natural disaster.
- ❖ Improvements to accommodate increases in demand.
- ❖ Improvements related to water supply.

- ❖ Decide what are we trying to achieve and come to an agreement on which specific issues should be addressed. Determine best course of action upon an agreed reasonable level of effort.

General Manager Melvin Matthews responded to discussion questions by explaining his interest in water use efficiency to sustain water supply, replacement of portable generators, improvements to the K3 well and upgrades to the distribution system to enhance emergency preparedness. Although retaining an outside consultant to assist in the development of the CIP could provide a new perspective, the original Master Plan produced through the assistance of a consultant serves as a core feature of what continues to guide the improvements within the District to this day. Further, the cost to retain a consultant may be more wisely used to improve the District infrastructure. Regarding an alternate water supply in the case of an emergency, the District's existing mitigation efforts that include storage, interconnections with the City of Pasadena and backup generators are adequate to meeting natural emergencies and shutdowns to planned or unplanned equipment maintenance. However, to consider an alternative long-term supply source needed if demand exceeds available groundwater could potentially translate to a large investment that would impact the District customers through rate hikes. The District currently maintains five tunnels that provide supplemental water at a very low cost and has no influence on the established pumping rights. Therefore, it would benefit the District to continue to invest in the maintenance of this relatively inexpensive source of water.

4. DIRECTOR REPORTS AND/OR COMMENTS:

Gordon Johnson: It would be useful to generate a side-by-side comparison of several different options for an alternative source of water in the event that the K3 should become inoperable for an extended period of time.

5. ADJOURNMENT

The meeting was adjourned at 4:15 pm.

Prepared and submitted by,



**Martin Aragon
Office Manager/Acting Board Clerk**

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Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2021

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
Revenues						
4000 Water Sales	126,723.73	112,000.00	14,723.73	126,723.73	112,000.00	14,723.73
4015 Wholesale Water Sales	29,739.31	0.00	29,739.31	29,739.31	0.00	29,739.31
4020 Service/Installation Charges	470.68	833.33	(362.65)	470.68	833.33	(362.65)
4035 Interest-Reserve Fund	171.25	1,250.00	(1,078.75)	171.25	1,250.00	(1,078.75)
4036 Unrealized Gain(Loss)-CalTRU	51.37	2,083.33	(2,031.96)	51.37	2,083.33	(2,031.96)
Total Revenues	157,156.34	116,166.66	40,989.68	157,156.34	116,166.66	40,989.68
Expenses						
5000 Leased Water Rights	63,135.00	63,135.00	0.00	63,135.00	63,135.00	0.00
5005 Electricity	11,728.42	10,000.00	1,728.42	11,728.42	10,000.00	1,728.42
5010 Maintenance/Repair Supplies	1,003.51	2,500.00	(1,496.49)	1,003.51	2,500.00	(1,496.49)
5011 Material and Labor for Install	0.00	833.33	(833.33)	0.00	833.33	(833.33)
5012 Safety Equipment	696.57	133.33	563.24	696.57	133.33	563.24
5015 Operations Labor	20,320.88	21,208.33	(887.45)	20,320.88	21,208.33	(887.45)
5016 Operations OT	1,618.14	1,291.67	326.47	1,618.14	1,291.67	326.47
5020 Stand-by Compensation	540.00	915.00	(375.00)	540.00	915.00	(375.00)
5022 Training/Certification	0.00	133.33	(133.33)	0.00	133.33	(133.33)
5025 Water Treatment/Analysis	2,760.54	1,833.33	927.21	2,760.54	1,833.33	927.21
5030 Maintenance/Repair Contractors	7,631.30	11,666.67	(4,035.37)	7,631.30	11,666.67	(4,035.37)
5034 Equipment Maintenance	0.00	1,666.67	(1,666.67)	0.00	1,666.67	(1,666.67)
5035 Vehicle Maintenance	225.00	1,250.00	(1,025.00)	225.00	1,250.00	(1,025.00)
5036 Fuel	923.38	1,666.67	(743.29)	923.38	1,666.67	(743.29)
5046 Insurance-Liability	1,387.46	1,333.33	54.13	1,387.46	1,333.33	54.13
5048 Insurance-Property	196.04	208.33	(12.29)	196.04	208.33	(12.29)
5049 Insurance-Medical	7,608.49	8,604.17	(995.68)	7,608.49	8,604.17	(995.68)
6000 Engineering Services	0.00	3,958.33	(3,958.33)	0.00	3,958.33	(3,958.33)
6005 Watermaster Services	870.08	1,000.00	(129.92)	870.08	1,000.00	(129.92)
6015 Administrative Salary	12,063.48	13,216.67	(1,153.19)	12,063.48	13,216.67	(1,153.19)
6017 Administrative Travel	0.00	250.00	(250.00)	0.00	250.00	(250.00)
6020 Board Compensation	900.00	700.00	200.00	900.00	700.00	200.00
6021 Administrative & Board Exp.	0.00	83.33	(83.33)	0.00	83.33	(83.33)
6024 Customer/Public Info. Prog.	200.00	166.67	33.33	200.00	166.67	33.33
6025 PERS - KID	3,490.80	3,500.00	(9.20)	3,490.80	3,500.00	(9.20)
6030 Social Security - KID	2,734.90	2,833.33	(98.43)	2,734.90	2,833.33	(98.43)
6031 Medicare - KID	639.61	666.67	(27.06)	639.61	666.67	(27.06)
6035 Office/Computer Supplies	417.44	583.33	(165.89)	417.44	583.33	(165.89)
6036 Postage/Delivery	331.80	416.67	(84.87)	331.80	416.67	(84.87)
6040 Professional Dues	535.24	1,250.00	(714.76)	535.24	1,250.00	(714.76)
6045 Legal Services	1,164.08	1,250.00	(85.92)	1,164.08	1,250.00	(85.92)
6050 Telephone	382.89	375.00	7.89	382.89	375.00	7.89
6051 Mobile Telephone	21.20	41.67	(20.47)	21.20	41.67	(20.47)
6052 Pagers	34.99	41.67	(6.68)	34.99	41.67	(6.68)
6053 Internet Service	89.05	83.33	5.72	89.05	83.33	5.72
6059 Computer Software Maintenance	405.03	1,000.00	(594.97)	405.03	1,000.00	(594.97)

Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2021

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
6061 Office Equipment Maintenance	0.00	83.33	(83.33)	0.00	83.33	(83.33)
6070 Office & Accounting Labor	9,343.50	10,479.17	(1,135.67)	9,343.50	10,479.17	(1,135.67)
6075 Professional/Contract Services	2,131.33	2,333.33	(202.00)	2,131.33	2,333.33	(202.00)
6080 Administrative Fees	953.73	1,036.67	(82.94)	953.73	1,036.67	(82.94)
6081 Permits/Fees	323.40	1,250.00	(926.60)	323.40	1,250.00	(926.60)
6086 Taxes - Sales/Use	0.00	291.67	(291.67)	0.00	291.67	(291.67)
6120 Bank Service Charges	673.26	750.00	(76.74)	673.26	750.00	(76.74)
Total Expenses	157,480.54	176,020.00	(18,539.46)	157,480.54	176,020.00	(18,539.46)
Net Income	(324.20)	(59,853.34)	59,529.14	(324.20)	(59,853.34)	59,529.14
Other Expenditures						
Total Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Total Increase or (Drawdown)	(324.20)	(59,853.34)	59,529.14	(324.20)	(59,853.34)	59,529.14

