

KINNELOA IRRIGATION DISTRICT
REGULAR MEETING – BOARD OF DIRECTORS
1999 KINCLAIR DRIVE, PASADENA, CA 91107
TUESDAY – FEBRUARY 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 L. A. COUNTY'S CLEAN WATER, CLEAN BEACHES MEASURE**
- 4. REVIEW BROWN WELL LANDSCAPING REQUEST**
- 5. REVIEW GENERAL MANAGER'S REPORT**
- 6. REVIEW MINUTES** — January 15, 2013
- 7. REVIEW FINANCIAL REPORTS** — January 31, 2013
- 8. ITEMS FOR NEXT AGENDA**
- 9. CALENDAR** –
March 19, 2013
April 16, 2013
May 21, 2013
- 10. 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>.

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

UPDATE: Public Hearing Continued

Public Hearing Continued, Protests Still Being Accepted

As the governing body of the Los Angeles County Flood Control District, the Board of Supervisors of the County of Los Angeles held a public hearing on January 15, 2013. The Board of Supervisors voted to continue the public hearing until March 12, 2013, which means **the deadline to submit a Protest is also extended to March 12, 2013.**

During the hearing:

- The County Flood Control District presented an [overview statement](#) of the Clean Water, Clean Beaches Measure
- Testimony was heard from about 190 residents, municipalities and organizations
- Protests were received from about 4.3% of property owners, about 95,000 (as of end of day January 11)
- Supervisor Don Knabe introduced a [motion](#) and the Board of Supervisors voted to continue the Public Hearing until March 12, 2013 to provide more time for public input

You may still submit a written Protest, if you have not already done so.

You may view the proposed fee for your parcel here: <http://dpw.lacounty.gov/bsd/bpv/wqfm.aspx>

If you would like another Notice, you may contact the District. The Notice will include your proposed Clean Water Fee and a Protest form:

- Call 800-218-0018, M-Th, 8am-5pm (en Español, 1-626-458-6981 [begin_of_the_skype_highlighting](#) 1-626-458-6981 [FREE end_of_the_skype_highlighting](#))
- Or email your request for a new Notice (please include your full name as it appears on the parcel's deed along with the parcel's address): water.info@dpw.lacounty.gov

How to Submit a Protest

Next Steps

Current: The District will finalize the Clean Water, Clean Beaches Program, update the Ordinance, Implementation Manual and associated program documents, based on input received from residents, municipalities, businesses, schools, the environmental community, and other organizations and the motion approved by the Board. Revisions include but are not limited to:

- Determining the feasibility of a sunset date for the Clean Water Fee
- Including more specifics about projects that would be funded
- Providing a method for providing incentives/credits to property owners who implement water quality improvement measures

March 12, 2013: Public Hearing. The District will report to the Board on the items included in Supervisor Knabe's motion, including revised Program documents. The Board may choose to close the Public Hearing or continue it further.

If the Board has not received protests against the fee by a majority of property owners at the end of the Public Hearing, the Board may choose to proceed to the second step in the Proposition 218 process—an election to approve the proposed Clean Water Fee.

Ordinance Framework

Ordinance Framework

Under the LA County Clean Water, Clean Beaches Program, a Clean Water Fee, would be collected annually. The LA County Board of Supervisors would have ultimate responsibility to oversee the Program.

Expenditure of funds would be guided by the following documents:

1. [An Ordinance](#) developed and adopted by the LA County Board of Supervisors pursuant to Proposition 218 and AB 2554, describing how Clean Water Fee would be collected and expended **(updated 1/29/13)**
2. An [Implementation Manual](#) outlining details of the Clean Water, Clean Beaches Program. Recently developed **Project Selection Criteria** will be incorporated into the Implementation Manual as well. **(updated 1/29/13)**
3. Water Quality Improvement Plans (WQIPs) developed by Watershed Area Groups (WAGs) for each of the nine Watershed Areas established by AB 2554.
4. Plans and budgets of the Flood Control District (FCD) and Municipalities, consistent with the Ordinance and Implementation Manual.

Public comments on the updated draft program documents are encouraged and appreciated. Please email comments to: WQFI.INFO@dpw.lacounty.gov by Friday, February 15, 2013.

The process for funding and determining projects is shown in the [Overview Framework](#) and described below.

Flood Control District (10%)

FCD would retain 10% of the funds for regional efforts such as water quality monitoring, regional projects, research and development, outreach and education, studies and computer modeling, as well as program oversight and auditing, and administering the fee.

The remaining 90% of the funds would be returned to the local communities from which it was raised through two programs – 1) Municipalities and 2) Watershed Authority Groups as outlined below.

Municipalities (40%)

Forty percent of the funds collected would be disbursed to Municipalities (cities and unincorporated areas of the county), proportionate to the amount of fees paid by property owners in that Municipality. The Municipality would enter into a Transfer Agreement with LA County Flood Control District outlining how funds could be expended and would specify that all funds must be spent in accordance with an Ordinance adopted by the Board of Supervisors and the Implementation Manual.

