

**KINNELOA IRRIGATION DISTRICT**  
**REGULAR MEETING – BOARD OF DIRECTORS**  
1999 KINCLAIR DRIVE, PASADENA, CA 91107  
TUESDAY – JANUARY 15, 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. UPDATE ON EAST-WEST PIPELINE PROJECT**
- 5. ELECTION OF OFFICERS**
- 6. REVIEW GENERAL MANAGER’S REPORT**
- 7. REVIEW MINUTES** — December 18, 2012
- 8. REVIEW FINANCIAL REPORTS** — December 31, 2012
- 9. ITEMS FOR NEXT AGENDA**
- 10. CALENDAR** – February 19, 2013  
March 19, 2013  
April 16, 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>.



# Memo

Date: January 11, 2013  
To: Board of Directors  
From: Mel Matthews  
Subject: Status Report on LA County Proposed Clean Water, Clean Beaches Measure

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Although I may have an oral report at this meeting with regard to the public hearing on January 15, 2013, here is the current status of my efforts to address the proposed assessments of \$96,411.00 as shown on the attached spreadsheet:

1. Contacted Phil Doudar of the Dept. of Public Works with regard to our proposed assessments.
2. Phil provided me information on our 21 parcels including the lot size and applied impervious area.
3. I pointed out that it appeared that the "land use code" (LUC) might be wrong of some or all of our parcels.
4. We both agreed that at least there is a problem with our approximately 500 acres of watershed property which show a large applied impervious area.
5. He agreed to work with the Assessor's office to correct the errors and send us new notices. He indicated that it could take a month or longer to get this done.
6. Gerrie Kilburn participated in the scheduled conference call with the Public Water Agency Group (The Group is composed of 14 agencies of which 7 were on the call) and our attorney, Jim Ciampa in which the proposed measure was discussed. Gerrie suggested that the agencies supply data on their assessments. Jim is collecting that data. There was a consensus that the Group would not take any collective action at this point since there was a slim-to-none chance that there would be a successful majority protest given that there are 2.3 million parcels in Los Angeles County. Additionally, the agencies are in a delicate relationship with the LA County Flood Control District with regard to implementation of the new MS4 NPDES discharge permit. This permit from the RWQB is a result of a collaborative effort that yielded a significant benefit to water agencies such as ours to allow normal operational discharges without needing a NPDES permit or advance notification to the County. Some agencies may not want to be in an adversarial relationship with the County at this point.

My conclusion is that it was a good decision to postpone the "Alert" letter to customers pending clarification of the assessment and other issues. Separately, Jim will provide to us his opinion on how we can "campaign" if the Supervisors move this measure to a vote of the property owners.

APN	WATER FEE AMOUNT ANNUAL	Lot Square Feet	ASSIGNED LUC	APPLIED IMPERVIOUS AREA	2012 FSR PROPERTY OWNER	JURISDICTION
5751020904	\$308.00	12953.8	8100	11790	KINNELOA IRRIGATION DIST	Pasadena
5760001901	\$37,878.00	2560510	8100	1446580	KINNELOA IRRIGATION DIST	County
5760001902	\$31,244.00	1804260	8100	1193220	KINNELOA IRRIGATION DIST	County
5760002900	\$10.00	41439.1	8800	410	KINNELOA IRRIGATION DIST	County
5760002904	\$8,078.00	339040	8100	308530	KINNELOA IRRIGATION DIST	County
5760005900	\$906.00	38059.4	8100	34630	KINNELOA IRRIGATION DIST	County
5760014900	\$71.00	3001.74	8100	2730	KINNELOA IRRIGATION DIST	County
5760016900	\$794.00	33357.1	8100	30350	KINNELOA IRRIGATION DIST	County
5760017900	\$84.00	3550.21	8100	3230	KINNELOA IRRIGATION DIST	County
5760020900	\$2,444.00	102566	8100	93340	KINNELOA IRRIGATION DIST	County
5760021900	\$13,284.00	587971	8100	507330	KINNELOA IRRIGATION DIST	County
5760021901	\$194.00	8150.36	8100	7420	KINNELOA IRRIGATION DIST	County
5760032900	\$59.00	2388.45	8859	2290	KINNELOA IRRIGATION DIST	County
5860001900	\$11.00	43546.3	8800	440	KINNELOA IRRIGATION DIST	County
5860004900	\$2.00	8457.77	8800	80	KINNELOA IRRIGATION DIST	County
5860024901	\$575.00	24140.9	8100	21970	KINNELOA IRRIGATION DIST	County
5860025900	\$316.00	13286.5	8100	12090	KINNELOA IRRIGATION DIST	County
5860033902	\$7.00	26757.7	8800	270	KINNELOA IRRIGATION DIST	County
5860035901	\$63.00	2685.05	8100	2440	KINNELOA IRRIGATION DIST	County
5860035902	\$78.00	3311.6	8100	3010	KINNELOA IRRIGATION DIST	County
5860037900	\$5.00	20147	8800	200	KINNELOA IRRIGATION DIST	County
TOTAL	\$96,411.00					

