

Kinneloa Irrigation District
Income Statement Compared with Budget for the Six Months Ending June 30, 2025

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget	
Revenues								
4001	Retail Water Sales DSC	57,828.18	59,031.17	(1,202.99)	350,047.89	354,187.02	(4,139.13)	708,374.00
4002	Retail Water Sales Consumption	148,467.30	148,166.28	301.02	678,768.87	757,294.32	(78,525.45)	1,646,292.00
4020	Service Charges	484.11	0.00	484.11	2,508.90	0.00	2,508.90	0.00
4035	Interest on Cash	0.00	0.00	0.00	10,877.83	11,250.00	(372.17)	45,000.00
4070	Misc. Income	0.00	0.00	0.00	88,417.00	0.00	88,417.00	0.00
	TOTAL REVENUES	206,779.59	207,197.45	(417.86)	1,130,620.49	1,122,731.34	7,889.15	2,399,666.00
Expenses								
5005	Electricity	17,171.99	18,975.00	(1,803.01)	94,719.79	113,850.00	(19,130.21)	227,700.00
5010	Maintenance Supplies	2,429.60	2,083.33	346.27	22,133.28	12,499.98	9,633.30	25,000.00
5011	Material & Labor for Installs	9,434.77	0.00	9,434.77	9,434.77	0.00	9,434.77	0.00
5012	Safety Equipment	28.72	250.00	(221.28)	4,476.34	1,500.00	2,976.34	3,000.00
5015	Operations & Maint. Labor	28,229.06	25,833.33	2,395.73	173,687.04	154,999.98	18,687.06	310,000.00
5016	Non-Emergency Operations OT	2,810.69	1,891.67	919.02	14,574.53	11,350.02	3,224.51	22,700.00
5020	Standby Compensation	900.00	912.50	(12.50)	5,040.00	5,475.00	(435.00)	10,950.00
5022	Training/Certification	60.00	250.00	(190.00)	662.35	1,500.00	(837.65)	3,000.00
5025	Water Treatment/Analysis	420.00	1,250.00	(830.00)	10,142.42	7,500.00	2,642.42	15,000.00
5026	Water Treatment/Supplies	0.00	833.33	(833.33)	4,476.39	4,999.98	(523.59)	10,000.00
5030	Maint. Contractors Scheduled	2,420.00	8,982.92	(6,562.92)	59,411.09	53,897.52	5,513.57	107,795.00
5031	SCADA System O&M	3,817.49	833.33	2,984.16	7,163.61	4,999.98	2,163.63	10,000.00
5033	Unscheduled/Emergency Repair	56,263.92	0.00	56,263.92	121,150.91	0.00	121,150.91	0.00
5034	Equipment Maintenance	829.83	1,666.67	(836.84)	17,033.78	10,000.02	7,033.76	20,000.00
5035	Vehicle Maintenance	380.22	500.00	(119.78)	10,142.47	3,000.00	7,142.47	6,000.00
5036	Fuel - All Equipment	957.82	1,000.00	(42.18)	5,944.68	6,000.00	(55.32)	12,000.00
5040	Equipment Rental	0.00	0.00	0.00	23,550.06	0.00	23,550.06	500.00
5045	Insurance-Workers Compensation	0.00	4,750.00	(4,750.00)	4,977.76	9,500.00	(4,522.24)	19,000.00
5046	Insurance-Liability	2,326.03	3,791.67	(1,465.64)	13,956.18	22,750.02	(8,793.84)	45,500.00
5048	Insurance-Property	398.37	448.25	(49.88)	2,389.77	2,689.50	(299.73)	5,379.00
5049	Insurance-Medical	8,515.24	7,527.50	987.74	51,091.44	45,165.00	5,926.44	90,330.00
6000	Engineering Services	20,938.75	3,750.00	17,188.75	33,074.00	22,500.00	10,574.00	45,000.00
6005	RBMB Watermaster Fees	1,520.37	1,583.33	(62.96)	9,122.02	9,499.98	(377.96)	19,000.00
6015	General Manager Compensation	15,361.00	16,077.67	(716.67)	101,978.50	96,466.02	5,512.48	192,932.00
6017	Administrative Travel	0.00	260.00	(260.00)	434.00	1,560.00	(1,126.00)	3,120.00
6020	Board of Directors Comp.	0.00	875.00	(875.00)	3,300.00	5,250.00	(1,950.00)	10,500.00
6021	Administrative/Board Expense	0.00	416.67	(416.67)	0.00	2,500.02	(2,500.02)	5,000.00
6024	Customer/Public Information	249.00	477.00	(228.00)	2,374.00	2,862.00	(488.00)	5,724.00
6025	CalPERS - KID	4,537.05	4,625.00	(87.95)	28,372.40	27,750.00	622.40	55,500.00
6030	Social Security - KID	3,556.94	3,541.67	15.27	23,056.29	21,250.02	1,806.27	42,500.00
6031	Medicare - KID	831.86	850.00	(18.14)	5,392.21	5,100.00	292.21	10,200.00
6032	State Unemployment Tax - KID	0.00	0.00	0.00	341.52	0.00	341.52	0.00
6035	Office/Computer Supplies	733.24	583.33	149.91	3,066.37	3,499.98	(433.61)	7,000.00