Municipal programs would include at a minimum:

- An Incentive Program for property owners to implement BMPs
- An annual list of projects and programs funded with Fee revenue

Other requirements:

- Municipal projects projected to cost more than \$2 million shall be reviewed by the Flood Control District and Oversight Board. Municipalities are encouraged to develop Local Master Plans that include a list of pollutants, targets for reducing pollutant loads, and project locations that can be incorporated into regional Watershed Quality Improvement Plans (see below). Municipalities are also encouraged to follow Program

goals as outlined in the Ordinance and Implementation Manual including inclusion of multiple benefits, coordination with other water quality and water resources planning efforts, leveraging other funding sources, etc.

- Municipal expenditures must be annually certified by their governing boards with an accompanying annual audit to ensure fee revenues were used in accordance with provisions in the Ordinance, Implementation Manual, and other documents as appropriate. FCD would perform a secondary audit no fewer less than once every five years.

Watershed Authority Groups (50%)

Fifty percent of the funds collected would be disbursed to WAGs, proportionate to the amount of fees paid by property owners within that Watershed Area. Each WAG would enter into a Transfer Agreement with FCD outlining how funds could be expended and would specify that all funds must be spent in accordance with the Ordinance and Implementation Manual adopted by the Board of Supervisors.

Each WAG would be required to:

- Utilize computer modeling and other studies to identify pollutants in the watershed, establish targets and priorities for meeting water quality standards, and identify locations for placement of projects.
- Develop a Water Quality Improvement Plan (WQIP) to meet established water quality targets
- Establish a Stakeholder Advisory Panel to provide input into development of the WQIP, act as liaison to the local stakeholder community, and make recommendations for projects and programs to be included in the WQIP.
- Annually certify their use of fee revenue met the terms of Ordinance, Implementation Manual, and other documents as appropriate and be accompanied by an annual audit. FCD would perform a secondary audit no fewer less than once every five years.
- Develop a WQIP. The WQIP would be updated every three years.

Each WQIP would include, at a minimum:

- Inventory of pollutants within the watershed
- Targets for meeting water quality standards
- Project locations
- "Activity List" to implement the WQIP including:

1. Incentive Program for property owners to implement BMPs
2. School Program
3. Public Education and Other Programs for that broadly support the goals and objectives of the WQIP
4. Studies and Plan Updates
5. Required operations and maintenance plans for projects of WAG-funded facilities

- Projects:
- Projects and programs would be developed directly by the WAGs or may be developed by third parties and recommended to the WAGs through a call for projects.
- The WAG would empanel a Project Selection Scoring Committee to apply the Project and Program Selection Criteria, consisting of: one member from the Stakeholder Advisory Panel, the WAG representative to the Oversight Committee, two members of the WAG Board, and one member from the Flood Control District.
- Projects and programs would be scored and ranked to determine funding priorities using the Project and Program Selection Criteria specified in the Ordinance and Implementation Manual.

- Each WAG-adopted WQIP would be reviewed by the FCD and the Oversight Board, and would ultimately be certified by the Board of Supervisors
- Once the WQIP is certified by the Board of Supervisors, the WAG would be able to disburse funding for the highest ranked projects and programs for a 5-year planning horizon using the score/rank determined by the Scoring Committee using the Project and Program Selection Criteria.

Michael and Megan Hamilton
1970 Sierra Madre Villa
Pasadena, California 91107
626.399.2129

February 11, 2013

RE: Vacant parcel across from 1970 Sierra Madre Villa Avenue

Dear Board Members and Staff of KID:

As I have discussed with Mel, there is a small triangular shape parcel across the street from our house on Sierra Madre Villa. It contains a small pump house shed, but the land is otherwise a vacant/dirt lot. It is adjacent to the driveway to the foreclosure property at 1995 Sierra Madre Villa, which has been under construction and in a general state of disrepair for more than 5 years. This area at the entrance to gates and houses beyond, and adjacent to the lovely home of the Snyder Family, is generally a dusty, bare dirt eyesore, badly in need of attention.

Megan and I are gardening enthusiasts and would like to offer to make the land more attractive to the neighborhood solely at our expense. In the attached plan, I am proposing essentially two small gardens on the KID property. On the street frontage most visible to passing cars, we would plant a low, formal, drought tolerant / native hedge, with a row of Citrus trees just behind the hedge. The trees would act as a partial screen of the shed and balance of the parcel to the road. The Citrus trees are also a historical "nod" to the groves that existed in the neighborhood in the 1900s. In the balance of the downslope portion of the parcel, we are proposing four planter boxes that would be used for a seasonal succession of flowers and vegetables. In certain areas, we would create small rock and herb/flower gardens to invite beneficial insects and promote pollination and to enhance the overall aesthetic. All of the site would be mulched with a fine bark so as to create a pleasing series of boxes with bark-mulched paths underfoot. Along the 1995 SMV property boundary, we would plant a row of roses or other perennial flowering plant to make that boundary aesthetically pleasing and also act as a more formal boundary. The parcel would be zoned for drip irrigation purposes, and I would install a weather sensitive timer to avoid water waste.

