# KINNELOA IRRIGATION DISTRICT

**Regular Meeting – Board of Directors**
**1999 Kinclair Drive, Pasadena, CA 91107**
**Tuesday, July 1, 2025**
**3:00 P.M.**

## AGENDA

**This meeting will be conducted at the District office in accordance with the Brown Act and AB 2449. Public comment may be made in person or submitted via email to gm@kidwater.info prior to the meeting, any information submitted will become part of the official record. The public may participate at the office or via computer or telephone using the following information:**
**https://us02web.zoom.us/j/85061795151?pwd=QURaWGV5Lzg3dmEvcGx1Ujl6akRHdz09**
**Meeting ID: 850 6179 5151**
**Passcode: 156331**
**Telephone: 669 900 9128**

1. **CALL TO ORDER –** 3:00 P.M.
   - **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
   In compliance with the Brown Act, the Board cannot discuss or act on items not on the Agenda. However, Board Members or District Staff may acknowledge Public comments, briefly respond to statements or questions posed by the Public, ask a question for clarification, or request Staff to place item on a future Agenda (Government Code section §54954.2)

3. **FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023 AND INDEPENDENT AUDITOR'S REPORT –**
   Auditor and General Manager to summarize report and respond to questions
   *Recommended Action: Review and approve motion to file.*

4. **REVIEW OF MINUTES –** May 27, 2025, Regular Meeting
   *Recommended Action: Review and approve motion to file.*

5. **REVIEW OF FINANCIAL REPORTS –** April 2025
   *Recommended Action: Review and approve motion to file.*

6. **REVIEW OF FINANCIAL REPORTS –** May 2025
   *Recommended Action: Review and approve motion to file.*

7. **RESOLUTION ADOPTING UPDATED CROSS-CONNECTION CONTROL POLICY**
   *Recommended Action: Review memo from General Manager and Adopt Resolution 2025-07-01-01 regarding Cross-Connection Control Policy dated July 1, 2025.*

8. **OLD K3 PUMPING LINE ABANDONMENT**
   *Recommended Action: Review memo from General Manager and authorize General Manager to take proposed actions.*

**9. ENGAGEMENT OF WATER RESOURCE ECONOMICS TO UPDATE FINANCIAL PLAN**
*Recommended Action: Review memo from General Manager and authorize General Manager to take proposed actions.*

**10. ENGAGEMENT OF CAMPENILE GROUP, INC. TO PROVIDE ADVISORY SERVICES**
*Recommended Action: Review memo from General Manager and authorize General Manager to take proposed actions.*

**11. PARTICIPATION IN FOOTHILL MUNICIPAL WATER DISTRICT (FMWD) CONSOLIDATION WORKING GROUP**
*Recommended Action: Discuss and approve response to June 12, 2025 letter from FMWD Board President regarding participation in a working group to evaluate potential benefits and challenges of consolidating some or all of the FMWD retail agencies.*

**12. INFORMATION ITEMS**

- **a.** Water Loss Audit – May 2025*
- **b.** Water Quality Testing and Reporting – May 2025*
- **c.** FEMA PA Status for Eaton Fire Damages
- **d.** Hazard Mitigation Grant Program Application – Sub application Due 9/15/25
- **e.** FY2026 Appropriations Request for Brown-Glen Project
- **f.** PWP Pasadena Ranch Top Interconnection Status
- **g.** Old Grove Road in Pasadena Glen, Private Road Damage, impacts to KID assets
- **h.** SCE Litigation Status

**13. GENERAL MANAGERS REPORT –** Information item presented by the General Manager. General Manager to summarize the report and respond to questions.

**14. DIRECTOR REPORTS AND/OR COMMENTS –**
In accordance with Government Code §54954.2 Directors may make brief announcements or brief reports on their own activities. Directors may ask a question for clarification, provide a reference to staff or other resources for information, request staff to report back to the Directors at a subsequent meeting, or act to direct staff to place a matter of business on a future agenda.

**15. CALENDAR –** Upcoming regular meetings: July 22, 2025; August 26, 2025; September 23, 2025

**16. ADJOURNMENT**

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In compliance with the Americans with Disabilities Act, if you are a disabled person and need a disability-related modification or accommodation to participate in this meeting, please contact the District office 48 hours prior to the meeting at 626-797-6295. 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 https://kinneloairrigationdistrict.info.

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**KINNELOA IRRIGATION DISTRICT**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED**
**DECEMBER 31, 2024 and 2023**

**AND INDEPENDENT AUDITOR'S REPORT**

**KINNELOA IRRIGATION DISTRICT**
**INDEX TO FINANCIAL STATEMENTS**
**DECEMBER 31, 2024 and 2023**

**KINNELOA IRRIGATION DISTRICT**
**BOARD OF DIRECTORS AND DISTRICT PERSONNEL**
**AS OF DECEMBER 31, 2024**

BOARD OF DIRECTORS

| NAME | OFFICE | TERM EXPIRES |
|---|---|---|
| Stephen Brown | Chairman | 2026 |
| Timothy Eldridge | Treasurer | 2028 |
| John Feliton | Director | 2026 |
| Gordon Johnson | Secretary | 2026 |
| William Opel | Director | 2028 |

MANAGEMENT PERSONNEL

| | |
|---|---|
| Thomas Majich | General Manager |



OFFICE PERSONNEL

| | |
|---|---|
| Martin Aragon | Administrative Coordinator |
| Melanie Timoteo | Operations Coordinator |
| Bernadette Allen | Administrative Assistant |

FIELD PERSONNEL

| | |
|---|---|
| Chris Burt | Senior Facilities Operator |
| Felipe Gallegos | Facilities Operator |
| Ramon Ascensio | Facilities Operator |
| Jeff Peterson | Facilities Operator |

**KINNELOA IRRIGATION DISTRICT**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**DECEMBER 31, 2024 and 2023**

Management's discussion and analysis of the financial performance of Kinneloa Irrigation District (the "District") provides an overview of the District's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the District's financial statements, which begin on page 10.

## FINANCIAL HIGHLIGHTS

The District's operating revenues, consisting primarily of water sales, increased by 16.8% to $1,989,237 as compared to 2023 operating revenues of $1,703,170. The increase is primarily the result of revenue recovery from a historic low water consumption year in 2023.

Total operating, maintenance, administrative and general expenses including depreciation increased by 8.6% to $2,277,403 as compared to $2,096,651 in 2023. The net increase is primarily due to an increase in labor expense, unplanned repairs, election expenses, and outside services. A schedule of expenses is presented on page 26.

## DESCRIPTION OF BASIC FINANCIAL STATEMENTS



The District operates as a utility enterprise and its annual report consists of a series of financial statements presented on the full accrual basis of accounting. The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position provide information about the District as a whole and present a longer-term view of the District's finances.

## DESCRIPTION OF OPERATIONS

The District provides water to 597 retail customers in a service area that includes a portion of the unincorporated Los Angeles County that is east of Altadena and an adjacent portion of the City of Pasadena. The District also sells excess groundwater when available to the City of Pasadena on a wholesale basis.

The District obtains its water from two vertical wells and five horizontal wells. These sources are sufficient to meet customer demand except in periods of extreme drought or other emergency. The District has six interconnections with the City of Pasadena municipal water system which allow either agency to supply water to the other agency under emergency conditions.

More information about the Kinneloa Irrigation District can be found on our Internet site at www.kinneloairrigationdistrict.info.

**KINNELOA IRRIGATION DISTRICT**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**DECEMBER 31, 2024 and 2023**

CONDENSED FINANCIAL INFORMATION

The following condensed financial information provides an overview of the District's financial activities as of December 31, 2024 and 2023.

| | | 2024 | 2023 |
|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS** | | | |
| Current assets | $ | 1,607,440 | 1,789,982 |
| Capital assets, net | | 4,841,865 | 5,047,788 |
| Deferred outflows of resources | | 132,752 | 197,834 |
| Total assets and deferred outflows of resources | $ | 6,582,057 | 7,035,604 |
| **LIABILITIES AND DEFERRED INFLOWS** | | | |
| Current liabilities | $ | 289,675 | 334,725 |
| Noncurrent liabilities | | 1,303,495 | 1,468,791 |
| Deferred inflows of resources | | 34,282 | 42,327 |
| Total liabilities and deferred inflows of resources | | 1,627,452 | 1,845,843 |
| | | av | |
| **NET POSITION** | | | |
| Investment in capital assets | | 4,841,865 | 5,047,788 |
| Unrestricted | | 112,740 | 141,973 |
| Total net position | | 4,954,605 | 5,189,761 |
| Total liabilities, deferred inflows of resources and net position | $ | 6,582,057 | 7,035,604 |



Capital and other assets – The change in capital and other assets is net of a decrease in capital and other assets less current year's depreciation of $380,163.

Net position – The net position decreased from the prior year due to the current year's excess of expenses over revenues. Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

KINNELOA IRRIGATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2024 and 2023

CHANGES IN NET POSITION

| | 2024 | 2023 |
|---|---|---|
| Total operating revenues | $ 1,989,237 | 1,703,170 |
| Total non-operating revenues | 96,171 | 50,176 |
| Total revenues | 2,085,408 | 1,753,346 |
| Total operating expenses | 2,277,403 | 2,096,651 |
| Total non-operating expenses, net | 43,161 | 32,323 |
| Total expenses | 2,320,564 | 2,128,974 |
| Change in net position | (235,156) | (375,628) |
| Net position, beginning of year | 5,189,761 | 5,565,389 |
| Net position, end of year | $ 4,954,605 | 5,189,761 |



Revenues – Retail water sales by volume increased to 538 acre feet as compared to 453 acre-feet in 2023 and the total operating revenue increased to $1,989,237 from $1,703,170.

The District also received $96,171 in non-operating revenue from interest on its temporary investments and an unrealized loss of $3,206 in a temporary investment. The District's cash and temporary investments at year end were $1,284,853 and $1,556,575 in 2024 and 2023, respectively. The District has identified $11,578,120 in future projects in its Water System Evaluation and 10-Year Capital Improvement Plan. The temporary investments will be used for some of these projects and provide an operating reserve in accordance with the District's reserve policy.

Expenses – The District's operating and maintenance expenses increased by $15,889 in 2024 as compared to 2023. This increase is due primarily to an increase in the labor costs and unplanned/emergency repairs. The District's administrative and general expenses increased by $130,809 due primarily to internal and outside labor costs and election expenses. A schedule of these expenses is provided on page 26.

BUDGET ANALYSIS AND VARIANCES

Revenue from water sales for 2024 was $1,982,121 as compared to the budgeted amount of $2,126,997 for retail and wholesale water sales. The budgeted revenue was based on the 10-year average consumption level, adjusted for rate changes and/or expected new service connections for the year. Total revenue for 2024 was $2,006,861 as compared to the budgeted amount of $2,126,997.

Overall, for 2024, the net operating income before depreciation was $91,997, as compared to the budgeted amount of $269,430. Capital and planned maintenance projects in the amount of $178,456 were completed as compared to the budgeted amount of $215,500. The cash reserve at year end was $1,011,051 which is in the target range of $1,000,000 to $5,500,000 established by the Board in the Reserve Policy Funding Guidelines in the District's Rules and Regulations. Each year the District budgets amounts for capital projects and planned maintenance projects based on its expected operations and available reserves. In 2024, the major projects and equipment purchases included the purchase of a replacement for one of the District's Booster Pumps at the Eucalyptus Station, purchasing a new light-duty pickup truck, purchasing valves and material for a fluoride blending station, as well as the purchase of various sizes of meters for future installation based on obsolescence.

CAPITAL ASSET AND DEBT ADMINISTRATION



Capital Assets – At December 31, 2024 and 2023, the District had investments in land, water rights, buildings, wells and distribution systems, machinery and equipment as follows:

| | 2024 | 2023 |
|---|---|---|
| Land | $ 96,700 | 96,700 |
| Water rights | 52,060 | 52,060 |
| Buildings, wells and distribution system | 10,548,063 | 10,424,221 |
| Machinery and equipment | 1,102,767 | 1,052,369 |
| Total | $ 11,799,590 | 11,625,350 |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Average inflation as measured by the consumer price index for all urban consumers in the Los Angeles area was 3.4% for the 12 months ended December 2024.
{add discussion of impact of Eaton Fire]

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES, continued

The annual rainfall in the 2024-2025 season is expected to be well below the 27-year average and future weather patterns will continue to be the major factor in determining water usage since most of the District's water is used for landscape irrigation rather than essential use.

In 2024, the District completed a Water System Evaluation and Capital Improvement Plan identifying priority projects and funding needs over the next 10 years. The District also commissioned a detailed Cost of Service study and implemented a new 5-year water rate schedule to support the revenue needs identified in the Capital Improvement Plan.

The Board approved the 2025 budget with a rate increase for 2025 as well as a new rate structure where daily service charges vary by meter size. Wholesale water sales are not expected to be realized in 2025.

Although weather will continue to play a significant role in determining retail water sales for 2025, other factors such as drought regulations make it increasingly difficult to forecast volumetric sales.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT



This financial report is designed to provide our purveyors, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report, or need additional financial information, contact the District's finance office at 1999 Kinclair Drive, Pasadena, CA 91107. Current and archived documents of the Kinneloa Irrigation District can also be found on our Internet site at:

www.kinneloairrigationdistrict.info

**EGAN & EGAN**
CERTIFIED PUBLIC ACCOUNTANTS
1545 N. COLUMBUS AVENUE
GLENDALE, CA 91202
(877) EGAN 4 US EGANCPA.COM

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Kinneloa Irrigation District
Pasadena, California

**Opinion**
We have audited the accompanying financial statements of Kinneloa Irrigation District (the "District") as of and for the years ended December 31, 2024 and 2023 and the related notes to the financial statements which collectively comprise the District's basic financial statements listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2024 and 2023, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the Unites States of America.

