

Kinneloa Irrigation District
Income Statement Compared with Budget For the Two Months Ending February 28, 2026

		Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
Revenues								
4001	Retail Water Sales DSC	63,390.70	65,550.76	(2,160.06)	135,535.26	138,124.82	(2,589.56)	854,501.00
4002	Retail Water Sales Consumption	78,747.60	96,479.25	(17,731.65)	205,058.58	192,958.50	12,100.08	1,929,585.00
4020	Service Charges	461.81	0.00	461.81	1,143.47	0.00	1,143.47	0.00
4035	Interest on Cash	0.00	6,549.25	(6,549.25)	10,106.68	19,647.75	(9,541.07)	78,591.00
4070	Misc. Income	2,500.00	0.00	2,500.00	3,479.21	0.00	3,479.21	0.00
	TOTAL REVENUES	145,100.11	168,579.26	(23,479.15)	355,323.20	350,731.07	4,592.13	2,862,677.00
Expenses								
5005	Electricity	13,641.29	20,872.50	(7,231.21)	31,912.89	62,617.50	(30,704.61)	250,470.00
5010	Maintenance Supplies	2,060.93	2,187.50	(126.57)	3,192.92	6,562.50	(3,369.58)	26,250.00
5012	Safety Equipment	1,108.97	257.50	851.47	1,355.72	772.50	583.22	3,090.00
5015	Operations & Maint. Labor	27,832.78	29,750.00	(1,917.22)	58,814.06	89,250.00	(30,435.94)	357,000.00
5016	Non-Emergency Operations OT	2,030.34	2,925.00	(894.66)	3,047.18	8,775.00	(5,727.82)	35,100.00
5020	Standby Compensation	840.00	912.50	(72.50)	1,830.00	2,737.50	(907.50)	10,950.00
5022	Training/Certification	0.00	260.00	(260.00)	(125.00)	780.00	(905.00)	3,120.00
5025	Water Treatment/Analysis	8,528.60	1,287.50	7,241.10	9,046.10	3,862.50	5,183.60	15,450.00
5026	Water Treatment/Supplies	0.00	875.00	(875.00)	1,191.50	2,625.00	(1,433.50)	10,500.00
5030	Maint. Contractors Scheduled	2,800.00	9,721.25	(6,921.25)	22,513.89	29,163.75	(6,649.86)	116,655.00
5031	SCADA System O&M	0.00	862.50	(862.50)	0.00	2,587.50	(2,587.50)	10,350.00
5033	Unscheduled/Emergency Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5034	Equipment Maintenance	821.00	1,725.00	(904.00)	821.00	5,175.00	(4,354.00)	20,700.00
5035	Vehicle Maintenance	435.95	517.50	(81.55)	577.19	1,552.50	(975.31)	6,210.00
5036	Fuel - All Equipment	791.45	1,050.00	(258.55)	1,391.47	3,150.00	(1,758.53)	12,600.00
5040	Equipment Rental	0.00	42.75	(42.75)	0.00	128.25	(128.25)	513.00
5045	Insurance-Workers Compensation	0.00	1,781.08	(1,781.08)	4,934.62	5,343.25	(408.63)	21,373.00
5046	Insurance-Liability	0.00	3,041.67	(3,041.67)	0.00	9,125.00	(9,125.00)	36,500.00
5048	Insurance-Property	0.00	470.58	(470.58)	0.00	1,411.75	(1,411.75)	5,647.00
5049	Insurance-Medical	10,646.79	8,837.50	1,809.29	21,293.54	26,512.50	(5,218.96)	106,050.00
6000	Engineering Services	8,295.00	5,177.08	3,117.92	13,000.00	15,531.25	(2,531.25)	62,125.00
6005	RBMB Watermaster Fees	0.00	1,622.92	(1,622.92)	0.00	4,868.75	(4,868.75)	19,475.00
6015	General Manager Compensation	15,815.84	16,720.75	(904.91)	31,404.26	50,162.25	(18,757.99)	200,649.00
6017	Administrative Travel	0.00	266.50	(266.50)	0.00	799.50	(799.50)	3,198.00
6020	Board of Directors Comp.	600.00	750.00	(150.00)	1,200.00	2,250.00	(1,050.00)	9,000.00
6021	Administrative/Board Expense	0.00	427.08	(427.08)	311.55	1,281.25	(969.70)	5,125.00
6022	Boad of Directors Election	0.00	1,041.67	(1,041.67)	0.00	3,125.00	(3,125.00)	12,500.00
6024	Customer/Public Information	352.00	1,288.92	(936.92)	1,404.00	3,866.75	(2,462.75)	15,467.00
6025	CalPERS - KID	4,844.40	4,875.00	(30.60)	10,020.74	14,625.00	(4,604.26)	58,500.00
6030	Social Security - KID	3,737.04	3,819.58	(82.54)	7,680.96	11,458.75	(3,777.79)	45,835.00
6031	Medicare - KID	874.02	944.17	(70.15)	1,796.41	2,832.50	(1,036.09)	11,330.00
6035	Office/Computer Supplies	119.09	600.83	(481.74)	696.36	1,802.50	(1,106.14)	7,210.00