My gardeners would spend 2 to 3 hours each week tending to the gardens, and I would be there during the weekends. I also understand that there is an unused water meter in the vicinity. We would hope to tie into that source. We would pay the bill for the irrigation.

At the end of our usage of the parcel, we would remove the planter boxes (if so elected by KID) and leave the site mulched and in good and clean condition (better than we found it).

Thank you for your consideration of our proposal. We hope to work with you to make this small plot of land a lovely garden for all to enjoy in our neighborhood.

- Michael and Megan Hamilton

Eucalyptus

REMOVE SMALL VOLUNTEER CHERRY

~ 50'

FORMAL LOW HEDGE - NATIVE / DROUGHT-TOLERANT

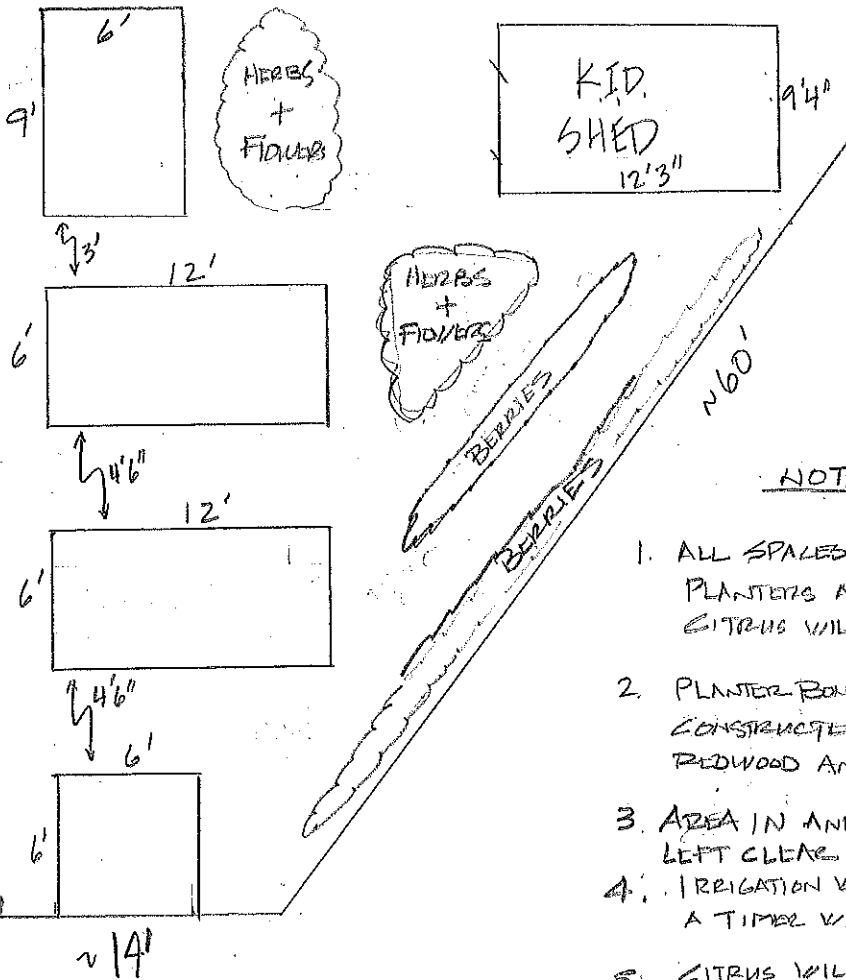
CITRUS CITRUS CITRUS CITRUS CITRUS CITRUS

VEGETABLE BEDS

- TOMATO
- CUCUMBER
- CARROT
- FRENCH BEANS
- GARLIC
- KALE
- LETTUCE
- PEAS
- PEPPERS
- RADISH
- CABBAGE
- ONION

~ 48'

ROSES



MICHAEL MEZAN HAMILTON

1970 SIERRA MADRE VILLA
PASADENA, CA

- (H) 626 794 1479
- (C) 626 399 2129
- (W) 213 330 7936

NOTES

1. ALL SPACES BETWEEN PLANTERS AND UNDER CITRUS WILL BE MULCHED.
2. PLANTER BOXES WILL BE CONSTRUCTED OF CEDAR/REDWOOD AND 2' HIGH
3. AREA IN AND AROUND SHED LEFT CLEAR FOR ACCESS
4. IRRIGATION WILL BE ZONED ON A TIMER WITH DRIP LINES.
5. CITRUS WILL BE MORE MATURE WHEN PLANTED AND ACT AS SCREEN OF SHED FROM ROAD
6. LOW HEDGE ALONG SIMV WILL BE FORMAL/CLEAN AND PRUNED NATIVES / DROUGHT TOLERANT
7. WEEKLY MAINTENANCE By my GARDENERS
8. I am very uptight about keeping the gardens clean + tidy. We will make it look very neat + kept up.
9. ALL PLANTS WILL BE LABELLED LIKE YOU MIGHT FIND AT A BOTANICAL GARDEN
10. NEIGHBORS WILL BE WELCOME TO ENJOY!
10. ROSES ALONG WESTERN SIDE ARE INTENDED TO MAKE THE DRIVEWAY THERE MORE PLEASING VISUALLY AND ACT AS HEDGE ON BOUNDARY.