# General Manager's Report for the Board of Directors Meeting on January 15, 2013

## I. Capital Improvement, Preventative Maintenance and Repair Projects

- A. **Tanks/Reservoirs** – Washouts by Utility Services Company of five steel tanks are being scheduled.
- B. **Water Treatment** – Reinstalled Sage Chlorine Generator.
- C. **Eucalyptus Booster** – Booster #2 is in the shop being rebuilt by General Pump Company.

## II. Customer Account Status

### A. Delinquent Accounts –

- 38 accounts received past-due notice
- 22 accounts received late charges in the total amount of \$346.81
- 5 accounts received door hanger shut off notice
- 2 accounts were shut off for non-payment
- 1 account remains shut off for non-payment

### B. Aged Receivables as of December 31, 2012 –

Current	30 days	60 days	90 days or greater	Total
\$39,193.37	\$3,195.29	\$650.58	\$418.36	<b>\$43,457.60</b>

## III. General Manager's Projects and Activities

- A. **Emergency Preparedness** – Participated in City of Alhambra/ACWA JPIA tour and discussion of use of the city's confined space training facilities for future exercises.
- B. **Los Angeles County Flood Control District's Clean Water, Clean Beaches Measure** – I reviewed the 100-page report from the County's Engineer's consultant which includes the calculation methodology for the 2.3 million parcels that are included in the proposed measure. After review, I determined that at least our 500 acres of watershed property probably was not assessed or calculated properly. I was able to contact the appropriate person in the County to request a review of our 21 parcels. He will be working with the Assessor's office over the next month to make sure the land use designations are correct and that the predicted amount of runoff is appropriate for each parcel. He has already concluded that there are serious errors that led to the astronomical assessments on some of our parcels. Corrected notices will be sent but not before the public hearing scheduled for the same day as our board meeting. The Public Water Agency Group discussed the measure in a conference call on January 8<sup>th</sup>.
- C. **RBMB** – I will be participating in the Pumping and Storage Committee meeting on January 14<sup>th</sup> regarding over pumping in the Santa Anita subarea that is causing the same problems we are having in the Pasadena subarea with regard to declining water levels and inadequate natural recharge of the basin.

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
KINNELOA IRRIGATION DISTRICT  
DECEMBER 18, 2012**

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

The Agenda was amended and unanimously approved as follows-  
The following item was added to the Agenda as the first item of business-

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

This item is added because action by the Board will need to be considered before the next meeting.

**PUBLIC COMMENT:** Mrs. Matthews commented that she was concerned that many customers did not understand the financial impact of the proposed measure if it is passed.

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

**Director Barkhurst** expressed concern as to the financial effect this proposed measure would have on the District and thus on the rate payers. He recommended that the Board authorize the General Manager to attend the Los Angeles County Board of Supervisor's Meeting on January 15, 2013 and submit the District's objection to the Measure. He noted that he was particularly concerned because 1) It appeared that the funds would go to an account that has no specifics as to where the monies would be spent and 2) That this fee would be on going.

**Director Kilburn** stated that she was concerned that some homeowners did not realize the importance of the notice sent out by the Los Angeles County Flood Control District and had discarded the notice in the trash.

