

KINNELOA IRRIGATION DISTRICT

Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, February 18, 2020
3:00 P.M.

AGENDA

1. **CALL TO ORDER** – 3:00 P.M.
 - a. Declaration of a quorum
 - b. Review of agenda
2. **PUBLIC COMMENT** – Comments from the Public regarding items on the Agenda or other items within the jurisdiction of the District
In compliance with the Brown Act, the Board cannot discuss or act on items not on the Agenda. However, Board Members or District Staff may acknowledge Public comments, briefly respond to statements or questions posed by the Public, ask a question for clarification, or request Staff to place item on a future Agenda (Government Code section §54954.2)
3. **REVIEW OF MINUTES** – January 21, 2020
Recommended Action: Review and approve motion to file
4. **REVIEW OF FINANCIAL REPORTS** – January 31, 2020
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. **ANNUAL REPORT** – Information item presented by the General Manager
Recommended Action: General Manager to summarize the report and respond to questions
7. **OFFICE DRIVEWAY PROJECT** – Presentation by the General Manager of the proposed replacement and widening of office driveway.
Recommended Action: General Manager to provide status report of the driveway project proposals and may include Board review and approval of project.
8. **CLOSED SESSION – PUBLIC EMPLOYEE PERFORMANCE EVALUATION – Government Code §54954.5(e):** Title: General Manager
9. **OPEN SESSION – REPORT ON CLOSED SESSION**
10. **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.
11. **CALENDAR** – March 17, 2020 April 21, 2020 May 19, 2020

12. ADJOURNMENT

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

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Regular Meeting – Board of Directors
1999 Kinclair Drive, Pasadena, CA 91107
Tuesday, January 21, 2020, 3:00 pm
Minutes

DIRECTORS PRESENT: Tim Eldridge, Frank Griffith, Gordon Johnson, Gerrie Kilburn, and Dave Moritz

DIRECTORS ABSENT: None

STAFF PRESENT: General Manager Melvin Matthews, Office Manager/Board Secretary Bernadette Allen, Sr. Facilities Operator Chris Burt

1. CALL TO ORDER: Director/Chair Gordon Johnson called the meeting to order at 3:00 pm. A quorum of Board Members was present. The Agenda was reviewed. No changes were requested.

2. PUBLIC COMMENT: Tom Conant of Mission Paving was present. He thanked the Board for welcoming him to the meeting.

3. REVIEW OF MINUTES:

Director Griffith asked the following questions regarding:

Item 3, Public Hearing... How was the notice sent to all customers? The Office Manager replied that it was sent by regular mail.

Item 6, Review of Financial Reports... Does the Board get a copy of the compensation survey? The General Manager said that the surveys are available for the Board's use and inspection. They were not distributed.

Item 8d. Public Records... What was the name of the attorney who sent the email? The General Manager replied that the attorney's name is Jim Ciampa, as shown on the email in the agenda packet.

It was motioned/seconded/carried unanimously-(Griffith/Kilburn-5/0/0/0):

“That the Board approves the December 17, 2019, minutes as presented for filing and posting on the website.”

(Aye-Eldridge, Griffith, Johnson, Kilburn, Moritz/Nay-0/Abstain-0/Absent-0)

4. REVIEW OF FINANCIAL REPORTS: The Director/Treasurer Moritz reviewed the December 31, 2019, financial reports. On the Income Statement, he highlighted that the water sales revenue was down, but wholesale water sales was up. He asked if the decrease in expense account 5005 electricity was related to pumping. The General Manager replied that without billing discrepancies, the electricity expense does track with the amount of pumping. High water sales involve more pumping, and the District pumped a fair amount of wholesale water. Director Moritz asked if expense account 5034 equipment maintenance was zero or not billed in the month. The General Manager said that we did not have any equipment maintenance in December, and the year to date column gives a 12-month picture. Director Moritz asked if the other expenditure account 1509 Wilcox Well/Wilcox Booster was money not spent. The General Manager stated that it was a budgeted project that was deferred. On the Balance Sheet, Director Moritz asked if account 1014 Reserve Fund-CalTRUST is an investment fund. The General Manager replied that it is an investment fund. The District's reserve funds are invested in CalTRUST and California's Local Agency Investment Fund (LAIF). On the Cash Flow Statement, the General Manager highlighted

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that there was an increase in cash this year in the amount of \$137,000, which is money that is available for projects. On the Net Income Statement comparing 2019 to 2018, Director Moritz asked about the drop in net income. The General Manager stated that in the comparison, the revenue is relatively close between the two years. On the expense side, the main difference was an adjustment in line 6025 PERS- KID to reflect PERS liability. Some expenses were also higher in 2019, such as line 5030 Maintenance/Repair Contractors. There were a fair number of leaks this year which resulted in higher expenses. The General Manager concluded with the statement that the year started off with the first six months in the hole, but water sales picked up over the summer, and the year finished well with water sales close to budget.

It was motioned/seconded/carried unanimously-(Griffith/Kilburn-5/0/0/0):

“That the Board approves the financial reports as presented for filing.”

5. GENERAL MANAGER’S REPORT: The General Manager and the Board reviewed the report.

I.B. Aged Receivables: Director Moritz asked how accounts 90 days or greater are handled. The General Manager stated that an account is not late unless the second month’s bill goes by unpaid. On the 21st of the month, which is approximately 45 days from the billing date, a late charge is applied, and a late notice is mailed out. Next the customer receives a door hanger, which notifies them that the account is past due and scheduled for shut off. A customer is rarely shut off.

I.C. Website Usage and Online Payments: Director Eldridge asked how customers can sign up for automatic payments. The General Manager replied that there is a form that is filled out and signed. The form is provided to all new customers, mailed or emailed upon request and is available on the website.

II.C. Advanced Meter Analytics: The General Manager stated that 7 of the 12 LTE endpoints are reporting data through the mobile network. Five are troublesome and he will be meeting with technical staff in the coming month to analyze the situation. The purpose of the test is to determine, long term, whether the District wants to move to this type of data collection as opposed to the current radio drive by method.

II.D. Activities/Meetings...: Director Griffith asked for more information about the PWAG organizing meeting. The General Manager stated that the Public Water Agencies Group (PWAG) has been around for 50 years as an unincorporated association. It was incorporated and he was elected as Treasurer. Director Griffith congratulated the General Manager on his election.

IV. Water Supply Summary...: The District will be leasing another 207 acre feet (AF) from the City of Alhambra, which will be in addition to the 88 AF, and will be reflected in the chart when the lease is completed. Director Griffith asked what the cost will be to the District. The General Manager replied that the cost is 63,500 for 207 AF, assuming the price remains the same this year, and it is in the budget.