**Basis for Opinion**
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial statements contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



**Responsibilities of Management for the Financial Statements**
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors' Responsibilities for the Audit of the Financial Statements**
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood

that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 2 through 6 and the Schedules of District's Proportionate Share of the Plan's Net Pension Liability and Contributions to the Pension Plan on pages 27 through 28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary and Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Operating Expenses on page 26 is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Operating Expenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated ______, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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_____ __, 2025

**KINNELOA IRRIGATION DISTRICT**
**STATEMENTS OF NET POSITION**
**DECEMBER 31, 2024 AND 2023**

| | | 2024 | 2023 |
|---|---|---|---|
| **ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | $ | 273,802 | 377,958 |
| Cash, restricted as to use | | 1,011,051 | 1,178,617 |
| Customer receivables | | 246,075 | 169,712 |
| Prepaid expenses | | 56,512 | 43,695 |
| Materials and supplies | | 20,000 | 20,000 |
| Total current assets | | 1,607,440 | 1,789,982 |
| **Capital assets, net of accumulated depreciation** | | 4,841,865 | 5,047,788 |
| **Deferred outflows of resources** | | | |
| Deferred amounts from pension plan | | 132,752 | 197,834 |
| **TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** | **$** | 6,582,057 | 7,035,604 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION** | | | |
| **Current liabilities** | | | |
| Current portion of installment purchase contract | $ | 165,753 | 159,896 |
| Accounts payable and accrued expenses | | 75,021 | 127,499 |
| Accrued payroll and payroll taxes | | 35,030 | 12,075 |
| Customer deposits | | 13,871 | 35,255 |
| Total current liabilities | | 289,675 | 334,725 |
| **Installment purchase contract, net of current** | | 822,379 | 988,483 |
| **Net pension liability** | | 481,116 | 480,308 |
| Total liabilities | | 1,593,170 | 1,803,516 |
| **Deferred inflows of resources** | | | |
| Deferred amounts from pension plan | | 34,282 | 42,327 |
| **Net position** | | | |
| Invested in capital assets, net of related debt | | 4,841,865 | 5,047,788 |
| Unrestricted | | 112,740 | 141,973 |
| Total net position | | 4,954,605 | 5,189,761 |
| **TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION** | **$** | 6,582,057 | 7,035,604 |



The accompanying notes are an integral part of the financial statements.

**KINNELOA IRRIGATION DISTRICT**
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

| | 2024 | 2023 |
|---|---|---|
| Operating revenues | | |
| Water sales and service fees | $ 1,989,237 | 1,703,170 |
| Operating expenses | | |
| Operating and maintenance | 1,062,891 | 1,047,002 |
| Administration and general | 834,349 | 703,540 |
| Depreciation | 380,163 | 346,109 |
| Total operating expenses | 2,277,403 | 2,096,651 |
| Operating loss | (288,166) | (393,481) |
| Non-operating revenue and expense | | |
| Interest | 43,332 | 50,176 |
| Interest expense | (39,955) | (43,602) |
| Unrealized gain (loss) | (3,206) | 11,279 |
| Other income, including grants | 52,839 | - |
| Net non-operating revenue and expense | 53,010 | 17,853 |
| Change in net position | (235,156) | (375,628) |
| Net position, beginning of year | 5,189,761 | 5,565,389 |
| Net position, end of year | $ 4,954,605 | 5,189,761 |



The accompanying notes are an integral part of the financial statements.

## KINNELOA IRRIGATION DISTRICT
## STATEMENTS OF CASH FLOWS
## FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

| | 2024 | 2023 |
|---|---|---|
| **Cash flows from operating activities:** | | |
| Cash received from customers | $ 1,912,874 | 1,686,418 |
| Cash payments to employees for services | 22,955 | (618,506) |
| Cash payments for services and goods | (1,962,535) | (1,128,563) |
| Net cash used by operating activities | (26,706) | (60,651) |
| **Cash flows from capital and related financing activities:** | | |
| Acquisition and construction of capital assets | (174,240) | (220,207) |
| Net cash used (provided) for pension liabilities | 57,845 | 57,383 |
| Principal paid on installment purchase agreement | (160,247) | (156,600) |
| Customer deposits | (21,384) | 31,450 |
| Other non-operating gain, net | (3,206) | 11,279 |
| Other non-operating income, including grants | 52,839 | - |
| Interest expense paid | (39,955) | (43,602) |
| Cash used by capital and related financing activities | (288,348) | (320,297) |
| **Cash flows from investing activities:** | | |
| Interest received | 43,332 | 50,176 |
| Net decrease in cash and cash equivalents | (271,722) | (330,772) |
| Cash and cash equivalents, beginning of the year | 1,556,575 | 1,887,347 |
| Cash and cash equivalents, end of the year | $ 1,284,853 | 1,556,575 |



| **SUMMARY OF BALANCE SHEET CASH and CASH EQUIVALENTS** | | |
|---|---|---|
| Cash | $ 273,802 | 377,958 |
| Temporary investments, restricted as to use | 1,011,051 | 1,178,617 |
| Total cash | $ 1,284,853 | 1,556,575 |

The accompanying notes are an integral part of the financial statements.

**KINNELOA IRRIGATION DISTRICT**
**STATEMENTS OF CASH FLOWS (CONTINUED)**
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

| | 2024 | 2023 |
|---|---|---|
| **Reconciliation of operating income to net cash operating activities:** | | |
| Operating income | $ (288,166) | (393,481) |
| Adjustments to reconcile operating income to net provided by operating activities: | | |
| Depreciation | 380,163 | 346,109 |
| Decrease (increase) in receivables | (76,363) | (16,752) |
| (Increase) decrease in prepaid expenses | (12,817) | 6,258 |
| Increase in accounts payable and accrued expenses | (29,523) | (2,785) |
| Net cash used by operating activities | $ (26,706) | (60,651) |



The accompanying notes are an integral part of the financial statements.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Kinneloa Irrigation District (the "District") is a special district organized in 1953 under the provisions of Division 11 of the Water Code of the State of California. The District delivers water to the residents in a specific area of Los Angeles County, northeast of the City of Pasadena. This District is not a subdivision of a larger governmental organization.

The District is governed by an elected Board of Directors. At December 31, 2024, the Board of Directors were as follows:

| NAME | OFFICE |
|---|---|
| Stephen Brown | Chairman |
| Timothy Eldridge | Treasurer |
| John Feliton | Director |
| Gordon Johnson | Secretary |
| William Opel | Director |

The accounting policies of the District conform to generally accepted accounting principles applicable to governmental enterprise funds. The more significant policies reflected in the financial statements are summarized as follows:

a. Basis of Presentation and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its customers on a continuing basis be financed or recovered, primarily through user charges (water sales and services) or similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses are generated and incurred through the water sales activities to the District’s customers. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

In accordance with U.S. GAAP, the Statements of Net Position reports separate sections for Deferred Outflows of resources, and Deferred Inflows of Resources, when applicable.

b. Deferred Outflows of Resources

Represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, will not be recognized as an expense until that time.

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

c. Deferred Inflows of Resources

Represent inflows of resources (acquisition of net position) that apply to future periods and that, therefore, will not be recognized as revenue until that time.

d. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

Net Investment in Capital Assets – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by any debt outstanding against the acquisition, construction or improvement of those assets.

Unrestricted – This component of net position consists of net assets that do not meet the definition of restricted or net investment in capital assets.

e. Utility Plant

Utility plant is stated at cost. The District capitalizes applicable overhead costs in connection with self-constructed assets. Depreciation of all exhaustible utility plant is charged as an expense in the accompanying statements of income. Depreciation is provided over the estimated useful lives of the asset using the straight-line method. Estimated useful lives are as follows:

| | Number of Years |
|---|---|
| Water system | 5 to 50 |
| Autos and trucks | 3 to 5 |
| Office equipment | 5 to 10 |
| Office and production facilities | 10 to 40 |

f. Restricted Assets

The Board of Directors has designated a portion of the District's cash and cash equivalents to be maintained for future capital improvements. The restriction is at the discretion of the Board.

g. Uncollectible Accounts - Credit Risk

The District's management estimates that its accounts receivable are collectible. Unpaid water accounts receivable become a lien on the property and must be paid upon the sale of the property.

h. Cash and Cash Equivalents

The District defines cash and cash equivalents as demand account balances, cash on hand and money market accounts. The District invests cash in excess of its operating

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

h. Cash and Cash Equivalents, continued

requirements primarily with the State Treasurer's Local Agency Investment Fund (LAIF) and CalTrust, a money market account.

i. Materials and Supplies

Materials and supplies are stated at cost and consist of expendable supplies held for consumption or future additions to Utility Plant.

j. Concentration of Credit Risk

The District's receivables are from consumers within a specific geographic area.

k. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

l. Budgetary Process

Each year, the District adopts a budget which provides for its general operations. Budgets are prepared on the accrual basis of accounting. The District follows these procedures in establishing the budget for the fiscal year:

i. Formal budgetary integration is employed as a management control device during the year for the operations.
ii. The Board approves the total budget for the year for the District. The Board is authorized to make any budget adjustments during the year.
iii. Unused appropriations lapse at the end of the year unless extended into the subsequent year by a vote of the Board of Directors.

m. Income Taxes

The District is exempt from income taxes under provisions of the Internal Revenue Code and related California statutes; accordingly, no provision for income taxes is required.

n. Compensated Absences

It is the District's policy to permit employees to accumulate paid time off for either vacation or illness in accordance with the limits expressed in its employee handbook. Upon termination, retirement or death of an employee, the District pays eligible accrued time in a

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

n. Compensated Absences, continued

lump-sum payment to the employee or beneficiary. Accumulated paid time off is recorded as an expense and a liability at the time the benefit is earned.

o. Operating Revenues and Expenses

Operating revenues, principally water sales, are charges for services resulting from exchange transactions associated with the principal activity of the District and billed monthly. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues result from non-exchange transactions or ancillary activities in which the District gives or receives value without directly receiving or giving equal value in exchange. Revenue is recognized upon the conclusion of the District's performance obligation.

p. Property taxes

The Constitution of the State of California, Article 13A, limits the District's ability to levy taxes on property within the District. Taxes may be imposed upon the vote of a two-thirds vote of the qualified electors of the District. Such taxes would be limited for a specific purpose such as bond indebtedness or improvements to the water system.

q. Subsequent Events

The District has evaluated subsequent events through the date at which the financial statements were available to be issued, which was _____, 2025.

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 2024 and 2023 cash and cash equivalents consist of:

| | | 2024 | 2023 |
|---|---|---|---|
| Insured with financial institutions | $ | 273,302 | 377,958 |
| Local Agency Investment Fund ("LAIF") | | 1,011,051 | 132,854 |
| Uninsured and uncollateralized | | 500 | 1,045,763 |
| | $ | 1,284,853 | 1,556,575 |

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

NOTE 2. CASH AND CASH EQUIVALENTS, continued

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Of the bank balances, up to $250,000 is Federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The District is a voluntary participant in LAIF, which is regulated by California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The District invested in CalTrust, a Joint Powers Authority established by public agencies in California for the purpose of pooling and investing local agency funds. A Board of Trustees, comprised of experienced investment officers and policymakers of the members, supervises and administers the investment program of the Trust. CalTrust invests in fixed income securities eligible for investment pursuant to California Government Code. Investment in CalTrust accounts are uninsured and uncollateralized. During fiscal year ended December 31, 2024, the District ended it’s investment in CalTrust and moved the funds into LAIF.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The District manages its exposure to interest rate risk by participating in LAIF.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District does not believe a credit risk exists from its deposits with LAIF.

NOTE 3. CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2024 and 2023 was as follows:

**2024**

| | Balance January 1 | Additions | Disposal & Transfers | Balance December 31 |
|---|---|---|---|---|
| Land | $ 96,700 | | | 96,700 |
| Water rights | 52,060 | | | 52,060 |
| Buildings, wells and distribution system | 10,424,221 | 123,842 | | 10,548,063 |
| Machinery and equipment | 1,052,369 | 50,398 | | 1,102,767 |
| | 11,625,350 | 174,240 | | 11,799,590 |
| Less accumulated | (6,577,562) | (380,163) | | (6,957,725) |
| Total capital assets | $ 5,047,788 | (205,923) | | 4,841,865 |

**2023**

| | Balance January 1 | Additions | Disposal & Transfers | Balance December 31 |
|---|---|---|---|---|
| Land | $ 96,700 | | | 96,700 |
| Water rights | 52,060 | | | 52,060 |
| Buildings, wells and distribution system | 10,246,756 | 251,226 | 73,761 | 10,424,221 |
| Machinery and equipment | 1,009,627 | 45,556 | 2,814 | 1,052,369 |
| | 11,405,143 | 296,782 | 76,575 | 11,625,350 |
| Less accumulated | (6,231,453) | (346,109) | | (6,577,562) |
| Total capital assets | $ 5,173,690 | (49,327) | 76,575 | 5,047,788 |

NOTE 4. INSTALLMENT PURCHASE AGREEMENT

During the year ended December 31, 2015, the District entered into a $2,300,000 installment purchase agreement ("the Agreement") to provide funds for the construction and acquisition of a booster pump station and connector pipelines. The Agreement requires semi-annual payments of principal and interest of $100,101. Future annual debt service is as follows:

| Year ended December 31, | Installment Payments | Interest | Total Debt Service |
|---|---|---|---|
| 2025 | $ 165,753 | 34,449 | 200,202 |
| 2026 | 171,825 | 28,377 | 200,202 |
| 2027 | 178,119 | 22,083 | 200,202 |
| 2028 | 184,643 | 15,559 | 200,202 |
| Thereafter | 288,143 | 10,580 | 298,723 |
| | $ 988,132 | 111,048 | 1,099,531 |

The District pledged Net Water Revenues as security for the Agreement. The District is required to maintain a minimum unrestricted fund balance of $200,200.