**Director Barkhurst** recommended that a letter be sent out to all rate payers regarding this measure.

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

**“That the General Manager write a letter, to be approved by the Board of Directors and Legal Counsel, to the rate payers informing them as to the consequences of this proposed measure and that the letter be sent as a separate mailing as soon as possible with the word “ALERT” stamped in red on the outside of the envelope.”**

**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 November 20, 2012 were reviewed and approved as presented.

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF THE  
KINNELOA IRRIGATION DISTRICT  
DECEMBER 18, 2012**

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**REVIEW OF FINANCIAL REPORTS:**

The Financial Reports for November 30, 2012 were reviewed by Director Barkhurst. In reviewing the Income Statement he noted that the following items could affect expenditures in the year 2013-

- 1) 5011-Material and Labor for Install is a new item added to the budget this year
- 2) 5030-Maintenance Contractors is over budget by \$11,000
- 3) 5045, 5046, 5048-Insurance was under budget because of one time credits
- 4) 6000-Engineering is under budget
- 5) 6045-Legal Services is under budget
- 6) 6059-Computer Software is under budget
- 7) 6070-Office & Accounting Labor-is over budget as Accountant hired
- 8) 6075-Outside Services is under budget
- 9) 6081-Permits/Fees over budget due to increase in required fees particularly AQMD
- 10) 6120-Bank Service Charges over budget as Credit Card charges added this year

The **General Manager** stated that most of these items have been addressed in the 2013 budget. The Reports were approved for filing.

**ITEMS FOR NEXT AGENDA:**

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

**ADJOURNMENT:**

The meeting was adjourned at 2017 hours.

Respectfully submitted,

Shirley Burt  
Secretary to the Board



# Memo

Date: January 10, 2013  
 To: Board of Directors  
 From: Mel Matthews  
 Subject: Financial Review for the Year Ended December 31, 2012

The unaudited financial statement in the Board Packet shows the following bottom-line results for 2012:

Total Revenues were \$1,397,446.41 as compared to the budgeted amount of \$1,125,000.00  
 Total Expenses were \$916,387.57 as compared to the budgeted amount of \$990,909.00  
 Net Income was \$481,058.84 as compared to the budgeted amount of \$134,091.00  
 Total Other Expenditures were 73,019.75 as compared to budgeted amount of \$117,181.00  
 Total Increase in Reserves (Net Surplus) was \$408,039.09 as compared to the budgeted amount of \$16,910.00

All these results are favorable to budget and meet our objective to build our reserve fund in anticipation of construction of a major pipeline project in 2014 or 2015.

The following comments are for some GL accounts that showed a major difference between the actual and budgeted amounts:

GL Acct.	Description	Actual	Budgeted	Difference	Comments
4105	Wholesale Water Sales	161,187.57	0.00	161,187.57	Not budgeted- Will be budgeted in 2013
4020	Service/Installation Charges	29,814.29	10,000.00	19,814.29	Greater number of new service installations
4060	Disaster Assistance	2,016.80	0.00	2,016.80	Income resulted from final audit of 2004-2005 disaster reimbursements
5011	Material and Labor for Installations	12,465.12	0.00	12,465.12	Not budgeted-New account started mid-year- Will be budgeted in 2013
5015	Operations and Maintenance Labor	140,268.95	160,500.00	-20,231.05	Overtime pay put in new GL Account 5016
5016	Operations and Maintenance OT	12,340.28	0.00	12,340.28	Not budgeted-Combined 5015 and 5016 within budget
5022	Training/Certification	99.00	1,600.00	-1,501.00	Took advantage of no-charge online ACWA/JPIA classes
5030	Maintenance Contractors	122,387.19	117,000.00	5,387.19	Included items budgeted in planned maintenance categories
5049	Insurance-Medical	47,083.95	44,000.00	3,083.95	Actual rate increase in premiums was higher than budgeted
6000	Engineering Services	9,115.90	45,000.00	-35,884.10	Project-related engineering expense deferred until 2013
6045	Legal Services	3,644.89	15,000.00	-11,355.11	Some expenses avoided by using in-house resources
6059	Computer/Software Maintenance	18,726.74	27,000.00	-8,273.26	Some expenses avoided by using in-house resources
6070	Office and Accounting Labor	61,884.87	48,000.00	13,884.87	New employee not budgeted
6075	Outside Services	9,299.14	20,000.00	-10,700.86	Some expenses avoided by using in-house resources
6080	Administrative Fees	3,001.98	7,369.00	-4,367.02	Credits were received from FMWD for postponed capital projects
6081	Permits/Fees	14,271.65	2,500.00	11,771.65	Unexpected fees from AQMD for reclassification of generators/pumps
Various	Capital and Planned Maintenance	73,019.75	117,181.00	-44,161.25	Non-essential projects delayed and/or reduced in scope