Kinneloa Irrigation District
Income Statement Compared with Budget For the Two Months Ending February 28, 2026

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Budget	Year to Date Variance	Annual Budget
6036 Postage/Delivery	0.00	343.33	(343.33)	1,076.88	1,030.00	46.88	4,120.00
6040 Professional Dues	3,378.80	1,801.33	1,577.47	3,378.80	5,404.00	(2,025.20)	21,616.00
6045 Legal Services	1,096.60	515.00	581.60	1,394.52	1,545.00	(150.48)	6,180.00
6050 Phone/Internet/Wireless	478.72	729.58	(250.86)	1,017.87	2,188.75	(1,170.88)	8,755.00
6059 Computer/Software Maint.	532.88	1,098.67	(565.79)	8,234.85	3,296.00	4,938.85	13,184.00
6061 Office Equipment Maint.	0.00	214.58	(214.58)	0.00	643.75	(643.75)	2,575.00
6065 Accounting Services	0.00	660.92	(660.92)	503.04	1,982.75	(1,479.71)	7,931.00
6070 Office & Accounting Labor	14,427.52	14,878.17	(450.65)	30,134.26	44,634.50	(14,500.24)	178,538.00
6075 Professional Services	1,907.71	1,281.25	626.46	3,022.96	3,843.75	(820.79)	15,375.00
6076 Contract Services	2,175.00	4,082.83	(1,907.83)	4,350.00	12,248.50	(7,898.50)	48,994.00
6080 FMWD Administrative Fees	1,103.70	1,254.58	(150.88)	2,273.20	3,763.75	(1,490.55)	15,055.00
6081 Permits/Fees	0.00	1,293.75	(1,293.75)	0.00	3,881.25	(3,881.25)	15,525.00
6120 Bank Service Charges	2,549.88	2,587.50	(37.62)	5,125.97	7,762.50	(2,636.53)	31,050.00
Subtotal Operating Expenses	133,826.30	155,653.33	(21,827.03)	289,823.71	466,960.00	(177,136.29)	1,867,840.00
NET OPERATING INCOME	11,273.81	12,925.93	(1,652.12)	65,499.49	(116,228.93)	181,728.42	994,837.00
Other Expenditures							
1504 Water Mains/Valves	0.00	4,166.67	(4,166.67)	27,536.00	12,500.00	15,036.00	50,000.00
1505 Water Tunnels	0.00	875.00	(875.00)	0.00	2,625.00	(2,625.00)	10,500.00
1512 Water Meters	22,865.67	2,187.50	20,678.17	22,865.67	6,562.50	16,303.17	26,250.00
1513 Electrical/Electronic Equip.	0.00	875.00	(875.00)	0.00	2,625.00	(2,625.00)	10,500.00
1514 Computer/Office Equip.	0.00	214.58	(214.58)	0.00	643.75	(643.75)	2,575.00
1515 Vehicles/Portable Equip.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1516 Water Company Facilities	23,297.00	1,666.67	21,630.33	23,397.00	5,000.00	18,397.00	20,000.00
1522 Eucalyptus Booster Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1527 SCADA Components	6,155.50	875.00	5,280.50	6,155.50	2,625.00	3,530.50	10,500.00
1530 Tools	0.00	416.67	(416.67)	0.00	1,250.00	(1,250.00)	5,000.00
Subtotal Other Expenditures	52,318.17	11,277.08	41,041.09	79,954.17	33,831.25	46,122.92	135,325.00
NET WATER REVENUES	(41,044.36)	1,648.84	(42,693.20)	(14,454.68)	(150,060.18)	135,605.50	859,512.00
Debt Service							
2400 Installment Purchase Agreement	0.00	0.00	0.00	0.00	0.00	0.00	
6088 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	
2300 Loan Payment for 2026 CIP	0.00	34,231.42	(34,231.42)	0.00	0.00	0.00	410,777.00
Subtotal Debt Service	0.00	34,231.42	(34,231.42)	0.00	0.00	0.00	410,777.00
TOTAL INCREASE/(DRAWDOWN)	(41,044.36)	(32,582.57)	(8,461.79)	(14,454.68)	(150,060.18)	135,605.50	448,735.00

