

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – MARCH 19, 2013
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. REVIEW OF PUBLIC HEARING ON L. A. COUNTY’S CLEAN WATER, CLEAN BEACHES MEASURE**
- 4. REVIEW BROWN WELL LANDSCAPING REQUEST**
- 5. REVIEW OF GENERAL MANAGER’S COMPENSATION**
- 6. REVIEW GENERAL MANAGER’S REPORT**
- 7. REVIEW MINUTES** – February 19, 2013
March 6, 2013
- 8. REVIEW FINANCIAL REPORTS** – February 28, 2013
- 9. ITEMS FOR NEXT AGENDA**
- 10. CALENDAR** – April 16, 2013
May 21, 2013
June 18, 2013
- 11. 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 <http://www.kinneloairrigationdistrict.info>.

General Manager's Report for the Board of Directors Meeting on March 19, 2013

I. Capital Improvement, Preventative Maintenance and Repair Projects

- A. **Tanks/Reservoirs** – Washout and inspection of five steel tanks were completed by Utility Services Company and the first of the inspection reports is attached. Overflow pipe screen was installed at Holly Tanks as requested by California Department of Public Health (CDPH).
- B. **SCADA** – Byrd Industrial Electronics installed the new radio communications equipment at the Pasadena Interconnect (PCIC) and worked on issues and improvements at additional sites. The PCIC radio communications will allow us to eliminate the last of our leased telephone lines.
- C. **Water Meter Radio Transponders** – Installation continues in the final phase of converting or replacing all water meters to allow drive-by automated meter reading (AMR). This project speeds up the meter reading process and provides greater billing accuracy by eliminating manual meter reading errors.

II. Customer Account Status

A. Delinquent Accounts –

29 accounts received past-due notice
 27 accounts received late charges in the total amount of \$443.17
 6 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 as of February 28, 2013 –

Current	30 days	60 days	90 days or greater	Total
\$23,985.69	\$1,674.89	\$1,015.81	\$703.92	\$27,380.31

III. General Manager's Projects and Activities

A. Los Angeles County Flood Control District's Clean Water, Clean Beaches Measure –

I appeared and spoke for a few seconds at the March 12, 2013, hearing to support a motion by Supervisors Knabe and Molina which essentially killed the proposed measure and sent it back to the drawing board. Although the motion was amended to add some time-definite actions, it was seconded by Supervisor Antonovich and passes by a 4-1 vote. The main points in the motion are as follows:

- *The Board of Supervisors shall close the Protest Hearing and not proceed with the Clean Water, Clean Beaches Measure at this time.*
- *Instructs the LA County Chief Executive Officer to send a letter to the Regional Water Quality Control Board requesting that the Board work with DPW and the cities in the County to educate the public about storm water pollution.*
- *Instruct the CEO and DPW to continue to work with the business community, school districts, and non-profits to address their concerns.*

- *Direct the CEO to report back regarding the necessary steps the County must take should the Board decide to place this item on a general election ballot, and determine potential future election dates, with the goal of either the June 2014 or November 2014 ballot, to ensure transparency to the public.*
- *Instruct DPW to provide the Board with quarterly status reports, the first of which being in 90 days, including the status of the Regional Water Quality Control Board's implementation and enforcement of the MS4 permit and a report of all existing revenues that could be used for storm water pollution compliance.*
- *Instruct DPW to designate a staff person within the department to act as the Unincorporated Storm Water Manager, who will report quarterly on storm water compliance in the unincorporated areas.*

Supervisor Antonovich ultimately voted against the motion because he believes storm water cleanup is a federal and state, and not a county, responsibility. It will take four affirmative votes of the Supervisors for the County to move forward and place a similar measure on a general election ballot in 2014.

Thank you for your support in allowing me to have a voice on your behalf in this matter. I will continue to be vigilant in legislative and regulatory matters such as this one that have a significant physical or financial impact on the KID.

- B. 2012 Audit** – Egan and Egan completed the field work on Feb 27th. I have received the first draft and have started the error checking and work on the Management Discussion and Analysis section which is our responsibility.
- C. FMWD** – I continue to serve on the board as an elected official as well as representing the KID at the monthly managers' meeting. Major projects of the District include replacing the standby generators at the two principle pumping sites; recycled water plant near Berkshire and the 210 freeway with an infiltration gallery under the field at La Canada High School; internal pipeline inspection via robotics on major pipelines that were installed up to 60 years ago; reservoir rehabilitations at three sites.
- D. ACWA** – I continue to serve on the finance and audit committees. Most of the monthly meetings are now conducted via conference call. Focus at ACWA is on improvements in statewide and local water infrastructure, legislative advocacy and the insurance programs.
- E. CSDA** – I continue to serve on the fiscal committee and the audit committee. Meetings are held quarterly and depending on the agenda, many are held via conference call. The focus at CSDA is education and legislative advocacy. We also have access to low-cost financing programs such as the one we used for our two 2008 trucks.