Director Kilburn asked if the staff will be sending out to customers a summary of their bill and water quality reports, as has been done in the past. The General Manager stated that the report on annual water usage will be provided soon, and the Consumer Confidence Report is sent in June.

Attachment A, Water Samples...: Director Griffith asked about the positive coliform result. The General Manager stated that it was from one location, and it was retested. It had to do with sampling technique and there was nothing wrong with the water. Director Kilburn asked if state law requires sending customers the water quality report. The General Manager said that yes, state law requires the water quality report which is called the Consumer Confidence Report. Director

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Griffith asked, at what point does the District have to send out notices regarding the fluoride level. The General Manager stated that if any of the samples are above 2 parts per million, the District must notify customers who are in that distribution zone. Notification is by mail.

6. CAPITAL IMPROVEMENT AND MAINTENANCE PROJECTS:

The General Manager and the Board reviewed the memo and projects list. The General Manager stated that four projects: House Tunnel replace damaged line, West Tank install solar panel, Transfer Valve install solar panel, and Facility Maintenance remove/replace office driveway projects are submitted for Board approval.

Director Moritz asked if the driveway would be widened. The General Manager replied, "Yes." Director Griffith asked what the new width will be. The General Manager replied that it will be eleven feet. The project includes the pavement being removed, dug down below grade, and will include installing 2 by 4 redwood header boards to protect the edge and widening out in the parking area. Director Griffith asked if the width was approved by the fire department. The General Manager stated that the fire department is not involved. Eleven feet is as wide as possible on the property. Director Griffith asked if there will be any base material. Tom Conant, of Mission Paving, stated that it will be removing existing and recompacting, and no base. The General Manager added that the recompacted decomposed granite is a good base. There is an effort to minimize the cost. Director Eldridge added that it is a low use road. Director Griffith asked if a drain will be added at the low point where the water goes across. The General Manager said that no drain will be added. It will be graded so that the hillside runoff drains better. The Chair asked who would be replacing the House Tunnel 2" water line with hose. The General Manager replied that it would be Perry Thomas Construction. Director Griffith asked if other bids were received for the driveway replacement. The General Manager stated that he did not get other bids and would rather go with a company that the District has had a relationship with, and he does not recommend getting additional bids. The Chair said that he supports having more than one bid. He added that if the General Manager is seeking Board authorization to award the contract, he would not be in favor of that without other bids. Director Griffith and the Chair commented that there was nothing against Mission Paving nor against the bid, but it is a good procedure to have more than one bid. The General Manager asked if the Board would be willing to approve the project subject to additional bids. The Chair stated that he would be open to delegating authority to the General Manager to award a contract based upon receiving multiple bids. Director Eldridge asked how many bids should be sought. Director Griffith replied, "Three total."

It was motioned/seconded-(Eldridge/Kilburn):

"That subject to three bids, the Board authorizes the General Manager to award the lowest bidder the contract to replace the driveway, and the Board approves the other 3 projects as presented."

Director Griffith asked that at the next meeting, he would like to see the other bids. The General Manager said that he will provide them.

The motion carried unanimously-(5/0/0/0).

7. BALLOT: SPECIAL DISTRICT LAFCO REPRESENTATIVE:

The General Manager and the Board reviewed the Los Angeles County Local Agency Formation Commission (LAFCO) ballot materials. Director Kilburn asked if it is a paid position. The General

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Manager said it is a paid position, about a hundred dollars per meeting, with weekly meetings. Director Eldridge asked what LAFCO does. The General Manager stated that they consider applications for annexation of unincorporated areas to various cities, view applications for consolidations, and special district mergers. They hold public meetings. Staff researches applications and makes recommendations. Director Kilburn asked how many serve on the Board and if there are any women serving on the Board. The General Manager said that he does not know who is currently serving on the Board and there have been women serving on the Board. It was motioned/seconded-(Kilburn/Eldridge):

“That the Board authorizes the Chair to vote for Sharon Raghavachary for Special District LAFCO Representative.”

The Chair stated that he liked that Ms. Raghavachary has varied experience. Director Kilburn agreed.

The motion carried unanimously-(5/0/0/0).

8. BOARD OF DIRECTORS COMPENSATION:

The General Manager and the Board reviewed the memo and draft ordinance. Director Eldridge asked if State law sets the maximum compensation. The General Manager replied that a statutory amount has been in place for a long time, and the government code has the mechanism for increasing compensation. There is no ceiling that he is aware of.

It was motioned/seconded/carried unanimously-(Eldridge/Griffith-5/0/0/0):

“That the Board wants to proceed and directs the staff to prepare the public hearing notice and schedule the hearing for a future meeting.”

9. BROWN-GLEN PIPELINE IMPROVEMENT PROJECT:

The General Manager and the Board reviewed the General Manager’s memo and the Civiltec Engineering memo. Director Moritz asked how the hydraulic model works. The General Manager replied that the model is based upon water supply, pipe sizes, friction loss, and other components that allows predictions on water pressure and flow rates. It is a computer simulation. The General Manager pointed out that part of the reason there is trouble in this zone is that there is existing pipelines from the Brown and Glen Reservoirs that are of relatively small diameter over long distances and those pipelines are very difficult and very expensive to replace. At the present time, the projects do not include replacing any pipeline up to the intersection of Sierra Madre Villa and Barhite. This project would take off from that point with pipelines down Sierra Madre Villa, west into Villa Knolls and south on Edgecliff Lane and would substantially increase the potential fire flow.

Director Eldridge asked if, in a fire, the booster would automatically kick in to supply additional water. The General Manager said it would be automatic if a pressure regulating valve station feature is added. Both he and the engineer agree that this is an optional feature and could be added later. He concluded that the staff’s recommendation is to proceed with the recommendations as stated in his memo.

Director Kilburn asked what the current LA County regulation is for fire flow requirements. The General Manager replied that it is currently 1250 gallons per minute (gpm).

Director Griffith asked if there is a tie in with the Brown and East West Pipeline. The General Manager stated that the tie in is a separate project that is still under design and 60% drawings are

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expected in late February. Director Griffith asked what the estimated cost will be for both projects. The General Manager stated that his estimate is include in the projects list in this agenda packet. The Chair stated that he thinks it [the Brown-Glen Pipeline] is a good project. It was motioned/seconded/carried unanimously-(Eldridge/Moritz-5/0/0/0):

“That the Board approves engineering design and preparation of plans and specifications for phase 1 and phase 2 of the Brown-Glen Pipeline Improvement Project.”

10. INFORMATION ITEM: The General Manager and the Board reviewed the 2019 Legislative Report by the California Special Districts Association.

11. CLOSED SESSION – PUBLIC EMPLOYEE PERFORMANCE EVALUATION – 54954.5(e):

Title: General Manager. At 4:15 pm, the Chair adjourned the meeting to closed session for the General Manager’s performance evaluation.