Kinneloa Irrigation District
Income Statement Compared with Budget for the Six Months Ending June 30, 2025

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
6036 Postage/Delivery	453.92	333.33	120.59	2,753.16	1,999.98	753.18	4,000.00
6040 Professional Dues	1,984.10	1,748.83	235.27	11,248.16	10,492.98	755.18	20,986.00
6045 Legal Services	244.96	500.00	(255.04)	3,263.15	3,000.00	263.15	6,000.00
6050 Phone/Internet/Wireless	2,630.08	708.33	1,921.75	6,218.16	4,249.98	1,968.18	8,500.00
6059 Computer/Software Maint.	2,378.55	1,000.00	1,378.55	5,030.42	6,000.00	(969.58)	12,000.00
6061 Office Equipment Maint.	0.00	208.33	(208.33)	0.00	1,249.98	(1,249.98)	2,500.00
6065 Accounting Services	0.00	0.00	0.00	70.00	0.00	70.00	7,700.00
6070 Office & Accounting Labor	11,065.37	14,375.00	(3,309.63)	79,271.27	86,250.00	(6,978.73)	172,500.00
6075 Professional Services	1,415.54	1,250.00	165.54	6,962.34	7,500.00	(537.66)	15,000.00
6076 Contract Services	2,175.00	3,944.75	(1,769.75)	24,627.00	23,668.50	958.50	47,337.00
6080 FMWD Administrative Fees	1,169.50	1,212.17	(42.67)	6,935.51	7,273.02	(337.51)	14,546.00
6081 Permits/Fees	558.49	1,250.00	(691.51)	4,188.09	7,500.00	(3,311.91)	15,000.00
6120 Bank Service Charges	344.60	2,500.00	(2,155.40)	10,636.99	15,000.00	(4,363.01)	30,000.00
Subtotal Operating Expenses	209,542.07	143,849.91	65,692.16	1,027,874.22	844,099.46	183,774.76	1,696,399.00
NET OPERATING INCOME	(2,762.48)	63,347.54	(66,110.02)	102,746.27	278,631.88	(175,885.61)	703,267.00
Other Expenditures							
1504 Water Mains/Valves	65,324.35	0.00	65,324.35	140,600.22	29,900.00	110,700.22	96,500.00
1505 Water Tunnels	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
1512 Water Meters	3,544.05	0.00	3,544.05	19,211.37	15,750.00	3,461.37	25,000.00
1513 Electrical/Electronic Equip.	0.00	0.00	0.00	5,445.00	0.00	5,445.00	10,000.00
1514 Computer/Office Equip.	0.00	0.00	0.00	551.40	560.00	(8.60)	2,500.00
1515 Vehicles/Portable Equip.	0.00	0.00	0.00	1,929.33	2,200.00	(270.67)	3,134.00
1516 Water Company Facilities	0.00	0.00	0.00	12,323.58	12,400.00	(76.42)	20,000.00
1522 Eucalyptus Booster Station	0.00	0.00	0.00	37,363.15	3,450.00	33,913.15	52,500.00
1527 SCADA Components	0.00	0.00	0.00	13,178.32	10,000.00	3,178.32	10,000.00
1530 Tools	1,101.43	0.00	1,101.43	6,560.99	1,600.00	4,960.99	4,000.00
Subtotal Other Expenditures	69,969.83	0.00	69,969.83	237,163.36	75,860.00	161,303.36	233,634.00
NET WATER REVENUES	(72,732.31)	63,347.54	(136,079.85)	(134,417.09)	202,771.88	(337,188.97)	469,633.00
Debt Service							
2400 Installment Purchase Agreement	0.00	0.00	0.00	82,131.34	82,131.00	0.34	165,753.00
6088 Interest Expense	0.00	0.00	0.00	17,969.64	17,970.00	(0.36)	34,449.00
Subtotal Debt Service	0.00	0.00	0.00	100,100.98	100,101.00	(0.02)	200,202.00
TOTAL INCREASE/(DRAWDOWN)	(72,732.31)	63,347.54	(136,079.85)	(234,518.07)	102,670.88	(337,188.95)	269,431.00