IV. Information for the Board and Requests from the Board

- A. ACWA JPIA** – The District received the President's Special Recognition Award at the Board of Directors' Meeting in San Diego for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums" for all three programs (Liability, Property and Workers' Compensation.) We had no claims in any of the insurance programs. The letter and certificates are attached.
- B. General Ledger Asset Accounts** – The next report in my series is attached and summarizes the Dove Creek Project, GL Account 1519.
- C. Tank Washout and Inspection** – All five tanks have been completed and the first of the inspection reports has been received and is attached.



JOINT POWERS
INSURANCE AUTHORITY

P. O. Box 619082
Roseville, CA 95661-9082

phone
916.786.5742
800.231.5742

direct line
916.774.7050
800.535.7899

fax
916.774.7040

www.acwajpia.com

President

E.G. "Jerry" Gladbach

Vice President

Tom Cuquet

Chief Executive Officer

Walter "Andy" Sells

Executive Committee

John A. Coleman
Tom Cuquet
Joseph Dion
E.G. "Jerry" Gladbach
David T. Hodgin
W.D. "Bill" Knutson
Melody A. McDonald
Charles W. Muse
Lou Reinkens

January 16, 2013

Kinneloa Irrigation District
Melvin Mathews
1999 Kinclair Drive
Pasadena, CA 91117

Dear Melvin:

Another year has passed and we are extremely happy with the great work that has been done by our districts and staff in reducing claims.

Congratulations to you and your district for receiving a Low Loss Ratio award. We encourage you to keep up the good work.

The JPIA wishes you the best in 2013.

Sincerely,

Walter A. Sells
Chief Executive Officer

Enclosure: Low Loss Ratio Certificate(s)

President's Special Recognition Award

*The President of the
ACWA Joint Powers Insurance Authority
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Liability Program for the period 10/01/08 – 09/30/11
announced at the Board of Directors' Meeting in San Diego.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 03, 2012

President's Special Recognition Award

*The President of the
ACWA Joint Powers Insurance Authority
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Property Program for the period 04/01/08 – 03/31/11
announced at the Board of Directors' Meeting in San Diego.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 03, 2012

President's Special Recognition Award

*The President of the
ACWA Joint Powers Insurance Authority
hereby gives Special Recognition to*

Kinneloa Irrigation District

*for achieving a low ratio of "Paid Claims and Case Reserves" to "Deposit Premiums"
in the Workers' Compensation Program for the period 07/01/08 – 06/30/11
announced at the Board of Directors' Meeting in San Diego.*

E. G. "Jerry" Gladbach

E. G. "Jerry" Gladbach, President



December 03, 2012



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

February 20, 2013

Overview of the Dove Creek Project (General Ledger Account 1519)

Forty eight town homes were built in 1989-1990 by Dove Creek Development at a site near New York Drive and Altadena Drive. The project was managed for the developer by Cantwell Anderson Company. Various off site and on site improvements were required to provide water service to the development as documented below:

Off Site:

K-3 Well Re-equipping	\$149,256 (Developer paid \$125,518 of this amount)
Eucalyptus Reservoir Extension	\$166,416 (Developer paid \$152,194 of this amount)
Main Line Extension in New York Drive	\$ 29,836

On Site: (Paid by Developer)

Water Mains	\$ 87,735
Water Meters	\$ 15,660

Other Expenses (Paid by Developer)

Inspection	\$ 23,100
<u>Engineering, Construction Water, Legal</u>	<u>\$ 15,381</u>
Total Amount on Balance Sheet	\$487,384

In summary, it appears that this asset was booked at the original cost and included the amount reimbursed by the developer. The small incremental amount paid by the KID provided increased pumping capacity for the K-3 Well and increased storage capacity in the Eucalyptus Reservoir beyond what was required for the development and benefited the District as a whole. This cost-sharing arrangement is typical of other development projects in the District.

Respectfully submitted to the Board of Directors,

Melvin L. Matthews

Melvin L. Matthews
General Manager

UTILITY SERVICE
CUSTOMER SERVICE
535 COURTNEY HODGES BLVD
P.O. BOX 1350
PERRY, GA 31069
TEL 800-223-3695
FAX 478-987-2529
WWW.UTILITYSERVICE.COM



February 21, 2013

Chris Burt
Kinneloa Irrigation District
1999 Kinclair Drive
Pasadena, CA 91107-1017

Dear Chris Burt:

RE: Inspection Report for Your Water Tank

Enclosed is the current inspection report for your tank. This report is one of the many benefits from the Full Maintenance Program at Utility Service Co., Inc.