12. OPEN SESSION – REPORT ON CLOSED SESSION: The Chair reconvened to open session at 5:33 pm. The Chair stated that no decisions were made, and discussion will continue in a closed session at the next Board meeting.

13. DIRECTOR REPORTS AND/OR COMMENTS: Director Kilburn stated that at her homeowner association meeting, they discussed having a meeting that would involve the fire and police personnel coming and giving a presentation. She wanted to know if other Board member’s divisions and homeowners’ associations would be interested in participating. If so, the meeting could be held in the church and invite all residents. Director Eldridge stated that the Meadows recently had a meeting for fire and evacuation and had representatives from the supervisor’s office, Pasadena council, police, and fire. He added that there is an integrated foothills meeting scheduled in February for fire preparation and another meeting planned by the Fire Safe Council. He thinks it’s a great idea. The General Manager stated that the Kinneloa Estates would welcome the opportunity to participate. The Chair said that he was sure the Kinneloa Canyon would also be interested as well. The Ridge may be interested as well. He added that below the gate, they are never included in anything and would probably love the chance to participate. Director Eldridge said that the February meeting is called Wildfire Cohesive Strategy Workshop, put on by the forest service. Director Kilburn asked who is invited to the workshop. Director Eldridge replied that everyone is welcome, and he said that he would forward the information to all the Directors.

14. CALENDAR: The next meeting will be February 18, 2020.

15. ADJOURNMENT: It was motioned/seconded/carried-(Griffith/Kilburn-5/0/0/0):

“That the Board adjourns the meeting.”

The meeting was adjourned at 5:40 pm.

Reviewed and submitted by,



Bernadette Allen

Office Manager/Board Secretary

Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2020

	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	106,749.48	112,000.00	(5,250.52)	106,749.48	112,000.00	(5,250.52)
4015 Wholesale Water Sales	20,556.48	0.00	20,556.48	20,556.48	0.00	20,556.48
4020 Service/Installation Charges	385.21	833.33	(448.12)	385.21	833.33	(448.12)
4035 Interest-Reserve Fund	2,991.65	2,500.00	491.65	2,991.65	2,500.00	491.65
Total Revenues	130,682.82	115,333.33	15,349.49	130,682.82	115,333.33	15,349.49
Expenses						
5005 Electricity	8,123.93	9,000.00	(876.07)	8,123.93	9,000.00	(876.07)
5010 Maintenance/Repair Supplies	4,717.49	2,083.33	2,634.16	4,717.49	2,083.33	2,634.16
5011 Material and Labor for Install	0.00	833.33	(833.33)	0.00	833.33	(833.33)
5012 Safety Equipment	0.00	133.33	(133.33)	0.00	133.33	(133.33)
5015 Operations Labor	16,775.00	17,200.00	(425.00)	16,775.00	17,200.00	(425.00)
5016 Operations OT	1,910.64	1,125.00	785.64	1,910.64	1,125.00	785.64
5020 Stand-by Compensation	960.00	915.00	45.00	960.00	915.00	45.00
5022 Training/Certification	0.00	133.33	(133.33)	0.00	133.33	(133.33)
5025 Water Treatment/Analysis	6,129.90	1,833.33	4,296.57	6,129.90	1,833.33	4,296.57
5030 Maintenance/Repair Contractors	14,391.93	10,833.33	3,558.60	14,391.93	10,833.33	3,558.60
5034 Equipment Maintenance	0.00	1,250.00	(1,250.00)	0.00	1,250.00	(1,250.00)
5035 Vehicle Maintenance	264.96	1,250.00	(985.04)	264.96	1,250.00	(985.04)
5036 Fuel	2,460.64	1,250.00	1,210.64	2,460.64	1,250.00	1,210.64
5046 Insurance-Liability	1,294.79	1,333.33	(38.54)	1,294.79	1,333.33	(38.54)
5048 Insurance-Property	171.83	208.33	(36.50)	171.83	208.33	(36.50)
5049 Insurance-Medical	7,349.40	7,375.00	(25.60)	7,349.40	7,375.00	(25.60)
6000 Engineering Services	4,517.50	3,958.33	559.17	4,517.50	3,958.33	559.17
6005 Watermaster Services	880.33	1,000.00	(119.67)	880.33	1,000.00	(119.67)
6015 Administrative Salary	11,489.02	12,833.33	(1,344.31)	11,489.02	12,833.33	(1,344.31)
6017 Administrative Travel	73.40	250.00	(176.60)	73.40	250.00	(176.60)
6020 Board Compensation	300.00	700.00	(400.00)	300.00	700.00	(400.00)
6021 Administrative & Board Exp.	0.00	83.33	(83.33)	0.00	83.33	(83.33)
6022 Board of Directors Election	211.03	0.00	211.03	211.03	0.00	211.03
6024 Customer/Public Info. Prog.	200.00	166.67	33.33	200.00	166.67	33.33
6025 PERS - KID	2,917.80	3,000.00	(82.20)	2,917.80	3,000.00	(82.20)
6030 Social Security - KID	2,478.73	2,416.67	62.06	2,478.73	2,416.67	62.06
6031 Medicare - KID	579.71	566.67	13.04	579.71	566.67	13.04
6035 Office/Computer Supplies	343.32	583.33	(240.01)	343.32	583.33	(240.01)
6036 Postage/Delivery	176.60	416.67	(240.07)	176.60	416.67	(240.07)
6040 Professional Dues	1,175.58	1,000.00	175.58	1,175.58	1,000.00	175.58
6045 Legal Services	426.00	1,250.00	(824.00)	426.00	1,250.00	(824.00)
6050 Telephone	362.69	375.00	(12.31)	362.69	375.00	(12.31)
6051 Mobile Telephone	20.84	125.00	(104.16)	20.84	125.00	(104.16)
6052 Pagers	34.61	41.67	(7.06)	34.61	41.67	(7.06)
6053 Internet Service	69.99	83.33	(13.34)	69.99	83.33	(13.34)
6059 Computer Software Maintenance	368.33	1,000.00	(631.67)	368.33	1,000.00	(631.67)
6061 Office Equipment Maintenance	0.00	83.33	(83.33)	0.00	83.33	(83.33)

Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2020

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance
6070 Office & Accounting Labor	9,474.00	9,125.00	349.00	9,474.00	9,125.00	349.00
6075 Professional/Contract Services	2,131.03	2,333.33	(202.30)	2,131.03	2,333.33	(202.30)
6080 Administrative Fees	795.83	750.00	45.83	795.83	750.00	45.83
6081 Permits/Fees	339.66	1,250.00	(910.34)	339.66	1,250.00	(910.34)
6120 Bank Service Charges	398.95	541.67	(142.72)	398.95	541.67	(142.72)
Total Expenses	104,315.46	100,689.97	3,625.49	104,315.46	100,689.97	3,625.49
Net Income	26,367.36	14,643.36	11,724.00	26,367.36	14,643.36	11,724.00
Other Expenditures						
1511 WaterTreatment Plant	1,396.19	2,000.00	(603.81)	1,396.19	2,000.00	(603.81)
Total Other Expenditures	1,396.19	2,000.00	(603.81)	1,396.19	2,000.00	(603.81)
Total Increase or (Drawdown)	24,971.17	12,643.36	12,327.81	24,971.17	12,643.36	12,327.81

Kinneloa Irrigation District Balance Sheet as of January 31, 2020

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 369,668.84
1012	Reserve Fund-LAIF	126,345.07
1014	Reserve Fund-CalTRUST	1,727,597.60
1015	Unrealized Gain(Loss)-CalTRUST	(17,960.94)
1016	Accrued Interest-LAIF	227.84
1100	Accts. Receivable-Water Sales	17,381.19
1102	Accts. Receiv.-Wholesale Water	42,453.20
1113	Employee Loans	853.16
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	128,659.71
1350	Prepaid Insurance	9,671.02
1360	Prepaid Expenses	25,610.04

Total Current Assets

2,449,735.25

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	3,584,517.77
1505	Water Tunnels	729,074.60
1506	K-3 Well	89,543.06
1507	Improvement District #1	602,778.12
1508	Mountain Property	6,620.00
1509	Wilcox Well/Wilcox Booster	94,030.98
1510	Interconnections	14,203.27
1511	Water Treatment Plant	193,022.01
1512	Water Meters	112,592.71
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	75,922.12
1515	Vehicles & Portable Equipment	242,548.91
1516	Water Company Facilities	70,422.20
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	350,158.34
1528	Tanks and Reservoirs	119,491.90
1529	Holly Tanks	181,113.76
1530	Tools	6,273.13
1600	Accum. Depreciation	(4,926,201.76)

Total Property and Equipment

5,668,947.01

Other Assets

1901	PERS-Deferred Outflows	99,141.00
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Total Assets

\$ 8,217,823.26

Kinneloa Irrigation District
Balance Sheet as of January 31, 2020

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 21,855.41	
2272	Job Deposits	1,800.00	
2275	Deposits-Water Customers	255.02	
2290	Accrued Vacation	19,935.60	
	Total Current Liabilities		43,846.03

Long-Term Liabilities

2400	Installment Purchase Agreement	1,733,076.13	
2801	PERS- Net Liability	254,480.71	
2901	PERS- Deferred Inflows	36,648.00	
	Total Long-Term Liabilities		2,024,204.84
	Total Liabilities		2,068,050.87

Capital

3040	Fund Balance	6,123,405.03	
	Net Income	26,367.36	
	Total Capital		6,149,772.39
	Total Liabilities & Capital		\$ 8,217,823.26

Kinneloa Irrigation District
Statement of Cash Flow
For the One Month Ended January 31, 2020

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ 26,367.36	\$ 26,367.36
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	26,498.49	26,498.49
1101 Accts. Receiv.-Service Charges	494.19	494.19
1102 Accts. Receiv.-Wholesale Water	(42,453.20)	(42,453.20)
1113 Employee Loans	50.19	50.19
1340 Accrued Water Sales	(380.41)	(380.41)
1350 Prepaid Insurance	1,466.62	1,466.62
1360 Prepaid Expenses	4,183.34	4,183.34
2000 Accounts Payable	(10,336.83)	(10,336.83)
2272 Job Deposits	900.00	900.00
	<hr/>	<hr/>
Total Adjustments	(19,577.61)	(19,577.61)
	<hr/>	<hr/>
Net Cash Provided by Operations	6,789.75	6,789.75
Cash Flows from Investing Activities		
<i>Used for</i>		
1511 WaterTreatment Plant	(1,423.81)	(1,423.81)
	<hr/>	<hr/>
Net Cash Used in Investing	(1,423.81)	(1,423.81)
Cash Flows from Financing Activities		
<i>Proceeds from</i>		
<i>Used for</i>		
2801 PERS- Net Liability	(1,436.25)	(1,436.25)
	<hr/>	<hr/>
Net Cash Used in Financing	(1,436.25)	(1,436.25)
	<hr/>	<hr/>
Net Increase (Decrease) in Cash	\$ 3,929.69	\$ 3,929.69
Summary		
Cash Balance at End of Period	\$ 2,205,878.41	\$ 2,205,878.41
Cash Balance at Beg. of Period	(2,201,921.10)	(2,201,921.10)
	<hr/>	<hr/>
Net Increase (Decrease) in Cash	\$ 3,957.31	\$ 3,957.31
	<hr/>	<hr/>

