

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – DECEMBER 15, 2015 at 7:30 P.M.

AGENDA

- 1. CALL TO ORDER**
 - 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

- 3. GENERAL MANAGER’S REPORT**

- 4. REVIEW MINUTES** – November 17, 2015

- 5. REVIEW FINANCIAL REPORTS** – November 30, 2015

- 6. ITEMS FOR NEXT AGENDA**

- 7. CALENDAR** – January 19, 2016
 February 16, 2016
 March 15, 2016

- 8. ADJOURNMENT**

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 www.KinneloalrrigationDistrict.info.

General Manager's Report for the Board of Directors Meeting on December 15, 2015

I. Customer Account Information and Internet Usage

A. Delinquent Accounts –

- 18 accounts received past-due notice
- 18 accounts received late charges in the total amount of \$297.96
- 3 accounts received door hanger shut off notice
- 0 accounts were shut off for non-payment
- 1 account remains shut off for non-payment

B. Aged Receivables –

Month	Current	30 days	60 days	90 days or greater	Total
January 2015	\$30,538.67	\$2,546.45	\$181.49	\$318.08	\$33,584.69
February 2015	\$31,348.75	\$3,242.50	\$153.11	\$442.32	\$35,186.68
March 2015	\$23,288.05	\$978.12	\$225.49	\$78.37	\$25,170.03
April 2015	\$29,587.52	\$918.79	\$187.50	\$203.86	\$30,897.67
May 2015	\$36,429.32	\$3,394.61	\$172.04	\$91.36	\$40,087.33
June 2015	\$27,595.04	\$541.64	\$236.99	\$263.40	\$28,637.07
July 2015	\$33,399.75	\$1,702.93	\$162.79	\$0.00	\$35,265.47
August 2015	\$25,433.47	\$9,052.02	\$135.14	\$0.00	\$34,620.63
September 2015	\$66,217.99	\$1,912.16	\$388.62	\$135.14	\$68,653.91
October 2015	\$32,622.89	\$2,348.66	\$418.34	\$134.28	\$35,524.17
November 2015	\$30,761.18	\$1,717.22	\$0.00	\$0.00	\$32,478.40
December 2015					

C. Internet Usage –

Month	Visitors	Page Views	Online Payments	Online Amount
January 2015	165	510	51	\$8,067.18
February 2015	157	436	35	\$5,335.40
March 2015	445	829	55	\$7,918.77
April 2015	370	911	51	\$7,543.68
May 2015	822	1272	47	\$7,034.73
June 2015	991	1474	54	\$8,371.75
July 2015	1027	1385	37	\$5,762.31
August 2015	547	848	57	\$9,930.47
September 2015	221	423	37	\$5,667.87
October 2015	242	519	56	\$9,996.46
November 2015	467	780	51	\$10,948.95
December 2015				
Year to Date	5454	9387	531	\$86,577.57

II. General Manager's Projects and Activities

- A. **Brown Well Landscaping** – The proposal received from ValleyCrest Landscaping in the amount of \$7,073.35 has been provided to the property owner. Frank and I met with the property owner and told him that we will not proceed until we receive a job deposit check.
- B. **Water Production Report** – I submitted the required report to the State Water Resources Control Board. The report compares the water production in 2013 with 2015 in the June through November time period. We met the compliance criteria both in the allowed number of watering days and the target reduction of 25%. Our month-to-month reduction ranged from 17% to 37% and our overall reduction was 31%.
- C. **Vosburg Reservoir Fencing** – I worked on the layout and design and solicited proposals for installation of the replacement fencing to secure the site in conjunction with the Vosburg Booster Station project.
- D. **Sale of Portable Pumps** – My first approach was to see if any of the local water agencies were interested in purchasing our two pumps. Based on the original cost and the excellent condition and low running hours, we thought that they would be worth \$25,000. However, there was no interest at that price. My second approach was to get a valuation from an auction firm that specializes in this type of equipment. Their estimate was that they would sell for \$8,000 to \$10,000 each. I will once again see if any agencies are interested at the \$10,000 level. If not, I will proceed with Internet listings and/or proceed with the auction. The goal is to generate funds to offset the purchase price of another 70 VA generator for the Sage Tank site. One of the portable pumps will become surplus when the replacement Vosburg Booster Station is operational. The other portable pump will become surplus when the generator is purchased.