Kinneloa Irrigation District
Balance Sheet as of February 28, 2026

ASSETS

Current Assets

1010	Checking-Wells Fargo Bank	\$	118,947.39
1012	Reserve Fund-LAIF		965,961.88
1100	Accts. Receivable-Water Sales		50,455.87
1101	Accts. Receiv.-Service Charges		2,597.50
1108	AR Public Asst. - Federal		198,249.92
1109	AR Public Asst. - State		0.00
1190	Allowance for Bad Debts		(771.48)
1200	Inventory		20,000.00
1340	Accrued Water Sales		141,700.16
1360	Prepaid Expenses		8,007.44
	Total Current Assets		<u>1,505,148.68</u>

Property and Equipment

	Total Property and Equipment		<u>5,316,504.89</u>
--	------------------------------	--	---------------------

Other Assets

1901	PERS-Deferred Outflows	\$	132,752.00
	Total Assets		<u><u>6,954,405.57</u></u>

LIABILITIES AND CAPITAL

Current Liabilities

2000	Accounts Payable	\$	24,831.24
2005	Umpqua Visa Payable		5,547.88
2271	Deposits-Construction Meters		850.00
2272	Job Deposits		19,284.95
2275	Deposits-Water Customers		1,544.91
2290	Accrued Vacation		<u>35,030.40</u>
	Total Current Liabilities		87,089.38

Long-Term Liabilities

2400	Installment Purchase Agreement	\$	822,564.17
2801	PERS- Net Liability		419,648.50
2901	PERS- Deferred Inflows		<u>34,282.00</u>
	Total Long-Term Liabilities		<u>1,276,494.67</u>

	Total Liabilities		1,363,584.05
--	-------------------	--	--------------

Capital

3040	Fund Balance	\$	5,525,322.06
	Net Income		<u>65,499.49</u>

	Total Capital		<u>5,590,821.55</u>
--	---------------	--	---------------------

	Total Liabilities & Capital		<u><u>6,954,405.60</u></u>
--	-----------------------------	--	----------------------------

Kinneloa Irrigation District
 Check Register
 For the Period From Feb 1, 2026 To Feb 28, 2026