Kinneloa Irrigation District
Balance Sheet as of January 31, 2021

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 475,474.13
1012	Reserve Fund-LAIF	127,916.83
1014	Reserve Fund-CalTRUST	1,764,335.58
1016	Accrued Interest-LAIF	54.59
1100	Accts. Receivable-Water Sales	30,506.74
1113	Employee Loans	250.88
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	157,974.18
1350	Prepaid Insurance	10,533.44
1360	Prepaid Expenses	27,959.98

Total Current Assets

2,614,234.87

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	3,634,517.80
1505	Water Tunnels	729,074.60
1506	K-3 Well	89,543.06
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well/Wilcox Booster	94,030.98
1510	Interconnections	14,203.27
1511	Water Treatment Plant	203,453.56
1512	Water Meters	118,735.53
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	77,353.20
1515	Vehicles & Portable Equipment	308,656.75
1516	Water Company Facilities	104,222.20
1517	KID Office	54,741.36
1518	Shaw Ranch	280,789.92
1519	Dove Creek Project	487,383.87
1520	Glen Reservoir/Booster	24,190.86
1521	Kinneloa Ridge Project	690,492.58
1522	Eucalyptus Booster Station	532,342.43
1526	Vosburg Booster	1,647,215.66
1527	SCADA Equipment	362,117.90
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,273.13
1600	Accum. Depreciation	(5,253,645.76)

Total Property and Equipment

5,521,375.89

Other Assets

1901	PERS-Deferred Outflows	76,176.00
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Total Assets

\$ 8,211,786.76

Kinneloa Irrigation District
Balance Sheet as of January 31, 2021

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 20,330.09	
2272	Job Deposits	5,000.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	21,462.60	
	Total Current Liabilities		47,047.71

Long-Term Liabilities

2400	Installment Purchase Agreement	1,594,609.63	
2801	PERS- Net Liability	284,258.91	
2901	PERS- Deferred Inflows	38,397.00	
	Total Long-Term Liabilities		1,917,265.54
	Total Liabilities		1,964,313.25

Capital

3040	Fund Balance	6,247,797.71	
	Net Income	(324.20)	
	Total Capital		6,247,473.51
	Total Liabilities & Capital		\$ 8,211,786.76

Kinneloa Irrigation District
Statement of Cash Flow
For the One Month Ended January 31, 2021

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ (324.20)	\$ (324.20)
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	975.24	975.24
1113 Employee Loans	50.19	50.19
1340 Accrued Water Sales	32,900.36	32,900.36
1350 Prepaid Insurance	1,583.50	1,583.50
1360 Prepaid Expenses	3,844.54	3,844.54
2000 Accounts Payable	(11,753.55)	(11,753.55)
2272 Job Deposits	1,400.00	1,400.00
	29,000.28	29,000.28
Total Adjustments	29,000.28	29,000.28
Net Cash Provided by Operations	28,676.08	28,676.08
Cash Flows from Investing Activities		
<i>Used for</i>		
Net Cash Used in Investing	0.00	0.00
Cash Flows from Financing Activities		
<i>Proceeds from</i>		
<i>Used for</i>		
2801 PERS- Net Liability	(1,732.49)	(1,732.49)
Net Cash Used in Financing	(1,732.49)	(1,732.49)
Net Increase (Decrease) in Cash	\$ 26,943.59	\$ 26,943.59
Summary		
Cash Balance at End of Period	\$ 2,367,781.13	\$ 2,367,781.13
Cash Balance at Beg. of Period	(2,340,837.54)	(2,340,837.54)
Net Increase (Decrease) in Cash	\$ 26,943.59	\$ 26,943.59

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2021 to January 31, 2021

Date	Check #	Payee	Amount	Description
1/15/21	EFT4592	Bernadette C. Allen	213.76	salary
1/15/21	EFT4593	Arthur M. Aragon	1,527.83	salary
1/15/21	EFT4594	Joel D. Bundy	1,664.14	salary
1/15/21	EFT4595	Christopher A. Burt	3,000.44	salary
1/15/21	EFT4596	Michele M. Ferrell	1,869.02	salary
1/15/21	EFT4597	Brian L. Fry	1,663.36	salary
1/15/21	EFT4598	Melvin L. Matthews	3,973.13	salary
1/15/21	EFT4599	Juan R. Tello	1,356.74	salary
1/15/21	EFT4600	Christopher A. Burt	150.00	salary
1/15/21	EFT4601	Automatic Data Processing, Inc.	6,453.75	payroll taxes and withholdings
1/18/21	EFT4602	Automatic Data Processing, Inc.	96.92	payroll processing fee
1/18/21	EFT4603	Arco Gaspro Plus	923.38	fuel for trucks
1/18/21	EFT4604	CA Public Employees Ret. Sys.	6,822.01	KID and employee retirement contributions
1/18/21	EFT4605	Century Business Solutions	15.00	credit card processing fee
1/18/21	EFT4606	Pasadena Municipal Services	1,800.81	electricity for Wilcox Well
1/18/21	EFT4607	Southern California Edison Co.	16,927.49	electricity for 13 sites
1/18/21	EFT4608	Spectrum	377.88	phones and internet
1/18/21	EFT4609	VeriCheck, Inc.	141.21	echeck processing
1/18/21	9666	ACWA-JPIA	3,546.49	Workers' Comp 10/1/20 - 12/31/20
1/18/21	9667	Aramark Uniform Services	82.37	shop rag service
1/18/21	9668	Underground Service Alert	36.40	digalert
1/18/21	9669	Foothill Municipal Water District	953.73	administrative fee
1/18/21	9670	McMaster Carr	508.11	maintenance supplies
1/18/21	9671	Public Water Agencies Group	875.00	PWAG Assessment for Fourth Quarter 2020
1/18/21	9672	Raymond Basin Management Boa	1,200.63	water sample analysis
1/18/21	9673	Rebecca Frank	33.06	customer reimbursement
1/18/21	9674	Ultimate Cleaning Solutions, Inc.	75.00	janitorial services
1/18/21	9675	Utility Service Co., Inc.	5,248.24	tank maintenance agreement
1/18/21	9676	ACWA-JPIA	8,283.33	KID and employee health benefits contributions
1/18/21	9677	Public Water Agencies Group	289.08	12/2020-1/2021 emergency preparedness program
1/29/21	EFT4610	Automatic Data Processing, Inc.	120.40	payroll processing fee
1/29/21	EFT4611	American Messaging Services	34.99	pager service
1/29/21	EFT4612	AT&T Mobility	148.40	cell phone service
1/29/21	9678	Arthur Aragon	191.47	mileage and expense reimbursement
1/29/21	9679	BrightView Landscape Services	1,490.00	landscape services
1/29/21	9680	Byrd Industrial Electronics	2,383.06	Eucalyptus power meter repair
1/29/21	9681	City of Alhambra	63,135.00	leased water rights
1/29/21	9682	Clinical Lab of San Bernardino	24.00	water sample analysis
1/29/21	9683	Eurofins Eaton Analytical, Inc.	332.00	water sample analysis
1/29/21	EFT4613	Umpqua Bank	4,098.96	credit card - see attached detail