NOTE 5. PENSION PLAN

Plan Description

The District contributes to the State of California Public Employees Retirement System ("PERS"), an agent multi-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute and city ordinance. Copies of PERS' annual financial report may be obtained from their offices or through their web site.

All full-time employees are eligible to participate as members of PERS. Benefits vest after five years of service. District employees are eligible to retire upon attaining age 60. Annual retirement benefits are determined based upon the age at retirement, the length of membership service and the amount of earnings based upon the highest twelve consecutive months' average.

Benefits Provided

PERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service.

NOTE 5. PENSION PLAN, continued

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law, taking effect January 1, 2013. The new legislation closed the District's PERS 2.5% at 55 and 2% at 60 Risk Pool Retirement Plan to new employee entrants effective December 31, 2013. The District had 3 employees included in Classic. All employees hired after January 1, 2013, are eligible for the District's PERS 2% at 62 Retirement Plan under PEPRA. The District has 4 employees covered by PEPRA.

The Plans' provision and benefits in effect as of the June 30, 2023 measurement are as follows:

| | Miscellaneous Plan | |
|---|---|---|
| | Classic | PEPRA |
| Hire Date | Prior to January 1, 2011 | On or after January 1, 2011 |
| Benefit formula | 2.0% @ age 60 | 2% @ age 62 |
| Benefit vesting schedule | 5 service years | 5 service years |
| Benefit payments | Monthly for life | Monthly for life |
| Retirement age | 50-55 and up | 52-67 and up |
| Monthly benefits, as a % of eligible comp. | 2.0% to 2.5% | 1.0% to 2.0% |
| Required employee contribution rates | 7.000% | 6.75% |
| Required employer contribution rates | 8.650% | 7.590% |

Contributions

California Public Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. Funding contributions are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarial determined rate and the contribution rate of employees.

Employer contributions for the years ended December 31, 2024 and 2023 were $50,552 and $44,452, respectively.

Net Pension Liability, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of December 31, 2024 the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

| | Proportionate Share of Net Pension Liability |
|---|---|
| Miscellaneous | $ 481,116 |

NOTE 5. PENSION PLAN, continued

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2024.

The District's proportionate share of the net pension liability for the Plan as of the reporting period ending December 31, 2024 and 2023 was as follows:

| | Miscellaneous |
|---|---|
| Proportion - December 31, 2024 | 0.00995% |
| Proportion - December 31, 2023 | 0.00961% |
| Change - Decrease | -0.00034% |

For the years ended December 31, 2024 and 2023, the District recognized pension expense, including change in estimates, of $126,631 and $135,134, respectively. At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Pension contributions after the measurement date | $ 25,509 | |
| Differences between actual and expected experience | 41,597 | 1,623 |
| Change in assumptions | 12,366 | |
| Change in employer's proportion and differences between the District's contributions and the District's proportionate share of contributions | 25,583 | 32,659 |
| Differences between projected and actual earnings on Plan investments | 27,697 | |
| | $ 132,752 | 34,282 |

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Fiscal Year Ending December 31, | Amount |
|---|---|
| 2025 | $ 27,434 |
| 2026 | 56,374 |
| 2027 | (1,356) |
| 2028 | (9,492) |
| | $ 72,960 |

NOTE 5. PENSION PLAN, continued

## Actuarial Assumptions and Methods

The actuarial valuation is computed using the entry age normal actuarial cost method. The actuarial assumptions include: (a) an investment rate of return of 7.15% compounded annually, (b) projected annual salary increases that vary by duration of service, and (c) payroll cost-of-living adjustments of 2.75%. The rates used in (a) and (b) are compounded annually at 3%. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a three-year period. Initial unfunded liabilities are amortized over a specific period that depends upon the plan's date of entry into PERS. Subsequent plan amendments are amortized as a level percentage of projected payroll over a closed 20-year period. As of the date of the PERS actuarial valuation and the PERS assumptions, the District does not have an unfunded liability for the PEPRA plan and an unfunded liability of $28,502 for its classic plan participants.

## Discount Rate

CalPERS used a 6.90% discount rate to determine the total pension liability for each of the years ended December 31, 2024 and 2023. The District relies upon the actuarial analysis performed by CalPERS actuaries for the reasonableness of this discount rate.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

| Asset Class | New Strategic Allocation | Real Return Years 1 - 10 |
|---|---|---|
| | % | % |
| Global Equity | 42.0 | 8.38 |
| Private Equity | 13.0 | 7.28 |
| Treasury | 5.0 | 0.27 |
| Mortgage-backed | 5.0 | 0.50 |
| Investment Grade | | |
| Corporates | 10.0 | 1.56 |
| High Yield | 5.0 | 2.27 |
| Emerging Market Debt | 5.0 | 2.48 |
| Private Debt | 5.0 | 3.57 |
| Real Assets | 15.0 | 3.21 |
| Leverage | (5.0) | -0.59 |
| | 100.0 | |

NOTE 5. PENSION PLAN, continued

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The District relies upon CalPERS to compute the liability using an expected long-term rate of return. The following presents the District's proportionate share of the net pension liability calculated using the discount rate for the Plan and what the District's proportionate share would be if it was calculated using a discount rate that is one percent lower and one percent higher:

| | Discount Rate | | |
|---|---|---|---|
| | Less 1% - 5.90% | Current - 6.90% | Plus 1% - 7.90% |
| Proportionate Net Pension Liability | $ 788,804 | 481,116 | 227,844 |

NOTE 6. INSURANCE POOLS

The District is a member of the Joint Powers Insurance Authority ("JPIA"), which pools together members of the Association of California Water Agencies for the purpose of paying group property, general liability and workers' compensation claims. Premiums are remitted directly to the JPIA by its members. The property portion is entirely self-funded, and the general liability self-funded portion is capped at $5,000,000. Excess liability insurance in the amount of $55,000,000 has been purchased by the Authority, bringing the total liability coverage to $60,000,000.

To date, the District and its counsel are not aware of any material claims incurred through the period ended December 31, 2024, regarding these insurance plans. The District does not anticipate the need for a reserve for Incurred but Not Reported. The impact of the Eaton Fire on JPIA is currently unknown.

NOTE 7. CONTINGENCIES AND COMMITMENTS

**Contingencies**

The District is the subject of certain claims and assessment arising in the normal course of its operations. Management of the District does not believe that the resolution of these matters will have a material adverse effect on the District's financial condition.

**Contingencies**

The District is subject to water usage requirements of the State of California. The District's primary source of water is from groundwater wells and its water rights are sufficient to meet customer demand under normal conditions. Interconnections with the City of Pasadena are used for supplemental water in the event of an operational emergency. The District is also a member agency of the Foothill Municipal Water District which is a wholesale supplier of imported water from the Metropolitan Water District of Southern California.

The accompanying financial statements do not include the effects, if any, should the District be required to import additional water to meet demand.

**Subsequent event**

The impact of the Eaton fire, which began on the evening of January 7, 2025, destroyed transmission facilities totaling approximately $401,000. The District's ongoing operations were disrupted and damaged resulting from the wind and the burn scare. The extent of these damages have not been fully determined.

## SUPPLEMENTARY INFORMATION

## KINNELOA IRRIGATION DISTRICT
## SCHEDULE OF OPERATING EXPENSES
## FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

| | | 2024 | 2023 |
|---|---|---|---|
| **Operating & Maintenance** | | | |
| Power | $ | 206,998 | 175,798 |
| Purchased water | | - | 51,750 |
| Labor | | 313,232 | 373,949 |
| Engineering | | 78,323 | 10,522 |
| Maintenance and repairs | | 29,099 | 23,689 |
| Water analysis | | 22,518 | 43,577 |
| Outside contractors | | 125,306 | 136,277 |
| Unplanned/emergency repairs | | 84,760 | - |
| Truck maintenance and fuel | | 20,214 | 33,252 |
| Insurance | | 137,301 | 124,396 |
| Watermaster | | 16,984 | 15,771 |
| Other | | 28,156 | 58,021 |
| | $ | 1,062,891 | 1,047,002 |
| | | | |
| **Administrative and General** | | | |
| Administrative salaries | $ | 199,805 | 149,645 |
| Office labor | | 186,459 | 169,007 |
| Payroll taxes | | 51,476 | 53,139 |
| CalPERS retirement | | 50,758 | 49,249 |
| CalPERS change in estimates | | 75,873 | 85,885 |
| State employment tax | | 13,003 | - |
| Outside services | | 87,216 | 59,014 |
| Legal fees | | 4,865 | 8,256 |
| Professional dues | | 20,347 | 21,598 |
| Board compensation | | 11,550 | 6,150 |
| Office expense | | 61,098 | 52,503 |
| Telephone, internet | | 7,842 | 7,470 |
| Accounting fees | | 7,600 | 7,300 |
| Permits and operational fees | | 13,913 | 12,989 |
| Information systems | | 8,609 | 21,335 |
| Election | | 33,935 | - |
| | $ | 834,349 | 703,540 |

**KINNELOA IRRIGATION DISTRICT**
**Required Supplementary Information (Unaudited)**
**Schedule of the District's Proportionate Share of the Plan's Net Pension Liability**
**For the Year Ended December 31, 2024**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

| **Measurement Date:** | **June 30, 2024[1]** | **June 30, 2023[1]** | **June 30, 2022[1]** | **June 30, 2021[1]** |
|---|---|---|---|---|
| District's Proportion of the Net Pension Liability | 0.0099500% | 0.0096100% | 0.0000888% | 0.0000929% |
| District's Proportionate Share of the Net Pension Liability | $ 481,116 | $ 480,308 | $ 428,385 | $ 144,455 |
| District's Covered-Employee Payroll | $ 699,496 | $ 679,609 | $ 644,059 | $ 554,185 |
| Liability as a Percentage of Covered-Employee | 68.78% | 70.67% | 66.51% | 26.07% |
| Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability | 79.91% | 77.97% | 78.19% | 90.49% |

[1] Historical information is presented only for measurement periods for which GASB No. 68 is applicable.

**KINNELOA IRRIGATION DISTRICT**
**Required Supplementary Information (Unaudited)**
**Schedule of the District's Contributions to the Pension Plan**
**For the Year Ended December 31, 2024**

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

| **Fiscal Year:** | **2023-24[1]** | **2022-23[1]** | **2021-22[1]** | **2020-21[1]** | **2019-20[1]** | **2018-19[1]** |
|---|---|---|---|---|---|---|
| Actuarially Determined Contribution[2] | $ 50,552 | $ 44,452 | $ 42,935 | $ 42,594 | $ 33,964 | $ 30,027 |
| Actuarially Determined Contribution[2] | (50,552) | (44,452) | (42,935) | (42,594) | (33,964) | (30,027) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - |
| District's Covered-Employee Payroll | $ 699,496 | $ 679,609 | $ 644,059 | $554,185 | $491,319 | $398,795 |
| Covered-Employee Payroll | 7.23% | 6.54% | 6.67% | 7.69% | 6.91% | 5.93% |

[1] Historical information is presented only for measurement periods for which GASB No. 68 is applicable.

[2] Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employers may choose to make additional contributions towards their side-fund or their unfunded liability. Employer contributions for such plan exceed the actuarial determined contributions. CalPERS has determined that employer obligations referred to as *side-funds* are not considered separately financed specific liabilities.

[3] Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB No. 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

# KINNELOA IRRIGATION DISTRICT

**Regular Meeting – Board of Directors**
**1999 Kinclair Drive, Pasadena, CA 91107**
**Tuesday, May 27, 2025, 3:00 P.M.**

## MINUTES

The meeting was conducted in the District Board Room and by teleconference in accordance with the Brown Act and AB 2449. The District offered the public the option to attend the meeting by telephone, videoconference or in-person as stated in the agenda.

**DIRECTORS PRESENT:** (In-Person): Stephen Brown, William Opel, John Feliton, Timothy Eldridge

**DIRECTORS ABSENT:** Gordon Johnson

**STAFF PRESENT:** (In-Person): Tom Majich, General Manager (GM);

**PUBLIC PRESENT:** Frank Colcord, Director, Foothill Municipal Water District

1. **CALL TO ORDER:**
Chairman Brown called the meeting to order at 3:00 P.M. and took roll call. A quorum of Board Members was present and reviewed the agenda.

2. **PUBLIC COMMENT:** Director Frank Colcord from the Foothill Municipal Water District (FMWD) was present to address item 7j and share more information regarding the schedule June 5th meeting hosted by FMWD regarding a consolidation discussion. The General Manager confirmed his plans to attend and other KID Directors plan to attend as well.

3. **REVIEW OF MINUTES:**
Director Opel motioned to approve the **April 22, 2025 Regular Meeting** Minutes for filing, subject to a noted correction on the Officer that adjourned the meeting and was seconded by Director Feliton. It was motioned/seconded/carried unanimously – (Opel / Feliton - 4 Aye / 0 Nay / 1 Absent)

4. **REVIEW OF FINANCIAL REPORTS – APRIL 2025:**
The GM noted that the complete financial reports were not in final form for review and filing and will be presented at the June meeting.