Date	Check #	Payee	Amount
02/03/2026	11621	McMaster Carr	-1,191.50
02/03/2026	11622	Bluegrass Communications	-539.18
02/03/2026	11623	Waypoint Geospatial LLC	-4,200.00
02/03/2026	11624	BMC Landscape Management	-2,175.00
02/03/2026	11625	Geotab USA, Inc.	-98.75
02/03/2026	11626	Pump Check Inc.	-2,800.00
02/04/2026	11628	Superior Fire Protection	-650.00
02/04/2026	11630	California Rural Water Association	-821.00
02/09/2026	11631	Foothill Municipal Water District	-1,103.70
02/10/2026	11632	Raymond Basin Management Board	-8,198.60
02/10/2026	11633	ACWA JPIA	-11,918.49
02/17/2026	EFT7039	Southern California Edison Co.	-14,337.70
02/17/2026	EFT7040	CA Public Employees Ret. Sys.	-9,914.64
02/17/2026	EFT7041	CalPERS 457 Plan	-1,232.17
02/17/2026	EFT7042	CalPERS 457 Plan	-1,232.17
02/17/2026	EFT7043	Automatic Data Processing, Inc.	-299.69
02/17/2026	EFT7044	Applied Technology Group, Inc.	-120.00
02/17/2026	EFT7045	Ultimate Cleaning Solutions, Inc.	-90.00
02/17/2026	EFT7046	Underground Service Alert	-50.85
02/17/2026	EFT7047	Nexbillpay	-1,817.38
02/17/2026	EFT7048	Streamline	-352.00
02/17/2026	EFT7049	Spectrum	-56.92
02/17/2026	EFT7050	Umpqua Bank	-4,269.59
02/17/2026	EFT7051	Payroll - Office	-5,126.31
02/17/2026	EFT7052	Payroll - Field	-11,200.29
02/17/2026	EFT7053	Payroll - Management	-4,529.36
02/17/2026	EFT7054	Automatic Data Processing, Inc.	-8,059.62
02/18/2026	EFT7055	Badger Meter Inc	-22,865.67
02/18/2026	11634	Generator Services Co.	-821.00
02/18/2026	11635	Public Water Agencies Group	-2,242.80
02/19/2026	11636	ACCO Engineered Systems	-23,297.00
02/19/2026	11637	Civiltec Engineering, Inc.	-4,095.00
02/20/2026	11638	BMC Landscape Management	-2,175.00
02/20/2026	11639	Lagerlof LLP	-1,096.60
02/20/2026	11641	Cricket Scada LLC	-6,155.50
02/24/2026	11642	Clinical Lab of San Bernardino	-330.00
02/24/2026	EFT7056	Nexbillpay	-351.35
02/24/2026	EFT7057	Pasadena Municipal Services	-1,968.29
02/24/2026	EFT7058	Arco Business Solutions	-681.16
02/24/2026	EFT7059	CalPERS 457 Plan	-1,232.17
02/24/2026	EFT7060	Spectrum	-200.00
02/27/2026	EFT7061	Verizon Wireless 1	-38.37
02/28/2026	EFT7062	National Construction Rentals	-196.05
02/28/2026	EFT7063	Automatic Data Processing, Inc.	-121.03
02/28/2026	EFT7064	Payroll - Office	-5,126.29
02/28/2026	EFT7065	Payroll - Management	-4,511.76
02/28/2026	EFT7066	Payroll - Board	-554.08
02/28/2026	EFT7067	Payroll - Field	-10,942.13
02/28/2026	EFT7068	Automatic Data Processing, Inc.	-7,996.03
TOTAL			-193,382.19

Kinneloa Irrigation District
Cash Disbursements Journal
For the Period From Feb 1, 2026 to Feb 28, 2026