General Manager's Report for the Board of Directors Meeting on February 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. Overflow pipe screen was installed at Holly Tanks as requested by California Department of Public Health (CDPH).
- B. **SCADA** – Byrd Industrial Electronics worked on issues with regard to faulty alarms.
- C. **Eucalyptus Booster** – Booster #2 was rebuilt and is back in service.

II. Customer Account Status

A. Delinquent Accounts –

36 accounts received past-due notice
 28 accounts received late charges in the total amount of \$428.44
 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 as of January 31, 2013 –

Current	30 days	60 days	90 days or greater	Total
\$21,960.44	\$4,042.13	\$493.31	\$741.26	\$27,237.14

III. General Manager's Projects and Activities

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

I appeared and spoke (as an individual property owner) in opposition to the measure at the January 15th public hearing. After hearing from 194 speakers, a motion was passed to continue the public hearing and review period for an additional 60 days and the Department of Public Works was instructed to respond to six issues with regard to the planned measure. The public hearing will be reopened on March 12, 2013 for further discussion. As of this date, we have not heard back from the DPW or the Assessor's Office with regard to the apparent error in the calculation of the proposed tax on our 21 parcels. The Public Water Agency Group discussed the measure at its January 23rd meeting and is still gathering information from the 14 agencies in the group.

B. RBMB –

I attended the Pumping and Storage Committee meeting on January 14th regarding over pumping in the Santa Anita subarea that is causing the same problems the agencies in the Pasadena subarea are having with regard to declining water levels and inadequate natural recharge of the basin. I then attended the quarterly board meeting where the Board approved re-instatement of the 500-foot level reduced pumping limitation as the first step in solving the above problem.

C. 2012 Audit –

I am preparing for the 2012 audit by gathering the necessary documents and files.

IV. Information Requests from the Board

- A. Monthly Financial Summary** – In response to Director Barkhurst’s suggestion at the January 15th meeting, I am now including a summary of income and expense accounts where the deviation is significant with respect to the approved 2013 budget. The format is similar to what I provided for the year-end financial results and is included with the Monthly financial reports.
- B. General Ledger Asset Accounts** – Director Barkhurst’s second suggestion was to provide information to the Board over the next few months on selected pipelines, facilities and improvements with regard to the history of these particular assets and the determination of value on the balance sheet. The goal is for directors and staff to gain a better understanding of these assets, the cost of replacement and/or maintenance and the anticipated lifetime of the assets. The first of these reports is attached.



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WEBSITE: kinneloairrigationdistrict.info

January 29, 2013

**Overview of Improvement District #1 (General Ledger Account 1507) and the
Kinneloa Irrigation District Office (General Ledger Account 1517) and
General Comments on the Asset Accounts and Accounting Methods**

Improvement District #1 – In February 1975 the District issued general obligation serial bonds totaling \$600,000 to enable the District to acquire and improve the system formerly owned by the Mira Loma Mutual Water Company. Approximately 50% of the funds were used for the purchase of Mira Loma and 50% of the funds were used for the improvements. These bonds matured annually in varying amounts through 2004 with interest paid at the annual rate of 8%. The bonds were paid off through tax assessments made on the land in the improvement district in a sufficient amount annually to meet the interest and bond maturities during the year and to maintain a reserve balance.

A separate set of accounting records was maintained to record the income and expenses of the improvement district including general expenses and project-related expenses such as replacement pipelines and booster stations. These records were maintained manually and are not now easily accessible. Apparently one of our prior auditors recorded an asset value for the Improvement District and the office starting in the mid-1980s. The original recorded value for the Improvement District appears to be the \$600,000 proceeds from the bonds and may not represent the actual cost of the acquisition and improvements. The current balance sheet amount is \$602,778.

Kinneloa Irrigation District Office – The funds for construction of the office were primarily from the proceeds of the sale of surplus water to the City of Pasadena from 1973 through 1976 in the amount of \$35,320. The remainder was probably from the general net surplus or from reserves. We found documentation for the original expenditures in the total amount of \$53,366 which is close to the current balance sheet amount of \$54,203 which probably includes minimal subsequent expenditures in the amount of \$837. This amount does not reflect the current value or replacement cost of the building and does not include accumulated depreciation.

Comments – The age of both of these assets is approximately 38 years and I believe that any additional research into these assets would not provide further benefit considering the amount of staff time needed to find and analyze the original records. **Nevertheless this exercise has been useful in indicating that some of the assets shown on the balance sheet may be arbitrary and may not reflect the replacement cost or the value of our property and equipment.** The current balance sheet shows a total accumulated depreciation of nearly \$3M and a net value of all our property and equipment of nearly \$4.5M. These amounts were determined in part by the present and prior auditors and should not be used for valuation purposes.