The pumps were originally purchased in 2000 as part of the emergency preparedness plan to quickly provide pumping redundancy at locations without multiple booster pumps. Since that time, completed projects in the **Water System Master Plan** and the purchase of generators have provided a superior solution with higher reliability and lower maintenance cost.

E. Activities/Meetings/Webinars/Conferences for November 2015

Subject	Location	Start	End	Purpose
FMWD Board Meeting	Foothill Municipal Water District, 4536 Hampton Road, La Canada, CA	Fri 11/16/2015 3:00 PM	Fri 11/16/2015 5:00 PM	<ol style="list-style-type: none"> 1. Call to Order and Determination of a Quorum 2. Pledge of Allegiance 3. Preliminary Matters 3.1. Additions to Agenda (as required by Gov. Code 54954.2) 4. Public Comments 4.1. Opportunity for members of the public to address the board directly on items of public interest those are within the subject matter jurisdiction of the board (as required by Gov. Code 54954.3(a)). Speakers may be limited to two minutes each at the discretion of the President of the Board. 5. Consent Calendar 5.1. Action approving the Minutes of the October 19, 2015 Special Meeting of the Board of Directors. 5.2. Action approving the Financial Statements for October 2015; monthly

				<p>Director Compensation, Expense Report and Treasurer's Report.</p> <p>5.3. Action approving ACWA dues.</p> <p>6. Directors' Oral Reports</p> <p>6.1. Reports and appropriate action on ACWA, MWD, and other association and organization activities.</p> <p>7. Action Calendar</p> <p>7.1. Discussion and recommendation regarding the Procurement of the Portable Pumping Unit for the Main Pump Station (P-1) and Portable Pumping Unit Connection Piping Replacement, Bid Results</p> <p>7.2. Discussion and recommendation regarding Procurement of Electrohydraulic Actuator for La Canada Reservoir Control Valve.</p> <p>7.3 Discussion and action regarding LAFCO Nominations.</p> <p>Foothill Municipal Water District Regular Meeting, Board of Directors</p> <p>8. Information Item</p> <p>8.1. Descanso Event Survey Results</p> <p>8.2. Change in Conservation Rebates</p> <p>8.3. Information on Tabletop Exercises</p> <p>9. Staff and Committee Reports</p> <p>General Manager Nina Jazmadarian: Reports and appropriate action on administrative and operating projects and activities:</p> <p>9.1. Operations/sales summary report for prior month</p> <p>9.2. Water Supply Update</p> <p>9.3. Public Outreach and Landscaping Classes</p> <p>9.4. Conservation Rebate Activity</p> <p>9.5. Division of Drinking Water Invoice</p> <p>9.6. Stormwater Costs Draft Report</p> <p>9.7. Great Pacific Securities</p> <p>9.8. Other</p> <p>Operations Report Justin Bailey, Operations Manager: Report on system operations.</p> <p>MWD Representative Richard Atwater: Report regarding MWD activities.</p> <p>Attorney: Report on legal and related matters relevant to the District.</p> <p>Water Resources Committee: Report regarding Water Resources Committee meeting.</p> <p>Engineering and Operations Committee: Report regarding Engineering and Operations Committee meeting.</p> <p>MWD Operating Plans</p> <p>SCADA Integration</p>
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				<p>10. Other Business Related to general operations, administration and policy items, future agenda items, and concerns of Board members.</p> <p>11. Closed Session</p> <p>11.1. Pending litigation - Gov't code section 54956.9 San Diego County Water Authority v. Metropolitan Water District of Southern California</p> <p>11.2. Existing litigation - Gov't code section 54956.9 City of Los Angeles et al v. Metropolitan Water District of Southern California</p> <p>11.3. Government code section 56957(b)(1): appointment to fill vacancy.</p> <p>12. Adjournment</p>
KID Board Meeting	KID Office	Tue 11/17/2015 7:30 PM	Tue 11/17/2015 9:00 PM	Regular Board Meeting
OpenGov proposal for our website	KID office	Thu 11/19/2015 9:00 AM	Thu 11/19/2015 11:00 AM	Discuss and view demonstration of OpenGov proposal to enhance and update our website for financial transparency
Customer meeting	KID office	Mon 11/23/2015 11:30 AM	Mon 11/23/2015 12:30 PM	To discuss proposed Brown Well landscaping project

III. System and Facility Activities and Incidents

A. Water Leaks/Water Waste

Location	Type	Date	Description
Windover Road	Customer's service line	11/27/2015	Water turned off at the meter by the fire department because house sitter did not know who to call. Fire department gave caller our name and phone number. We followed up on call received by the answering service. Customer requested that we provide the amount of water lost. We had just read the meter prior to the leak and determined that approximately 14 units were lost due to the leak.