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2021 to January 31, 2021

Date	Check #	Payee	Amount	Description
1/31/21	EFT4614	Bernadette C. Allen	336.75	salary
1/31/21	EFT4615	Arthur M. Aragon	1,523.30	salary
1/31/21	EFT4616	Joel D. Bundy	1,530.02	salary
1/31/21	EFT4617	Christopher A. Burt	2,912.09	salary
1/31/21	EFT4618	Timothy J. Eldridge	255.85	salary
1/31/21	EFT4619	Michele M. Ferrell	1,846.59	salary
1/31/21	EFT4620	Brian L. Fry	1,774.62	salary
1/31/21	EFT4621	Francis J. Griffith	277.05	salary
1/31/21	EFT4622	Gerrie G. Kilburn	277.05	salary
1/31/21	EFT4623	Melvin L. Matthews	4,036.73	salary
1/31/21	EFT4624	Juan R. Tello	1,268.83	salary
1/31/21	EFT4625	Christopher A. Burt	150.00	salary
1/31/21	EFT4626	Automatic Data Processing, Inc.	6,403.22	payroll taxes and withholdings
1/31/21	EFT4627	Automatic Data Processing, Inc.	96.92	payroll processing fee
1/31/21	EFT4628	Athens Services	215.69	trash pickup
1/31/21	EFT4629	Century Business Solutions	526.24	credit card processing fee
	Total		<u>165,497.54</u>	

Credit Card Detail Umpqua Bank
December 2020
(Expenses incurred/billed in December and due/paid in January)

Acct. No.	Account Description	Additional Description	MLM	CAB	BLF	JDB	BCA	JRT	TOTAL
1511	Water Treatment Plant								\$0.00
1514	Computer/Office Equip.	MM:Laptop	\$1,431.08						\$1,431.08
5010	Maintenance Supplies	BLF: Paint, Tape Measure, Vacuum Breakers, CLR, Rust Destroyer, Floor Mats, Seat Covers, Fitting, Trash Can, Locking Pliers, Hose Bib, Chip Brush, Orbit Shrub Head, Gloves CAB: Root Killer, Motor Oil JRT: Bucket, Paint Brushes		\$55.81	\$504.86	\$105.60		\$26.60	\$692.87
5012	Safety Equipment	BLF: Rain Gear, Masks JDB: Lockout tags, Traffic Cones			\$81.55	\$551.13			\$632.68
5022	Training/Certification								\$0.00
5025	Water Treatment/Analysis					\$523.76			\$523.76
5035	Vehicle Maintenance								\$0.00
5036	Fuel								\$0.00
6017	Adm. Travel								\$0.00
6021	Adm. & Bd. Exp.								\$0.00
6024	Customer/Public Info	JDB: Streamline				\$200.00			\$200.00
6035	Office/Computer Supplies	JDB: Printer Drum, snacks, cleaning supplies				\$211.77			\$211.77
6036	Postage/Delivery	JDB: Stamps				\$331.80			\$331.80
6040	Professional Dues								\$0.00
6050	Telephone	MM: Answering Service	\$75.00						\$75.00
6051	Mobile Phone								\$0.00
6053	Internet Service								\$0.00
6059	Computer/Software Maint.								\$0.00
6061	Office Equipment Maint.								\$0.00
6075	Outside Services								\$0.00
6081	Permits/Fees								\$0.00
TOTAL			\$1,506.08	\$55.81	\$586.41	\$1,924.06	\$0.00	\$26.60	\$4,098.96

General Manager's Report for the Board of Directors Meeting on February 16, 2021

I. Customer Account Information and Internet Usage

A. Delinquent Accounts –

15 accounts received past-due notice
 15 accounts received late charges in the total amount of \$260.68
 5 accounts received door hanger shut off notice
 0 accounts were shut off for non-payment
 0 accounts remain shut off for non-payment

B. Aged Receivables –

Month	Current	30 days	60 days	90 days or greater	Total
February 2020	\$43,425.93	\$2,189.30	\$0.00	\$0.00	\$45,615.23
March 2020	\$17,853.64	\$2,148.94	\$261.86	\$0.00	\$20,264.44
April 2020	\$20,241.55	\$3,075.96	\$320.44	\$24.85	\$23,662.80
May 2020	\$21,330.64	\$2,628.19	\$261.22	\$159.13	\$24,379.18
June 2020	\$26,619.22	\$1,657.73	\$0.00	\$0.00	\$28,276.95
July 2020	\$35,672.74	\$1,791.06	\$44.66	\$0.00	\$37,508.46
August 2020	\$27,970.57	\$2,624.99	\$0.00	\$0.00	\$30,595.56
September 2020	\$32,787.39	\$3,299.78	\$181.77	\$0.00	\$36,268.94
October 2020	\$35,165.98	\$3,020.50	\$1,102.31	\$97.99	\$39,386.78
November 2020	\$31,925.74	\$6,497.96	\$98.72	\$0.00	\$38,522.42
December 2020	\$28,288.75	\$3,101.55	\$91.68	\$0.00	\$31,481.98
January 2021	\$28,043.73	\$2,463.01	\$0.00	\$0.00	\$30,506.74

C. Website Usage and Online Payments –

Month	Users	Page Views	Online Payments	Online Amount
February 2020	302	792	79	\$15,576.49
March 2020	261	676	71	\$13,884.21
April 2020	268	729	87	\$16,741.06
May 2020	296	798	92	\$15,222.42
June 2020	459	994	92	\$19,899.20
July 2020	354	1166	98	\$27,411.85
August 2020	276	708	100	\$30,398.55
September 2020	277	608	91	\$27,761.46
October 2020	278	654	109	\$35,098.93
November 2020	248	591	93	\$29,258.42
December 2020	253	560	110	\$33,318.03
January 2021	245	555	101	\$28,824.49

II. General Manager’s Projects and Activities

- A. **Annual Report** – Prepared report for presentation at this meeting
- B. **Advanced Meter Infrastructure** – Worked with vendor to establish location of communication gateways and initial meter installations
- C. **Annual Audit** – Preparations were made for the annual financial audit
- D. **Activities/Meetings/Webinars/Conferences***
 - 1. KID Staff Meetings
 - 2. PWAG Emergency Coordination Update & Discussion
 - 3. KID Board Meeting
 - 4. FMWD Board Meeting
 - 5. Geotech Installation Planning Meeting
 - 6. LAFCO Board Meeting
 - 7. Internet of Things (IOT) Webinar
 - 8. Subeca Installation Coordination Meeting

* Organization Acronyms:

- ACWA – Association of California Water Agencies
- ACWA JPIA – Association of California Water Agencies Joint Powers Insurance Authority
- AWWA – American Water Works Association
- CalTRUST – Investment Trust of California Joint Powers Authority
- CSDA – California Special Districts Association
- CUEA – California Utilities Emergency Association
- FMWD – Foothill Municipal Water District
- KID – Kinneloa Irrigation District
- LAFCO – Local Agency Formation Commission of Los Angeles County
- PWAG – Public Water Agencies Group
- RBMB – Raymond Basin Management Board
- RCAC – Rural Community Assistance Corporation

III. Incident Reports and Facility Activities

A. Incident Reports –

Customer Leaks	System Leaks	Water Waste	Water Quality	Customer Service*	Comments
0	1	0	0	3	System leak was on Pasadena Glen 6-inch PVC main. Repair required shut down of service to 8 customers for about 4 hours.