Since becoming your general manager in 2004, I have strived to accurately track project costs and apply those costs to the appropriate existing general ledger asset account or establish new GL accounts for specific projects and improvements. However, the auditor establishes the depreciation schedule and may make adjustments at year end in completing the audited financial statement. These adjustments are reflected in our internal accounting records at the start of the new accounting year. As I have mentioned before, there is often a “healthy” disagreement between the auditor and me on how a particular item should be booked.

In future months I will continue to take a look at additional specific projects with unique general ledger account numbers and try to find supporting documentation for the valuations shown on the balance sheet. However, I believe that the primary benefit of this effort will be to provide the Board with a better understanding of the history of our major assets and the role that they play in delivering water to our customers.

Respectfully submitted to the Board of Directors,

Melvin L. Matthews
General Manager

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
JANUARY 15, 2013**

MEMBERS PRESENT: Directors Barkhurst, Eldridge, Griffith, and Kilburn.
Director Sorell did not attend.

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 1938 hours. She noted that there was a quorum present.

PUBLIC COMMENT: No members of the public were in attendance.

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

Director Kilburn stated that she had been part of a conference call regarding this matter and that she was dismayed at the lack of gathered information by the participants .

The General Manager stated that he had attended the Los Angeles County Board of Supervisors Public Hearing regarding this matter and gave a brief review of the proceedings. He stated that the Board of Supervisors continued the hearing and requested that certain information be provided at the next meeting. He also noted that there appeared to be many errors in the assessed valuation that had been sent out to the property owners.

Director Barkhurst asked for the General Manager's recommendation as to how to proceed and the **General Manager** replied that he recommended that the Board pass a resolution in opposition to the taxes.

Director Kilburn questioned whether, if the legislation passes, there could be a negative impact to the District.

Director Barkhurst questioned as to whether there was a need to pass a resolution at this time and the **General Manager** replied that the resolution would not have to be passed at this time, but that when the Board of Supervisor's next Public Hearing is held he hoped, that as General Manager of the Kinneloa Irrigation District, he could report that the Kinneloa Irrigation District Board had passed a resolution in opposition to the Measure.

Director Kilburn requested that this item be placed on the agenda for the meeting in March.

UPDATE ON EAST-WEST PIPELINE PROJECT:

The **General Manager** reviewed the Engineering Proposal from SA Associates for the engineering required to evaluate four alternate sites for a portion of the pipeline which has an estimated cost of \$25,000. He reminded the Board that they had already approved proceeding with the portion of the project.

ELECTION OF OFFICERS:

The Chair called for nominations for Chairman. Frank Griffith nominated Gerry Kilburn and the motion was seconded by Tim Eldridge. There were no other nominations. Gerry Kilburn was unanimously elected to be the Chairman for the year 2013.

The Chair called for nominations for Secretary. Frank Griffith nominated Tim Eldridge and the motion was seconded by Richard Barkhurst. There were no other nominations. Tim Eldridge was unanimously elected to be Secretary for the year 2013.

The chair called for nominations for Treasurer. Frank Griffith nominated Richard Barkhurst and Tim Eldridge seconded the nomination. There were no other nominations. Richard Barkhurst was unanimously elected to be Treasurer for the year 2013.

**MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
KINNELOA IRRIGATION DISTRICT
JANUARY 15, 2013**

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REVIEW OF GENERAL MANAGER'S REPORT:

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

REVIEW OF MINUTES:

The minutes of December 18, 2012 were reviewed and approved as presented.

REVIEW OF FINANCIAL REPORTS:

The Financial Reports for December 31, 2012 were reviewed by Director Barkhurst.

Director Barkhurst recommended that, as part of the General Manager's Report, the General Manager include a financial report that notes variations from the budget, areas of concern, etc. and that the Treasurer's job is to review the Bank Statements and present a strategic review of the numbers as presented on the report. The board unanimously approved this recommendation.

Director Barkhurst recommended that as part of the calendar each month, the General Manager provide an explanation of the current value listed for one or two items on the Property and Equipment Report as shown on the Balance Sheet. He explained that this would provide each Director with a better understanding of those items and that the information would be necessary if the District has to borrow money in the future.

The **General Manager** stated that the figures that are currently shown are probably based on cost and that many of these were on the books before he became General Manager so that he personally has no knowledge as to how they were derived.

The Board unanimously approved this recommendation.

ITEMS FOR NEXT AGENDA:

Review of L. A. County's Clean Water, Clean Beaches Measure

ADJOURNMENT:

The meeting was adjourned at 2015 hours.