B. Scheduled Facility and Equipment Maintenance and Repairs

1. Testing of emergency generators and pumps was performed.
2. Water samples were collected for lab analysis.
3. Well water levels were measured.
4. Flow at tunnels measured.
5. Adjustment of Wilcox Reservoir pressure sustaining valve.

C. **Unscheduled Facility and Equipment Failures, Maintenance and Repairs**

1. The thermostat for the cooling fan on the variable frequency drive for K-3 Well pump motor failed causing the motor control unit to shut down. The thermostat was replaced.
2. The SCADA communication radio at Holly Booster became un-synced with the receiver at the office. Recycling the power corrected the problem and problem has not reoccurred as of the date of this report.

IV. **Projects**

- A. **Vosburg Booster Replacement Project** – The building is nearly complete and the pumps and motors have been tested using the generator that was purchased for the site earlier in the year. Electrical wiring has been completed and SCADA wiring is being transferred to the new facility. Southern California Edison is scheduled to transfer the power source to the new facility later in December. Fencing is also scheduled for installation in December.
- B. **East-West Pipeline Project** – A final review of plans and specification is underway before inviting bids.
- C. **West Tank Generator** – Small generator is being moved from the Vosburg Reservoir to West Tank to provide backup power for the SCADA instrumentation and Flo-Loc valve in the case of a prolonged power outage.

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
NOVEMBER 17, 2015**

MEMBERS PRESENT: Chair–Sorell
Directors–Eldridge, Griffith, Johnson, Kilburn

STAFF PRESENT: Melvin Matthews, General Manager
Chris Burt, Facilities Supervisor
Shirley Burt, Administrative Assistant & Secretary to the Board

CALL TO ORDER: The meeting was called to order by the chair at 1931 hours. A quorum of Board Members was present and the Agenda was approved as presented.

PUBLIC COMMENT: The following customers of the District were present but did not wish to speak at this time. Shirley Spencer - Division 3 Paul Kolar - Division 4 Donna Matthews - Division 3
Erica Sorell - Division 5 Rudy Tekippe - Division 2 Raj Acharya - Division 1

PUBLIC HEARING - WATER RATES:

The Chair declared the Public Hearing Open at 1745 hours. All customers had been notified of the Hearing by a letter sent on October 1, 2015.

The Chair opened the meeting with an explanation of the information accessed and considered prior to proposing the current rates:

- the reduced income from water sales due to mandated conservation
- the need to fund certain capital projects that provide the District with increased fire protection
- a review of the rates charged at nearby water agencies
- the funds necessary for daily operations
- the fixed cost of running the District and the cost of maintaining and improving the infrastructure, which is shared by the District's 581 customers.

Shirley Spencer stated that she thought the rate increases were reasonable.

Rudy Tekippe, Raj Acharya and **Paul Kolar** asked why a portion of the capital improvement costs were included as part of the usage charge and **Rudy Tekippe** asked why the District had not considered developing tiered rates.

The Chair noted that two other comments with similar concerns had been submitted to the Board, one by letter and one by phone.

The Chair explained that if all the fixed and capital improvement costs were included in the daily service charge it would cause that charge to increase by 100% or more and be a financial burden on the low-usage customers as well as reduce the incentive for customers at all usage levels to conserve. He further noted that the establishment of tiered rates requires a costly rate study in order to meet the requirements of Proposition 218. In addition, tiered rates would add significant continuing administrative costs to establish a water budget for each customer based on household size and the landscaped area of each parcel.

The Chair closed the Public Hearing at 2015 hours.

ADOPTION OF WATER RATES:

The Chair requested a call for a motion from the Board regarding the proposed water rates.

It was M/S/C-(Gordon/Kilburn-5/0)

“That the Board adopts the usage rate of \$4.05 per unit and the daily service charge of \$2.02 per day for the 2016 year.”