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

B. Current and Completed Capital Improvement, Facilities Improvement, Maintenance and Repair Projects and Activities –

1. Routine daily and monthly activities
 - a. Operator training
 - b. Meter and transmitter maintenance and replacement
 - c. Water samples
 - d. Vehicle and equipment maintenance and testing
 - e. Facility cleanup
 - f. Production meter readings and report to RBMB
 - g. Chlorine generator maintenance
 - h. Meter reading
 - i. Customer service calls
 - j. Responding to Underground Service Alerts (USA's) to mark our pipelines
2. Facility and Equipment Repair and Maintenance for January
 - a. Fire hydrant painting
 - b. Worked on Cl₂ systems at K-3, Holly, Wilcox Well and Eucalyptus
 - c. Repaired leak on Pasadena Glen 6-inch PVC main
3. Capital Improvement and Maintenance Projects for 2020 (Completed or in progress)
 - a. Water softener installation at Glen for Far Mesa Cl₂ system
 - b. Two replacement pickup trucks
 - c. Replace chlorination equipment at Eucalyptus Reservoir for Eucalyptus Tunnel water
 - d. Solar power supplies for West Tank and Transfer Valve
 - e. Office driveway remove and replace

C. Future Capital Improvement Projects, Facilities Improvement, Maintenance and Repair Projects –

1. Sierra Madre Villa and Villa Heights Pipeline Improvement Project (Competitive bidding in progress)
2. Brown/Glen Pipeline Improvement Project (Design phase in progress)
3. House Tunnel Pipeline repair
4. High/Low Tunnel Pipeline inspection

IV. Water Supply Summary as of December for the Watermaster Year July 2020 through June 2021

Raymond Basin Groundwater (Acre Feet)		Kinneloa Irrigation District Water Tunnels (Acre Feet)	
Water Rights	516	Eucalyptus	5
Prior Year Carryover	52	Far Mesa	3
Less Temporary 30% Reduction in Water Rights	-155	Delores	1
Leases/Exchanges	0	House	0
Prior Year Spreading	93	Holly High/Low	4
Short Term Storage	134		
Current Year Spreading	0		
Total Allowable Extractions	640		
Less Water Extracted YTD This Watermaster Year	- 381	Current Tunnel Monthly Production	13
Remaining Allowable Groundwater Extractions through June 2021	259	Remaining Estimated Tunnel Production through June 2021	78
Total Available Water Supply (Remaining Allowable Groundwater + Remaining Estimated Tunnel Production through June 2021)		337 Acre Feet	
Less Remaining Forecasted Retail Water Sales through June 2021		-236 Acre Feet	

Surplus Water through June 2021* 101 Acre Feet

* This is the forecasted surplus water available for sale in the current year and/or carryover to the next Watermaster year which starts on July 1 subject to the carryover limits established by the Raymond Basin Management Board. Regarding the available surplus water, we will generally maximize the carryover to the next year and deliver the balance of the forecasted surplus water (if any) to the City of Pasadena. In the 2019-2020 year, 119 Acre-Feet were sold to the City, 52 Acre-Feet were carried over to 2020-2021 and 134 Acre-Feet were put into our short-term storage account. Although we may lease additional pumping rights from another agency with surplus pumping rights, this is not considered a guaranteed source of supply since it is subject to negotiation. In addition to the available water, the KID has 774 Acre Feet in a long-term storage account. Additions to long-term storage are no longer permitted but withdrawals can be made at any time to supplement allowable extractions. However, since long-term storage is considered by KID staff to be an emergency supply, we do not plan to use or sell this water now.

V. Water Samples and Test Results – See Attachment A

Attachment A

Water Samples and Test Results

Sample Date	Source or Distribution	Lab	Description	# of tests	Results**	Maximum Contaminant Level* (MCL)
01/12/21	Distribution	Clinical	color, odor, turbidity*	18	<MCL	15 units, 3 units, 5 units
01/12/21	Distribution	Clinical	fluoride	6	1.1 - 1.4 ppm	3 ppm
01/12/21	Both	Eurofins	coliform, e. coli	80	ND or A	1 positive sample
01/18/21	Source	Weck	Title 22 VOC	66	ND or A	1 positive sample
01/18/21	Source	Weck	Title 22 fluoride	6	1.0 - 2.9	3 ppm
01/18/21	Source	Weck	Title 22 nitrate	3	1.6 - 4.2	10 ppm
01/18/21	Source	Weck	Gross Alpha	3	9.73 pCi/L, <MCL	15 pCi/L
01/26/21	Both	Eurofins	coliform, e. coli	64	ND or A	1 positive sample

Total samples: 246

* Color, odor, and turbidity are regulated by a secondary standard to maintain aesthetic qualities.

** ppm = parts-per-million, ppb = parts-per-billion, pCi/L = picocuries per liter, <MCL = less than Maximum Contaminant Level, ND = not detected, A = Absence

The State of California Water Resources Control Board, Division of Drinking Water, provides access to water quality monitoring notification documents, including monitoring schedules and test results. The link for Kinneloa Irrigation District Water System Details is

https://sdwis.waterboards.ca.gov/PDWW/JSP/WaterSystemDetail.jsp?tinwsys_is_number=2514&tinwsys_st_code=CA



YOUR BEST PROTECTION

ACWA JPIA

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www.acwajpia.com

President

E.G. "Jerry" Gladbach

Vice President

Tom Cuquet

Chief Executive Officer

Walter "Andy" Sells

Executive Committee

Fred Bockmiller

Tom Cuquet

David Drake

E.G. "Jerry" Gladbach

Brent Hastey

Melody A. McDonald

Randall Reed

J. Bruce Rupp

Pamela Tobin

Core Values

- People
- Service
- Integrity
- Innovation

January 13, 2021

Kinneloa Irrigation District (K011)
1999 Kinclair Drive
Pasadena, CA 91107

General Manager:

Each year at Fall Conference, the JPIA recognizes members that have a Loss Ratio of 20% or less in either of the Liability, Property, or Workers' Compensation programs (loss ratio = total losses / total premiums).

The members with this distinction receive the "**President's Special Recognition Award**" certificate for each Program that they qualify in.

The JPIA is extremely pleased to present Kinneloa Irrigation District (K011) with this special recognition and commends the District on the hard work in reducing claims.

Congratulations to you, your staff, Board, and District. Keep up the good work!

The JPIA wishes you the best in 2021.