Respectfully submitted,

Shirley Burt
Secretary to the Board



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Memo

Date: February 8, 2013
To: Board of Directors
From: Mel Matthews
Subject: Financial Review for January 2013

Total Revenues were \$74,669.58 and are tracking closely to the budgeted amount of \$76,166.66. **Total Expenses** were \$67,395.17 which is \$10,949.81 less than the budgeted amount of \$78,344.98. Some of the specific accounts that were significantly different than the budgeted amounts are as follows:

GL Acct.	Description	Actual	Budgeted	Difference	Comments
5010	Maintenance Supplies	4,755.97	1,666.67	3,089.30	Includes invoices from December 2012 delayed in mail
5049	Insurance-Medical	5,510.44	3,833.33	1,677.11	Rate increase for 2013 higher than projected during budgeting process
6025	PERS-KID Portion	1,377.83	1,250.00	127.83	Actual investment loss "surcharge" higher than amount budgeted
6050	Telephone	554.78	333.33	221.45	Delayed invoicing for answering service for Oct-Nov-Dec 2012
6120	Bank Service Charge	400.51	300.00	100.51	One-time annual credit card regulatory compliance fee
1522	Eucalyptus Booster	32,053.67	30,000.00	2,053.67	Additional repair parts were needed upon inspection

Net Income was \$7,274.41 as compared to a budgeted loss of \$2,178.32. 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.

In summary, we are off to a good start for 2013 and there were no significant financial "surprises." Total cash in our checking and reserve accounts is \$810,391.24 as of January 31, 2013. The anticipated budgeted projects for 2013 are \$256,681 and can be funded out of our cash reserves.

Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2013

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
4000 Water Sales	73,193.76	75,000.00	73,193.76	75,000.00
4020 Service/Installation Charges	1,160.06	833.33	1,160.06	833.33
4035 Interest-Reserve Fund	315.76	333.33	315.76	333.33
Total Revenues	74,669.58	76,166.66	74,669.58	76,166.66
Expenses				
5005 Electricity	5,239.96	5,900.00	5,239.96	5,900.00
5010 Maintenance Supplies	4,755.97	1,666.67	4,755.97	1,666.67
5011 Material and Labor for Install	0.00	833.33	0.00	833.33
5012 Safety Equipment	137.00	133.33	137.00	133.33
5015 Operations & Maintenance Labor	12,362.86	12,916.67	12,362.86	12,916.67
5016 Operations & Maintenance OT	1,236.60	833.33	1,236.60	833.33
5020 Stand-by Compensation	660.00	625.00	660.00	625.00
5022 Training/Certification	0.00	133.33	0.00	133.33
5025 Water Treatment/Analysis	2,442.99	1,833.33	2,442.99	1,833.33
5030 Maintenance Contractors	4,397.82	10,416.67	4,397.82	10,416.67
5034 Equipment Maintenance	798.61	833.33	798.61	833.33
5035 Vehicle Maintenance	0.00	500.00	0.00	500.00
5036 Fuel - All Equipment	709.57	1,250.00	709.57	1,250.00
5046 Insurance-Liability	1,249.00	1,833.33	1,249.00	1,833.33
5048 Insurance-Property	184.00	208.33	184.00	208.33
5049 Insurance-Medical	5,510.44	3,833.33	5,510.44	3,833.33
6000 Engineering Services	760.00	3,750.00	760.00	3,750.00
6005 Watermaster Services	878.42	1,000.00	878.42	1,000.00
6015 Administrative Salary	10,214.50	10,833.33	10,214.50	10,833.33
6017 Administrative Travel	159.24	416.67	159.24	416.67
6020 BofD Compensation	400.00	400.00	400.00	400.00
6021 Administrative & Board Expense	24.90	208.33	24.90	208.33
6024 Customer/Public Info. Prog.	0.00	250.00	0.00	250.00
6025 PERS - KID	1,377.83	1,250.00	1,377.83	1,250.00
6030 Social Security - KID	2,427.88	2,416.67	2,427.88	2,416.67
6035 Office/Computer Supplies	512.38	750.00	512.38	750.00
6036 Postage/Delivery	460.46	500.00	460.46	500.00
6040 Professional Dues	574.25	625.00	574.25	625.00
6045 Legal Services	0.00	1,250.00	0.00	1,250.00
6050 Telephone	554.78	333.33	554.78	333.33
6051 Mobile Telephone	150.12	166.67	150.12	166.67
6052 Pagers	19.00	20.00	19.00	20.00
6053 Internet Service	210.92	125.00	210.92	125.00
6059 Computer/Software Maintenance	0.00	750.00	0.00	750.00
6061 Office Equipment Maintenance	0.00	83.33	0.00	83.33
6070 Office & Accounting Labor	6,863.21	6,500.00	6,863.21	6,500.00
6075 Outside Services	1,157.37	1,666.67	1,157.37	1,666.67
6080 Administrative Fees	277.58	583.33	277.58	583.33
6081 Permits/Fees	287.00	416.67	287.00	416.67
6120 Bank Service Charges	400.51	300.00	400.51	300.00
Total Expenses	67,395.17	78,344.98	67,395.17	78,344.98
Net Income	7,274.41	(2,178.32)	7,274.41	(2,178.32)

Kinneloa Irrigation District
Income Statement for the One Month Ending January 31, 2013