(Aye-Eldridge, Johnson, Kilburn, Sorell/Nay-0/Abstain-0)

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
NOVEMBER 17, 2015**

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GENERAL MANAGER'S REPORT:

The Board reviewed the report as submitted in the packet.

Director Gordon inquired as to whether the Vosburg Project would be completed within this year and the Facilities Supervisor replied that it all depended upon when Edison could do their hookup. He noted that the facility could be functional by using the District's generator to supply the power.

REVIEW OF MINUTES:

The Minutes of October 20, 2015, were reviewed and approved as submitted.

FINANCIAL REPORTS:

The Financial Reports for October 31, 2015, were reviewed and approved for filing. It was noted that the water sales income was very low, probably due to conservation.

ITEMS FOR NEXT AGENDA:

None

ADJOURNMENT:

The meeting was adjourned at 2040 hours. The next meeting will be on December 15, 2015.

Respectfully submitted,

Shirley Burt
Secretary to the Board

Kinneloa Irrigation District
Income Statement for the Eleven Months Ending November 30, 2015

		Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Comments
Revenues								
4000	Water Sales	102,128.06	115,000.00	(12,871.94)	1,122,203.44	1,310,000.00	(187,796.56)	Lower sales due to conservation
4015	Wholesale Water Sales	0.00	0.00	0.00	6,947.49	0.00	6,947.49	
4020	Service/Installation Charges	597.96	833.33	(235.37)	20,093.42	9,166.63	10,926.79	
4035	Interest-Reserve Fund	873.01	333.33	539.68	8,140.82	3,666.63	4,474.19	
4070	Misc. Income	95.06	0.00	95.06	1,569.26	0.00	1,569.26	
	Total Revenues	103,694.09	116,166.66	(12,472.57)	1,158,954.43	1,322,833.26	(163,878.83)	
Expenses								
5005	Electricity	9,491.05	10,500.00	(1,008.95)	99,390.64	116,000.00	(16,609.36)	
5010	Maintenance/Repair Supplies	2,175.76	2,083.33	92.43	25,977.03	22,916.63	3,060.40	
5011	Material and Labor for Install	0.00	833.33	(833.33)	0.00	9,166.63	(9,166.63)	
5012	Safety Equipment	10.96	133.33	(122.37)	475.69	1,466.63	(990.94)	
5015	Operations Labor	12,064.12	13,333.33	(1,269.21)	126,163.50	146,666.63	(20,503.13)	
5016	Operations OT	1,274.49	1,250.00	24.49	28,087.29	13,750.00	14,337.29	OT for Vosburg Project was not budgeted
5017	Operations Bonus	0.00	0.00	0.00	2,469.07	0.00	2,469.07	
5020	Stand-by Compensation	570.00	625.00	(55.00)	6,510.00	6,875.00	(365.00)	
5022	Training/Certification	0.00	133.33	(133.33)	0.00	1,466.63	(1,466.63)	
5025	Water Treatment/Analysis	566.60	1,833.33	(1,266.73)	14,758.28	20,166.63	(5,408.35)	
5030	Maintenance/Repair Contractors	5,826.78	10,416.67	(4,589.89)	78,573.78	114,583.37	(36,009.59)	
5034	Equipment Maintenance	0.00	833.33	(833.33)	9,632.26	9,166.63	465.63	
5035	Vehicle Maintenance	1,758.08	500.00	1,258.08	4,633.66	5,500.00	(866.34)	
5036	Fuel	597.44	1,250.00	(652.56)	8,741.50	13,750.00	(5,008.50)	
5045	Insurance-Workers Compensation	0.00	0.00	0.00	8,284.00	9,000.00	(716.00)	
5046	Insurance-Liability	1,175.58	1,333.33	(157.75)	12,979.43	14,666.63	(1,687.20)	
5048	Insurance-Property	166.50	208.33	(41.83)	1,874.53	2,291.63	(417.10)	
5049	Insurance-Medical	6,206.56	6,250.00	(43.44)	68,272.16	68,750.00	(477.84)	
6000	Engineering Services	2,340.00	3,750.00	(1,410.00)	40,230.50	41,250.00	(1,019.50)	
6005	Watermaster Services	927.58	1,000.00	(72.42)	10,041.42	11,000.00	(958.58)	
6015	Administrative Salary	10,838.70	10,833.33	5.37	117,331.50	119,166.63	(1,835.13)	
6016	Administrative Bonus	0.00	0.00	0.00	1,894.14	0.00	1,894.14	
6017	Administrative Travel	45.31	250.00	(204.69)	2,207.32	2,750.00	(542.68)	
6020	Board Compensation	300.00	350.00	(50.00)	3,000.00	3,850.00	(850.00)	
6021	Administrative & Board Expense	0.00	83.33	(83.33)	725.23	916.63	(191.40)	
6024	Customer/Public Info. Prog.	0.00	83.33	(83.33)	601.11	916.63	(315.52)	
6025	PERS - KID	2,042.35	1,972.50	69.85	21,722.86	21,697.50	25.36	
6030	Social Security - KID	1,622.05	2,158.33	(536.28)	22,327.88	23,741.63	(1,413.75)	
6031	Medicare - KID	466.14	508.33	(42.19)	5,308.57	5,591.63	(283.06)	
6035	Office/Computer Supplies	0.00	583.33	(583.33)	3,916.10	6,416.63	(2,500.53)	