5. **RESOLUTION OF APPRECIATION:**
Director Eldridge motioned to approve Resolution 2025-05-27-1 Expressing Appreciation to Bernadette Allen for her service as a longtime employee of the District and was seconded by Director Opel. It was motioned/seconded/carried unanimously – Eldridge / Opel - 4 Aye / 0 Nay / 1 Absent)

6. **RESOLUTION ADOPTING LOS ANGELES COUNTY WATER PLAN:**
Director Eldridge motioned to approve Resolution 2025-05-27-2 adopting the Los Angeles County Water Plan, and was seconded by Director Feliton. It was motioned/seconded/carried unanimously – Eldridge / Feliton - 4 Aye / 0 Nay / 1 Absent)

7. **INFORMATION ITEMS:**

a. The General Manager reviewed the April 2025 water loss report.

b. The General Manager reviewed the April 2025 report on water quality testing.

c. The GM reviewed a list of all the emergency repair projects completed in 2024.

d. The GM noted that post-Eaton Fire water quality monitoring is ongoing per a plan submitted to DDW and that all tests so far, including repeat tests have been absent for fire related contaminants.

e. The GM noted that the FEMA Public Assistance process is ongoing with damages being identified and site visits being scheduled with FEMA and CalOES

f. The General Manager noted that the Ranch Top Interconnection with Pasadena Water and Power (PWP) is now in use with PWP pumping daily into the Vosburg Reservoir.

g. The GM provided an update on the temporary water main being installed on Old Grove Road as the primary distribution main is exposed due to roadway and drainage system failures.

h. The finalized 2025 District Goals and Objectives as approved at the prior Board meeting were reviewed.

i. The General Manager noted that the Division of Drinking Water (DDW) issued its Sanitary Survey Report to the District on 3/20/25 following its site visit in February 2024. The GM will work with District staff on responsive actions and provide an update at the April board meeting on progress in addressing deficiencies and responding to DDW.

j. The customer newsletter will be prepared by the GM and Director Brown and issued prior to the next board meeting.

8. **GENERAL MANAGER'S REPORT:**
The General Manager presented the monthly report on District activities and water supply and production. A year-to-date summary of the Watermaster Year ending June 2025 was reviewed.

9. **AD HOC PLANNING COMMITTEE REPORT:**
No report was given as the committee did not meet in the prior month.

10. **DIRECTOR REPORTS AND/OR COMMENTS:**

Director Feliton asked the GM to find out any further details regarding the upcoming field trip of Metropolitan Water District (MWD) facilities hosted by the Foothill Municipal Water District (FMWD) on Friday, May 2, 2025. The GM will follow up with FMWD management for further details.

11. **CALENDAR:** Upcoming regular meetings: June 24, 2025; July 22, 2025; August 26, 2025

12. **ADJOURNMENT:**
**Chairman Brown adjourned the meeting at 5:05 P.M.**

**Prepared and submitted by,**

**Tom Majich**
**General Manager**

# Kinneloa Irrigation District
## Income Statement Compared with Budget for the Four Months Ending April 30, 2025

| | | 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 | 59,281.82 | 59,031.17 | 250.65 | 232,191.52 | 236,124.68 | (3,933.16) | 708,374.00 |
| 4002 | Retail Water Sales Consumption | 111,724.80 | 131,703.36 | (19,978.56) | 438,524.67 | 477,424.68 | (38,900.01) | 1,646,292.00 |
| 4020 | Service Charges | 702.30 | 0.00 | 702.30 | 1,450.35 | 0.00 | 1,450.35 | 0.00 |
| 4035 | Interest on Cash | 11,271.25 | 11,250.00 | 21.25 | 10,877.83 | 11,250.00 | (372.17) | 45,000.00 |
| 4070 | Misc. Income | 0.00 | 0.00 | 0.00 | 88,417.00 | 0.00 | 88,417.00 | 0.00 |
| | **TOTAL REVENUES** | **182,980.17** | **201,984.53** | **(19,004.36)** | **771,461.37** | **724,799.36** | **46,662.01** | **2,399,666.00** |
| Expenses | | | | | | | | |
| 5005 | Electricity | 15,420.90 | 18,975.00 | (3,554.10) | 55,055.68 | 75,900.00 | (20,844.32) | 227,700.00 |
| 5010 | Maintenance Supplies | 935.35 | 2,083.33 | (1,147.98) | 18,521.93 | 8,333.32 | 10,188.61 | 25,000.00 |
| 5012 | Safety Equipment | 363.57 | 250.00 | 113.57 | 2,459.72 | 1,000.00 | 1,459.72 | 3,000.00 |
| 5015 | Operations & Maint. Labor | 29,352.38 | 25,833.33 | 3,519.05 | 115,589.41 | 103,333.32 | 12,256.09 | 310,000.00 |
| 5016 | Non-Emergency Operations OT | 697.59 | 1,891.67 | (1,194.08) | 10,354.49 | 7,566.68 | 2,787.81 | 22,700.00 |
| 5020 | Standby Compensation | 930.00 | 912.50 | 17.50 | 3,210.00 | 3,650.00 | (440.00) | 10,950.00 |
| 5022 | Training/Certification | 0.00 | 250.00 | (250.00) | 445.00 | 1,000.00 | (555.00) | 3,000.00 |
| 5025 | Water Treatment/Analysis | 3,060.85 | 1,250.00 | 1,810.85 | 8,994.26 | 5,000.00 | 3,994.26 | 15,000.00 |
| 5026 | Water Treatment/Supplies | 1,466.15 | 833.33 | 632.82 | 3,093.89 | 3,333.32 | (239.43) | 10,000.00 |
| 5030 | Maint. Contractors Scheduled | 19,347.24 | 8,982.92 | 10,364.32 | 52,304.99 | 35,931.68 | 16,373.31 | 107,795.00 |
| 5031 | SCADA System O&M | 0.00 | 833.33 | (833.33) | 3,346.12 | 3,333.32 | 12.80 | 10,000.00 |
| 5033 | Unscheduled/Emergency Repair | 6,591.65 | 0.00 | 6,591.65 | 53,026.43 | 0.00 | 53,026.43 | 0.00 |
| 5034 | Equipment Maintenance | 0.00 | 1,666.67 | (1,666.67) | 14,416.09 | 6,666.68 | 7,749.41 | 20,000.00 |
| 5035 | Vehicle Maintenance | 836.03 | 500.00 | 336.03 | 6,826.72 | 2,000.00 | 4,826.72 | 6,000.00 |
| 5036 | Fuel - All Equipment | 915.92 | 1,000.00 | (84.08) | 3,971.61 | 4,000.00 | (28.39) | 12,000.00 |
| 5040 | Equipment Rental | 6,706.57 | 0.00 | 6,706.57 | 20,241.30 | 0.00 | 20,241.30 | 500.00 |
| 5045 | Insurance-Workers Compensation | 0.00 | 0.00 | 0.00 | 4,977.76 | 4,750.00 | 227.76 | 19,000.00 |
| 5046 | Insurance-Liability | 2,326.03 | 3,791.67 | (1,465.64) | 9,304.12 | 15,166.68 | (5,862.56) | 45,500.00 |
| 5048 | Insurance-Property | 398.28 | 448.25 | (49.97) | 1,593.12 | 1,793.00 | (199.88) | 5,379.00 |
| 5049 | Insurance-Medical | 10,153.63 | 7,527.50 | 2,626.13 | 34,060.96 | 30,110.00 | 3,950.96 | 90,330.00 |
| 6000 | Engineering Services | 500.00 | 3,750.00 | (3,250.00) | 6,689.00 | 15,000.00 | (8,311.00) | 45,000.00 |
| 6005 | RBMB Watermaster Fees | 1,520.33 | 1,583.33 | (63.00) | 6,081.32 | 6,333.32 | (252.00) | 19,000.00 |
| 6015 | General Manager Compensation | 15,361.00 | 16,077.67 | (716.67) | 71,256.50 | 64,310.68 | 6,945.82 | 192,932.00 |
| 6017 | Administrative Travel | 0.00 | 260.00 | (260.00) | 434.00 | 1,040.00 | (606.00) | 3,120.00 |
| 6020 | Board of Directors Comp. | 900.00 | 875.00 | 25.00 | 2,700.00 | 3,500.00 | (800.00) | 10,500.00 |
| 6021 | Administrative/Board Expense | 0.00 | 416.67 | (416.67) | 0.00 | 1,666.68 | (1,666.68) | 5,000.00 |
| 6024 | Customer/Public Information | 249.00 | 477.00 | (228.00) | 1,876.00 | 1,908.00 | (32.00) | 5,724.00 |
| 6025 | CalPERS - KID | 4,868.12 | 4,625.00 | 243.12 | 19,025.24 | 18,500.00 | 525.24 | 55,500.00 |
| 6030 | Social Security - KID | 3,684.55 | 3,541.67 | 142.88 | 15,746.22 | 14,166.68 | 1,579.54 | 42,500.00 |
| 6031 | Medicare - KID | 861.71 | 850.00 | 11.71 | 3,682.58 | 3,400.00 | 282.58 | 10,200.00 |
| 6035 | Office/Computer Supplies | 431.39 | 583.33 | (151.94) | 1,740.01 | 2,333.32 | (593.31) | 7,000.00 |
| 6036 | Postage/Delivery | 292.00 | 333.33 | (41.33) | 1,844.63 | 1,333.32 | 511.31 | 4,000.00 |

# Kinneloa Irrigation District
## Income Statement Compared with Budget for the Four Months Ending April 30, 2025

| | | Current Month Actual | Current Month Budget | Current Month Variance | Year to Date Actual | Year to Date Budget | Year to Date Variance | Annual Budget |
|---|---|---|---|---|---|---|---|---|
| 6040 | Professional Dues | 2,334.02 | 1,748.83 | 585.19 | 7,805.04 | 6,995.32 | 809.72 | 20,986.00 |
| 6045 | Legal Services | 720.71 | 500.00 | 220.71 | 2,880.71 | 2,000.00 | 880.71 | 6,000.00 |
| 6050 | Phone/Internet/Wireless | 659.14 | 708.33 | (49.19) | 2,929.37 | 2,833.32 | 96.05 | 8,500.00 |
| 6059 | Computer/Software Maint. | 669.27 | 1,000.00 | (330.73) | 1,983.36 | 4,000.00 | (2,016.64) | 12,000.00 |
| 6061 | Office Equipment Maint. | 0.00 | 208.33 | (208.33) | 0.00 | 833.32 | (833.32) | 2,500.00 |
| 6065 | Accounting Services | 0.00 | 0.00 | 0.00 | 70.00 | 0.00 | 70.00 | 7,700.00 |
| 6070 | Office & Accounting Labor | 13,950.29 | 14,375.00 | (424.71) | 54,909.65 | 57,500.00 | (2,590.35) | 172,500.00 |
| 6075 | Professional Services | 1,109.14 | 1,250.00 | (140.86) | 4,642.96 | 5,000.00 | (357.04) | 15,000.00 |
| 6076 | Contract Services | 2,100.00 | 3,944.75 | (1,844.75) | 20,277.00 | 15,779.00 | 4,498.00 | 47,337.00 |
| 6080 | FMWD Administrative Fees | 1,169.50 | 1,212.17 | (42.67) | 4,596.51 | 4,848.68 | (252.17) | 14,546.00 |
| 6081 | Permits/Fees | 558.45 | 1,250.00 | (691.55) | 2,233.80 | 5,000.00 | (2,766.20) | 15,000.00 |
| 6120 | Bank Service Charges | 1,940.87 | 2,500.00 | (559.13) | 8,251.49 | 10,000.00 | (1,748.51) | 30,000.00 |
| | **Subtotal Operating Expenses** | **153,381.63** | **139,099.91** | **14,281.72** | **663,448.99** | **561,149.64** | **102,299.35** | **1,696,399.00** |
| | **NET OPERATING INCOME** | **29,598.54** | **62,884.62** | **(33,286.08)** | **108,012.38** | **163,649.72** | **(55,637.34)** | **703,267.00** |
| Other Expenditures | | | | | | | | |
| 1504 | Water Mains/Valves | 29,077.75 | 29,100.00 | (22.25) | 29,808.97 | 29,900.00 | (91.03) | 96,500.00 |
| 1505 | Water Tunnels | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 1512 | Water Meters | 0.00 | 0.00 | 0.00 | 15,667.32 | 15,750.00 | (82.68) | 25,000.00 |
| 1513 | Electrical/Electronic Equip. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 1514 | Computer/Office Equip. | 551.40 | 560.00 | (8.60) | 551.40 | 560.00 | (8.60) | 2,500.00 |
| 1515 | Vehicles/Portable Equip. | 0.00 | 0.00 | 0.00 | 1,929.33 | 2,200.00 | (270.67) | 3,134.00 |
| 1516 | Water Company Facilities | 0.00 | 0.00 | 0.00 | 12,323.58 | 12,400.00 | (76.42) | 20,000.00 |
| 1522 | Eucalyptus Booster Station | 0.00 | 0.00 | 0.00 | 3,420.00 | 3,450.00 | (30.00) | 52,500.00 |
| 1527 | SCADA Components | 0.00 | 0.00 | 0.00 | 12,311.00 | 10,000.00 | 2,311.00 | 10,000.00 |
| 1530 | Tools | 41.49 | 50.00 | (8.51) | 1,578.24 | 1,600.00 | (21.76) | 4,000.00 |
| | **Subtotal Other Expenditures** | **29,670.64** | **29,710.00** | **(39.36)** | **77,589.84** | **75,860.00** | **1,729.84** | **233,634.00** |
| | **NET WATER REVENUES** | **(72.10)** | **33,174.62** | **(33,246.72)** | **30,422.54** | **87,789.72** | **(57,367.18)** | **469,633.00** |
| Debt Service | | | | | | | | |
| 2400 | Installment Purchase Agreement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165,753.00 |
| 6088 | Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34,449.00 |
| | **Subtotal Debt Service** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **200,202.00** |
| | **TOTAL INCREASE/(DRAWDOWN)** | **(72.10)** | **33,174.62** | **(33,246.72)** | **30,422.54** | **87,789.72** | **(57,367.18)** | **269,431.00** |