Kinneloa Irrigation District Balance Sheet as of June 30, 2025

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 16,522.79
1012	Reserve Fund-LAIF	1,034,081.13
1100	Accts. Receivable-Water Sales	35,086.16
1101	Accts. Receiv.-Service Charges	(5,436.51)
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	206,533.41
1350	Prepaid Insurance	6,978.19
1360	Prepaid Expenses	<u>27,052.32</u>
	Total Current Assets	<u>1,340,046.01</u>

Property and Equipment

	Total Property and Equipment	<u>5,079,027.61</u>
--	------------------------------	---------------------

Other Assets

1901	PERS-Deferred Outflows	132,752.00
	Total Assets	<u>\$ 6,551,825.62</u>

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 45,927.50
2005	Umpqua Visa Payable	9,791.27
2250	PERS Withholding-Employee	4.67
2271	Deposits-Construction Meters	2,550.00
2272	Job Deposits	15,516.00
2275	Deposits-Water Customers	255.02
2290	Accrued Vacation	<u>35,030.40</u>
	Total Current Liabilities	109,074.86

Long-Term Liabilities

2400	Installment Purchase Agreement	906,000.73
2801	PERS- Net Liability	463,088.50
2901	PERS- Deferred Inflows	<u>34,282.00</u>
	Total Long-Term Liabilities	<u>1,403,371.23</u>
	Total Liabilities	1,512,446.09

Capital

3040	Fund Balance	4,954,602.90
	Net Income	<u>84,776.63</u>
	Total Capital	<u>5,039,379.53</u>
	Total Liabilities & Capital	<u>\$ 6,551,825.62</u>