Kinneloa Irrigation District
Income Statement for the Eleven Months Ending November 30, 2015

		Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Comments
6036	Postage/Delivery	259.50	416.67	(157.17)	4,175.88	4,583.37	(407.49)	
6040	Professional Dues	790.81	750.00	40.81	8,699.07	8,250.00	449.07	
6045	Legal Services	1,261.76	1,250.00	11.76	9,775.48	13,750.00	(3,974.52)	
6050	Telephone	348.05	375.00	(26.95)	3,847.13	4,125.00	(277.87)	
6051	Mobile Telephone	37.65	125.00	(87.35)	528.66	1,375.00	(846.34)	
6052	Pagers	22.09	20.00	2.09	245.03	220.00	25.03	
6053	Internet Service	59.99	83.33	(23.34)	634.94	916.63	(281.69)	
6059	Computer Software Maintenance	313.33	750.00	(436.67)	6,571.22	8,250.00	(1,678.78)	
6061	Office Equipment Maintenance	0.00	83.33	(83.33)	618.92	916.63	(297.71)	
6065	Accounting Services	0.00	0.00	0.00	6,200.00	7,000.00	(800.00)	
6070	Office & Accounting Labor	7,101.78	7,141.67	(39.89)	79,383.82	78,558.37	825.45	
6071	Office & Accounting Bonus	0.00	0.00	0.00	1,275.02	0.00	1,275.02	
6075	Professional/Contract Services	2,079.68	1,666.67	413.01	29,012.95	18,333.37	10,679.58	
6080	Administrative Fees	736.73	741.67	(4.94)	7,968.14	8,158.37	(190.23)	
6081	Permits/Fees	289.50	833.33	(543.83)	11,804.74	9,166.63	2,638.11	
6086	Taxes - Sales	0.00	0.00	0.00	341.92	0.00	341.92	
6088	Interest Expense	0.00	0.00	0.00	41,745.00	0.00	41,745.00	
6120	Bank Service Charges	460.49	416.67	43.82	4,547.49	4,583.37	(35.88)	
	Total Expenses	74,227.41	87,742.46	(13,515.05)	943,504.86	981,667.06	(38,162.20)	
	Net Income	29,466.68	28,424.20	1,042.48	215,449.57	341,166.20	(125,716.63)	
	Other Expenditures							
1504	Water Mains	0.00	0.00	0.00	21,496.00	21,500.00	(4.00)	
1511	Water Treatment Plant	0.00	0.00	0.00	457.36	500.00	(42.64)	
1512	Water Meters	1,334.60	500.00	834.60	2,989.52	4,500.00	(1,510.48)	
1516	Water Company Facilities	0.00	0.00	0.00	4,671.00	4,700.00	(29.00)	
1523	Constr. in Progress-Vosburg	61,246.64	0.00	61,246.64	1,146,048.11	0.00	1,146,048.11	Expected \$1,057,270.45 - Change Orders \$67,182.01 - Unexpected Engineering/Legal \$21,595.65
1524	Constr. in Progress-East/West	0.00	0.00	0.00	15,549.06	25,000.00	(9,450.94)	
1526	Vosburg Booster	0.00	0.00	0.00	9,354.43	9,500.00	(145.57)	
1527	SCADA Equipment	0.00	0.00	0.00	10,722.31	4,100.00	6,622.31	
2400	Installment Purchase Agreement	0.00	0.00	0.00	(2,241,644.02)	0.00	(2,241,644.02)	
	Total Other Expenditures	62,581.24	500.00	62,081.24	(1,030,356.23)	69,800.00	(1,100,156.23)	
	Total Increase or (Drawdown)	(33,114.56)	27,924.20	(61,038.76)	1,245,805.80	271,366.20	974,439.60	

Favorable variances are shown in GREEN and unfavorable variances are shown in RED.