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2020 to January 31, 2020

Date	Check #	Payee	Amount	Description
1/8/20	EFT4159	Southern California Edison Co.	8,984.55	electricity for 1 site Nov. and 12 sites Dec.
1/8/20	EFT4160	Spectrum	359.10	phone and internet
1/8/20	EFT4161	VeriCheck, Inc.	103.91	echeck processing fee
1/8/20	9328	ACWA/JPIA	8,278.40	KID and employee health benefits contributions
1/8/20	9329	BrightView Landscape Services	1,490.00	landscape services
1/8/20	9330	Underground Service Alert	34.75	digalert
1/8/20	9331	Dig Safe Board	16.81	California State Fee for Regulatory Costs
1/8/20	9332	Foothill Municipal Water District	795.83	administrative fee
1/8/20	9333	Brian Fry	66.55	reimbursement oil change - truck 2008-2
1/8/20	9334	Melvin L. Matthews	84.27	Dec mileage reimbursement
1/8/20	9335	McMaster Carr	495.76	tools
1/8/20	9336	Perry Thomas Construction Co.	2,404.00	Repair broken service line KCR & Brambling Rd
1/8/20	9337	Juan Tello	35.82	reimbursement maint supplies and tools
1/8/20	9338	Ultimate Cleaning Solutions, Inc.	75.00	janitorial services
1/8/20	9339	Utility Service Co., Inc.	5,001.90	tank maintenance agreement
1/15/20	EFT4162	Bernadette C. Allen	1,588.22	salary
1/15/20	EFT4163	Joel D. Bundy	1,567.02	salary
1/15/20	EFT4164	Christopher A. Burt	2,936.85	salary
1/15/20	EFT4165	Brian L. Fry	1,893.76	salary
1/15/20	EFT4166	Melvin L. Matthews	3,810.83	salary
1/15/20	EFT4167	Juan R. Tello	1,662.26	salary
1/15/20	EFT4168	Christopher A. Burt	150.00	salary
1/15/20	EFT4169	Automatic Data Processing, Inc.	5,764.37	payroll taxes and withholdings
1/17/20	9340	Estate of Shukla Reyes	456.98	overpayment refund on closed account
1/21/20	EFT4170	Automatic Data Processing, Inc.	94.66	payroll processing fee
1/21/20	EFT4171	American Messaging Services	34.61	pager service
1/21/20	EFT4172	Arco Gaspro Plus	960.65	fuel for trucks
1/21/20	EFT4173	Athens Services	215.69	trash pickup
1/21/20	EFT4174	CA Public Employees Ret. Sys.	5,300.44	employer & employee retirement contributions
1/21/20	EFT4175	Century Business Solutions	15.00	credit card payment processing fee
1/21/20	EFT4176	Century Business Solutions	381.73	credit card payment processing fee
1/21/20	EFT4177	Pasadena Municipal Services	1,698.71	power for Wilcox Well
1/21/20	EFT4178	Umpqua Bank	5,426.25	credit card - see attached detail
1/21/20	EFT4179	VOID		voided - EFT4178 descriptions overwrote check
1/21/20	9341	ACWA/JPIA	5,160.16	Workers' Comp 10/1/19 - 12/31/19
1/21/20	9342	AmeriPride Services	78.40	shop rag service
1/21/20	9343	Consolidated Electrical Distributo	150.25	maintenance supplies
1/21/20	9344	Civiltec Engineering, Inc.	4,517.50	Brown/Glen Replacement Pipeline Project
1/21/20	9345	Eurofins Eaton Analytical, Inc.	132.00	water sample analysis
1/21/20	9346	FLO-LOC Products Int'l.	364.80	East Tank Flo-loc actuator parts

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2020 to January 31, 2020

Date	Check #	Payee	Amount	Description
1/21/20	9347	General Pump Company	6,806.03	Glen Res booster motor repair
1/21/20	9348	Registrar-Recorder/Co Clerk	211.03	11/5/19 election cost incurred prior to cancellation
1/21/20	9349	Matt Chlor Inc.	1,628.82	maintenance supplies
1/21/20	9350	McMaster Carr	1,165.74	maintenance supplies
1/21/20	9351	RBMB	3,569.60	water sample analysis
1/21/20	9352	Western Water Works	597.61	maintenance supplies
1/31/20	EFT4180	Automatic Data Processing, Inc.	87.58	payroll processing fee
1/31/20	EFT4181	Automatic Data Processing, Inc.	133.35	payroll processing fee
1/31/20	EFT4182	AT&T Mobility	125.04	FirstNet phone service
1/31/20	9353	Bernadette Allen	27.81	mileage reimbursement
1/31/20	9354	Consolidated Electrical Distributo	156.23	maintenance supplies
1/31/20	9355	Clinical Laboratory, SB	24.00	water sample analysis
1/31/20	9356	Eurofins Eaton Analytical, Inc.	105.60	water sample analysis
1/31/20	9357	Hill Brothers Chemical Co.	511.37	sodium hypochlorite
1/31/20	9358	Lagerlof,Senecal,Gosney & Kruse	306.00	PWAG 1/15 share general matters Oct-Dec
1/31/20	9359	Lagerlof,Senecal,Gosney & Kruse	120.00	general matters
1/31/20	9360	McMaster Carr	337.36	maintenance supplies
1/31/20	9361	McMaster Carr	147.78	maintenance supplies
1/31/20	9362	SC Fuels	2,730.89	diesel for generators and pumps
1/31/20	EFT4183	Bernadette C. Allen	1,729.54	salary
1/31/20	EFT4184	Joel D. Bundy	1,640.85	salary
1/31/20	EFT4185	Christopher A. Burt	3,405.48	salary
1/31/20	EFT4186	Timothy J. Eldridge	92.35	salary
1/31/20	EFT4187	Brian L. Fry	1,893.90	salary
1/31/20	EFT4188	Francis J. Griffith	92.35	salary
1/31/20	EFT4189	Gerrie G. Kilburn	92.35	salary
1/31/20	EFT4190	Melvin L. Matthews	3,873.34	salary
1/31/20	EFT4191	Juan R. Tello	1,765.32	salary
1/31/20	EFT4192	Christopher A. Burt	150.00	salary
1/31/20	EFT4193	Automatic Data Processing, Inc.	6,228.14	payroll taxes and withholdings
	Total		<u>112,343.25</u>	

**Credit Card Detail Umpqua Bank
December 2019**

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

Acct. No.	Account Description	Additional Description	MLM	CAB	BLF	JDB	BCA	JRT	TOTAL
1514	Computer/Office Equip.								\$0.00
5010	Maintenance Supplies	Sign and post; batteries, magnifying glass, Sharpies, pens, post-its, index cards, notebooks, flashlight; maintenance supplies, compressed Nitrogen; key lanyard	\$61.88	\$490.30	\$102.35			\$25.19	\$679.72
5012	Safety Equipment								\$0.00
5022	Training/Certification	water distribution/ treatment training materials						\$350.22	\$350.22
5025	Water Treatment/Analysis	salt crystals; salt softener pellets			\$959.48			\$52.49	\$1,011.97
5035	Vehicle Maintenance	truck wiper blades, 1999 truck faulty maf, knock sensor, intake manifold repair, oil additive			\$2,014.36				\$2,014.36
5036	Fuel								\$0.00
6017	Adm. Travel								\$0.00
6021	Adm. & Bd. Exp.								\$0.00
6024	Customer/Public Info	Streamline monthly website fee					\$200.00		\$200.00
6035	Office/Computer Supplies	hand soap, snacks				\$46.42			\$46.42
6036	Postage/Delivery	certified mail/return receipt; stamps				\$8.60	\$331.80		\$340.40
6040	Professional Dues								\$0.00
6050	Telephone	answering service	\$75.00						\$75.00
6051	Mobile Phone								\$0.00
6053	Internet Service								\$0.00
6059	Computer/Software Maint.	GoDaddy hosting renewal, Office 365 renewal, Windows 10 Pro, Dell 2 GB	\$321.61						\$321.61
6061	Office Equipment Maint.	Brother laser printer	\$386.55						\$386.55
6075	Outside Services								\$0.00
6081	Permits/Fees								\$0.00
TOTAL			\$845.04	\$490.30	\$3,076.19	\$55.02	\$531.80	\$427.90	\$5,426.25

**Kinneloa Irrigation District
 Government Code Section 53065.5 Disclosure Report
 Reimbursements for Individual Charges of \$100 or More for Services or Product Received
 January 1, 2019 through December 31, 2019**