# Kinneloa Irrigation District
# Balance Sheet as of April 30, 2025

## ASSETS

| | | | |
|---|---|---|---|
| **Current Assets** | | | |
| 1010 | Checking-Wells Fargo Bank | $ 319,185.73 | |
| 1012 | Reserve Fund-LAIF | 1,034,081.13 | |
| 1100 | Accts. Receivable-Water Sales | 33,152.09 | |
| 1101 | Accts. Receiv.-Service Charges | 2,200.94 | |
| 1190 | Allowance for Bad Debts | (771.48) | |
| 1200 | Inventory | 20,000.00 | |
| 1340 | Accrued Water Sales | 202,698.26 | |
| 1350 | Prepaid Insurance | 12,426.90 | |
| 1360 | Prepaid Expenses | 38,235.15 | |
| | Total Current Assets | | 1,661,208.72 |
| **Property and Equipment** | | | |
| | Total Property and Equipment | | 4,919,454.09 |
| **Other Assets** | | | |
| 1901 | PERS-Deferred Outflows | 132,752.00 | |
| | Total Assets | | $ 6,713,414.81 |

## LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| **Current Liabilities** | | | |
| 2000 | Accounts Payable | $ 86,183.38 | |
| 2005 | Umpqua Visa Payable | 4,687.69 | |
| 2250 | PERS Withholding-Employee | 0.01 | |
| 2260 | Med./Dental-Withhold-Employee | 65.16 | |
| 2271 | Deposits-Construction Meters | 2,550.00 | |
| 2272 | Job Deposits | 30,516.00 | |
| 2275 | Deposits-Water Customers | 255.02 | |
| 2290 | Accrued Vacation | 35,030.40 | |
| | Total Current Liabilities | | 159,287.66 |
| **Long-Term Liabilities** | | | |
| 2400 | Installment Purchase Agreement | 988,132.07 | |
| 2801 | PERS- Net Liability | 469,097.80 | |
| 2901 | PERS- Deferred Inflows | 34,282.00 | |
| | Total Long-Term Liabilities | | 1,491,511.87 |
| | Total Liabilities | | 1,650,799.53 |
| **Capital** | | | |
| 3040 | Fund Balance | 4,954,602.90 | |
| | Net Income | 108,012.38 | |
| | Total Capital | | 5,062,615.28 |
| | Total Liabilities & Capital | | $ 6,713,414.81 |

# Kinneloa Irrigation District
## Check/EFT Register
## April 1, 2025 to April 30, 2025

| Date | Check # | Payee | Amount |
|---|---|---|---|
| 4/15/25 | EFT6627 | Bernadette C. Allen | 1,343.97 |
| 4/15/25 | EFT6628 | Arthur M. Aragon | 1,320.22 |
| 4/15/25 | EFT6629 | Ramon Jr. Ascencio | 2,499.26 |
| 4/15/25 | EFT6630 | Christopher A. Burt | 3,455.25 |
| 4/15/25 | EFT6631 | Felipe Gallegos | 2,434.52 |
| 4/15/25 | EFT6632 | Thomas L. Majich | 4,546.60 |
| 4/15/25 | EFT6633 | Jeffrey L. Peterson | 2,204.10 |
| 4/15/25 | EFT6634 | Melanie E. Timoteo | 1,693.39 |
| 4/15/25 | EFT6635 | Christopher A. Burt | 300.00 |
| 4/15/25 | EFT6636 | Felipe Gallegos | 50.00 |
| 4/15/25 | EFT6637 | Automatic Data Processing, Inc. | 8,042.03 |
| 4/18/25 | 11299 | ACWA-JPIA | 4,977.76 |
| 4/18/25 | 11300 | ACWA-JPIA | 11,851.95 |
| 4/18/25 | 11302 | Bluegrass Integrated Communications | 467.72 |
| 4/18/25 | 11303 | BMC Landscape Management | 2,100.00 |
| 4/18/25 | 11304 | California Backflow & Chlorination | 3,985.00 |
| 4/18/25 | 11305 | Civiltec Engineering, Inc. | 500.00 |
| 4/18/25 | 11306 | Civiltec Engineering, Inc. | 2,700.00 |
| 4/18/25 | 11307 | Clinical Lab of San Bernardino | 427.50 |
| 4/18/25 | 11308 | Underground Service Alert | 96.95 |
| 4/18/25 | 11309 | FLO-LOC Products International | 3,350.00 |
| 4/18/25 | 11310 | Foothill Municipal Water District | 1,169.50 |
| 4/18/25 | 11311 | General Pump Company | 3,420.00 |
| 4/18/25 | 11312 | Geotab USA, Inc. | 79.00 |
| 4/18/25 | 11313 | Lagerlof LLP | 720.71 |
| 4/18/25 | 11314 | McMaster Carr | 1,270.49 |
| 4/18/25 | 11315 | National Construction Rentals | 196.05 |
| 4/18/25 | 11316 | Public Water Agencies Group | 1,779.43 |
| 4/18/25 | 11317 | J.A. Salazar Construction & Supply Corp | 6,591.65 |
| 4/18/25 | 11318 | Ultimate Cleaning Solutions, Inc. | 90.00 |
| 4/18/25 | 11319 | Utility Service Co., Inc. | 19,047.24 |
| 4/18/25 | 11320 | Utility Service Co., Inc. | 19,047.24 |
| 4/18/25 | 11321 | Waypoint Geospatial LLC | 1,400.00 |
| 4/18/25 | 11322 | Weck Laboratories, Inc. | 800.00 |
| 4/18/25 | 11323 | Western Supreme Rooter Inc. | 2,800.00 |
| 4/18/25 | 11324 | Western Water Works | 16,506.99 |
| 4/18/25 | 11325 | Western Water Works | 393.71 |
| 4/30/25 | EFT6638 | Automatic Data Processing, Inc. | 236.71 |
| 4/30/25 | EFT6639 | Applied Technology Group, Inc. | 120.00 |
| 4/30/25 | EFT6640 | Arco Business Solutions | 877.60 |
| 4/30/25 | EFT6641 | AT&T Mobility | 62.50 |
| 4/30/25 | EFT6642 | CA Dept of Tax & Fee Admin | 33.00 |
| 4/30/25 | EFT6643 | CA Public Employees Ret. Sys. | 9,034.49 |
| 4/30/25 | EFT6644 | CalPERS 457 Plan | 3,269.13 |
| 4/30/25 | EFT6645 | Nexbillpay | 1,918.41 |
| 4/30/25 | EFT6646 | Nexbillpay | 348.85 |
| 4/30/25 | EFT6647 | Pasadena Municipal Services | 2,053.33 |
| 4/30/25 | EFT6648 | Quinn Company | 6,692.99 |
| 4/30/25 | EFT6649 | Southern California Edison Co. | 30,223.16 |
| 4/30/25 | EFT6650 | Spectrum | 250.00 |
| 4/30/25 | EFT6651 | Streamline | 249.00 |
| 4/30/25 | EFT6652 | Verizon Wireless | 51.69 |

**Kinneloa Irrigation District**
**Check/EFT Register**
**April 1, 2025 to April 30, 2025**

| Date | Check # | Payee | Amount |
|---|---|---|---|
| 4/30/25 | EFT6653 | Bernadette C. Allen | 1,246.85 |
| 4/30/25 | EFT6654 | Arthur M. Aragon | 1,320.23 |
| 4/30/25 | EFT6655 | Ramon Jr. Ascencio | 2,592.42 |
| 4/30/25 | EFT6656 | Stephen Brown | 138.52 |
| 4/30/25 | EFT6657 | Christopher A. Burt | 3,401.40 |
| 4/30/25 | EFT6658 | Timothy J. Eldridge | 277.05 |
| 4/30/25 | EFT6659 | John R. Feliton | 277.05 |
| 4/30/25 | EFT6660 | Felipe Gallegos | 2,113.33 |
| 4/30/25 | EFT6661 | Thomas L. Majich | 4,546.60 |
| 4/30/25 | EFT6662 | Arthur W. Opel | 138.52 |
| 4/30/25 | EFT6663 | Jeffrey L. Peterson | 2,276.27 |
| 4/30/25 | EFT6664 | Melanie E. Timoteo | 1,736.85 |
| 4/30/25 | EFT6665 | Christopher A. Burt | 300.00 |
| 4/30/25 | EFT6666 | Felipe Gallegos | 50.00 |
| 4/30/25 | EFT6667 | Automatic Data Processing, Inc. | 8,023.77 |
| 4/30/25 | EFT6668 | Umpqua Bank | 1,943.47 |
| **Total** | | | **219,461.42** |

*Voided checks 4/1/25 - 4/30/25:

EFT# 6673 and 6685 (Misprint)

Kinneloa Irrigation District

## Cash Disbursements Journal

For the Period From Apr 1, 2025 to Apr 30, 2025

| Date | Check # | Name | Line Description | Debit | - Account ID | Account Description |
|---|---|---|---|---|---|---|
| 4/1/25 | 20250401JP-1 | Home Depot | high visibility tape | 19.16 | 5012 | Safety Equipment |
| 4/1/25 | 20250401TM-1 | Google LLC | google workspace voice | 76.94 | 6059 | Computer/Software Maint. |
| 4/1/25 | 20250401TM-2 | Google LLC | google workspace | 156.00 | 6059 | Computer/Software Maint. |
| 4/1/25 | 20250401TM-3 | Home Depot | Salt | 1,107.67 | 5026 | Water Treatment/Supplies |
| 4/2/25 | 20250402JP-1 | Amazon.com Inc | reflective tape (2) | 46.08 | 5012 | Safety Equipment |
| 4/3/25 | 20250403MA-1 | Arco - Pasadena | Truck #4 - Exhaust repair | 246.11 | 5035 | Vehicle Maintenance |
| 4/3/25 | 20250403RA-1 | Ferguson Waterworks #1083 | K3 Cl2 room | 106.44 | 5026 | Water Treatment/Supplies |
| 4/3/25 | 20250403RA-2 | Home Depot | trowel, concrete mix, flags | 57.77 | 5010 | Maintenance Supplies |
| 4/4/25 | 20250404JP-1 | Airgas USA, LLC | nitrogen cylinder | 79.52 | 5010 | Maintenance Supplies |
| 4/4/25 | 20250404RA-1 | Red Wing Shoes | safety boots | 298.33 | 5012 | Safety Equipment |
| 4/7/25 | 20250407MA-1 | Ralphs | Office supplies | 28.90 | 6035 | Office/Computer Supplies |
| 4/8/25 | 20250408JP-1 | Staples, Inc. | dry erase markers | 13.15 | 6035 | Office/Computer Supplies |
| 4/8/25 | 20250408RA-1 | Home Depot | sandpaper | 7.38 | 5010 | Maintenance Supplies |
| 4/10/25 | 20250410CB-1 | Splashtop | splastop | 198.00 | 6059 | Computer/Software Maint. |
| 4/10/25 | 20250410FG-1 | Amazon.com Inc | truck #6 maintenance supplies | 50.03 | 5010 | Maintenance Supplies |
| 4/10/25 | 20250410RA-1 | Arco - Pasadena | Fuel | 38.32 | 5036 | Fuel - All Equipment |
| 4/10/25 | 20250410TM-1 | Amazon.com Inc | OBD flat ribbon extension cable | 10.76 | 5035 | Vehicle Maintenance |
| 4/13/25 | 20250413BA-1 | Ware Disposal | Trash Service | 489.43 | 6075 | Professional Services |
| 4/14/25 | 20250414RA-1 | America's Tire | truck #5 - Certificate for replaced tire under warranty | 47.53 | 5035 | Vehicle Maintenance |
| 4/15/25 | 20250415MA-1 | Sky Blueprint & Supplies Inc. | scanning service | 26.52 | 6035 | Office/Computer Supplies |
| 4/17/25 | 20250417FG-1 | Grainger | pipe stand (2) | 221.02 | 5010 | Maintenance Supplies |
| 4/19/25 | 20250419MA-1 | Harland Clarke Check Prints fo | Blank checks | 216.58 | 6035 | Office/Computer Supplies |
| 4/21/25 | 20250421MA-1 | Amazon.com Inc | Office supplies | 144.24 | 6035 | Office/Computer Supplies |
| 4/21/25 | 20250421MA-1 | Amazon.com Inc | Field rock pick tool | 41.49 | 1530 | Tools |
| 4/21/25 | 20250421RA-1 | Home Depot | auto feed drain cleaner rental | 100.00 | 5010 | Maintenance Supplies |
| 4/21/25 | 20250421TM-1 | Starlink | starlink | 551.40 | 1514 | Computer/Office Equip. |
| 4/24/25 | 20250424FG-1 | Amazon.com Inc | Remote Controller Cable for Drone | 26.56 | 5010 | Maintenance Supplies |
| 4/28/25 | 20250428MA-1 | United States Postal Service | Postage stamps | 292.00 | 6036 | Postage/Delivery |
| | Total | | | **4,697.33** | | |