Kinneloa Irrigation District
Balance Sheet
November 30, 2015

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 221,702.28
1011	Checking-PGFSC	48,763.05
1012	Reserve Fund-LAIF	118,869.90
1014	Reserve Fund-CalTRUST	1,125,842.43
1015	Accr. Int./Price Adj.-CalTRUST	3,398.51
1016	Accrued Interest-LAIF	78.51
1050	Project Escrow Account	1,197,816.64
1100	Accts. Receivable-Water Sales	32,478.40
1101	Accts. Receiv.-Service Charges	375.43
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	102,229.66
1350	Prepaid Insurance	10,808.33
1360	Prepaid Expenses	19,517.56

Total Current Assets

2,901,109.22

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	2,484,918.24
1505	Water Tunnels	705,985.75
1506	K-3 Well	82,848.37
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	185,398.06
1512	Water Meters	81,358.21
1513	Electrical/Electronic Equip.	256,918.72
1514	Computer/Office Equipment	61,889.72
1515	Vehicles & Portable Equipment	222,084.16
1516	Water Company Facilities	70,422.20
1517	KID Office	54,202.92
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
1523	Constr. in Progress-Vosburg	1,146,048.11
1524	Constr. in Progress-East/West	15,549.06
1526	Vosburg Booster	101,534.99
1527	SCADA Equipment	247,315.96
1528	Tanks and Reservoirs	97,944.39
1529	Holly Tanks	181,113.76
1530	Tools	6,811.57
1600	Accum. Depreciation	(3,713,616.64)

Total Property and Equipment

5,170,320.07

Total Assets

\$ 8,071,429.29

Kinneloa Irrigation District
Balance Sheet
November 30, 2015

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 73,500.25	
2272	Job Deposits	7,300.00	
2274	PGFSC Grant	48,763.05	
2290	Accrued Vacation	14,768.70	
	Total Current Liabilities		144,332.00

Long-Term Liabilities

2400	Installment Purchase Agreement	2,241,644.02	
	Total Long-Term Liabilities		2,241,644.02
	Total Liabilities		2,385,976.02

Capital

3040	Fund Balance	5,464,238.70	
3900	Prior Year Adjustments	5,765.00	
	Net Income	215,449.57	
	Total Capital		5,685,453.27
	Total Liabilities & Capital		\$ 8,071,429.29

Kinneloa Irrigation District
Statement of Cash Flow
For the Eleven Months Ended November 30, 2015

	Current Month	Year to Date
Cash Flows from Operating Activities		
Net Income	\$ 29,466.68	\$ 215,449.57
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	3,045.77	(2,562.79)
1101 Accts. Receiv.-Service Charges	(105.55)	(375.43)
1350 Prepaid Insurance	1,342.08	(1,251.04)
1360 Prepaid Expenses	(7,377.62)	(3,713.88)
2000 Accounts Payable	(377,033.28)	33,610.81
2011 Accounts Payable PGFSC	(164.42)	(51.52)
2272 Job Deposits	3,800.00	6,400.00
2274 PGFSC Grant	(269.97)	29,427.63
	(376,762.99)	61,483.78
Net Cash Provided by Operations	(347,296.31)	276,933.35
Cash Flows from Investing Activities		
<i>Used for</i>		
1504 Water Mains	0.00	(21,496.00)
1511 Water Treatment Plant	0.00	(457.36)
1512 Water Meters	(1,334.60)	(2,989.52)
1516 Water Company Facilities	0.00	(4,671.00)
1523 Constr. in Progress-Vosburg	(61,246.64)	(1,146,048.11)
1524 Constr. in Progress-East/West	0.00	(15,549.06)
1526 Vosburg Booster	0.00	(9,498.19)
1527 SCADA Equipment	0.00	(10,722.31)
	(62,581.24)	(1,211,431.55)
Net Cash Used in Investing	(62,581.24)	(1,211,431.55)
Cash Flows from Financing Activities		
<i>Proceeds from</i>		
2400 Installment Purchase Agreement	0.00	2,300,000.00
<i>Used for</i>		
2400 Installment Purchase Agreement	0.00	(58,355.98)
	0.00	2,241,644.02
Net Cash Used in Financing	0.00	2,241,644.02
Net Increase (Decrease) in Cash	\$ (409,877.55)	\$ 1,307,145.82
Summary		
Cash Balance at End of Period	\$ 2,818,700.98	\$ 2,818,700.98
Cash Balance at Beg. of Period	(3,228,578.53)	(1,511,411.40)
Net Increase (Decrease) in Cash	\$ (409,877.55)	\$ 1,307,289.58