Name	Title	Payment/ Reimbursement Date	Event Date(s)	Amount of Payment	Service/Product Description and Business Purpose
Chris Burt	Sr. Fac. Operator	5/31/2019	n/a	\$140.00	reimbursement for State Water Resources Control Board Operator Certification

General Manager's Report for the Board of Directors Meeting on February 18, 2020

I. Customer Account Information and Internet Usage

A. Delinquent Accounts –

- 22 accounts received past-due notice
- 23 accounts received late charges in the total amount of \$320.68
- 4 accounts received door hanger shut off notice
- 0 account was shut off for non-payment
- 0 account remain shut off for non-payment

B. Aged Receivables –

Month	Current	30 days	60 days	90 days or greater	Total
January	\$57,804.78	\$2,029.61	\$0.00	\$0.00	\$59,834.39
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

C. Website Usage and Online Payments –

Month	Users	Page Views	Online Payments	Online Amount
January	222	633	86	\$16,487.54
February				
March				
April				
May				
June				
July				
August				
September				
October				
November				
December				
Year to Date	222	633	86	\$16,487.54

II. General Manager's Projects and Activities

- A. **Annual Report** – To be presented at this meeting
- B. **2019 Audit** – Gathering the required documents and accounting files for the auditor
- C. **Water Main Improvement Projects** – 60% submittal on Sierra Madre Villa and Villa Heights Pipeline Improvement Project has been received from SA Associates for our review
- D. **Truck Replacement** – Estimated delivery date is March 20, 2020
- E. **Advanced Meter Analytics** – Testing has been completed at 12 sites
- F. **Activities/Meetings/Webinars/Conferences**

Subject or Organization	Location	Start	End	Purpose/Notes/Action/Benefit
Staff Meetings	Office	Mondays 9:00 AM	Mondays 10:00 AM	<ul style="list-style-type: none"> • Tasks for the week • Projects -- current and future • Operations update • Customer service update • Operations update • GM update • Safety topic
RBMB Quarterly Board Meeting	Azusa	Wed 1/15/2020 3:00 PM	Wed 1/15/2020 4:30 PM	<ul style="list-style-type: none"> • Board meeting
KID	Office	Tue 1/21/2020 3:00 PM	Tue 1/21/2020 5:40 PM	<ul style="list-style-type: none"> • Board meeting
California Paving	Office	Fri 1/24/2020 8:00 AM	Fri 1/24/2020 8:30 AM	<ul style="list-style-type: none"> • Paving proposal job walk
Terra Paving	Office	Tue 1/28/2020 10:00 AM	Tue 1/28/2020 10:30 AM	<ul style="list-style-type: none"> • Paving proposal job walk

III. Incident Reports and Facility Activities for January

A. Incident Reports –

Customer Leak	System Leak	Water Waste	Water Quality	Customer Service*	Comments
4	0	0	1	3	One customer reported rust-colored water coming out of a drinking fountain on low-usage galvanized steel service line. Customer was advised to flush service line and to call back if the water did not clear up. No other calls were received from this customer or other customers.

* Customer service includes requests for water shutoff to facilitate customer plumbing repairs, leak tests and inquiries about water bills

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
 - 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. Repaired leaking Cl₂ feed line at K-3 Well
 - b. Repaired leaking Cl₂ feed line at Holly Tanks
 - c. Replace VFD filters in K-3 Well vault
 - d. West Tank Flo-Loc valve actuator
 - e. East Tank Flo-Loc valve actuator
 - f. Improve Holy Tanks site drainage
 - g. Service seismic sensors
 - h. Replace two service line curb stop valves
 - i. SCADA programming changes
 - j. Replace West Tank Flo-Loc battery
 - k. Adjust zero and span on High/Low Pressure Tunnel line Cl₂ residual analyzer

3. Capital Improvement and Maintenance Projects for 2020 (Completed or in progress)
 - a. Two replacement pickup trucks (order has been placed)
 - b. Replace chlorination equipment at Eucalyptus Reservoir for Eucalyptus Tunnel water
 - c. Solar power supplies for West Tank and Transfer Valve (proposal received)
 - d. Office driveway remove and replace (proposals received)

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

1. Install additional shelving at Vosburg Warehouse and organize inventory of maintenance parts
2. Sierra Madre Villa and Villa Heights Pipeline Improvement Project (Design phase in progress)
3. Brown/Glen Pipeline Improvement Project (Design phase in progress)
4. House Tunnel Pipeline repair

IV. Water Supply Summary as of December for the Watermaster Year July 2019 through June 2020

Raymond Basin Groundwater (Acre Feet)		Kinneloa Irrigation District Water Tunnels (Acre Feet)	
Water Rights	516	Eucalyptus	4
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	88	Holly High/Low	4
Short Term Storage	128		
Current Year Spreading	0		
Total Allowable Extractions	629		
Less Water Extracted YTD This Watermaster Year	-396	Current Tunnel Monthly Production	12
Remaining Allowable Groundwater Extractions through June 2020	233	Remaining Estimated Tunnel Production through June 2020	72
Total Available Water Supply (Remaining Allowable Groundwater + Remaining Estimated Tunnel Production through June 2020)		305 Acre Feet	
Less Remaining Forecasted Retail Water Sales through June 2020		-251 Acre Feet	
Surplus Water through June 2020*		54 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 2018-2019 year, 134 Acre-Feet were sold to the City, 52 Acre-Feet were carried over to 2019-2020 and 128 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 782 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)
01/07/20	Both	Eurofins	coliform, e. coli	80	ND or A	1 positive sample
01/08/20	Distribution	Clinical	color, odor, turbidity*	18	<MCL	15 units, 3 units, 5 units
01/08/20	Distribution	Clinical	fluoride	6	1.2 - 1.7 ppm	3 ppm
01/21/20	Both	Eurofins	coliform, e. coli	64	ND or A	1 positive sample

Total samples: 168

* 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



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WEBSITE: kinnealoirrigationdistrict.info

Annual Report

2019

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

February 18, 2020

Letter from the General Manager

February 18, 2020

On behalf of the staff of the Kinneloa Irrigation District, I am pleased to present the 2019 Annual Report to the Board of Directors.

The mission of the Kinneloa Irrigation District is to provide a safe and reliable source of water to our 587 customers. In order 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 2019 are summarized below:

1. Water Treatment Plant – The obsolete equipment for chlorination of water from the Far Mesa Tunnel was replaced with a new building, storage tank and metering pump at the Glen Reservoir.
2. Water Meters and Transmitters – Along with the purchase of replacement water meters, we started a test of the next generation transmitters that send meter readings and other data via the cellular network to our office or any Internet-connected location. These devices provide near real-time water usage and leak notifications to the customer and to the District.
3. Water Main Replacement and Improvement Projects – Design work was started on the new East Tank Connector Pipeline and the Brown-Glen Replacement Pipeline. 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. SCADA Equipment – Seventeen obsolete communications radios were replaced at District facilities. These radios are a key component of the system that controls wells, pumps and reservoir levels and provides the historical data on water production.