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Other Expenditures				
1504 Water Mains	0.00	80,000.00	0.00	80,000.00
1509 Wilcox Well/Wilcox Booster	0.00	5,000.00	0.00	5,000.00
1511 WaterTreatment Plant	5,779.48	5,400.00	5,779.48	5,400.00
1512 Water Meters	12,054.38	12,200.00	12,054.38	12,200.00
1513 Electrical/Electronic Equip.	0.00	2,083.33	0.00	2,083.33
1514 Computer/Office Equipment	0.00	416.67	0.00	416.67
1516 Water Company Facilities	0.00	1,000.00	0.00	1,000.00
1522 Eucalyptus Booster Station	32,053.67	30,000.00	32,053.67	30,000.00
1526 Vosburg Booster	8,349.00	25,000.00	8,349.00	25,000.00
1527 SCADA Equipment	3,324.53	1,250.00	3,324.53	1,250.00
1530 Tools	0.00	200.00	0.00	200.00
Total Other Expenditures	61,561.06	162,550.00	61,561.06	162,550.00
Total Increase or (Drawdown)	(54,286.65)	(164,728.32)	(54,286.65)	(164,728.32)

Kinneloa Irrigation District
Balance Sheet
January 31, 2013

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$ 231,138.84
1012	Reserve Fund-LAIF	118,027.06
1014	Reserve Fund-CalTRUST	461,225.34
1015	Accr. Int./Price Adj.-CalTRUST	443.26
1016	Accrued Interest-LAIF	52.33
1100	Accts. Receivable-Water Sales	27,237.14
1101	Accts. Receiv.-Service Charges	185.49
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	67,466.07
1350	Prepaid Insurance	9,726.57
1360	Prepaid Expenses	8,704.57

Total Current Assets

943,435.19

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	97,530.24
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	210,241.81
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

4,543,237.51

Total Assets

\$ 5,486,672.70

Kinneloa Irrigation District
Balance Sheet
January 31, 2013

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$ 42,151.59	
2290	Accrued Vacation	13,894.70	
	Total Current Liabilities		56,046.29

Long-Term Liabilities

2400	Truck Loan Payable	17,217.47	
	Total Long-Term Liabilities		17,217.47
	Total Liabilities		73,263.76

Capital

3040	Fund Balance	5,410,747.22	
	Net Income	2,661.72	
	Total Capital		5,413,408.94
	Total Liabilities & Capital		\$ 5,486,672.70

Kinneloa Irrigation District
Statement of Cash Flow
For the one Month Ended January 31, 2013

	Current Month	Year to Date
Cash Flows from operating activities		
Net Income	\$ 7,274.41	\$ 7,274.41
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>		
1100 Accts. Receivable-Water Sales	16,220.46	16,220.46
1101 Accts. Receiv.-Service Charges	(185.49)	(185.49)
1350 Prepaid Insurance	1,433.00	1,433.00
1360 Prepaid Expenses	1,739.67	1,739.67
2000 Accounts Payable	19,698.98	19,698.98
2272 Job Deposits	(346.13)	(346.13)
	38,560.49	38,560.49
Net Cash provided by Operations	45,834.90	45,834.90
 Cash Flows from investing activities		
<i>Used For</i>		
1511 WaterTreatment Plant	(5,779.48)	(5,779.48)
1512 Water Meters	(12,054.38)	(12,054.38)
1522 Eucalyptus Booster Station	(32,053.67)	(32,053.67)
1526 Vosburg Booster	(8,349.00)	(8,349.00)
1527 SCADA Equipment	(3,324.53)	(3,324.53)
	(61,561.06)	(61,561.06)
Net cash used in investing	(61,561.06)	(61,561.06)
 Cash Flows from financing activities		
<i>Proceeds From</i>		
<i>Used For</i>		
	0.00	0.00
Net cash used in financing	0.00	0.00
Net increase (decrease) in cash	\$ (15,726.16)	\$ (15,726.16)
 Summary		
Cash Balance at End of Period	\$ 878,352.90	\$ 878,352.90
Cash Balance at Beg. of Period	(894,079.06)	(894,079.06)
	(894,079.06)	(894,079.06)
Net Increase (Decrease) in Cash	\$ (15,726.16)	\$ (15,726.16)