Kinneloa Irrigation District
Check Register
For the Period from November 1, 2015 to November 30, 2015

Date	Check #	Payee	Amount	Description
11/3/15	8092	American Messaging Services	22.09	paggers
11/3/15	8093	AmeriPride Services	48.00	shop towel service
11/3/15	8094	Eurofins Eaton Analytical, Inc.	105.60	water sample analysis
11/3/15	8095	Fyre Guard Company	240.00	fire extinguisher annual inspection
11/3/15	8096	Kinneloa Irrigation District CA	100,100.98	loan installment payment
11/3/15	8097	Raymond Basin Mgmt. Board	390.00	Title 22 monitoring, lab fees Apr. 2015
11/3/15	8098	Red Supply	320.89	meter keys
11/3/15	8099	Specialty Services	300.00	janitorial services
11/3/15	8100	USA Blue Book	306.85	Cl2 tests
11/13/15	EFT2581	Automatic Data Processing, Inc.	78.07	payroll processing
11/15/15	EFT2582	Bernadette C. Allen	890.35	salary
11/15/15	EFT2583	Christopher A. Burt	2,565.40	salary
11/15/15	EFT2584	Shirley L. Burt	1,396.59	salary
11/15/15	EFT2585	Melvin L. Matthews	3,412.59	salary
11/15/15	30205003	Brian L. Fry	1,442.02	salary
11/15/15	30205004	Chris J. Mellinger	387.12	salary
11/15/15	EFT2586	Christopher A. Burt	150.00	salary
11/15/15	EFT2587	Automatic Data Processing, Inc.	5,020.13	withholding and taxes
11/17/15	EFT2588	Arco Gaspro Plus	597.44	truck gas
11/17/15	EFT2589	CA Public Employees Ret. Sys.	3,340.96	CalPERS Oct. KID & employees contributions
11/17/15	EFT2590	Century Business Solutions	196.43	banking service fee
11/17/15	EFT2591	Pasadena Municipal Services	1,421.71	electricity
11/17/15	EFT2592	Southern California Edison Co.	7,547.37	electricity
11/17/15	EFT2593	Verizon Wireless	37.65	mobile phone
11/17/15	8101	Assoc. of Calif. Water Agencies	6,480.00	2016 annual agency membership dues
11/17/15	8102	ACWA/JPIA	7,321.30	December health insurance - KID/employee
11/17/15	8103	Consolidated Electrical Distribut	400.86	facility and generator maintenance supplies
11/17/15	8104	CLA-VAL	1,332.46	cla-val maint. Wilcox Res.
11/17/15	8105	Clinical Laboratory, SB	329.00	water sample analysis
11/17/15	8106	California Special Districts Assoc	3,650.00	CA Special Districts Assoc. Dues 2016
11/17/15	8107	Eurofins Eaton Analytical, Inc.	132.00	water sample analysis
11/17/15	8108	Ferguson Waterworks #1083	791.07	3/4" water meters (6)
11/17/15	8109	Foothill Municipal Water District	736.73	administrative fee
11/17/15	8110	Lagerlof,Senecal,Gosney & Kruse	894.26	public water agencies group 1/17th share
11/17/15	8111	Lagerlof,Senecal,Gosney & Kruse	367.50	legal services re: election procedures
11/17/15	8112	McMaster Carr	430.67	facility and generator maintenance supplies
11/17/15	8113	Shirley Burt	54.74	mileage reimbursement
11/17/15	8114	Utility Service Co., Inc.	4,177.85	tank maintenance agreement
11/17/15	8115	ValleyCrest Landscape Maint.	1,490.00	landscape maintenance