**Kinneloa Irrigation District**  
**Income Statement for the Twelve Months Ending December 31, 2012**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
4000 Water Sales	61,123.46	62,000.00	1,200,756.29	1,111,000.00
4015 Wholesale Water Sales	0.00	0.00	161,187.57	0.00
4020 Service/Installation Charges	646.81	833.37	29,814.29	10,000.00
4035 Interest-Reserve Fund	336.57	333.37	3,671.46	4,000.00
4060 Disaster Assistance	0.00	0.00	2,016.80	0.00
<b>Total Revenues</b>	<b>62,106.84</b>	<b>63,166.74</b>	<b>1,397,446.41</b>	<b>1,125,000.00</b>
<b>Expenses</b>				
5000 Leased Water Rights	37,200.00	38,000.00	37,200.00	38,000.00
5005 Electricity	6,278.41	5,500.00	103,625.57	99,000.00
5010 Maintenance Supplies	1,753.70	2,500.00	29,190.08	30,000.00
5011 Material and Labor for Install	0.00	0.00	12,465.12	0.00
5012 Safety Equipment	0.00	133.37	0.00	1,600.00
5015 Operations & Maintenance Labor	11,110.76	13,500.00	140,268.95	160,500.00
5016 Operations & Maintenance OT	1,231.23	0.00	12,340.28	0.00
5020 Stand-by Compensation	780.00	625.00	7,410.00	7,500.00
5022 Training/Certification	0.00	133.37	99.00	1,600.00
5025 Water Treatment/Analysis	325.90	1,833.37	21,177.64	22,000.00
5030 Maintenance Contractors	4,111.32	9,750.00	122,387.19	117,000.00
5034 Equipment Maintenance	1,206.82	500.00	5,406.13	6,000.00
5035 Vehicle Maintenance	442.31	500.00	5,345.39	6,000.00
5036 Fuel - All Equipment	644.03	1,250.00	10,376.52	15,000.00
5040 Equipment Rental	0.00	500.00	0.00	500.00
5045 Insurance-Workers Compensation	2,727.00	3,000.00	4,199.00	12,000.00
5046 Insurance-Liability	1,249.00	1,833.37	13,890.50	22,000.00
5048 Insurance-Property	184.00	208.37	1,796.81	2,500.00
5049 Insurance-Medical	5,510.44	3,666.63	47,083.95	44,000.00
6000 Engineering Services	0.00	3,750.00	9,115.90	45,000.00
6005 Watermaster Services	878.42	1,000.00	10,544.04	12,000.00
6015 Administrative Salary	10,214.50	10,609.66	121,930.50	125,500.00
6016 Administrative Bonus	0.00	0.00	3,000.00	0.00
6017 Administrative Travel	241.85	416.63	3,460.25	5,000.00
6020 BofD Compensation	400.00	400.00	5,200.00	5,600.00
6021 Administrative & Board Expense	0.00	208.37	551.62	2,500.00
6022 BofD-Election	0.00	0.00	292.60	0.00
6024 Customer/Public Info. Prog.	0.00	333.37	295.30	4,000.00
6025 PERS - KID	1,524.69	1,166.63	14,341.03	14,000.00
6030 Social Security - KID	1,978.59	2,416.63	26,017.68	29,000.00
6035 Office/Computer Supplies	115.27	750.00	6,317.89	9,000.00
6036 Postage/Delivery	96.00	500.00	3,732.02	6,000.00
6040 Professional Dues	552.99	625.00	7,871.88	7,500.00
6045 Legal Services	0.00	1,250.00	3,644.89	15,000.00
6050 Telephone	436.36	458.37	5,135.22	5,500.00
6051 Mobile Telephone	152.40	208.37	1,824.12	2,500.00
6052 Pagers	19.00	20.00	228.00	240.00
6053 Internet Service	79.99	125.00	1,050.23	1,500.00
6059 Computer/Software Maintenance	0.00	833.37	18,726.74	27,000.00
6061 Office Equipment Maintenance	0.00	83.37	580.50	1,000.00
6065 Accounting Services	0.00	0.00	6,200.00	7,000.00
6070 Office & Accounting Labor	6,266.42	4,000.00	61,884.87	48,000.00
6075 Outside Services	555.64	1,666.63	9,299.14	20,000.00
6080 Administrative Fees	277.58	614.12	3,001.98	7,369.00
6081 Permits/Fees	287.00	208.37	14,271.65	2,500.00
6120 Bank Service Charges	329.05	250.00	3,607.39	3,000.00
<b>Total Expenses</b>	<b>99,160.67</b>	<b>115,327.37</b>	<b>916,387.57</b>	<b>990,909.00</b>
<b>Net Income</b>	<b>(37,053.83)</b>	<b>(52,160.63)</b>	<b>481,058.84</b>	<b>134,091.00</b>