Sincerely,

E.G. "Jerry" Gladbach
President

Enclosure: President's Special Recognition Award(s)

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Liability Program for the period 10/01/2016 - 09/30/2019
announced at the Board of Directors' Meeting in a Virtual Meeting.*



E. G. "Jerry" Gladbach, President



December 15, 2020

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Property Program for the period 04/01/2016 - 03/31/2019
announced at the Board of Directors' Meeting in a Virtual Meeting.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 15, 2020

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Workers' Compensation Program for the period 07/01/2016 - 06/30/2019
announced at the Board of Directors' Meeting in a Virtual Meeting.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 15, 2020



1999 KINCLAIR DRIVE, PASADENA, CALIFORNIA 91107-1017
TELEPHONE (626) 797-6295 • FAX (626) 794-5552
WEBSITE: kinnealoairrigationdistrict.info

Annual Report

2020

Presented to the Board of Directors by
Melvin L. Matthews, General Manager

February 16, 2021

Letter from the General Manager

February 16, 2021

On behalf of the staff of the Kinneloa Irrigation District (District), I am pleased to present the 2020 Annual Report to the Board of Directors. This has been a challenging year due to the COVID-19 pandemic and its effect on the operations of the District and its vendors and contractors. Nevertheless, we were able to successfully carry out our mission to provide a safe and reliable source of water to our 587 customers without any major problems or financial impact. Although some major projects were postponed or delayed, the District performed all scheduled maintenance tasks and water quality testing.

CAPITAL IMPROVEMENT AND MAINTENANCE PROJECTS

To fulfill our mission in the years ahead, the District continues to carry out projects as part of our *Water Master Plan*; replace capital assets when needed; and perform preventative maintenance on buildings, wells, water tunnels, pumps, tanks and reservoirs. Some of the major projects started or completed in 2020 are summarized below:

1. Water Treatment Plant – The obsolete equipment for chlorination of water from the Eucalyptus Tunnel was replaced with a refurbished building, storage tank and metering pump at the Eucalyptus Reservoir.
2. Water Meters and Transmitters – Pilot programs were completed using equipment from two vendors to test the next generation transmitters that send meter readings and other data to our office or any Internet-connected location. These devices provide water usage and leak notifications to the customer and to the District.
3. Water Main Replacement and Improvement Projects – Design work was completed on the new Sierra Madre Villa/Villa Heights Road East Tank Connector Pipeline. The project will be constructed in 2021 after a competitive bidding process. Design work on the Brown-Glen Replacement Pipeline was substantially finished and is under staff review. These projects will increase flow during fire events and provide operational improvements to these two pressure zones and are part of our emergency preparedness plan.
4. Vehicle Replacement – Two one-half ton pickup trucks were purchased to replace 21-year-old and 26-year-old vehicles that had reached the end of their useful lives and lacked current safety features.
5. Water Treatment – A water softener was installed at Glen for Far Mesa Cl₂ system to improve the reliability of the system and reduce maintenance.
6. Facility Improvement – Solar power supplies were installed at the West Tank and Transfer Valve facilities to provide backup power.
7. Facility Improvement – The original 45-year-old driveway at the District office was removed and replaced due to significant deterioration. The driveway was also widened, and the parking area was expanded.

We have captured in pictures some of the capital and planned maintenance projects that were completed in 2020 and they are presented in Exhibit A.

FINANCIAL REPORT

An unaudited financial summary for the calendar year of 2020 and 2019 is presented in Exhibit B.

The financial highlights for the year of 2020 are as follows:

1. The District ended the year in sound financial condition with favorable financial results with respect to the budget.
2. Total revenues were \$1,870,990.
3. The net income for the year was \$514,275 and was substantially higher than the previous year.
4. Capital improvement and major planned maintenance projects in the total amount of \$181,269 were completed using reserve funds.
5. Principal payments on long-term debt for previous capital improvement projects were made in the amount of \$138,466.
6. The net surplus added to reserves for future capital and planned maintenance projects was \$194,540.

WATER SALES , WATER SUPPLY AND WATER USE EFFICIENCY

Water Sales for 2013 through 2020 are shown in Exhibit C.

Water Sales for 2020 exceeded the budgeted amount. Our analysis indicates that this result is primarily due to warmer weather and the lack of sufficient rain in several months during the year. There was a 17% increase in 2020 water sales as compared to 2019. Nevertheless, the 2020 water sales were still 10% lower than the base year of 2013 when the State of California imposed emergency conservation regulations due to the multi-year drought.

Because the Kinneloa Irrigation District is the only water company in the San Gabriel Valley that has been self-sufficient using its local groundwater, California's periodic droughts continue to be a concern to the District and its customers. Therefore, the District has been encouraging water use efficiency since 2006 to avoid the need to purchase expensive imported water. The following issues will continue to be addressed in 2021:

1. The water level in the Raymond Basin Aquifer, which is the natural underground water storage basin underlying the greater Pasadena area continues to decline. This is the source for 50 to 85% of our groundwater supply depending on rainfall and our tunnel supplies. Our water rights are meaningless if the levels decline below the pumping level of our current wells. The Raymond Basin Management Board (RBMB) previously approved a voluntary 30% reduction in this supply source to help stabilize the level for the benefit of Kinneloa and other agencies. Although this reduction has slowed the decline, several scenarios are being discussed to further reduce pumping and find a source of replenishment water. However, since imported water may not be available at a reasonable cost to replenish the Raymond Basin and stabilize the level the reduction in the amount of extraction is critical to preserve our principal water supply.
2. Our man-made water tunnels, which collect water percolating down through the San Gabriel Mountains, provide 15 to 50% of our groundwater supply. The quantity from these sources is totally dependent on the long-term average rainfall and maintenance of the pipelines. In periods of drought these sources decline significantly but remain a significant low-cost water supply.
3. Purchasing imported water as a supplemental source is not a viable alternative at the present time. The District does not have a pipeline to receive water from Foothill Municipal Water District, the wholesale source of imported water from the Metropolitan Water District of Southern California (MWD). Even if a pipeline is built, the cost of the water is approximately 10 times the cost of producing our local groundwater.
4. A new well could be drilled for a cost of \$2 million or more depending on the site and the required depth. However, this would not be a new source of supply unless additional groundwater pumping rights could be obtained from another agency and this would be counter to the goal of the RBMB to reduce pumping to restore basin levels.
5. Water rates would need to be increased to finance any alternative water supply project.

These and other issues will be the focus of future planning. The staff and I appreciate the support of the Board of Directors in meeting the future challenges of providing high quality water service to our customers at a reasonable cost.