We ask that you review the report in order to fully understand our inspection results and conclusions from the inspection. After your review, we recommend that you keep the report for future use for your internal meetings and possibly for discussions during state inspections.

Please let us know of any questions. We thank you for your business.

Sincerely,

A handwritten signature in black ink that reads "Robin Black". The signature is written in a cursive, flowing style.

Robin Black

UTILITY SERVICE
CUSTOMER SERVICE
535 COURTNEY HODGES BLVD
P.O. BOX 1350
PERRY, GA 31069
TEL 800-223-3695
FAX 478-987-2529
WWW.UTILITYSERVICE.COM



Kinneloa Irrigation District Washout Inspection Report

Tank Information for Customer # 26407

- **Tank Name:** Holly East Tank
- **Tank Size/Style:** 150,000 Gst
- **Tank Location:** 2145 North Villa Heights Road
- **Project Number:** 113093
- **Service Request:** 446505
- **Inspection Date:** February 12, 2013
- **Report Author:** Brian Hayes
- **Inspected By:** Shane Garner



Customer Contact Information

- **Administrative:** Melvin Matthews
- **Job:** Chris Burt
- **Address:** 1999 Kinclair Drive
Pasadena, CA 91107-1017
- **Telephone:** 626-797-6295

Summary

The tank interior was cleaned, washed out, inspected and disinfected according to AWWA Standards Spray Method #2 and made ready for service. The tank will be scheduled for a Visual Inspection in 2014.

Coating Type & Conditions

- Interior Coating Condition: Interior lining is in good condition, however minor areas in the bowl area was touched up during inspection.
- Exterior Coating Condition: Exterior coating is in good condition.



Interior - Before Washout



Interior - After Washout

Safety & Sanitation

- Safety Climbing Devices: Ladders are equipped with secured safety climb devices.
- Access Hatch1: Good
- Vent Screen: Vent screen is in good condition.
- Evidence Of Foreign Matter: No evidence of foreign matter.
- Sediments: Light sediment in bottom of tank was cleaned out and pressure washed.

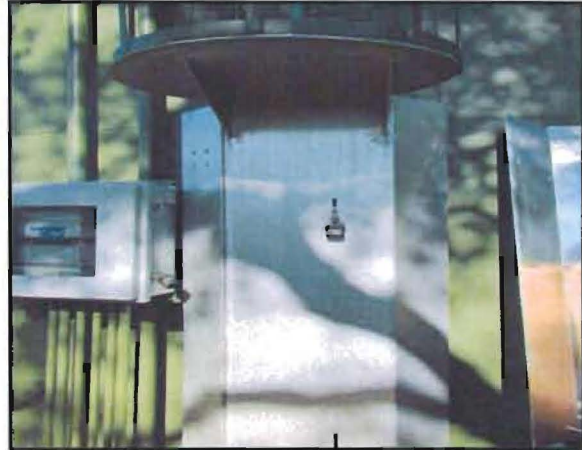
Security

- Fence Around Site: Tank is located inside a fenced-in area.
- Ladder Gate/Access Door: Exterior ladder has a ladder gate installed and is locked.

- Access Hatch Locked: Access Hatch is Secured.
- Evidence Of Vandalism: There is not evidence of vandalism.



Hatch Locked



Ladder Gate Locked

Structural

- Foundation: Foundation is in good condition and there is no erosion occurring around foundation.
- Access Ladders: Dry-side access ladder styles, rungs and connections are in good condition.
- Watertight Conditions: There are no visible leaks at the time of the inspection.
- Interior Ladders: This tank does not have an interior ladder
- Roof: Roof Trusses, Rafters and their connections are sound and in good condition.
- Vents: Vent is in Good Condition.
- Overflow Pipe: Overflow Pipe is in good condition.
- Welds: Weld Seams are in good condition.
- Float System: Float system is in good working condition.
- Level Indicator: Level indicator is in good working condition.



Manway



Roof Vent

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
FEBRUARY 19, 2013**

MEMBERS PRESENT: Directors Barkhurst, Eldridge, Griffith, Kilburn and Sorell

STAFF PRESENT: Melvin Matthews, General Manager
Chris Burt, Facilities Supervisor
Shirley Burt, Administrative Assistant

CALL TO ORDER: The Meeting was called to order by the President, Gerrie Kilburn, at 1930 hours. She noted that there was a quorum present.