# Kinneloa Irrigation District
## Income Statement Compared with Budget for the Five Months Ending May 31, 2025

| | | 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 | 60,028.19 | 59,031.17 | 997.02 | 292,219.71 | 295,155.85 | (2,936.14) | 708,374.00 |
| 4002 | Retail Water Sales Consumption | 123,530.70 | 131,703.36 | (8,172.66) | 530,301.57 | 609,128.04 | (78,826.47) | 1,646,292.00 |
| 4020 | Service Charges | 574.44 | 0.00 | 574.44 | 2,024.79 | 0.00 | 2,024.79 | 0.00 |
| 4035 | Interest on Cash | 0.00 | 0.00 | 0.00 | 10,877.83 | 11,250.00 | (372.17) | 45,000.00 |
| 4070 | Misc. Income | 0.00 | 0.00 | 0.00 | 88,417.00 | 0.00 | 88,417.00 | 0.00 |
| | **TOTAL REVENUES** | **184,133.33** | **190,734.53** | **(6,601.20)** | **923,840.90** | **915,533.89** | **8,307.01** | **2,399,666.00** |
| Expenses | | | | | | | | |
| 5005 | Electricity | 22,492.12 | 18,975.00 | 3,517.12 | 77,547.80 | 94,875.00 | (17,327.20) | 227,700.00 |
| 5010 | Maintenance Supplies | 1,181.75 | 2,083.33 | (901.58) | 19,703.68 | 10,416.65 | 9,287.03 | 25,000.00 |
| 5012 | Safety Equipment | 1,987.90 | 250.00 | 1,737.90 | 4,447.62 | 1,250.00 | 3,197.62 | 3,000.00 |
| 5015 | Operations & Maint. Labor | 29,868.57 | 25,833.33 | 4,035.24 | 145,457.98 | 129,166.65 | 16,291.33 | 310,000.00 |
| 5016 | Non-Emergency Operations OT | 1,409.35 | 1,891.67 | (482.32) | 11,763.84 | 9,458.35 | 2,305.49 | 22,700.00 |
| 5020 | Standby Compensation | 930.00 | 912.50 | 17.50 | 4,140.00 | 4,562.50 | (422.50) | 10,950.00 |
| 5022 | Training/Certification | 157.35 | 250.00 | (92.65) | 602.35 | 1,250.00 | (647.65) | 3,000.00 |
| 5025 | Water Treatment/Analysis | 728.16 | 1,250.00 | (521.84) | 9,722.42 | 6,250.00 | 3,472.42 | 15,000.00 |
| 5026 | Water Treatment/Supplies | 1,382.50 | 833.33 | 549.17 | 4,476.39 | 4,166.65 | 309.74 | 10,000.00 |
| 5030 | Maint. Contractors Scheduled | 4,686.10 | 8,982.92 | (4,296.82) | 56,991.09 | 44,914.60 | 12,076.49 | 107,795.00 |
| 5031 | SCADA System O&M | 0.00 | 833.33 | (833.33) | 3,346.12 | 4,166.65 | (820.53) | 10,000.00 |
| 5033 | Unscheduled/Emergency Repair | 11,860.56 | 0.00 | 11,860.56 | 64,886.99 | 0.00 | 64,886.99 | 0.00 |
| 5034 | Equipment Maintenance | 1,787.86 | 1,666.67 | 121.19 | 16,203.95 | 8,333.35 | 7,870.60 | 20,000.00 |
| 5035 | Vehicle Maintenance | 2,935.53 | 500.00 | 2,435.53 | 9,762.25 | 2,500.00 | 7,262.25 | 6,000.00 |
| 5036 | Fuel - All Equipment | 1,015.25 | 1,000.00 | 15.25 | 4,986.86 | 5,000.00 | (13.14) | 12,000.00 |
| 5040 | Equipment Rental | 3,308.76 | 0.00 | 3,308.76 | 23,550.06 | 0.00 | 23,550.06 | 500.00 |
| 5045 | Insurance-Workers Compensation | 0.00 | 0.00 | 0.00 | 4,977.76 | 4,750.00 | 227.76 | 19,000.00 |
| 5046 | Insurance-Liability | 2,326.03 | 3,791.67 | (1,465.64) | 11,630.15 | 18,958.35 | (7,328.20) | 45,500.00 |
| 5048 | Insurance-Property | 398.28 | 448.25 | (49.97) | 1,991.40 | 2,241.25 | (249.85) | 5,379.00 |
| 5049 | Insurance-Medical | 8,515.24 | 7,527.50 | 987.74 | 42,576.20 | 37,637.50 | 4,938.70 | 90,330.00 |
| 6000 | Engineering Services | 5,446.25 | 3,750.00 | 1,696.25 | 12,135.25 | 18,750.00 | (6,614.75) | 45,000.00 |
| 6005 | RBMB Watermaster Fees | 1,520.33 | 1,583.33 | (63.00) | 7,601.65 | 7,916.65 | (315.00) | 19,000.00 |
| 6015 | General Manager Compensation | 15,361.00 | 16,077.67 | (716.67) | 86,617.50 | 80,388.35 | 6,229.15 | 192,932.00 |
| 6017 | Administrative Travel | 0.00 | 260.00 | (260.00) | 434.00 | 1,300.00 | (866.00) | 3,120.00 |
| 6020 | Board of Directors Comp. | 600.00 | 875.00 | (275.00) | 3,300.00 | 4,375.00 | (1,075.00) | 10,500.00 |
| 6021 | Administrative/Board Expense | 0.00 | 416.67 | (416.67) | 0.00 | 2,083.35 | (2,083.35) | 5,000.00 |
| 6024 | Customer/Public Information | 249.00 | 477.00 | (228.00) | 2,125.00 | 2,385.00 | (260.00) | 5,724.00 |
| 6025 | CalPERS - KID | 4,810.11 | 4,625.00 | 185.11 | 23,835.35 | 23,125.00 | 710.35 | 55,500.00 |
| 6030 | Social Security - KID | 3,753.13 | 3,541.67 | 211.46 | 19,499.35 | 17,708.35 | 1,791.00 | 42,500.00 |
| 6031 | Medicare - KID | 877.77 | 850.00 | 27.77 | 4,560.35 | 4,250.00 | 310.35 | 10,200.00 |
| 6032 | State Unemployment Tax - KID | 341.52 | 0.00 | 341.52 | 341.52 | 0.00 | 341.52 | 0.00 |
| 6035 | Office/Computer Supplies | 593.12 | 583.33 | 9.79 | 2,333.13 | 2,916.65 | (583.52) | 7,000.00 |

# Kinneloa Irrigation District
## Income Statement Compared with Budget for the Five Months Ending May 31, 2025

| | | 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 | 454.61 | 333.33 | 121.28 | 2,299.24 | 1,666.65 | 632.59 | 4,000.00 |
| 6040 | Professional Dues | 1,459.02 | 1,748.83 | (289.81) | 9,264.06 | 8,744.15 | 519.91 | 20,986.00 |
| 6045 | Legal Services | 137.48 | 500.00 | (362.52) | 3,018.19 | 2,500.00 | 518.19 | 6,000.00 |
| 6050 | Phone/Internet/Wireless | 658.71 | 708.33 | (49.62) | 3,588.08 | 3,541.65 | 46.43 | 8,500.00 |
| 6059 | Computer/Software Maint. | 668.51 | 1,000.00 | (331.49) | 2,651.87 | 5,000.00 | (2,348.13) | 12,000.00 |
| 6061 | Office Equipment Maint. | 0.00 | 208.33 | (208.33) | 0.00 | 1,041.65 | (1,041.65) | 2,500.00 |
| 6065 | Accounting Services | 0.00 | 0.00 | 0.00 | 70.00 | 0.00 | 70.00 | 7,700.00 |
| 6070 | Office & Accounting Labor | 13,296.25 | 14,375.00 | (1,078.75) | 68,205.90 | 71,875.00 | (3,669.10) | 172,500.00 |
| 6075 | Professional Services | 1,099.89 | 1,250.00 | (150.11) | 5,742.85 | 6,250.00 | (507.15) | 15,000.00 |
| 6076 | Contract Services | 2,175.00 | 3,944.75 | (1,769.75) | 22,452.00 | 19,723.75 | 2,728.25 | 47,337.00 |
| 6080 | FMWD Administrative Fees | 1,169.50 | 1,212.17 | (42.67) | 5,766.01 | 6,060.85 | (294.84) | 14,546.00 |
| 6081 | Permits/Fees | 1,395.80 | 1,250.00 | 145.80 | 3,629.60 | 6,250.00 | (2,620.40) | 15,000.00 |
| 6120 | Bank Service Charges | 2,040.90 | 2,500.00 | (459.10) | 10,292.39 | 12,500.00 | (2,207.61) | 30,000.00 |
| | **Subtotal Operating Expenses** | **155,079.21** | **139,099.91** | **15,979.30** | **818,528.20** | **700,249.55** | **118,278.65** | **1,696,399.00** |
| | **NET OPERATING INCOME** | **29,054.12** | **51,634.62** | **(22,580.50)** | **105,312.70** | **215,284.34** | **(109,971.64)** | **703,267.00** |
| Other Expenditures | | | | | | | | |
| 1504 | Water Mains/Valves | 45,466.90 | 0.00 | 45,466.90 | 75,275.87 | 29,900.00 | 45,375.87 | 96,500.00 |
| 1505 | Water Tunnels | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 1512 | Water Meters | 0.00 | 0.00 | 0.00 | 15,667.32 | 15,750.00 | (82.68) | 25,000.00 |
| 1513 | Electrical/Electronic Equip. | 5,445.00 | 0.00 | 5,445.00 | 5,445.00 | 0.00 | 5,445.00 | 10,000.00 |
| 1514 | Computer/Office Equip. | 0.00 | 0.00 | 0.00 | 551.40 | 560.00 | (8.60) | 2,500.00 |
| 1515 | Vehicles/Portable Equip. | 0.00 | 0.00 | 0.00 | 1,929.33 | 2,200.00 | (270.67) | 3,134.00 |
| 1516 | Water Company Facilities | 0.00 | 0.00 | 0.00 | 12,323.58 | 12,400.00 | (76.42) | 20,000.00 |
| 1522 | Eucalyptus Booster Station | 33,943.15 | 0.00 | 33,943.15 | 37,363.15 | 3,450.00 | 33,913.15 | 52,500.00 |
| 1527 | SCADA Components | 867.32 | 0.00 | 867.32 | 13,178.32 | 10,000.00 | 3,178.32 | 10,000.00 |
| 1530 | Tools | 3,881.32 | 0.00 | 3,881.32 | 5,459.56 | 1,600.00 | 3,859.56 | 4,000.00 |
| | **Subtotal Other Expenditures** | **89,603.69** | **0.00** | **89,603.69** | **167,193.53** | **75,860.00** | **91,333.53** | **233,634.00** |
| | **NET WATER REVENUES** | **(60,549.57)** | **51,634.62** | **(112,184.19)** | **(61,880.83)** | **139,424.34** | **(201,305.17)** | **469,633.00** |
| Debt Service | | | | | | | | |
| 2400 | Installment Purchase Agreement | 82,131.34 | 82,131.00 | 0.34 | 82,131.34 | 82,131.00 | 0.34 | 165,753.00 |
| 6088 | Interest Expense | 17,969.64 | 17,970.00 | (0.36) | 17,969.64 | 17,970.00 | (0.36) | 34,449.00 |
| | **Subtotal Debt Service** | **100,100.98** | **100,101.00** | **(0.02)** | **100,100.98** | **100,101.00** | **(0.02)** | **200,202.00** |
| | **TOTAL INCREASE/(DRAWDOWN)** | **(160,650.55)** | **(48,466.38)** | **(112,184.17)** | **(161,981.81)** | **39,323.34** | **(201,305.15)** | **269,431.00** |

# Kinneloa Irrigation District
## Balance Sheet as of May 31, 2025

### ASSETS

| | | | |
|---|---|---|---|
| **Current Assets** | | | |
| 1010 | Checking-Wells Fargo Bank | $ 130,578.87 | |
| 1012 | Reserve Fund-LAIF | 1,034,081.13 | |
| 1100 | Accts. Receivable-Water Sales | 60,236.94 | |
| 1101 | Accts. Receiv.-Service Charges | (5,436.51) | |
| 1190 | Allowance for Bad Debts | (771.48) | |
| 1200 | Inventory | 20,000.00 | |
| 1340 | Accrued Water Sales | 183,756.14 | |
| 1350 | Prepaid Insurance | 9,702.59 | |
| 1360 | Prepaid Expenses | 33,629.58 | |
| | Total Current Assets | | 1,465,777.26 |
| **Property and Equipment** | | | |
| | Total Property and Equipment | | 5,009,057.78 |
| **Other Assets** | | | |
| 1901 | PERS-Deferred Outflows | 132,752.00 | |
| | Total Assets | | $ 6,607,587.04 |

### LIABILITIES AND CAPITAL

| | | | |
|---|---|---|---|
| **Current Liabilities** | | | |
| 2000 | Accounts Payable | $ 150,028.87 | |
| 2005 | Umpqua Visa Payable | 12,148.75 | |
| 2271 | Deposits-Construction Meters | 2,550.00 | |
| 2272 | Job Deposits | 15,516.00 | |
| 2275 | Deposits-Water Customers | 255.02 | |
| 2290 | Accrued Vacation | 35,030.40 | |
| | Total Current Liabilities | | 215,529.04 |
| **Long-Term Liabilities** | | | |
| 2400 | Installment Purchase Agreement | 906,000.73 | |
| 2801 | PERS- Net Liability | 466,093.23 | |
| 2901 | PERS- Deferred Inflows | 34,282.00 | |
| | Total Long-Term Liabilities | | 1,406,375.96 |
| | Total Liabilities | | 1,621,905.00 |
| **Capital** | | | |
| 3040 | Fund Balance | 4,954,602.90 | |
| | Net Income | 31,079.14 | |
| | Total Capital | | 4,985,682.04 |
| | Total Liabilities & Capital | | $ 6,607,587.04 |