Sincerely,



Melvin L. Matthews
General Manager

Exhibit A

The Year 2020 in Pictures

Eucalyptus Tunnel Chlorinator at
Eucalyptus Reservoir



Chlorinator building with storage tank and metering pump



Sodium Hypochlorite is mixed to proper concentration on site

Solar Backup Power Supplies

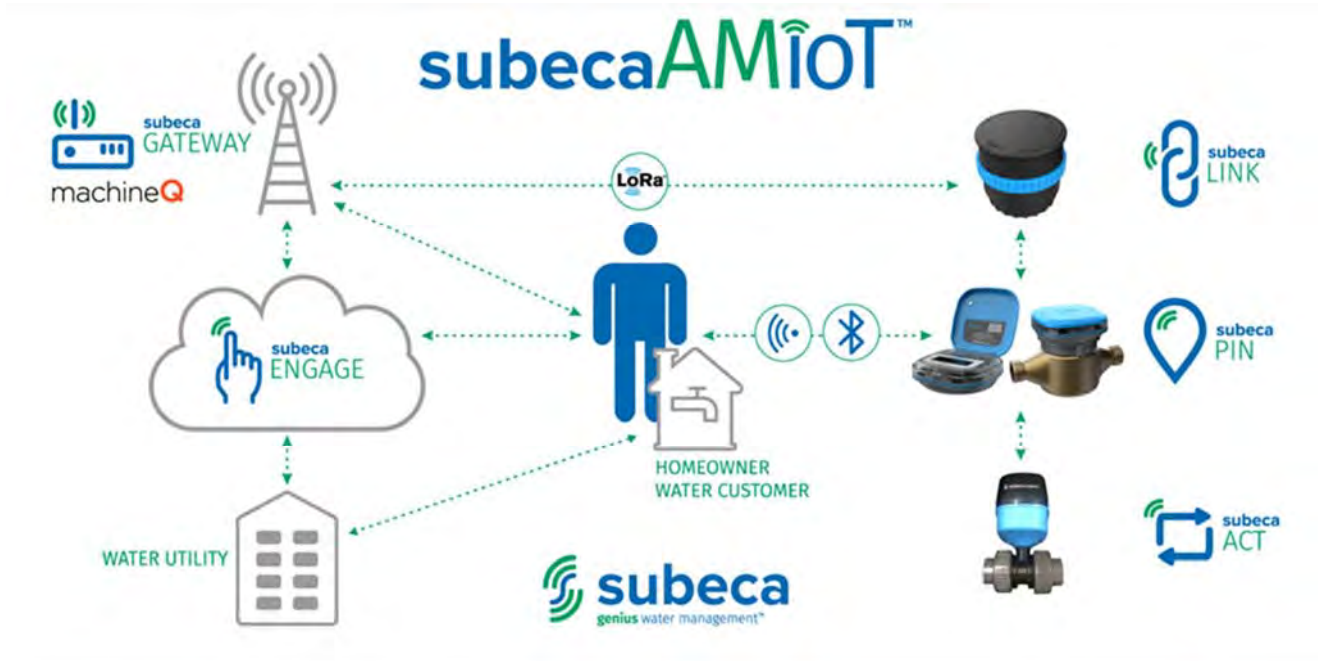


Solar Power Supply installed at West Tank



Solar Power Supply installed at Transfer Valve

Advanced Meter Infrastructure
(Installation in Progress)



Water Meter Transmitter and Communications System for Automated Meter Reading (AMR) and Leakage Notifications

Preventative Maintenance, Repairs and Upgrades



Two trucks were purchased to replace older vehicles



Office driveway was replaced and widened



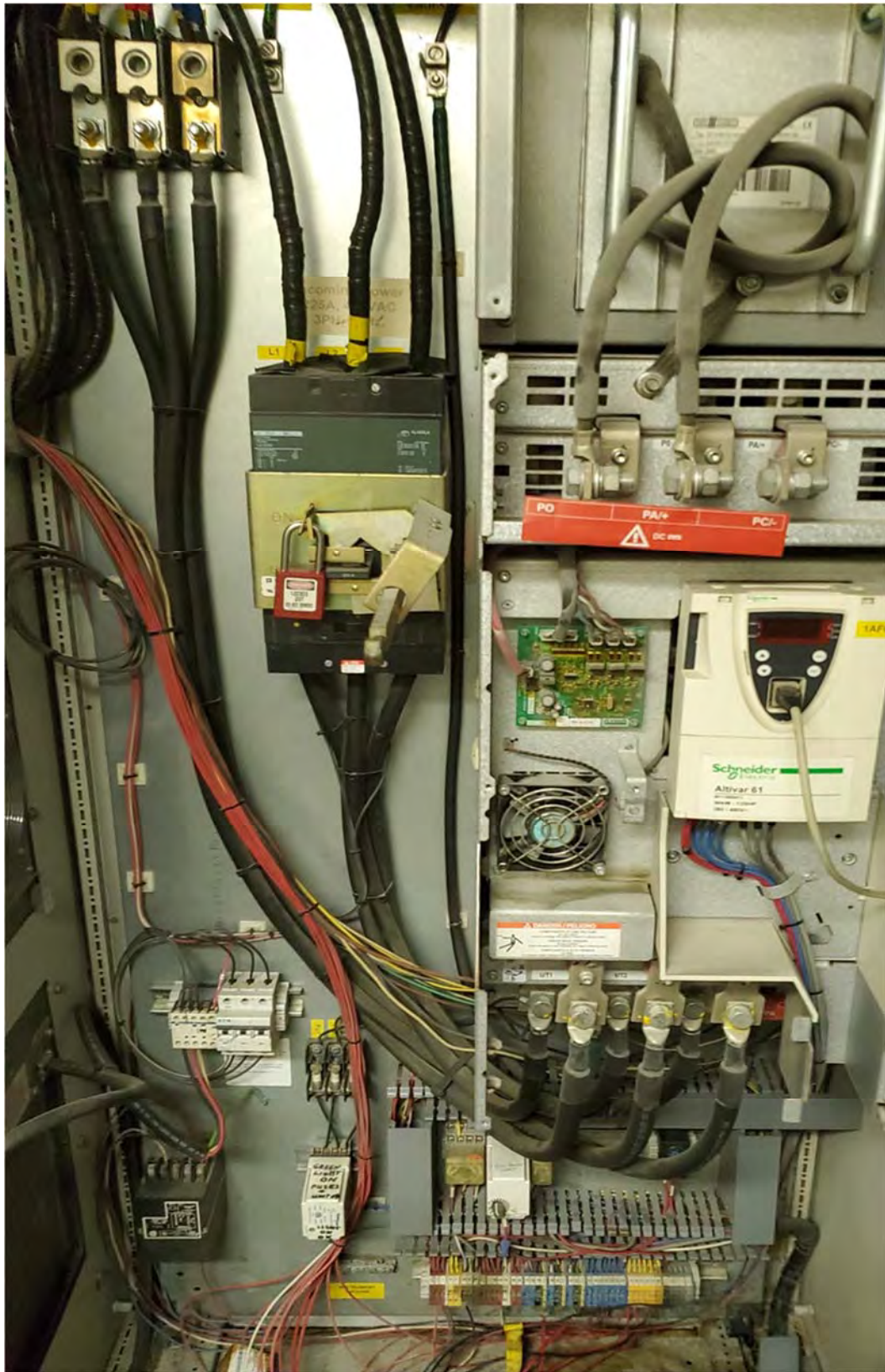
Parking area was expanded



Fire Hydrant maintenance program which includes labelling, painting and testing



Windover Road service repair



K-3 Well Variable Frequency Drive Replacement

Exhibit B
Financial Summary for Year Ended
December 31, 2020 and December 31, 2018