PUBLIC COMMENT: The **General Manager** introduced two members of the public who wished to make presentations to the Board.

Mike Hamilton stated that he would make his presentation at the time the Agenda Item Brown Well Landscaping was discussed by the Board.

Mala Arthur gave a brief review of the Pasadena Glen Fire Safe Council and their interaction with the Kinneloa Irrigation District. The Board questioned Ms. Arthur about many of the details regarding the operation of the Council including financial responsibility, areas to be served, and insurance coverage. She stated that not all the details of the operation have been finalized and that she would provide more information at a later date.

The Board took no action on this item.

REVIEW OF L. A. COUNTY'S CLEAN WATER, CLEAN BEACHES MEASURE

Director Kilburn thanked the General Manager for his comprehensive written review of this measure as provided in the Board Packet and questioned whether the public would have a chance to vote on the measure. The **General Manager** replied that if the Supervisors choose to move the measure to a ballot it could be done in two ways-1) By mail ballot to property owners in which 50% approval of ballots returned would be sufficient to pass the measure or 2) By putting the measure on a general election ballot in which two thirds of registered voters would be required to approve the measure.

Following extensive discussion **Director Griffith** stated that he was opposed to the Measure and recommended that the Board take whatever action is necessary to let the public and the Board of Supervisors know that the Board is opposed to the Measure.

Director Kilburn requested the General Manager to draft a resolution stating the Board's opposition to the Measure including the basis for their opposition.

It was unanimously decided that a Special Meeting would be held to review the resolution.

REVIEW OF BROWN WELL LANDSCAPING REQUEST:

Director Kilburn invited Mr. Hamilton to make his presentation to the Board regarding his proposed landscaping plan noting that the details and sketch had been included in the Board Packet.

Director Griffith stated that another person also had a plan to present regarding this matter but was detained and could not appear before the Board this evening.

Mr. Hamilton presented his landscaping plan for the Brown Well site which is across the street from his property, explaining that he was interested in shielding the site with plantings and also giving him a place to raise a garden.

Director Griffith described in brief the alternate plan that had been presented to him by Mr. Wong, the neighbor adjacent to the Brown Well Site.

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
FEBRUARY 19, 2013**

Page 2

REVIEW OF BROWN WELL SITE LANDSCAPING REQUEST: (continued)

Following further discussion involving the source for water, the boundaries of the site, and the need for parking on the property, Director Kilburn directed that the five persons involved-Director Griffith, Mr. Matthews, Mr. Burt, Mr. Hamilton and Mr. Wong- meet and report back to the Board at the next meeting.

REVIEW OF GENERAL MANAGER'S REPORT:

The Report as presented in the Board Packet was reviewed by the Board and accepted as presented.

Director Barkhurst thanked the General Manager for the financial analysis included in his report.

Director Eldridge questioned whether, in the overview of the two assets-Improvement district #1 and the Kinneloa Irrigation District Office-it included items such as pipes that are shown as assets in other items on the asset list. The **General Manager** stated that there could be other assets that are included. The **General Manager** noted that the value currently shown on the Asset List does not represent the true value of the assets as of today.

Director Barkhurst stated that, according to general accounting rules, real property is not appreciated or depreciated, but that for other items on the Asset List a depreciation schedule needs to be established based on the useful life of the asset. He noted that some of the items in the Asset List could be very close to reality, such as the SCADA System.

The **General Manager** stated that the Auditor sets the depreciation schedule for the asset classes.

REVIEW OF MINUTES:

The minutes of January 15, 2013 were reviewed and approved as presented with the following changes.

- 1-Under the item-CLEAN WATER, CLEAN BEACHES-the word "fees" should be substituted for the word "taxes".
- 2-Under the item-UPDATE ON EAST-WEST PIPELINE-the word "routes" should be substituted for the word "sites".

REVIEW OF FINANCIAL REPORTS:

The reports were reviewed and accepted for filing as presented.

ITEMS FOR NEXT AGENDA:

Review of General Manager's Performance –Closed Session

Review of Proposed Resolution-Open Session

ADJOURNMENT:

The meeting was adjourned at 2050 hours. The next meeting will be a Special Meeting on March 6, 2013 at 7:00 P.M.

Respectfully submitted,

Shirley Burt
Secretary to the Board

**MINUTES OF THE SPECIAL MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
MARCH 6, 2013**

MEMBERS PRESENT: Directors Barkhurst, Eldridge, Griffith, Kilburn and Sorell.