# Kinneloa Irrigation District
# Check/EFT Register
# May 1, 2025 to May 31, 2025

| Date | Check # | Payee | Amount |
|---|---|---|---|
| 5/15/25 | 11326 | ACWA-JPIA | 9,511.38 |
| 5/15/25 | 11329 | Clinical Lab of San Bernardino | 265.00 |
| 5/15/25 | 11330 | BMC Landscape Management | 2,175.00 |
| 5/15/25 | 11332 | David Stone Electrical Contractors Inc. | 2,510.00 |
| 5/15/25 | 11333 | David Stone Electrical Contractors Inc. | 5,445.00 |
| 5/15/25 | 11334 | Underground Service Alert | 87.70 |
| 5/15/25 | 11335 | Foothill Municipal Water District | 1,169.50 |
| 5/15/25 | 11336 | Geotab USA, Inc. | 79.00 |
| 5/15/25 | 11337 | Independent Electric | 300.00 |
| 5/15/25 | 11338 | K.R. Nida Corporation | 452.63 |
| 5/15/25 | 11339 | Lagerlof LLP | 425.00 |
| 5/15/25 | 11340 | McMaster Carr | 197.85 |
| 5/15/25 | 11341 | National Construction Rentals | 196.05 |
| 5/15/25 | 11342 | Lagerlof LLP | 137.48 |
| 5/15/25 | 11343 | OnPage Corporation | 1,954.45 |
| 5/15/25 | 11344 | Public Water Agencies Group | 395.63 |
| 5/15/25 | 11345 | Raymond Basin Management Board | 2,608.35 |
| 5/15/25 | 11346 | Ultimate Cleaning Solutions, Inc. | 90.00 |
| 5/15/25 | 11347 | USA Blue Book | 230.04 |
| 5/15/25 | 11349 | Western Water Works | 18,246.76 |
| 5/15/25 | 11350 | Western Water Works | 10,830.99 |
| 5/15/25 | EFT6669 | Automatic Data Processing, Inc. | 124.12 |
| 5/15/25 | EFT6670 | CA Public Employees Ret. Sys. | 9,244.80 |
| 5/15/25 | EFT6671 | CalPERS 457 Plan | 1,636.32 |
| 5/15/25 | EFT6672 | Nexbillpay | 1,592.02 |
| 5/15/25 | EFT6674 | Bernadette C. Allen | 2,019.44 |
| 5/15/25 | EFT6675 | Arthur M. Aragon | 1,320.22 |
| 5/15/25 | EFT6676 | Ramon Jr. Ascencio | 2,490.22 |
| 5/15/25 | EFT6677 | Christopher A. Burt | 3,428.32 |
| 5/15/25 | EFT6678 | Felipe Gallegos | 2,556.79 |
| 5/15/25 | EFT6679 | Thomas L. Majich | 4,546.60 |
| 5/15/25 | EFT6680 | Jeffrey L. Peterson | 2,444.58 |
| 5/15/25 | EFT6681 | Melanie E. Timoteo | 1,693.39 |
| 5/15/25 | EFT6682 | Christopher A. Burt | 300.00 |
| 5/15/25 | EFT6683 | Felipe Gallegos | 50.00 |
| 5/15/25 | EFT6684 | Automatic Data Processing, Inc. | 8,632.59 |
| 5/30/25 | EFT6686 | Umpqua Bank | 4,687.69 |
| 5/31/25 | EFT6687 | Bernadette C. Allen | 347.97 |
| 5/31/25 | EFT6688 | Arthur M. Aragon | 1,117.94 |
| 5/31/25 | EFT6689 | Ramon Jr. Ascencio | 2,825.68 |
| 5/31/25 | EFT6690 | Stephen Brown | 138.53 |
| 5/31/25 | EFT6691 | Christopher A. Burt | 3,428.32 |
| 5/31/25 | EFT6692 | Timothy J. Eldridge | 138.52 |
| 5/31/25 | EFT6693 | John R. Feliton | 138.52 |
| 5/31/25 | EFT6694 | Felipe Gallegos | 2,710.41 |
| 5/31/25 | EFT6695 | Thomas L. Majich | 4,546.60 |
| 5/31/25 | EFT6696 | Arthur W. Opel | 138.53 |
| 5/31/25 | EFT6697 | Jeffrey L. Peterson | 2,351.40 |
| 5/31/25 | EFT6698 | Melanie E. Timoteo | 1,793.35 |
| 5/31/25 | EFT6699 | Christopher A. Burt | 300.00 |
| 5/31/25 | EFT6700 | Felipe Gallegos | 50.00 |
| 5/31/25 | EFT6701 | Automatic Data Processing, Inc. | 8,186.24 |

# Kinneloa Irrigation District
## Check/EFT Register
## May 1, 2025 to May 31, 2025

| Date | Check # | Payee | Amount |
|---|---|---|---|
| 5/31/25 | EFT6702 | Southern California Edison Co. | 13,505.77 |
| 5/31/25 | EFT6703 | Streamline | 249.00 |
| 5/31/25 | EFT6704 | Quinn Company | 9,426.46 |
| 5/31/25 | EFT6705 | Raymond Basin Management Board | 18,355.00 |
| 5/31/25 | EFT6706 | Applied Technology Group, Inc. | 120.00 |
| 5/31/25 | EFT6707 | Arco Business Solutions | 793.82 |
| 5/31/25 | EFT6708 | Pasadena Municipal Services | 1,915.13 |
| 5/31/25 | EFT6709 | Nexbillpay | 346.20 |
| 5/31/25 | EFT6710 | CalPERS 457 Plan | 1,632.81 |
| 5/31/25 | EFT6711 | Kinneloa Irrigation District CA | 100,100.98 |
| 5/31/25 | EFT6712 | Verizon Wireless | 51.48 |
| 5/31/25 | EFT6713 | AT&T Mobility | 62.28 |
| 5/31/25 | EFT6714 | Spectrum | 250.00 |
| 5/31/25 | EFT6715 | Automatic Data Processing, Inc. | 112.59 |
| 5/31/25 | 11351 | Martin Aragon | 107.35 |
| 5/31/25 | 11352 | Bluegrass Integrated Communications | 454.61 |
| 5/31/25 | 11353 | ROBERT BRKICH CONSTRUCTION CORP. | 35,977.00 |
| 5/31/25 | 11354 | Civiltec Engineering, Inc. | 2,115.00 |
| 5/31/25 | 11355 | Civiltec Engineering, Inc. | 3,086.25 |
| 5/31/25 | 11356 | Griswold Industries | 9,489.90 |
| 5/31/25 | 11357 | Clinical Lab of San Bernardino | 120.00 |
| 5/31/25 | 11358 | Civiltec Engineering, Inc. | 245.00 |
| 5/31/25 | 11359 | Employment Development Department | 341.52 |
| 5/31/25 | 11360 | Geotab USA, Inc. | 96.21 |
| 5/31/25 | 11361 | Hasa Inc. | 303.16 |
| 5/31/25 | 11362 | Interstate Battery Systems | 162.95 |
| 5/31/25 | 11363 | Vinedo Inc | 588.87 |
| 5/31/25 | 11364 | Western Water Works | 547.40 |
| **Total** | | | **332,843.66** |

*Voided checks 5/1/25 - 5/31/25:
Check # 11327,11328, 11331 & 11348  (Misprint)

Kinneloa Irrigation District

# Cash Disbursements Journal

For the Period From May 1, 2025 to May 31, 2025

| Date | Check # | Name | Line Description | Debit Amount | . Account ID | Account Description |
|---|---|---|---|---|---|---|
| 5/1/25 | 20250501TM-1 | Grainger | trench cover | 2,213.46 | 1530 | Tools |
| 5/1/25 | 20250501TM-2 | Grainger | trench cover | 948.62 | 1530 | Tools |
| 5/1/25 | 20250501TM-3 | Google LLC | Google Cloud | 76.99 | 6059 | Computer/Software Maint. |
| 5/1/25 | 20250501TM-4 | Google LLC | Google workspace | 144.00 | 6059 | Computer/Software Maint. |
| 5/2/25 | 20250502MA-1 | Trafficcones.com | Traffic Cones | 557.22 | 5012 | Safety Equipment |
| 5/4/25 | 20250504TM-2 | GoDaddy.com, LLC | Domain renewal | 114.51 | 6059 | Computer/Software Maint. |
| 5/4/25 | 20250504TM-5 | GoDaddy.com, LLC | Domain renewal | 94.68 | 6059 | Computer/Software Maint. |
| 5/6/25 | 20250506MA-1 | State and Federal Poster, Inc | Labor law poster | 37.08 | 6035 | Office/Computer Supplies |
| 5/6/25 | 20250506TM-1 | Pollardwater | Hydrant bag | 112.16 | 5010 | Maintenance Supplies |
| 5/6/25 | 20250506TM-2 | Grainger | Hoe/rake | 69.42 | 1530 | Tools |
| 5/6/25 | 20250506TM-3 | Backslope Tools | Rock hammock | 240.00 | 1530 | Tools |
| 5/7/25 | 20250507RA-1 | O'Reilly Auto Parts | bulb | 11.04 | 5035 | Vehicle Maintenance |
| 5/7/25 | 20250507TM-1 | Grainger | Tools | 79.42 | 1530 | Tools |
| 5/8/25 | 20250508JP-1 | Arco Business Solutions | Rubio Canon - Valve exercising | 77.49 | 5036 | Fuel - All Equipment |
| 5/8/25 | 20250508MA-1 | Amazon.com Inc | Latex gloves | 58.74 | 5012 | Safety Equipment |
| 5/9/25 | 20250509FG-1 | Home Depot | Flags, blades and markers | 39.65 | 5010 | Maintenance Supplies |
| 5/10/25 | 20250510FG-1 | So. Cal. Water Utilities Assoc. | Training | 50.00 | 5022 | Training/Certification |
| 5/10/25 | 20250510MA-1 | Amazon.com Inc | Latex gloves | 95.71 | 5012 | Safety Equipment |
| 5/12/25 | 20250512JP-2 | Arco Business Solutions | Truck 5 - Electrical diagnostics / battery | 539.13 | 5035 | Vehicle Maintenance |
| 5/13/25 | 20250513MA-1 | Staples, Inc. | Office supplies | 54.84 | 6035 | Office/Computer Supplies |
| 5/14/25 | 20250514FG-1 | Home Depot | Wrench , hex key set and tape | 64.92 | 5010 | Maintenance Supplies |
| 5/14/25 | 20250514MA-1 | Ware Disposal | Trash service | 489.43 | 6075 | Professional Services |
| 5/14/25 | 20250514RA-1 | Arco Business Solutions | Fuel | 15.21 | 5036 | Fuel - All Equipment |
| 5/15/25 | 20250515JP-3 | Arco Business Solutions | Rubio Canon - Valve exercising | 55.23 | 5036 | Fuel - All Equipment |
| 5/15/25 | 20250515RA-2 | Arco Business Solutions | Fuel | 8.50 | 5036 | Fuel - All Equipment |
| 5/16/25 | 20250516RA-1 | Arco Business Solutions | Truck 4 - oil change | 116.02 | 5035 | Vehicle Maintenance |
| 5/19/25 | 20250519JP-1 | Home Depot | maintenance supplies | 80.50 | 5010 | Maintenance Supplies |
| 5/20/25 | 20250520JP-1 | Ebay | Tailgate Molding protector | 35.54 | 5035 | Vehicle Maintenance |
| 5/20/25 | 20250520JP-2 | Home Depot | Salt | 210.78 | 5026 | Water Treatment/Supplies |
| 5/20/25 | 20250527JP-1 | Home Depot | Cleaning supplies | 86.05 | 6035 | Office/Computer Supplies |
| 5/21/25 | 20250521CB-1 | A & E Automotive | Truck 2 - Replace Transmission Fluid / Check Computer System | 1,974.64 | 5035 | Vehicle Maintenance |
| 5/21/25 | 20250521JP-1 | Grainger | Barrier guards (4) | 994.49 | 5012 | Safety Equipment |
| 5/21/25 | 20250521TM-1 | Home Depot | Salt | 1,171.72 | 5026 | Water Treatment/Supplies |
| 5/22/25 | 20250522FG-1 | Ganahl Lumber Company | first aid kit, pliers and velcro | 50.58 | 5010 | Maintenance Supplies |
| 5/22/25 | 20250522FG-2 | Red Wing Shoes | Safety boots | 281.74 | 5012 | Safety Equipment |
| 5/22/25 | 20250522JP-3 | Arco Business Solutions | Rubio Canon - valve exercising | 65.00 | 5036 | Fuel - All Equipment |
| 5/23/25 | 20250523FG-1 | Amazon.com Inc | crimping tool | 36.97 | 5010 | Maintenance Supplies |
| 5/27/25 | 20250527FG-1 | Amazon.com Inc | tool case | 14.18 | 5010 | Maintenance Supplies |
| 5/27/25 | 20250527FG-2 | Amazon.com Inc | solar panel regulator | 37.54 | 5010 | Maintenance Supplies |
| 5/27/25 | 20250527FG-3 | Home Depot | ladder | 330.40 | 1530 | Tools |
| 5/29/25 | 20250529MA-1 | Staples, Inc. | Paper, toner and chair | 415.15 | 6035 | Office/Computer Supplies |
| | Total | | | **12,148.75** | | |

KINNELOA IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY
1999 KINCLAIR DRIVE, PASADENA, CALIFORNIA 91107-1017
TELEPHONE (626) 797-6295 • FAX (626) 608-3168
WEBSITE: www.kidwater.info

Date: July 1, 2025

To: Board of Directors

From: Tom Majich, General Manager

Subject: Resolution Establishing a Cross-Connection Control Program

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California's commitment to preventing backflow contamination dates to the adoption of Title 17 of the California Code of Regulations in the 1970s. This regulation established foundational requirements for cross-connection control and backflow prevention, mandating annual testing and maintenance of backflow prevention assemblies by public water systems.