Kinneloa Irrigation District
Net Income Statement for Years Ending December 31, 2020 and December 31, 2019

	Year of 2020	Percentage	Year of 2019	Percentage
Revenues				
4000 Water Sales	\$ 1,745,675.97	93.30	\$ 1,515,910.52	89.10
4015 Wholesale Water Sales	70,712.84	3.78	97,182.94	5.71
4020 Service/Installation Charges	8,851.90	0.47	23,518.54	1.38
4035 Interest-Reserve Fund	21,820.62	1.17	45,752.39	2.69
4036 Unrealized Gain(Loss)	23,928.61	1.28	13,117.23	0.77
4070 Misc. Income	0.00	0.00	5,969.27	0.35
	1,870,989.94	100.00	1,701,450.89	100.00
Expenses				
5000 Leased Water Rights	63,135.00	3.37	63,135.00	3.71
5005 Electricity	137,678.35	7.36	122,047.78	7.17
5010 Maintenance/Repair Supplies	39,068.98	2.09	52,443.94	3.08
5012 Safety Equipment	1,408.55	0.08	1,956.42	0.11
5015 Operations Labor	213,802.36	11.43	193,597.79	11.38
5016 Operations OT	12,936.84	0.69	19,434.94	1.14
5020 Stand-by Compensation	11,760.00	0.63	10,830.00	0.64
5022 Training/Certification	445.02	0.02	1,265.22	0.07
5025 Water Treatment/Analysis	26,906.97	1.44	24,007.59	1.41
5030 Maintenance/Repair Contract	130,086.12	6.95	164,782.48	9.68
5034 Equipment Maintenance	14,542.29	0.78	20,228.24	1.19
5035 Vehicle Maintenance	13,954.45	0.75	11,683.21	0.69
5036 Fuel	15,067.94	0.81	14,665.14	0.86
5045 Insurance-Workers Comp.	11,832.88	0.63	24,574.00	1.44
5046 Insurance-Liability	15,695.90	0.84	14,717.87	0.87
5048 Insurance-Property	2,207.36	0.12	1,464.48	0.09
5049 Insurance-Medical	84,361.47	4.51	84,051.34	4.94
6000 Engineering Services	28,551.38	1.53	26,916.50	1.58
6005 Watermaster Services	10,502.54	0.56	10,567.00	0.62
6015 Administrative Salary	143,325.61	7.66	137,868.24	8.10
6017 Administrative Travel	494.84	0.03	1,060.06	0.06
6020 Board Compensation	6,450.00	0.34	5,000.00	0.29
6021 Administrative & Board Exp.	1,017.13	0.05	237.61	0.01
6022 Board of Directors Election	211.03	0.01	0.00	0.00
6024 Customer/Public Info. Prog.	2,469.13	0.13	1,421.95	0.08
6025 PERS - KID	38,034.00	2.03	105,936.63	6.23
6030 Social Security - KID	30,523.12	1.63	27,638.50	1.62
6031 Medicare - KID	7,172.16	0.38	6,490.55	0.38
6035 Office/Computer Supplies	6,680.98	0.36	6,823.40	0.40
6036 Postage/Delivery	4,170.30	0.22	4,708.28	0.28
6040 Professional Dues	14,111.06	0.75	13,984.38	0.82
6045 Legal Services	9,737.34	0.52	9,251.61	0.54
6050 Telephone	4,259.28	0.23	4,352.66	0.26
6051 Mobile Telephone	251.03	0.01	772.97	0.05
6052 Pagers	416.25	0.02	451.69	0.03
6053 Internet Service	769.89	0.04	783.76	0.05
6059 Computer Software Maintena	7,047.86	0.38	6,971.25	0.41
6061 Office Equipment Maintenan	0.00	0.00	747.89	0.04
6065 Accounting Services	7,100.00	0.38	7,100.00	0.42
6070 Office & Accounting Labor	116,220.50	6.21	92,911.75	5.46
6075 Professional/Contract Servic	26,225.03	1.40	30,971.72	1.82
6080 Administrative Fees	11,286.86	0.60	9,462.85	0.56
6081 Permits/Fees	7,218.10	0.39	8,752.50	0.51
6086 Taxes - Sales/Use	6,887.51	0.37	38.90	0.00
6088 Interest Expense	61,735.46	3.30	64,800.74	3.81
6120 Bank Service Charges	8,955.74	0.48	7,677.19	0.45
	1,356,714.61	72.51	1,418,586.02	83.38
Net Income	514,275.33	27.49	282,864.87	16.62

Kinneloa Irrigation District
Balance Sheet as of December 31, 2020 and December 31, 2019

	2020 Balance	2019 Balance
ASSETS		
Current Assets		
Checking-Wells Fargo Bank	448,753.16	368,703.18
Reserve Fund-LAIF	127,714.90	125,623.40
Reserve Fund-CalTRUST	1,763,624.27	1,719,990.08
Accrued Interest-LAIF	745.21	721.67
Accts. Receivable-Water Sales	31,481.98	43,879.68
Accts. Receiv.-Service Charges	0.00	494.19
Employee Loans	301.07	903.35
Allowance for Bad Debts	(771.48)	(771.48)
Inventory	20,000.00	20,000.00
Accrued Water Sales	190,874.54	128,279.30
Prepaid Insurance	12,116.94	11,137.64
Prepaid Expenses	31,804.52	29,793.38
	2,626,645.11	2,448,754.39
Total Current Assets		
Property and Equipment		
Water Rights	52,060.41	52,060.41
Land Sites	96,700.08	96,700.08
Water Mains	3,634,517.80	3,584,517.77
Water Tunnels	729,074.60	729,074.60
K-3 Well	89,543.06	89,543.06
Improvement District #1	602,778.12	602,778.12
Mountain Property	6,620.00	6,620.00
Wilcox Well/Wilcox Booster	94,030.98	94,030.98
Interconnections	14,203.27	14,203.27
Water Treatment Plant	203,453.56	191,625.82
Water Meters	118,735.53	112,592.71
Electrical/Electronic Equip.	256,918.72	256,918.72
Computer/Office Equipment	77,353.20	75,922.12
Vehicles & Portable Equipment	308,656.75	242,548.91
Water Company Facilities	104,222.20	70,422.20
KID Office	54,741.36	54,741.36
Shaw Ranch	280,789.92	280,789.92
Dove Creek Project	487,383.87	487,383.87
Glen Reservoir/Booster	24,190.86	24,190.86
Kinneloa Ridge Project	690,492.58	690,492.58
Eucalyptus Booster Station	532,342.43	532,342.43
Vosburg Booster	1,647,215.66	1,647,215.66
SCADA Equipment	362,117.90	350,158.34
Tanks and Reservoirs	119,491.90	119,491.90
Holly Tanks	181,113.76	181,113.76
Tools	6,273.13	6,273.13
Accumulated Depreciation (2020 Depreciation not posted as of this report)	(5,253,645.76)	(5,253,645.76)
	5,521,375.89	5,340,106.82
Total Property and Equipment		
Other Assets		
PERS-Deferred Outflows	76,176.00	76,176.00
	76,176.00	76,176.00
Total Other Assets		
Total Assets	8,224,197.00	7,865,037.21