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2013 to January 31, 2013

Date	Check #	Payee	Amount	Description
1/10/13	7193	Elizabeth Takeuchi	211.27	overpayment refund on closed account
1/15/13	7194	ACWA/JPIA	2,727.00	4th qtr. 2012 workers' compensation
1/15/13	7195	ACWA/JPIA	6,518.62	health ins. - KID/employee
1/15/13	7196	Berg Hardware	93.42	staples, tape, thermometer, maintenance supplies
1/15/13	7197	Byrd Industrial Electronics	3,224.03	Nov/Dec SCADA maint four locations and program
1/15/13	7198	Civiltec Engineering, Inc.	2,090.00	fire flow test; Vosburg booster pump station repl.
1/15/13	7199	Clinical Laboratory, SB	766.00	water sample analysis
1/15/13	7200	Coastline Equipment	1,206.82	paco #1 and paco #2 annual maintenance
1/15/13	7201	Cook Paging, Inc.	19.00	paggers
1/15/13	7202	Eurofins Eaton Analytical, Inc.	282.00	water sample analysis
1/15/13	7203	Foothill Mun. Water District	277.58	administrative fee
1/15/13	7204	Melvin L. Matthews	129.54	Dec. mileage reimbursement
1/15/13	7205	McMaster Carr	965.34	Sage cl2 rebuild; tools; maint sup; Holly DPH proj
1/15/13	7206	Monrovia Mailing Company	751.69	Nov/Dec statement mailing and postage
1/15/13	7207	Pump Man	16,388.00	Nov/Dec Vosburg booster and Sage Cl2
1/15/13	7208	Raymond Basin Mgmt. Board	815.83	Title 22 lab 04-2012; sampl/admn 08/09/10-2012
1/15/13	7209	Shirley Burt	112.31	Nov/Dec mileage reimbursement
1/15/13	7210	Specialty Services	275.00	janitorial service
1/15/13	7211	Utility Service Co., Inc.	3,763.82	tank maintenance agreement
1/15/13	EFT1642	Calif. Public Emp. Ret. Sys.	448.36	employee withholding B.Allen 10/22-11/30/2012
1/15/13	EFT1643	Arco Gaspro Plus	709.57	truck gas
1/15/13	EFT1644	AT&T	64.38	SCADA data line
1/15/13	EFT1645	Calif. Public Emp. Ret. Sys.	2,827.67	CalPERS - Dec KID and employee
1/15/13	EFT1646	Century Business Solutions	170.30	monthly fee and banking service fee
1/15/13	EFT1647	Charter Communications	336.20	internet and telephone service
1/15/13	EFT1648	Pasadena Municipal Services	1,242.15	electricity
1/15/13	EFT1649	Southern California Edison Co.	5,036.26	electricity
1/15/13	EFT1650	Verizon Wireless	152.40	mobile phone
1/15/13	EFT1651	Bernadette C. Allen	918.87	salary
1/15/13	EFT1652	Richard L. Barkhurst	92.35	salary
1/15/13	EFT1653	Christopher A. Burt	2,245.17	salary
1/15/13	EFT1654	Shirley L. Burt	1,426.52	salary
1/15/13	EFT1655	Francis J. Griffith	92.35	salary
1/15/13	EFT1656	Gerrie G. Kilburn	92.35	salary
1/15/13	EFT1657	Melvin L. Matthews	3,256.13	salary
1/15/13	EFT1658	Steven G. Sorell	57.35	salary
1/15/13	65383776	Brian L. Fry	1,542.33	salary
1/15/13	65383777	Felix Galindo	274.01	salary
1/15/13	65383778	Chris J. Mellinger	431.56	salary
1/15/13	EFT1659	Christopher A. Burt	150.00	salary
1/15/13	EFT1660	Automatic Data Processing	67.20	payroll processing
1/15/13	EFT1661	Automatic Data Processing	4,914.91	withholding and taxes

Kinneloa Irrigation District
Check Register
For the Period from January 1, 2013 to January 31, 2013

Date	Check #	Payee	Amount	Description
1/31/13	7212	AmeriPride Services	52.84	shop towel service
1/31/13	7213	Coastline Equipment	798.61	Dec paco #2 tachometer repair
1/31/13	7214	Equarius Waterworks	1,388.72	T-10 meters (3)
1/31/13	7215	Eurofins Eaton Analytical, Inc.	145.20	water sample analysis
1/31/13	7216	McMaster Carr	1,635.33	lock; tools; flo-loc, cl2, paco, truck fueling, mnt sup
1/31/13	7217	National Meter & Automation	10,665.66	Transmitter Orion Universal 1
1/31/13	7218	Perry Thomas Construction Co.	531.00	Reset bollard at fire hydrant, Edgecliff Alley
1/31/13	7219	Pump Man	2,991.00	Vosburg booster add'l work on 12/18/12
1/31/13	7220	Severn Trent Water Purification	1,874.48	Wilcox well, cl2 genr power supply
1/31/13	7221	Western Water Works	2,024.46	stock parts
1/31/13	EFT1662	Athens Services	298.60	Dec/Jan trash pick up
1/31/13	EFT1663	Earthlink Network	4.95	internet service
1/31/13	7222	Melvin L. Matthews	250.56	Jan expense/mileage reimb; KID domain renewal
1/31/13	EFT1664	Bernadette C. Allen	978.60	salary
1/31/13	EFT1665	Christopher A. Burt	2,706.20	salary
1/31/13	EFT1666	Shirley L. Burt	1,530.09	salary
1/31/13	EFT1667	Melvin L. Matthews	3,256.14	salary
1/31/13	65396002	Brian L. Fry	1,497.52	salary
1/31/13	65396003	Felix Galindo	229.39	salary
1/31/13	65396004	Chris J. Mellinger	492.36	salary
1/31/13	EFT1668	Christopher A. Burt	150.00	salary
1/31/13	EFT1669	Automatic Data Processing	61.14	payroll processing
1/31/13	EFT1670	Automatic Data Processing	5,226.13	withholding and taxes
1/31/13	EFT1671	Automatic Data Processing	111.00	year end processing
Total			<u>106,065.64</u>	