CLOSED SESSION-

The Meeting was called to order by the Chair, Gerrie Kilburn, at 1910 hours. She noted that there was a quorum present. The Agenda was unanimously approved as presented. The Chair then adjourned the Board to Closed Session at 1910 hours.

REGULAR SESSION:

The meeting was called to order by the Chair, Gerrie Kilburn, at 2115 hours. She announced that the Board had met to review the General Manager's performance and that no decisions had been made.

REVIEW OF PROPOSED RESOLUTION 2013-03-06—TO OPPOSE THE PROPOSED CLEAN WATER, CLEAN BEACHES MEASURE

The Board reviewed the proposed resolution as submitted by the General Manager.

It was M/S/C—Barkhurst/Eldridge-(5/0)-

“That the Board approve Resolution 2013-03-06 as written and have it submitted to the Los Angeles County Board of Supervisors.”

ITEMS FOR NEXT AGENDA:

Fire Safety Council
Brown Well Landscape
Discussion of General Manager's Compensation

ADJOURNMENT:

The Board adjourned at 2125 hours. The next meeting will be on March 19, 2013

Respectfully submitted,

Shirley Burt
Secretary to the Board



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

Memo

Date: March 14, 2013
To: Board of Directors
From: Mel Matthews
Subject: Financial Review for February 2013

Total Revenues were \$92,496.95 with retail water sales of \$71,564.46 slightly exceeding the budgeted amount of \$69,000.00. Deliveries of wholesale water to Pasadena were delayed at the city's request to later in the month to maximize the amount of water delivered during the MWD shutdown and therefore the wholesale revenue was less than the budgeted amount. Overall revenues for the year to date are \$9,166.79 below the budgeted amount. **Total Expenses** were \$51,544.88 which is \$32,800.10 less than the budgeted amount of \$84,344.98. Some of the specific accounts that were significantly different than the budgeted amounts are as follows:

4015	Wholesale Water	19,578.48	30,000.00	-10,421.52	Deliveries delayed at city's request to coincide with MWD shutdown
5005	Electricity	8,404.69	5,900.00	2,504.69	Maximized K-3 pumping for wholesale water sales
5010	Maintenance Supplies	2,540.41	1,666.67	873.74	Heavier up-front purchasing for this month than was budgeted
5016	O & M Overtime	1,328.48	833.33	495.15	Unapproved overtime compensation
5045	Insur. - Workers' Comp	-6,375.67	0.00	-6,375.67	Refund of a portion of prior years' premium due to low loss ratio
5046	Insur. - Liability	-2,329.38	1,833.33	-4,162.71	Refund of a portion of prior years' premium due to low loss ratio
5048	Insur. - Property	-599.13	208.33	-807.46	Refund of a portion of prior years' premium due to low loss ratio

Net Income was \$40,952.07 as compared to a budgeted amount of \$15,821.68. As shown above, a refund of previous years' insurance deposit premiums contributed over \$11,000.00 as part of this favorable result. Although an overall comparison of **Other Expenditures** to the budget is not meaningful this early in the year, all projects that are currently underway are tracking close to the budgeted amounts.

Total cash in our checking and reserve accounts, including \$250,000 in board-designated funds, is \$801,885.93 as of January 31, 2013. The anticipated budgeted projects for 2013 are \$256,681 and are being funded out of these cash reserves.

Kinneloa Irrigation District
Income Statement for the Two Months Ending February 28, 2013