Kinneloa Irrigation District
Check/EFT Register
Jun 1, 2025 to Jun 30, 2025

Date	Check #	Payee	Amount
6/15/25	11365	ACWA-JPIA	9,511.38
6/15/25	11366	South Coast AQMD	167.47
6/15/25	11367	South Coast AQMD	167.47
6/15/25	11368	South Coast AQMD	167.47
6/15/25	11369	South Coast AQMD	167.47
6/15/25	11370	South Coast AQMD	167.47
6/15/25	11371	Bluegrass Integrated Communications	453.92
6/15/25	11372	BMC Landscape Management	2,175.00
6/15/25	11373	Clinical Lab of San Bernardino	275.00
6/15/25	11374	Clinical Lab of San Bernardino	90.00
6/15/25	11375	Cricket Scada LLC	867.32
6/15/25	11376	Underground Service Alert	117.30
6/15/25	11377	Cricket Scada LLC	3,817.49
6/15/25	11378	Foothill Municipal Water District	1,169.50
6/15/25	11379	Lagerlof LLP	199.96
6/15/25	11380	McMaster Carr	238.81
6/15/25	11381	National Construction Rentals	196.05
6/15/25	11382	Public Water Agencies Group	395.63
6/15/25	11383	Rubio Canon Land and Water Assoc.	2,600.00
6/15/25	11384	Ultimate Cleaning Solutions, Inc.	90.00
6/15/25	EFT6716	Bernadette C. Allen	711.30
6/15/25	EFT6717	Arthur M. Aragon	1,117.93
6/15/25	EFT6718	Ramon Jr. Ascencio	2,948.89
6/15/25	EFT6719	Christopher A. Burt	3,428.32
6/15/25	EFT6720	Felipe Gallegos	2,410.12
6/15/25	EFT6721	Thomas L. Majich	4,546.60
6/15/25	EFT6722	Jeffrey L. Peterson	2,190.50
6/15/25	EFT6723	Melanie E. Timoteo	1,654.40
6/15/25	EFT6724	Christopher A. Burt	300.00
6/15/25	EFT6725	Felipe Gallegos	50.00
6/15/25	EFT6726	Automatic Data Processing, Inc.	7,832.82
6/19/25	11387	ROBERT BRKICH CONSTRUCTION CORP.	52,500.06
6/19/25	11388	Generator Services Co.	2,608.86
6/19/25	11389	Lagerlof LLP	45.00
6/19/25	11390	The Metropolitan Water District	20,029.77
6/19/25	11391	J.A. Salazar Construction & Supply Corp	16,683.11
6/19/25	11392	General Pump Company	4,686.10
6/19/25	11393	Pump Check Inc.	2,420.00
6/19/25	11394	Walnut Valley Water District	36,234.15
6/19/25	11395	General Pump Company	33,943.15
6/19/25	11396	Western Water Works	25,986.55
6/26/25	EFT6727	Nexbillpay	1,724.70
6/26/25	EFT6728	Southern California Edison Co.	20,556.23
6/26/25	EFT6729	Streamline	249.00
6/26/25	EFT6730	Applied Technology Group, Inc.	120.00
6/26/25	EFT6731	Automatic Data Processing, Inc.	124.12
6/26/25	EFT6732	CalPERS 457 Plan	1,510.00
6/26/25	EFT6733	CA Public Employees Ret. Sys.	9,138.24
6/26/25	EFT6734	Arco Business Solutions	791.49
6/26/25	EFT6735	Pasadena Municipal Services	1,935.89
6/26/25	EFT6736	CalPERS 457 Plan	1,510.00
6/26/25	EFT6737	Spectrum	250.00
6/26/25	EFT6738	Nexbillpay	344.60
6/30/25	EFT6742	Umpqua Bank	12,148.75
6/30/25	EFT6743	AT&T Mobility	62.28
6/30/25	EFT6744	Verizon Wireless	51.48

Kinneloa Irrigation District
Check/EFT Register
Jun 1, 2025 to Jun 30, 2025

Date	Check #	Payee	Amount
6/30/25	EFT6745	Automatic Data Processing, Inc.	112.59
6/30/25	EFT6746	Arthur M. Aragon	1,493.36
6/30/25	EFT6747	Ramon Jr. Ascencio	2,805.90
6/30/25	EFT6748	Christopher A. Burt	3,428.32
6/30/25	EFT6749	Felipe Gallegos	2,396.88
6/30/25	EFT6750	Thomas L. Majich	4,546.60
6/30/25	EFT6751	Jeffrey L. Peterson	2,528.76
6/30/25	EFT6752	Melanie E. Timoteo	1,816.52
6/30/25	EFT6753	Christopher A. Burt	300.00
6/30/25	EFT6754	Felipe Gallegos	50.00
6/30/25	EFT6755	Automatic Data Processing, Inc.	8,047.18
Total			323,405.23

Check 11385 and 11386 misprints

Kinneloa Irrigation District
Cash Disbursements Journal
For the Period From Jun 1, 2025 to Jun 30, 2025