**Kinneloa Irrigation District**  
**Income Statement for the Twelve Months Ending December 31, 2012**

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Other Expenditures</b>				
1509 Wilcox Well/Wilcox Booster	0.00	0.00	0.00	7,500.00
1511 WaterTreatment Plant	0.00	0.00	5,243.90	5,400.00
1512 Water Meters	659.95	1,666.63	24,805.86	20,000.00
1513 Electrical/Electronic Equip.	0.00	2,083.37	1,164.28	25,000.00
1514 Computer/Office Equipment	0.00	416.63	0.00	5,000.00
1516 Water Company Facilities	0.00	1,666.63	1,211.11	20,000.00
1526 Vosburg Booster	8,455.00	0.00	8,455.00	0.00
1527 SCADA Equipment	0.00	1,000.00	10,745.23	12,000.00
1530 Tools	0.00	200.00	1,513.55	2,400.00
2400 Truck Loan Payable	0.00	0.00	19,880.82	19,881.00
<b>Total Other Expenditures</b>	<b>9,114.95</b>	<b>7,033.26</b>	<b>73,019.75</b>	<b>117,181.00</b>
<b>Total Increase or (Drawdown)</b>	<b>(46,168.78)</b>	<b>(59,193.89)</b>	<b>408,039.09</b>	<b>16,910.00</b>

**Kinneloa Irrigation District**  
**Balance Sheet**  
**December 31, 2012**

**ASSETS**

**Current Assets**

1010	Checking-Wells Fargo Bank	\$ 259,683.08
1012	Reserve Fund-LAIF	117,931.39
1014	Reserve Fund-CalTRUST	460,926.36
1015	Accr. Int./Price Adj.-CalTRUST	446.99
1016	Accrued Interest-LAIF	127.49
1100	Accts. Receivable-Water Sales	43,457.60
1190	Allowance for Bad Debts	(771.48)
1200	Inventory	20,000.00
1340	Accrued Water Sales	54,963.75
1350	Prepaid Insurance	11,159.57
1360	Prepaid Expenses	10,444.24

Total Current Assets

978,368.99

**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	179,161.22
1512	Water Meters	85,475.86
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	500,288.76
1526	Vosburg Booster	21,045.00
1527	SCADA Equipment	206,917.28
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

4,481,676.45

Total Assets

\$ 5,460,045.44

**Kinneloa Irrigation District**  
**Balance Sheet**  
**December 31, 2012**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

2000	Accounts Payable	\$ 22,452.61	
2272	Job Deposits	346.13	
2290	Accrued Vacation	13,894.70	
	Total Current Liabilities		36,693.44

**Long-Term Liabilities**

2400	Truck Loan Payable	17,217.47	
	Total Long-Term Liabilities		17,217.47
	Total Liabilities		53,910.91

**Capital**

3040	Fund Balance	4,925,075.69	
	Net Income	481,058.84	
	Total Capital		5,406,134.53
	Total Liabilities & Capital		\$ 5,460,045.44