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	71,564.46	69,000.00	144,758.22	144,000.00
4015 Wholesale Water Sales	19,578.48	30,000.00	19,578.48	30,000.00
4020 Service/Installation Charges	993.17	833.33	2,153.23	1,666.66
4035 Interest-Reserve Fund	360.84	333.33	676.60	666.66
Total Revenues	92,496.95	100,166.66	167,166.53	176,333.32
Expenses				
5005 Electricity	8,404.69	5,900.00	13,644.65	11,800.00
5010 Maintenance Supplies	2,540.41	1,666.67	7,296.38	3,333.34
5011 Material and Labor for Install	0.00	833.33	0.00	1,666.66
5012 Safety Equipment	434.77	133.33	571.77	266.66
5015 Operations & Maintenance Labor	10,864.98	12,916.67	23,227.84	25,833.34
5016 Operations & Maintenance OT	1,328.48	833.33	2,565.08	1,666.66
5020 Stand-by Compensation	630.00	625.00	1,290.00	1,250.00
5022 Training/Certification	0.00	133.33	0.00	266.66
5025 Water Treatment/Analysis	1,029.56	1,833.33	3,472.55	3,666.66
5030 Maintenance Contractors	3,937.32	10,416.67	8,335.14	20,833.34
5034 Equipment Maintenance	0.00	833.33	798.61	1,666.66
5035 Vehicle Maintenance	159.51	500.00	159.51	1,000.00
5036 Fuel - All Equipment	903.66	1,250.00	1,613.23	2,500.00
5045 Insurance-Workers Compensation	(6,375.67)	0.00	(6,375.67)	0.00
5046 Insurance-Liability	(2,329.38)	1,833.33	(1,080.38)	3,666.66
5048 Insurance-Property	(599.13)	208.33	(415.13)	416.66
5049 Insurance-Medical	5,510.44	3,833.33	11,020.88	7,666.66
6000 Engineering Services	0.00	3,750.00	760.00	7,500.00
6005 Watermaster Services	878.42	1,000.00	1,756.84	2,000.00
6015 Administrative Salary	10,214.50	10,833.33	20,429.00	21,666.66
6017 Administrative Travel	164.72	416.67	323.96	833.34
6020 BofD Compensation	300.00	400.00	700.00	800.00
6021 Administrative & Board Expense	10.00	208.33	34.90	416.66
6024 Customer/Public Info. Prog.	0.00	250.00	0.00	500.00
6025 PERS - KID	1,276.75	1,250.00	2,654.58	2,500.00
6030 Social Security - KID	2,241.91	2,416.67	4,669.79	4,833.34
6035 Office/Computer Supplies	177.38	750.00	689.76	1,500.00
6036 Postage/Delivery	456.82	500.00	917.28	1,000.00
6040 Professional Dues	574.25	625.00	1,148.50	1,250.00
6045 Legal Services	0.00	1,250.00	0.00	2,500.00
6050 Telephone	408.14	333.33	962.92	666.66
6051 Mobile Telephone	222.83	166.67	372.95	333.34
6052 Pagers	19.00	20.00	38.00	40.00
6053 Internet Service	84.94	125.00	295.86	250.00
6059 Computer/Software Maintenance	120.92	750.00	120.92	1,500.00
6061 Office Equipment Maintenance	0.00	83.33	0.00	166.66
6065 Accounting Services	0.00	6,000.00	0.00	6,000.00
6070 Office & Accounting Labor	5,968.01	6,500.00	12,831.22	13,000.00
6075 Outside Services	842.49	1,666.67	1,999.86	3,333.34
6080 Administrative Fees	579.44	583.33	857.02	1,166.66
6081 Permits/Fees	287.00	416.67	574.00	833.34
6120 Bank Service Charges	277.72	300.00	678.23	600.00
Total Expenses	51,544.88	84,344.98	118,940.05	162,689.96
Net Income	40,952.07	15,821.68	48,226.48	13,643.36

Kinneloa Irrigation District
Income Statement for the Two Months Ending February 28, 2013

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures				
1504 Water Mains	0.00	0.00	0.00	80,000.00
1509 Wilcox Well/Wilcox Booster	0.00	0.00	0.00	5,000.00
1511 WaterTreatment Plant	0.00	0.00	5,779.48	5,400.00
1512 Water Meters	8,385.99	1,800.00	20,440.37	14,000.00
1513 Electrical/Electronic Equip.	0.00	2,083.33	0.00	4,166.66
1514 Computer/Office Equipment	0.00	416.67	0.00	833.34
1516 Water Company Facilities	0.00	1,000.00	0.00	2,000.00
1522 Eucalyptus Booster Station	0.00	0.00	32,053.67	30,000.00
1526 Vosburg Booster	0.00	0.00	8,349.00	25,000.00
1527 SCADA Equipment	484.36	1,250.00	3,808.89	2,500.00
1530 Tools	0.00	200.00	0.00	400.00
Total Other Expenditures	8,870.35	6,750.00	70,431.41	169,300.00
Total Increase or (Drawdown)	32,081.72	9,071.68	(22,204.93)	(155,656.64)

Kinneloa Irrigation District
Balance Sheet
February 28, 2013

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 222,338.27
1012	Reserve Fund-LAIF	118,027.06
1014	Reserve Fund-CalTRUST	461,520.60
1015	Accr. Int./Price Adj.-CalTRUST	471.26
1016	Accrued Interest-LAIF	89.91
1100	Accts. Receivable-Water Sales	27,380.31
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	85,312.66
1350	Prepaid Insurance	9,473.49
1360	Prepaid Expenses	6,964.90