We have captured in pictures many of the capital and planned maintenance projects that were completed in 2019 and they are presented in Exhibit A.

An unaudited financial summary for the calendar year of 2019 and 2018 is presented in Exhibit B.

The financial highlights for the year of 2019 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 \$1,688,334.
3. The net income for the year was \$345,076.
4. Capital and planned maintenance projects in the total amount of \$190,722 were completed.
5. The net surplus added to reserves for future capital and planned maintenance projects was \$154,354

As we look back on the accomplishments of 2019 in this report, we also look forward to our plans for 2020 and beyond. Although 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 are a great concern to the District and its customers. The following issues are continuing to be addressed in 2020:

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) has approved a 30% reduction in this supply source to help stabilize the level for the benefit of Kinneloa and other agencies. However, this reduction is still not enough to prevent a further decline and several scenarios are being discussed to further reduce pumping and find a source of replenishment water. Imported water may not be available at a reasonable cost to replenish the Raymond Basin and stabilize the level.
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.
3. The availability of imported water is not guaranteed if we ever need to supplement our local supply. Reductions in pumping on the State Water Project and the Colorado River Aqueduct during certain times of the year and due to regulatory actions have made this source uncertain and more costly. Furthermore, 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).
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.
5. A shortage of imported water would cause our neighboring water agencies to pump their maximum allocated amount rather than leaving the water in the ground for use in drought years. This could affect the availability of our groundwater supply.
6. Local shortages or an extended drought might make it necessary for us to purchase imported water on a long-term basis at the going rate and/or require us to participate in recycled water or desalination projects. The current cost of imported water is approximately ten times more than the cost of our locally produced water. Water rates would need to be increased to pay for the imported water. Parcel taxes may also need to be considered to finance alternative water supply projects.

Water Sales for 2013 through 2019 are shown in Exhibit C.

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 2019 in Pictures

Far Mesa Tunnel Chlorinator at
Glen Reservoir



Chlorinator Building



Chlorine Storage Tank



Chlorine Metering Pump

SCADA Radio Replacement



Replacement radios installed at 17 locations

Water Meter and Transmitter for Automated Meter Reading



Water Meter and LTE Cellular Transmitter for Automated Meter Reading (AMR) and Leakage Notifications



LTE Cellular Transmitter for Advanced Meter Analytics (AMA)

Preventative Maintenance, Repairs and Upgrades



Installation of new radios at three sites for the agriculture and pumping interruption (API) rate reduction program



Broken House Tunnel supply line discharging water into the canyon



The House Tunnel supply line pulled apart and a bell and spigot joint



Preparation for the repair of the House Tunnel supply line



Completed repair of the House Tunnel supply line



Leak repair on Villa Knolls Drive water main



Leak repair on Villa Knolls Drive water main



Cause of water main leak on Mesaloo Lane



Completed repair on Mesaloo Lane water main



Replacement of leaking butterfly valve at West Tank



Completed replacement of butterfly valve at West Tank

Exhibit B
Financial Summary for Year Ended
December 31, 2019 and December 31, 2018

Kinneloa Irrigation District

Net Income Statement for Years Ending December 31, 2019 and December 31, 2018

	Year of 2019	Percentage	Year of 2018	Percentage
Revenues				
4000 Water Sales	\$ 1,515,910.52	89.79	\$ 1,579,233.20	92.09
4015 Wholesale Water Sales	97,182.94	5.76	92,049.25	5.37
4020 Service/Installation Charges	23,518.54	1.39	19,449.48	1.13
4035 Interest-Reserve Fund	45,752.39	2.71	13,250.04	0.77
4070 Misc. Income	5,969.27	0.35	10,844.53	0.63
Total Revenues	1,688,333.66	100.00	1,714,826.50	100.00
Expenses				
5000 Leased Water Rights	63,135.00	3.74	63,135.00	3.68
5005 Electricity	122,047.78	7.23	127,199.07	7.42
5010 Maintenance/Repair Supplies	52,443.94	3.11	35,425.46	2.07
5011 Material and Labor for Install	0.00	0.00	1,480.77	0.09
5012 Safety Equipment	1,956.42	0.12	362.46	0.02
5015 Operations Labor	192,070.79	11.38	168,868.83	9.85
5016 Operations OT	19,434.94	1.15	8,123.32	0.47
5020 Stand-by Compensation	10,830.00	0.64	7,350.00	0.43
5022 Training/Certification	1,265.22	0.07	850.00	0.05
5025 Water Treatment/Analysis	24,007.59	1.42	22,540.17	1.31
5030 Maintenance/Repair Contract	164,782.48	9.76	114,815.85	6.70
5034 Equipment Maintenance	20,228.24	1.20	9,001.91	0.52
5035 Vehicle Maintenance	11,683.21	0.69	8,218.97	0.48
5036 Fuel	14,665.14	0.87	11,711.64	0.68
5045 Insurance-Workers Comp.	24,574.00	1.46	14,299.97	0.83
5046 Insurance-Liability	14,717.87	0.87	14,285.01	0.83
5048 Insurance-Property	1,464.48	0.09	1,766.53	0.10
5049 Insurance-Medical	84,051.34	4.98	77,370.20	4.51
6000 Engineering Services	26,916.50	1.59	4,770.00	0.28
6005 Watermaster Services	10,567.00	0.63	10,740.48	0.63
6015 Administrative Salary	137,868.24	8.17	134,291.48	7.83
6017 Administrative Travel	1,060.06	0.06	1,399.33	0.08
6020 Board Compensation	5,000.00	0.30	5,000.00	0.29
6021 Administrative & Board Exp.	237.61	0.01	0.00	0.00
6022 Board of Directors Election	0.00	0.00	81.28	0.00
6024 Customer/Public Info. Prog.	1,421.95	0.08	1,688.06	0.10
6025 PERS - KID	32,135.63	1.90	(146,549.73)	(8.55)
6030 Social Security - KID	27,638.50	1.64	24,807.39	1.45
6031 Medicare - KID	6,490.55	0.38	5,837.31	0.34
6035 Office/Computer Supplies	6,823.40	0.40	6,406.21	0.37
6036 Postage/Delivery	4,708.28	0.28	2,883.46	0.17
6040 Professional Dues	13,984.38	0.83	10,644.00	0.62
6045 Legal Services	9,251.61	0.55	8,425.29	0.49
6050 Telephone	4,352.66	0.26	4,275.69	0.25
6051 Mobile Telephone	772.97	0.05	919.93	0.05
6052 Pagers	451.69	0.03	340.46	0.02
6053 Internet Service	783.76	0.05	1,204.96	0.07
6059 Computer Software Maint.	6,971.25	0.41	14,832.25	0.86
6061 Office Equipment Maint.	747.89	0.04	0.00	0.00
6065 Accounting Services	7,100.00	0.42	6,750.00	0.39
6070 Office & Accounting Labor	92,911.75	5.50	93,934.02	5.48
6075 Professional/Contract Serv.	30,971.72	1.83	28,996.19	1.69
6080 Administrative Fees	9,462.85	0.56	8,470.07	0.49
6081 Permits/Fees	8,752.50	0.52	7,307.92	0.43
6086 Taxes - Sales	38.90	0.00	84.00	0.00
6088 Interest Expense	64,800.74	3.84	71,289.66	4.16
6120 Bank Service Charges	7,677.19	0.45	6,545.70	0.38
Total Expenses	1,343,258.02	79.56	1,002,180.57	58.44
Net Income	345,075.64	20.44	712,645.93	41.56