**Kinneloa Irrigation District**  
**Statement of Cash Flow**  
**For the twelve Months Ended December 31, 2012**

		Current Month		Year to Date
<b>Cash Flows from operating activities</b>				
	Net Income	\$ (37,053.83)	\$	481,058.84
<i>Adjustments to reconcile net income to net cash provided by operating activities</i>				
1100	Accts. Receivable-Water Sales	(10,450.33)		2,766.90
1101	Accts. Receiv.-Service Charges	0.00		13,084.46
1190	Allowance for Bad Debts	0.00		87.69
1350	Prepaid Insurance	1,433.00		(637.28)
1360	Prepaid Expenses	1,718.41		1,465.42
2000	Accounts Payable	(5,474.44)		4,788.51
2272	Job Deposits	0.00		(2,153.87)
	Total Adjustments	(12,773.36)		19,401.83
	<b>Net Cash provided by Operations</b>	<b>(49,827.19)</b>		<b>500,460.67</b>
<b>Cash Flows from investing activities</b>				
<i>Used For</i>				
1511	WaterTreatment Plant	0.00		(5,243.90)
1512	Water Meters	(659.95)		(24,805.86)
1513	Electrical/Electronic Equip.	0.00		(1,164.28)
1516	Water Company Facilities	0.00		(1,211.11)
1526	Vosburg Booster	(8,455.00)		(8,455.00)
1527	SCADA Equipment	0.00		(10,745.23)
1530	Tools	0.00		(1,513.55)
	Net cash used in investing	(9,114.95)		(53,138.93)
<b>Cash Flows from financing activities</b>				
<i>Proceeds From</i>				
<i>Used For</i>				
2400	Truck Loan Payable	0.00		(19,880.82)
	Net cash used in financing	0.00		(19,880.82)
	<b>Net increase (decrease) in cash</b>	<b>\$ (58,942.14)</b>	<b>\$</b>	<b>427,440.92</b>
<b>Summary</b>				
	Cash Balance at End of Period	\$ 894,079.06	\$	894,079.06
	Cash Balance at Beg. of Period	(953,021.20)		(466,638.14)
	<b>Net Increase (Decrease) in Cash</b>	<b>\$ (58,942.14)</b>	<b>\$</b>	<b>427,440.92</b>

**Kinneloa Irrigation District**  
**Check Register**  
For the Period from December 1, 2012 to December 31, 2012

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>
12/6/12	7168	Assoc. of Calif. Water Agencies	4,455.00	2013 membership dues
12/6/12	7169	AmeriPride Services	52.84	shop towel service
12/6/12	7170	Consolidated Electrical Distr.	133.72	solar; lighting; weather proofing; power panel
12/6/12	7171	Cook Paging, Inc.	19.00	paggers
12/6/12	7172	Eurofins Eaton Analytical, Inc.	118.80	water sample analysis
12/6/12	7173	Matt Chlor Inc.	788.26	Wilcox Well; cl2 gen supplies; cl2 maint analyzer
12/6/12	7174	McMaster Carr	720.87	Sage cl2, pump/plumbing, SCADA, maint tools
12/6/12	7175	Specialty Services	275.00	janitorial service
12/6/12	EFT1614	AT&T	64.06	SCADA data line
12/6/12	EFT1615	Calif. Public Emp. Ret. Sys.	2,564.87	CalPers - Nov KID and employee
12/6/12	EFT1616	Pasadena Municipal Services	2,106.65	electricity
12/6/12	EFT1617	Southern California Edison Co.	6,372.90	electricity
12/6/12	EFT1618	Verizon Wireless	70.41	mobile phone
12/15/12	EFT1620	Bernadette C. Allen	1,072.40	salary
12/15/12	EFT1621	Christopher A. Burt	2,103.95	salary
12/15/12	EFT1622	Shirley L. Burt	1,351.83	salary
12/15/12	EFT1623	Melvin L. Matthews	3,565.39	salary
12/15/12	65359086	Brian L. Fry	1,639.29	salary
12/15/12	65359087	Felix Galindo	214.84	salary
12/15/12	65359088	Chris J. Mellinger	481.93	salary
12/15/12	EFT1624	Christopher A. Burt	150.00	salary
12/15/12	EFT1625	Automatic Data Processing	61.14	payroll processing
12/15/12	EFT1626	Automatic Data Processing	3,838.24	withholding and taxes
12/18/12	7176	Clinical Laboratory, SB	24.00	water sample analysis
12/18/12	7177	Tim Eldridge	244.41	satellite photo and frame reimbursement
12/18/12	7178	Eurofins Eaton Analytical, Inc.	132.00	water sample analysis
12/18/12	7179	McMaster Carr	689.38	sage rebuild; cl2, scada, unicolor; gen maint supplies
12/18/12	7180	National Meter & Automation	163.18	plastic meter for cl2 maint Sage tank
12/18/12	7181	Perry Thomas Construction Co.	9,862.78	Windover & OldGrove leak; HP & Del Tunnel repr
12/18/12	7182	Pump Check	347.50	RBMB semi annual measurement K-3, Wilcox well
12/18/12	7183	Severn Trent Water Purification	694.80	Wilcox well Cl2 generator service
12/18/12	7184	Utility Service Co., Inc.	3,763.82	tank maintenance agreement
12/18/12	EFT1619	Arco Gaspro Plus	644.03	truck gas
12/28/12	7185	ACWA/JPIA	6,518.62	health insurance - KID/employee
12/28/12	7186	AmeriPride Services	52.84	shop towel service
12/28/12	7187	Consolidated Electrical Distr.	170.85	K-3; Eucalyptus Resv power panel maint
12/28/12	7188	City of Alhambra	37,200.00	2012-13 water rights lease, 124 af
12/28/12	7189	Equarius Waterworks	659.95	Delores Tun meter replcmt signal genr
12/28/12	7190	Eurofins Eaton Analytical, Inc.	118.80	water sample analysis
12/28/12	7191	Foothill Mun. Water District	277.58	administrative fee
12/28/12	7192	McMaster Carr	293.31	water main NY Dr; flo-loc; cl2 & genl maint sup.
12/28/12	EFT1627	Bank of America Business Card	862.13	see attached schedule - November 2012
12/28/12	EFT1628	Century Business Solutions	76.97	monthly fee and banking service fee