Kinneloa Irrigation District
Check Register
For the Period from November 1, 2015 to November 30, 2015

Date	Check #	Payee	Amount	Description
11/23/15	8096V	Kinneloa Irrigation District CA	-100,100.98	payment check lost in mail/void and stop payment
11/23/15	EFT2594	Kinneloa Irrigation District CA	100,100.98	loan installment payment - wired
11/27/15	EFT2595	Automatic Data Processing, Inc.	72.23	payroll processing
11/30/15	EFT2596	Athens Services	134.88	trash pick up
11/30/15	EFT2597	Bank of the West Business Card	2,420.17	see attached schedule - October 2015
11/30/15	EFT2598	Century Business Solutions	15.00	monthly service fee
11/30/15	EFT2599	Charter Communications	333.04	internet and telephone
11/30/15	8116	AmeriPride Services	48.00	shop towel service
11/30/15	8117	Civiltec Engineering, Inc.	2,340.00	fire flow after pressure zone change \$800; engineering design for new fire hydrant \$1,540
11/30/15	8118	Eurofins Eaton Analytical, Inc.	105.60	water sample analysis
11/30/15	8119	Ferguson Waterworks #1083	1,334.60	1" water meters (6)
11/30/15	8120	McMaster Carr	980.09	maintenance supplies
11/30/15	EFT2600	Bernadette C. Allen	995.90	salary
11/30/15	EFT2601	Christopher A. Burt	2,925.10	salary
11/30/15	EFT2602	Shirley L. Burt	1,506.48	salary
11/30/15	EFT2603	Francis J. Griffith	92.35	salary
11/30/15	EFT2604	Gerrie G. Kilburn	92.35	salary
11/30/15	EFT2605	Melvin L. Matthews	3,713.39	salary
11/30/15	EFT2606	Steven G. Sorell	57.35	salary
11/30/15	30244163	Brian L. Fry	1,503.62	salary
11/30/15	30244164	Chris J. Mellinger	271.00	salary
11/30/15	EFT2607	Christopher A. Burt	150.00	salary
11/30/15	EFT2608	Automatic Data Processing, Inc.	4,907.06	withholding and taxes
	Total		<u>182,904.89</u>	

**Credit Card Detail Bank of the West
October 2015**

(Expenses incurred/billed in October and due/paid/processed in November.)

Acct. No.	Account Description	Additional Description	BCA	CAB	SLB	BLF	MLM	CJM	TOTAL
5010	Maintenance Supplies	Baldor generator parts, padlocks/keys		\$327.10					\$327.10
5012	Safety Equipment								\$0.00
5022	Training/Certification								\$0.00
5025	Water Treatment/Analysis								\$0.00
5035	Vehicle Maintenance	truck maintenance/brakes 2008-01		\$1,758.08					\$1,758.08
5036	Fuel								\$0.00
6017	Adm. Travel								\$0.00
6021	Adm. & Bd. Exp.								\$0.00
6035	Office/Computer Supplies								\$0.00
6036	Postage/Delivery	postage					\$259.99		\$259.99
6040	Professional Dues								\$0.00
6050	Telephone	answering service November					\$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			\$0.00	\$2,085.18	\$0.00	\$0.00	\$334.99	\$0.00	\$2,420.17

Kinneloa Irrigation District - Project Escrow Account
Check Register
For the Period from November 1, 2015 to November 30, 2015

Date	Check #*	Payee	Amount	Description
11/10/15	3727	R.C. Foster Corporation	335,848.21	Vosburg Pump Station Replacement Project Pay Request #008
11/24/15	3737	Civiltec Engineering, Inc.	875.80	Vosburg pump station replacement: construction management \$195.00; extra work MCC & switchboard inspection \$680.80
Total			<u>336,724.01</u>	

* Check numbers assigned by the banking institution and may not be consecutive.

Kinneloa Irrigation District - PGFSC Grant Account
Check Register
For the Period from November 1, 2015 to November 30, 2015

Date	Check #	Payee	Amount	Description
11/17/15	001071	United Site Services of CA, Inc.	164.42	portable toilet rental costs
11/30/15	001072	Kinneloa Irrigation District	105.55	Oct. admn. bookkeeping, reporting services
11/30/15	001073	United Site Services of CA, Inc.	<u>164.42</u>	portable toilet rental costs
	Total		<u><u>434.39</u></u>	