Total Current Assets	950,806.98
----------------------	------------

Property and Equipment

1501	Water Rights	52,060.41
1503	Land Sites	96,700.08
1504	Water Mains	2,402,367.42
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	83,486.82
1510	Interconnections	14,203.27
1511	Water Treatment Plant	184,940.70
1512	Water Meters	105,916.23
1513	Electrical/Electronic Equip.	249,752.83
1514	Computer/Office Equipment	44,172.53
1515	Vehicles & Portable Equipment	222,084.16
1516	Water Company Facilities	61,290.31
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
1526	Vosburg Booster	29,394.00
1527	SCADA Equipment	210,726.17
1528	Tanks and Reservoirs	97,944.39
1529	Holly Tanks	181,113.76
1530	Tools	3,962.08
1600	Accum. Depreciation	(2,955,642.12)

Total Property and Equipment	4,552,107.86
------------------------------	--------------

Total Assets	\$ 5,502,914.84
--------------	-----------------

Kinneloa Irrigation District
Balance Sheet
February 28, 2013

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 17,441.66	
2290	Accrued Vacation	13,894.70	
	Total Current Liabilities		31,336.36

Long-Term Liabilities

2400	Truck Loan Payable	17,217.47	
	Total Long-Term Liabilities		17,217.47
	Total Liabilities		48,553.83

Capital

3040	Fund Balance	5,410,747.22	
	Net Income	43,613.79	
	Total Capital		5,454,361.01
	Total Liabilities & Capital		\$ 5,502,914.84

Kinneloa Irrigation District
Statement of Cash Flow
For the Two Months Ended February 28, 2013

		Current Month		Year to Date
Cash Flows from Operating Activities				
	Net Income	\$ 40,952.07	\$	48,226.48
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>				
1100	Accts. Receivable-Water Sales	(143.17)		16,077.29
1101	Accts. Receiv.-Service Charges	185.49		0.00
1350	Prepaid Insurance	253.08		1,686.08
1360	Prepaid Expenses	1,739.67		3,479.34
2000	Accounts Payable	(24,709.93)		(5,010.95)
2272	Job Deposits	0.00		(346.13)
	Total Adjustments	(22,674.86)		15,885.63
	Net Cash Provided by Operations	18,277.21		64,112.11
Cash Flows from Investing Activities				
<i>Used for</i>				
1511	WaterTreatment Plant	0.00		(5,779.48)
1512	Water Meters	(8,385.99)		(20,440.37)
1522	Eucalyptus Booster Station	0.00		(32,053.67)
1526	Vosburg Booster	0.00		(8,349.00)
1527	SCADA Equipment	(484.36)		(3,808.89)
	Net Cash Used in Investing	(8,870.35)		(70,431.41)
Cash Flows from Financing Activities				
<i>Proceeds from</i>				
<i>Used for</i>				
	Net Cash Used in Financing	0.00		0.00
	Net Increase (Decrease) in Cash	9,406.86	\$	(6,319.30)
Summary				
	Cash Balance at End of Period	\$ 887,759.76	\$	887,759.76
	Cash Balance at Beg. of Period	(878,352.90)		(894,079.06)
	Net Increase (Decrease) in Cash	9,406.86	\$	(6,319.30)

Kinneloa Irrigation District
Check Register
For the Period from February 1, 2013 to February 28, 2013