**Kinneloa Irrigation District**  
**Check Register**  
For the Period from December 1, 2012 to December 31, 2012

<b>Date</b>	<b>Check #</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>
12/28/12	EFT1629	Charter Communications	451.97	internet and telephone service
12/31/12	EFT1630	Bernadette C. Allen	434.06	salary
12/31/12	EFT1631	Richard L. Barkhurst	92.35	salary
12/31/12	EFT1632	Christopher A. Burt	2,237.67	salary
12/31/12	EFT1633	Shirley L. Burt	1,421.78	salary
12/31/12	EFT1634	Gerrie G. Kilburn	92.35	salary
12/31/12	EFT1635	Melvin L. Matthews	3,229.08	salary
12/31/12	65373045	Brian L. Fry	1,604.65	salary
12/31/12	65373046	Felix Galindo	280.37	salary
12/31/12	65373047	Chris J. Mellinger	224.90	salary
12/31/12	EFT1636	Francis J. Griffith	92.35	salary
12/31/12	EFT1637	Steven G. Sorell	57.35	salary
12/31/12	EFT1638	Christopher A. Burt	150.00	salary
12/31/12	EFT1639	Automatic Data Processing	67.20	payroll processing
12/31/12	EFT1640	Automatic Data Processing	4,887.20	withholding and taxes
12/31/12	EFT1641	Earthlink Network	4.95	internet service
	<b>Total</b>		<b><u>110,346.57</u></b>	

**Credit Card Detail  
November  
2012**

Acct. No.	Account Description	Additional Description	Shirley	Mel	Brian	Chris B	Chris M	TOTAL
1527	SCADA Equipment							\$0.00
1530	Maintenance Tools							\$0.00
5010	Maintenance Supplies	sprayer; storage contnrs; ptouch tape; shovel			\$10.86	\$215.11	\$29.35	\$255.32
5012	Safety Equipment							\$0.00
5022	Training/Certification							\$0.00
5025	Water Treatment/Analysis	chlorine			\$51.10			\$51.10
5035	Vehicle Maintenance	2008-2 4 tires;wiper fluid;2008-1 warranty/repr			\$283.76	\$158.55		\$442.31
5036	Fuel							\$0.00
6017	Adm. Travel							\$0.00
6021	Adm. & Bd. Exp							\$0.00
6035	Office/Computer Supplies	1099 forms/envelopes		\$17.40				\$17.40
6036	Postage/Delivery	postage	\$96.00					\$96.00
6040	Professional Dues							\$0.00
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
<b>TOTAL</b>			\$96.00	\$17.40	\$345.72	\$373.66	\$29.35	<b>\$862.13</b>