Date	Check #	Name	Line Description	Debit Amount	Account ID	Account Description
6/1/25	20250601FG-1	Grainger	Pipe Scraper	170.58	1530	Tools
6/1/25	20250601FG-2	Home Depot	Supplies	76.94	1530	Tools
6/1/25	20250601FG-3	Home Depot	32' Extension Ladder	518.25	1530	Tools
6/1/25	20250601FG-4	Amazon.com Inc	Hand Pumps (2)	117.10	5010	Maintenance Supplies
6/1/25	20250601JP-1	Amazon.com Inc	Cables	40.60	5010	Maintenance Supplies
6/1/25	20250601RA-1	Arco Business Solutions	Rubio Canon Fuel	78.75	5036	Fuel - All Equipment
6/1/25	20250601TM-1	Google LLC	Google Cloud / Telcom	76.22	6059	Computer/Software Maint.
6/2/25	20250601TM-2	Google LLC	Google Workspace	144.00	6059	Computer/Software Maint.
6/2/25	20250602MT-1	American Water Works Assoc.	Cross Conn. Plan Review	60.00	5022	Training/Certification
6/3/25	20250603MA-1	Amazon.com Inc	Toner	275.36	6035	Office/Computer Supplies
6/4/25	20250604CB-1	O'Reilly Auto Parts	Vehicle Supplies	105.20	5035	Vehicle Maintenance
6/4/25	20250604FG-1	Amazon.com Inc	Maintenance Supplies	40.85	5010	Maintenance Supplies
6/5/25	20250605JP-1	Arco Business Solutions	Rubio Gas Fuel	33.31	5036	Fuel - All Equipment
6/5/25	20250605RA-1	O'Reilly Auto Parts	Truck# 4 - Battery	275.02	5035	Vehicle Maintenance
6/6/25	20250606FG-1	MK Battery	Batteries	251.89	5010	Maintenance Supplies
6/6/25	20250606TM-1	Harbor Freight	Drill & Batteries	235.33	1530	Tools
6/7/25	20250607MA-1	Harbor Freight	Hammer Drill	100.33	1530	Tools
6/7/25	20250607MA-2	Sage 50 Accounting	Sage	1,910.00	6059	Computer/Software Maint.
6/7/25	20250607TM-1	Fixe Hardware	1/2 Bolt Hangers	57.58	5010	Maintenance Supplies
6/9/25	20250609MA-1	Ware Disposal	Trash Pickup	489.43	6075	Professional Services
6/9/25	20250609RA-1	Arco Business Solutions	Fuel	13.35	5036	Fuel - All Equipment
6/11/25	20250611FG-1	Home Depot	Maintenance Supplies	54.06	5010	Maintenance Supplies
6/11/25	20250611TM-1	Amazon.com Inc	Power Bank Station	329.22	6035	Office/Computer Supplies
6/11/25	20250611TM-2	Starlink	Internet	10.00	6059	Computer/Software Maint.
6/15/25	20250615FG-1	Amazon.com Inc	Office Supplies	82.36	6035	Office/Computer Supplies
6/15/25	20250615TM-1	American Water Works Assoc.	Membership	525.00	6040	Professional Dues
6/16/25	20250616JP-1	Lawn Mower Corner	Chainsaw Part	8.83	5034	Equipment Maintenance
6/16/25	20250616TM-1	Harbor Freight	Utility Case	66.29	5010	Maintenance Supplies
6/16/25	20250616TM-2	Home Depot	Screw Anchors	65.41	5010	Maintenance Supplies
6/18/25	20250618JP-1	Lawn Mower Corner	Blades (2)	198.88	5010	Maintenance Supplies
6/19/25	20250619FG-1	Home Depot	Measuring Wheel	44.17	5010	Maintenance Supplies
6/19/25	20250619JP-1	Home Depot	Tarp	29.55	5010	Maintenance Supplies
6/19/25	20250619JP-2	Home Depot	Tarp	18.38	5010	Maintenance Supplies
6/22/25	20250622FG-1	Amazon.com Inc	Safety Googles	28.72	5012	Safety Equipment
6/22/25	20250622MA-1	Target	Cleannng Supplies	36.98	6035	Office/Computer Supplies
6/23/25	20250623FG-1	Amazon.com Inc	Tarp	38.20	5010	Maintenance Supplies
6/23/25	20250623FG-2	Carrillo Outdoor Power Company	Blade	245.27	5010	Maintenance Supplies
6/23/25	20250623MA-1	OnPage Corporation	On Call Alerting	1,954.45	6050	Phone/Internet/Wireless
6/23/25	20250623MA-2	National Construction Rentals	Trash Pickup	196.05	6075	Professional Services
6/23/25	20250623RA-1	Ganahl Lumber Company	Parts	166.79	5010	Maintenance Supplies
6/23/25	20250623RA-2	Home Depot	Breaker Rental	168.17	5010	Maintenance Supplies
6/24/25	20250624RA-1	Home Depot	Quikcrete	132.40	5010	Maintenance Supplies
6/24/25	20250624RA-2	Home Depot	Jumping Jack Rental	139.31	5010	Maintenance Supplies
6/25/25	20250625FG-1	Home Depot	Quikrete and tamper	132.45	5010	Maintenance Supplies
6/26/25	20250626JP-1	Arco Business Solutions	Rubio Canon Gas	40.92	5036	Fuel - All Equipment
6/28/25	20250628TM-1	Amazon.com Inc	Office Supplies	9.32	6035	Office/Computer Supplies
	Total			9,791.27		