Date	Check #	Name	Memo/Description	Cr ID	Account Description	Amount
02/01/2026	20260201FG-1	Amazon	Office Supplies	5010	Maintenance Supplies	20.98
02/01/2026	20260201FG-2	Amazon	Office Supplies	5010	Maintenance Supplies	75.02
02/01/2026	20260201FG-1	HOME DEPOT	Flashlight, Valve	5010	Maintenance Supplies	75.81
02/02/2026	20260202TM-1	GOOGLE LLC	Google Cloud	6059	Computer/Software Maint.	78.09
02/02/2026	20260202TM-2	GOOGLE LLC	Google Cloud	6059	Computer/Software Maint.	184.80
02/03/2026	20260203MA-1	Ralphs	Office Supplies	6035	Office/Computer Supplies	33.99
02/03/2026	20260203JP-1	O'Reilly Auto Parts	Vehicle Supplies	5035	Vehicle Maintenance	13.79
02/04/2026	20260204JP-1	Airgas	Nitro Tank for K3	5010	Maintenance Supplies	63.90
02/08/2026	20260208RA-1	HOME DEPOT	Villa Knolls Tools	5010	Maintenance Supplies	92.86
02/8/2026	20260208FG-1	HOME DEPOT	Hose	5010	Maintenance Supplies	279.43
02/11/2026	20260211JP-1	Interstate Battery Systems	Batteries	5035	Vehicle Maintenance	206.94
02/11/2026	20260211TM-1	STARLINK	Internet	6059	Computer/Software Maint.	10.00
02/11/2026	20260211FG-1	Amazon	Tape	5010	Maintenance Supplies	49.73
02/11/2026	20260211FG-2	Amazon	Reamer	5010	Maintenance Supplies	98.92
02/12/2026	20260212MA-1	Ware Disposal	Trash Service	6075	Professional Services	509.79
02/12/2026	20260212FG-1	FedEx	Package Drop off	6075	Professional Services	1.76
02/12/2026	20260212FG-1	Amazon	Rerounding Tool	5919	Maintenance Supplies	89.15
02/13/2026	20260213CB-1	AutoZone	Oil	5935	Vehicle Maintenance	52.76
02/13/2026	20260213JP-1	HOME DEPOT	Batteries	5919	Maintenance Supplies	148.18
02/13/2026	20260213KM-1	Amazon	Office Supplies	6035	Office/Computer Supplies	25.33
02/13/2026	20260213MA-1	Ralphs	Office Supplies	6035	Office/Computer Supplies	22.09
02/15/2026	20260215FG-1	Ganahl Lumber	Tape, Pump	5010	Maintenance Supplies	77.87
02/15/2026	20260215RA-1	HOME DEPOT	Supplies	5010	Maintenance Supplies	531.90
02/15/2026	20260215JP-1	Arco Business Solutions	Lube, Oil, Filter	5036	Fuel - All Equipment	110.29
02/19/2026	20260219TM-1	Blue Cactus Printing	T Shirt Printing	5012	Safety Equipment	1,108.97
02/19/2026	20260219TM-2	SimpliSafe	SimpliSafe	6059	Computer/Software Maint.	9.99
02/20/2026	20260220FG-1	Amazon	Extinguisher Tags	5010	Maintenance Supplies	19.88
02/22/2026	20260222FG-1	HOME DEPOT	Ladder	5010	Maintenance Supplies	122.90
02/22/2026	20260222JP-1	HOME DEPOT	Trowel, Pry Bar	5010	Maintenance Supplies	47.15
02/24/2026	20260224FG-1	Amazon	Hook	5010	Maintenance Supplies	41.87
02/24/2026	20260224FG-1	Amazon	Office Supplies	6035	Office/Computer Supplies	25.55
02/24/2026	20260225KM-1	Foothill Lock & Key 1	Lock Service	6075	Professional Services	250.00
02/25/2026	20260225KM-1	Foothill Lock & Key 1	Lock Service	6075	Professional Services	388.54
02/25/2026	20260225KM-1	AT&T Mobility	FirstNet	6050	Phone/Internet/Wireless	63.43
02/26/2026	20260226TM-1	American Water Works Association	Sampling Class - JP	6040	Professional Dues	315.00
02/26/2026	20260226FG-1	MK Battery	Batteries	5010	Maintenance Supplies	225.38
02/27/2026	20260227MA-1	Ralphs	Office Supplies	6035	Office/Computer Supplies	12.13
02/27/2026	20260227KM-1	Interstate Battery Systems	Batteries	5035	Vehicle Maintenance	63.71
TOTAL						\$5,547.88