**Kinneloa Irrigation District**  
**Net Income Statement For the Years Ending December 31, 2012 and December 31, 2011**

	Year of 2012	Percentage	Year of 2011	Percentage
<b>Revenues</b>				
Water Sales	\$ 1,200,756.29	85.93	\$ 1,137,814.61	87.65
Wholesale Water Sales	161,187.57	11.53	135,246.41	10.42
Service/Installation Charges	29,814.29	2.13	20,985.92	1.62
Interest-Reserve Fund	3,671.46	0.26	4,140.31	0.32
Disaster Assistance	2,016.80	0.14	0.00	0.00
<b>Total Revenues</b>	<b><u>1,397,446.41</u></b>	<b><u>100.00</u></b>	<b><u>1,298,187.25</u></b>	<b><u>100.00</u></b>
<b>Expenses</b>				
Leased Water Rights	37,200.00	2.66	27,900.00	2.15
Electricity	103,625.57	7.42	89,764.04	6.91
Maintenance Supplies	29,190.08	2.09	37,202.19	2.87
Material and Labor for Install	12,465.12	0.89	0.00	0.00
Safety Equipment	0.00	0.00	1,170.81	0.09
Operations & Maintenance Labor	140,268.95	10.04	175,700.46	13.53
Operations & Maintenance OT	12,340.28	0.88	0.00	0.00
Stand-by Compensation	7,410.00	0.53	7,440.00	0.57
Training/Certification	99.00	0.01	493.28	0.04
Water Treatment/Analysis	21,177.64	1.52	19,541.76	1.51
Maintenance Contractors	122,387.19	8.76	113,499.81	8.74
Equipment Maintenance	5,406.13	0.39	4,738.81	0.37
Vehicle Maintenance	5,345.39	0.38	6,536.72	0.50
Fuel - All Equipment	10,376.52	0.74	16,234.33	1.25
Equipment Rental	0.00	0.00	2,377.72	0.18
Insurance-Workers Compensation	4,199.00	0.30	3,418.00	0.26
Insurance-Liability	13,890.50	0.99	22,666.22	1.75
Insurance-Property	1,796.81	0.13	1,795.50	0.14
Insurance-Medical	47,083.95	3.37	43,396.91	3.34
Engineering Services	9,115.90	0.65	13,953.10	1.07
Watermaster Services	10,544.04	0.75	10,567.02	0.81
Administrative Salary	121,930.50	8.73	120,052.80	9.25
Administrative Bonus	3,000.00	0.21	3,000.00	0.23
Administrative Travel	3,460.25	0.25	4,789.73	0.37
BofD Compensation	5,200.00	0.37	4,800.00	0.37
Administrative & Board Expense	551.62	0.04	2,376.54	0.18
BofD-Election	292.60	0.02	0.00	0.00
Customer/Public Info. Prog.	295.30	0.02	1,647.37	0.13
PERS - KID	14,341.03	1.03	13,075.67	1.01
Social Security - KID	26,017.68	1.86	25,994.48	2.00
Office/Computer Supplies	6,317.89	0.45	5,379.94	0.41
Postage/Delivery	3,732.02	0.27	4,478.71	0.34
Professional Dues	7,871.88	0.56	7,063.96	0.54
Legal Services	3,644.89	0.26	3,093.06	0.24
Telephone	5,135.22	0.37	5,187.76	0.40
Mobile Telephone	1,824.12	0.13	2,497.94	0.19
Pagers	228.00	0.02	228.08	0.02
Internet Service	1,050.23	0.08	1,550.73	0.12
Computer/Software Maintenance	18,726.74	1.34	8,965.67	0.69
Office Equipment Maintenance	580.50	0.04	432.61	0.03
Accounting Services	6,200.00	0.44	6,200.00	0.48
Office & Accounting Labor	61,884.87	4.43	45,052.80	3.47
Outside Services	9,299.14	0.67	13,583.41	1.05
Administrative Fees	3,001.98	0.21	(565.40)	(0.04)
Permits/Fees	14,271.65	1.02	6,229.56	0.48
Interest Expense	0.00	0.00	2,584.00	0.20
Bank Service Charges	3,607.39	0.26	2,561.17	0.20
<b>Total Expenses</b>	<b><u>916,387.57</u></b>	<b><u>65.58</u></b>	<b><u>888,657.27</u></b>	<b><u>68.45</u></b>
<b>Net Income</b>	<b><u>\$ 481,058.84</u></b>	<b><u>34.42</u></b>	<b><u>\$ 409,529.98</u></b>	<b><u>31.55</u></b>