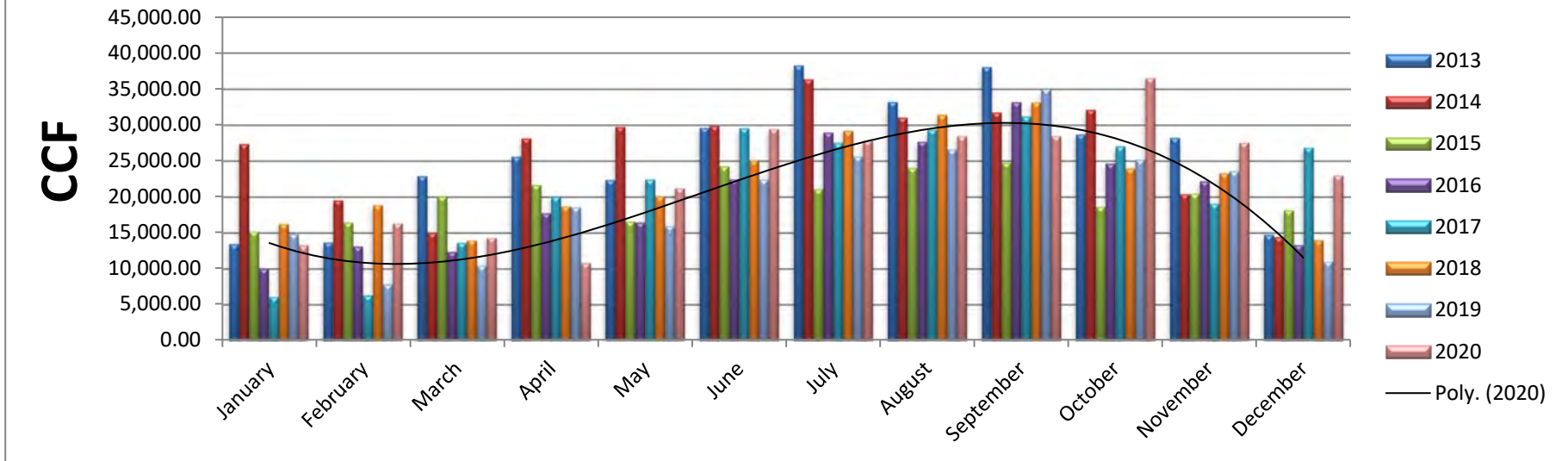
Kinneloa Irrigation District
Balance Sheet as of December 31, 2020 and December 31, 2019

	2020 Balance	2019 Balance
LIABILITIES AND CAPITAL		
Current Liabilities		
Accounts Payable	32,083.64	32,192.24
Job Deposits	3,600.00	900.00
Deposits-Water Customers	255.02	255.02
Accrued Vacation	21,462.60	21,462.60
	57,401.26	54,809.86
Total Current Liabilities	57,401.26	54,809.86
Long-Term Liabilities		
Installment Purchase Agreement	1,594,609.63	1,733,076.13
PERS- Net Liability	285,991.40	305,003.96
PERS- Deferred Inflows	38,397.00	38,397.00
	1,918,998.03	2,076,477.09
Total Long-Term Liabilities	1,918,998.03	2,076,477.09
Total Liabilities	1,976,399.29	2,131,286.95
Capital		
Fund Balance	5,733,750.26	5,778,329.39
Net Income	514,047.45	(44,579.13)
	6,247,797.71	5,733,750.26
Total Capital	6,247,797.71	5,733,750.26
Total Liabilities & Capital	8,224,197.00	7,865,037.21

Unaudited - For Management Purposes Only

Water Sales

January 2013 through July 2020



Month\Year	2013	2014	Percentage 2014 vs. 2013	2015	Percentage 2015 vs. 2014	2016	Percentage 2016 vs. 2015	2017	Percentage 2017 vs. 2016	2018	Percentage 2018 vs. 2017	2019	Percentage 2019 vs. 2018	2020	Percentage 2020 vs. 2019	Percentage 2020 vs. 2013
January	13,433.84	27,346.09	50.9%	15,139.14	-44.6%	9,976.03	-34.1%	6,087.44	-39.0%	16,209.81	166.3%	14,799.07	-8.7%	13,257.20	-10.4%	-1.3%
February	13,647.60	19,531.19	30.1%	16,426.97	-15.9%	13,087.06	-20.3%	6,260.89	-52.2%	18,825.09	200.7%	7,814.78	-58.5%	16,296.98	108.5%	19.4%
March	22,864.75	14,992.66	-52.5%	20,017.80	33.5%	12,329.17	-38.4%	13,607.67	10.4%	13,905.15	2.2%	10,428.68	-25.0%	14,285.12	37.0%	-37.5%
April	25,580.22	28,144.68	9.1%	21,618.07	-23.2%	17,691.97	-18.2%	19,985.39	13.0%	18,676.28	-6.6%	18,528.34	-0.8%	10,780.05	-41.8%	-57.9%
May	22,344.18	29,731.87	24.8%	16,540.07	-44.4%	16,451.27	-0.5%	22,399.45	36.2%	20,065.74	-10.4%	15,942.43	-20.5%	21,173.67	32.8%	-5.2%
June	29,605.73	29,878.35	0.9%	24,248.07	-18.8%	22,444.33	-7.4%	29,548.21	31.7%	25,095.13	-15.1%	22,403.98	-10.7%	29,448.17	31.4%	-0.5%
July	38,314.11	36,366.62	-5.4%	21,045.33	-42.1%	28,938.82	37.5%	27,507.42	-4.9%	29,171.12	6.0%	25,606.25	-12.2%	27,820.42	8.6%	-27.4%
August	33,199.17	31,022.84	-7.0%	24,001.09	-22.6%	27,685.37	15.4%	29,322.57	5.9%	31,398.23	7.1%	26,596.35	-15.3%	28,451.82	7.0%	-14.3%
September	38,084.37	31,754.34	-19.9%	24,753.39	-22.0%	33,175.96	34.0%	31,192.59	-6.0%	33,153.90	6.3%	34,990.24	5.5%	28,451.82	-18.7%	-25.3%
October	28,679.52	32,084.57	10.6%	18,597.68	-42.0%	24,632.13	32.4%	27,026.88	9.7%	23,936.21	-11.4%	25,178.15	5.2%	36,520.21	45.0%	27.3%
November	28,223.52	20,371.82	-38.5%	20,412.15	0.2%	22,153.05	8.5%	19,043.64	-14.0%	23,302.79	22.4%	23,561.50	1.1%	27,531.69	16.9%	-2.5%
December	14,695.84	14,383.35	-2.2%	18,124.47	26.0%	13,295.95	-26.6%	26,845.02	101.9%	13,968.63	-48.0%	10,982.31	-21.4%	22,972.40	109.2%	56.3%
Total	308,672.85	315,608.38	2.2%	240,924.23	-23.7%	241,861.11	0.4%	258,827.17	7.0%	267,708.08	3.4%	236,832.08	-11.5%	276,989.55	17.0%	-10.3%