Date	Check #	Payee	Amount	Description
2/11/13	7223	ACWA/JPIA	6,518.62	health ins. - KID/employee
2/11/13	7224	Cook Paging, Inc.	19.00	paggers
2/11/13	7225	Eurofins Eaton Analytical, Inc.	118.80	water sample analysis
2/11/13	7226	Foothill Mun. Water District	579.44	administrative fee
2/11/13	7227	Fyre Guard Company	332.00	fire extinguisher inspection; 2 extinguishers
2/11/13	7228	General Pump Company	32,053.67	Eucalyptus Reservoir booster #2 overhaul
2/11/13	7229	McMaster Carr	573.91	cl2, storage, meter maint. supplies and tools
2/11/13	7230	Monrovia Mailing Company	370.39	annual water consumption mailing and postage
2/11/13	7231	Shirley Burt	59.56	mileage reimbursement
2/11/13	7232	Specialty Services	275.00	janitorial service
2/11/13	7233	Utility Service Co., Inc.	3,763.82	tank maintenance agreement
2/11/13	7234	Severn Trent Water Pur., Inc.	387.64	T-6 & 12 Cl2 genr./back-up and wilcox well repl.
2/11/13	EFT1672	Century Business Solutions	53.78	banking service fee
2/11/13	EFT1673	Arco Gaspro Plus	903.66	truck gas
2/11/13	EFT1674	AT&T	64.38	SCADA data line
2/11/13	EFT1675	Bank of America Business Card	1,074.20	see attached schedule - December 2012
2/11/13	EFT1676	Calif. Public Emp. Ret. Sys	2,974.37	CalPERS - Jan KID and employee
2/11/13	EFT1677	Century Business Solutions	15.00	monthly banking service fee
2/11/13	EFT1678	Pasadena Municipal Services	1,241.49	electricity
2/11/13	EFT1679	Southern California Edison Co.	3,998.47	electricity
2/11/13	EFT1680	Verizon Wireless	150.12	mobile phone
2/15/13	EFT1682	Bernadette C. Allen	904.94	salary
2/15/13	EFT1683	Christopher A. Burt	2,088.94	salary
2/15/13	EFT1684	Shirley L. Burt	1,426.53	salary
2/15/13	EFT1685	Melvin L. Matthews	3,256.13	salary
2/15/13	65407492	Brian L. Fry	1,559.46	salary
2/15/13	65407493	Felix Galindo	388.71	salary
2/15/13	65407494	Chris J. Mellinger	431.56	salary
2/15/13	EFT1686	Christopher A. Burt	150.00	salary
2/15/13	EFT1687	Automatic Data Processing	61.14	payroll processing
2/15/13	EFT1688	Automatic Data Processing	4,766.63	withholding and taxes
2/19/13	EFT1681	Athens Services	149.30	trash pick up
2/19/13	7235	AmeriPride Services	52.84	shop towel service
2/19/13	7236	Clinical Laboratory, SB	239.00	water sample analysis
2/19/13	7237	Equarius Waterworks	8,385.99	ProRead registers (95)
2/19/13	7238	Eurofins Eaton Analytical, Inc.	211.20	water sample analysis
2/19/13	7239	McMaster Carr	534.21	storage warehouse; flo-loc maintenance supplies
2/28/13	EFT1689	Bernadette C. Allen	727.16	salary
2/28/13	EFT1690	Richard L. Barkhurst	92.35	salary
2/28/13	EFT1691	Christopher A. Burt	2,079.52	salary
2/28/13	EFT1692	Shirley L. Burt	1,214.39	salary
2/28/13	EFT1693	Francis J. Griffith	92.35	salary

Kinneloa Irrigation District
Check Register
For the Period from February 1, 2013 to February 28, 2013

Date	Check #	Payee	Amount	Description
2/28/13	EFT1694	Gerrie G. Kilburn	92.35	salary
2/28/13	EFT1695	Melvin L. Matthews	3,256.14	salary
2/28/13	65416677	Brian L. Fry	1,361.66	salary
2/28/13	65416678	Felix Galindo	280.37	salary
2/28/13	65416679	Chris J. Mellinger	413.32	salary
2/28/13	EFT1696	Christopher A. Burt	150.00	salary
2/28/13	EFT1697	Automatic Data Processing	65.82	payroll processing
2/28/13	EFT1698	Automatic Data Processing	4,330.51	withholding and taxes
2/28/13	EFT1699	Charter Communications	345.94	internet and telephone service
2/28/13	EFT1700	Earthlink Network	4.95	internet service
			<u>94,640.73</u>	
	Total		<u>94,640.73</u>	

**Credit Card Detail
December
2012**

Acct. No.	Account Description	Additional Description	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
1527	SCADA Equipment	4 On-Board Desulfators 24v				\$203.50		\$203.50
1530	Maintenance Tools							\$0.00
5010	Maintenance Supplies	2 On-Board Desulfators 12v				\$78.00		\$78.00
5012	Safety Equipment							\$0.00
5022	Training/Certification							\$0.00
5025	Water Treatment/Analysis	cl2			\$46.32			\$46.32
5035	Vehicle Maintenance							\$0.00
5036	Fuel							\$0.00
6017	Adm. Travel							\$0.00
6021	Adm. & Bd. Exp							\$0.00
6035	Office/Computer Supplies	office supplies;scanner, ink cartridges	\$80.68	\$416.90		\$14.80		\$512.38
6036	Postage/Delivery							\$0.00
6040	Professional Dues							\$0.00
6050	Telephone	answering service Oct/Nov/Dec		\$234.00				\$234.00
6051	Mobile Phone							\$0.00
6053	Internet Service							\$0.00
6059	Computer/Software Maintenance							\$0.00
6061	Office Equipment Maintenance							\$0.00
6075	Outside Services							\$0.00
6081	Permits/Fees							\$0.00
								\$0.00
TOTAL			\$80.68	\$650.90	\$46.32	\$296.30	\$0.00	\$1,074.20