Unaudited - For Management Purposes Only

Kinneloa Irrigation District
Balance Sheet as of December 31, 2019 and December 31, 2018

	2019 Balance	2018 Balance
ASSETS		
Checking-Wells Fargo Bank	368,703.18	776,920.77
Reserve Fund-LAIF	125,623.40	122,547.67
Reserve Fund-CalTRUST	1,719,990.08	1,157,917.93
Unrealized Gain (Loss)-CalTRUST	(13,117.23)	5,848.71
Accrued Interest-LAIF	721.67	1,151.22
Accts. Receivable-Water Sales	43,879.68	50,041.17
Accts. Receivable-Service Charges	494.19	263.84
Employee Loans	903.35	0.00
Allowance for Bad Debts	(771.48)	(771.48)
Inventory	20,000.00	20,000.00
Accrued Water Sales	128,279.30	134,662.28
Prepaid Insurance	11,137.64	9,720.48
Prepaid Expenses	29,793.38	21,444.82
	2,435,637.16	2,299,747.41
Total Current Assets	2,435,637.16	2,299,747.41
Property and Equipment		
Water Rights	52,060.41	52,060.41
Land Sites	96,700.08	96,700.08
Water Mains	3,584,517.77	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	191,625.82	187,388.28
Water Meters	112,592.71	104,486.33
Electrical/Electronic Equip.	256,918.72	256,918.72
Computer/Office Equipment	75,922.12	75,205.63
Vehicles & Portable Equipment	242,548.91	242,548.91
Water Company Facilities	70,422.20	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	350,158.34	307,897.92
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	(4,926,201.76)	(4,926,201.76)
	5,667,550.82	5,612,229.99
Total Property and Equipment	5,667,550.82	5,612,229.99

	2019 Balance	2018 Balance
Other Assets		
PERS-Deferred Outflows	99,141.00	99,141.00
Total Other Assets	99,141.00	99,141.00
Total Assets	8,202,328.98	8,011,118.40

LIABILITIES AND CAPITAL

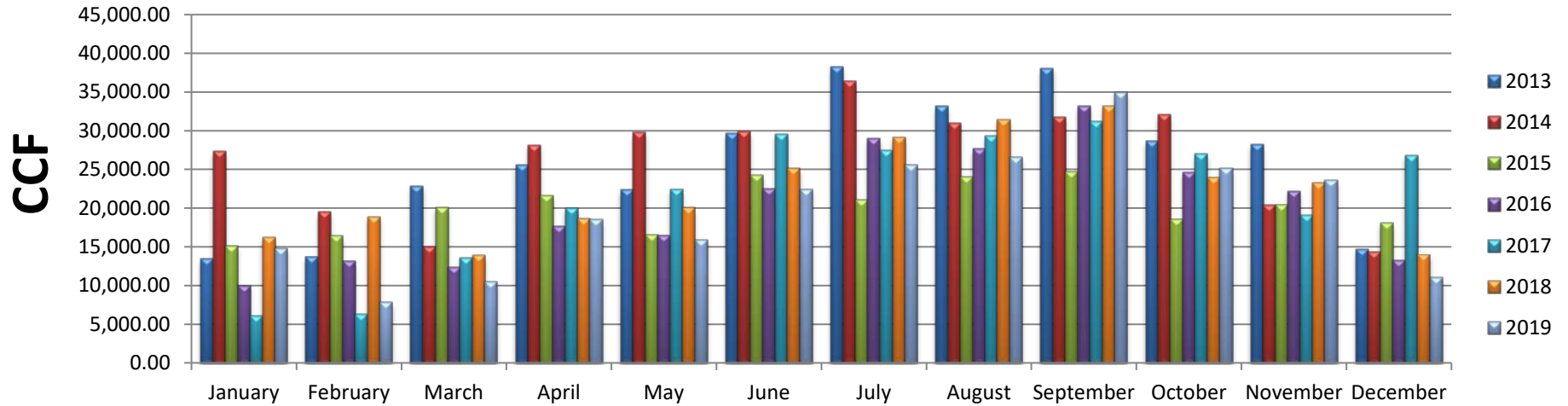
Current Liabilities		
Accounts	32,192.24	35,244.30
Job Deposits	900.00	900.00
Deposits-Water Customers	255.02	255.02
Accrued Vacation	19,935.60	19,935.60
Total Current Liabilities	53,282.86	56,334.92
Long-Term Liabilities		
Installment Purchase	1,733,076.13	1,868,477.35
PERS- Net Liability	255,916.96	271,328.74
PERS- Deferred Inflows	36,648.00	36,648.00
Total Long-Term Liabilities	2,025,641.09	2,176,454.09
Total Liabilities	2,078,923.95	2,232,789.01
Capital		
Fund Balance	5,778,329.39	5,398,495.20
Net Income	345,075.64	379,834.19
Total Capital	6,123,405.03	5,778,329.39
Total Liabilities & Capital	8,202,328.98	8,011,118.40

Other Expenditures for 2019

Water Treatment Plant	4,237.54
Water Meters	8,106.38
Computer/Office Equipment	716.49
SCADA Equipment	42,260.42
Installment Purchase Agreement	135,401.22
Total Other Expenditures	190,722.05

Exhibit C

Water Sales January 2013 through December 2019



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	Percentage 2019 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%	10.2%
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%	-42.7%
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%	-54.4%
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%	-27.6%
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%	-28.7%
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%	-24.3%
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%	-33.2%
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%	-19.9%
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%	-8.1%
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%	-12.2%
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%	-16.5%
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%	-25.3%
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%	-23.3%