Recognizing the need for updated and more detailed guidance, the State Water Resources Control Board (SWRCB) initiated the development of the Cross-Connection Control Policy Handbook (CCCPH) in 2017. This effort was propelled by legislative mandates, notably Assembly Bill 1671, which required the establishment of standards for backflow protection and cross-connection control, and Assembly Bill 1180, which expanded the handbook's scope to include provisions for recycled water use. On December 19, 2023, the State Water Board adopted the CCCPH.

Key features of the new CCCPH include the submittal of a Cross-Connection Control Plan (CCCP), which is due July 1, 2025, performing hazard assessments, identifying certified personnel, and performing outreach on the importance of cross-connection control. The SWRCB considers a resolution essential for providing the water agency with the legal authority, clear accountability, and structured framework needed to implement a strong and enforceable Cross-Connection Control Program.

In 1988 the Kinneloa Irrigation District Board adopted Resolution 88-6-21-2 "Instituting Cross-Connection Control Rules and Regulations to Protect the Public Water System." The current version of the District's Rules and Regulations includes "Appendix E: Cross-Connection Control Program.

The existing version of the District's Cross-Connection Control Program (CCCP) is not compliant with the current version of the Cross-Connection Control Policy Handbook. The General Manager recommends that the Board adopt Resolution 2025-07-01 establishing the new Cross-Connection Control Program as outlined in the attached CCCP and directs the General Manager to update the Rules and Regulations to include this new document as Appendix E.

# CROSS-CONNECTION CONTROL PROGRAM

Adopted: July 1, 2025
Effective: July 1, 2025

## Table of Contents



Attachments:

# 1. Cross Connection Control Program

## 1.1 Objective

The primary objective of the Kinneloa Irrigation District Cross-Connection Control Plan (CCCP) is to bring the District into compliance with the latest approved Cross Connection Control Policy Handbook (CCCPH) developed by the State Water Resources Control Board (State Water Board) for the protection of public health through the establishment of standards intended to ensure a public water system's (PWS) drinking water distribution system will not be subject to the backflow of liquids, gases, or other substances. In addition, by providing basic educational information on backflow prevention, the District intends to build a foundation of awareness within the District regarding the importance of backflow protection and cross-connection control, leading to the implementation of a robust cross-connection control program.

Per Section 3.1.4 (b)(1), the District will achieve and maintain compliance per the State's CCCPH by implementing ordinances and procedures as detailed in this CCCP

## 1.2 Acronyms and Abbreviations

| Acronym or Abbreviation | Meaning |
|---|---|
| AG | Air Gap separation |
| BPA | Backflow Prevention Assembly |
| CCCPH | Cross-Connection Control Policy Handbook by State Water Board |
| DC | Double Check valve backflow prevention assembly |
| District or KID | Kinneloa Irrigation District |
| Division or DDW | Division of Drinking Water |
| PVB | Pressure Vacuum Breaker backsiphonage prevention assembly |
| PWS | Public Water System |
| RP | Reduced Pressure principle backflow prevention assembly |
| State Water Board or SWRCB or State | State Water Resources Control Board |
| SVB | Spill-resistant Pressure Vacuum Breaker backsiphonage prevention assembly |

## 1.3 Definitions and General Requirements

| Term | Definition |
|---|---|
| Air-gap separation | A physical vertical separation of at least two times the effective pipe diameter between the free-flowing discharge end of a potable water supply pipeline and the flood level of an open or non-pressurized receiving vessel, and in no case less than one inch. |
| Backflow | An undesired or unintended reversal of flow of water and/or other liquids, gases, or other substances into a public water system's distribution system or approved water supply. |
| Backflow prevention assembly | A mechanical assembly designed and constructed to prevent backflow, such that while in-line it can be maintained and its ability to prevent backflow, as designed, can be field tested, inspected and evaluated. |
| Backflow prevention assembly tester | A person who is certified as a backflow prevention assembly tester |
| Cross-connection | Any actual or potential connection or structural arrangement between a public water system, including a piping system connected to the public water system and located on the premises of a water user or available to the water user, and any source or distribution system containing liquid, gas, or other substances not from an approved water supply. |
| Cross Connection Control Specialist | A person who is certified as a cross- connection control specialist |
| Double check valve backflow prevention assembly | An assembly consisting of two independently-acting internally-loaded check valves, with tightly closing shut-off valves located at each end of the assembly (upstream and downstream of the two check valves) and fitted with test cocks that enable accurate field testing of the assembly. This type of assembly may only be used to isolate low hazard cross-connections. |
| Hazard Assessment | An evaluation of a user premises designed to evaluate the types and degrees of hazard at a user's premises. |
| High hazard cross-connection | A cross-connection that poses a threat to the potability or safety of the public water supply. Materials entering the public water supply through a high hazard cross-connection are contaminants or health hazards. |

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|---|---|
| Low hazard cross-connection | A cross-connection that has been found to not pose a threat to the potability or safety of the public water supply but may adversely affect the aesthetic quality of the potable water supply. Materials entering the public water supply through a low hazard cross-connection are pollutants or non-health hazards. |
| Premises containment | Protection of a public water system's distribution system from backflow from a user's premises through the installation of one or more air gaps or BPAs, installed as close as practical to the user's service connection, in a manner that isolates the water user's water supply from the public water system's distribution system. |
| Pressure vacuum breaker backsiphonage prevention assembly | An assembly with an independently-acting internally-loaded check valve and an independently-acting loaded air inlet valve located on the discharge side of the check valve; with test cocks and tightly closing shutoff valves located at each end of the assembly that enable accurate field testing of the assembly. This type of assembly may only be used for protection from backsiphonage and is not to be used to protect from backpressure. |
| Reduced pressure principle backflow prevention assembly | An assembly with two independently acting internally-loaded check valves, with a hydraulically operating mechanically independent differential-pressure relief valve located between the check valves and below the upstream check valve. The assembly shall have shut-off valves located upstream and downstream of the two check-valves, and test cocks to enable accurate field testing of the assembly. |
| Spill-resistant pressure vacuum breaker backsiphonage prevention assembly | An assembly with an independently-acting internally-loaded check valve and an independently-acting loaded air inlet valve located on the discharge side of the check valve; with shutoff valves at each end and a test cock and bleed/vent port, to enable accurate field testing of the assembly. This type of assembly may only be used for protection from backsiphonage and is not to be used to protect from backpressure. |
| User Supervisor | A person designated by a water user to oversee a water use site and responsible for the avoidance of cross-connections. |

## 1.4 Public Water System Information

| | |
|---|---|
| Public water system name | KINNELOA IRRIGATION DISTRICT |
| Public water system number | 1910035 |
| Number of single-family residential service connections | 505 |

| | |
|---|---|
| Number of multifamily residential service connections | 13 |
| Number of commercial service connections | 5 |
| Number of landscape irrigation service connections: | 19 |
| Water system ownership type: | Public |

## 2. Operating Rules and Ordinances

In accordance with the State CCCPH, Section 3.1.3 (a)(1), Section 3.1.4(b)(1) and Section 3.1.4 (b)(3), the District must have operating rules, ordinances, by-laws, or a resolution to implement the cross-connection program. The District must have legal authority to implement corrective actions in the event a water user fails to comply in a timely manner with the District's provisions regarding the installation, inspection, field testing, or maintenance of BPAs required pursuant to this Section. Such corrective actions must include the District's ability to perform at least one of the following:

- Deny or discontinue water service to a water user,
- Install, inspect, field test, and/or maintain a BPA at a water user's premises, or
- Otherwise address in a timely manner a failure to comply with the District's cross-connection control program.

The Kinneloa Irrigation District is vested with the legal authority to implement this Cross-Connection Control Program (CCCP) pursuant to a Resolution adopted by the Kinneloa Irrigation District Board of Directors on June 24, 2025. – See Page 22

## 3. Cross-Connection Control Program Coordinator

In accordance with the State CCCPH, Section 3.1.3 (a)(2) and Section 3.1.4 (b)(8), the District must designate at least one individual involved in the development of and be responsible for the reporting, tracking, and other administration duties of its cross-connection control program. Further for public water systems with more than 3,000 service connections the Cross-Connection Control Program Coordinator must be a Cross-Connection Control Specialist.

| Role | Name | Phone number | Email | Address | Qualifications |
|---|---|---|---|---|---|
| Cross-Connection Control Coordinator | Melanie Timoteo | 626-797-6295 | mt@kidwater.info | 1999 Kinclair Dr. Pasadena CA 91107 | T2, D2 |

# 4. Hazard Assessments

In accordance with the State CCCPH, Section 3.1.3 (a)(3) – Hazard Assessments, Section 3.1.4 (b)(2), and Article 2, Section 3.2.1 – The District will evaluate potential for backflow by conducting an initial hazard assessment of the user premises within its service area to identify actual or potential cross-connection hazards, degree of hazard, and any backflow protection needed.

## 4.1 Hazard Evaluation

1. The District shall evaluate the degree of potential health hazard to the public water supply which may be created as a result of conditions existing on a User's premises. The District, however, shall not be responsible for abatement of cross-connections which may exist within a User's premises. As a minimum, the evaluation should consider: the existence of cross-connections, the nature of materials handled on the property, the probability of a backflow occurring, the degree of piping system complexity, the potential for piping system modification, user premise accessibility, previous backflow incidents, and CCCPH requirements. Special consideration shall be given to the premises of the following types of Water Users:

    (a) Premises where substances harmful to health are handled under pressure in a manner which could permit their entry into the public water system. This includes chemical or biological process waters and water from public water supplies which have deteriorated in sanitary quality.

    (b) Premises having an auxiliary water supply, unless the auxiliary supply is accepted as an additional source by the District and is approved by the Health Agency.

    (c) Premises that have internal cross-connections that are not abated to the satisfaction of the District or the Health Agency.

    (d) Premises where cross-connections are likely to occur, and entry is restricted so that cross-connection inspections cannot be made with sufficient frequency or at sufficiently short notice to assure that cross-connections do not exist.

2. Each hazard assessment must identify the degree of hazard to the District’s distribution system as either a **high hazard cross-connection, a low hazard cross- connection, or having no hazard.**

3. The hazard assessment must determine whether an existing BPA, if any, provides adequate protection based on the degree of hazard.

4. Hazard assessments completed prior to the adoption of the CCCPH may be

considered as an initial hazard assessment provided that such hazard assessments and associated backflow protection provide protection consistent with the CCCPH and the PWS describes their review of these assessments in the Cross-Connection Control Plan required in CCCPH section 3.1.4.

| Water User Type | Hazard Assessment Methods | Initial Assessment Deadline | Ongoing Assessment Frequency |
|---|---|---|---|
| Non-residential | In person site survey, Questionnaire completed by customer, Phone/email, Use of mapping software, File review, Plan check | 6/1/2026 | Annually |
| Residential | In person site survey, Questionnaire completed by customer, Phone/email, Use of mapping software, File review, Plan check | 6/1/2026 | Annually |

## 4.2 Hazard Assessment Schedule

| Initial Hazard Assessment Task | Schedule |
|---|---|
| Establish policy | Within 12 months |
| Identify ***high hazard, low hazard, or no hazard*** facilities (CCCPH Appendix D) for mandatory premises containment | Within 24 months |
| Identify non-residential (CII) for premises containment | Within 36 months |
| Identify residential customers with “special plumbing or activities” on their property | Within 48 months |
| Subsequent to the initial hazard assessment, the District will also perform a hazard assessment under the following criteria:<br><br>• if a user premises changes account holder, excluding single-family residences;<br>• if a user premises is newly or re-connected to the PWS;<br>• if evidence exists of changes in the activities or materials on a user's premises;<br>• if backflow from a user's premises occurs;<br>• periodically, as identified in the PWS's Cross-Connection Control Plan required pursuant to CCCPH section 3.1.4.; | |

# 5. Backflow Prevention

In accordance with the State CCCPH, Section 3.1.3 (a)(4) and Section 3.2.2 – the District must ensure that actual and potential cross-connections are eliminated when possible or controlled by the installation of approved BPAs or AG's consistent with the requirements of the Article 3 of the State CCCPH and the sections to follow.

## 5.1 Backflow Protection Requirements

In accordance with the State CCCPH, Section 4.2.1, the District must ensure its distribution system is protected from backflow from identified hazards through the proper installation, continued operation, and field testing of an approved BPA. When a DC is required or referenced in the State CCCPH, a DCDA or DCDA-II type of assembly may be substituted if appropriate. When an RP is required or referenced in the State CCCPH, an RPDA or RPDA-II type of assembly may be substituted if appropriate.

1. The BPA installed must be no less protective than that which is commensurate with the degree of hazard at a user premises, as specified in this section and as determined based on the results of the hazard assessment conducted pursuant to CCCP Section 3.

2. Unless specified otherwise in this section, a District must, at all times, protect its distribution system from high hazard cross-connections through premises containment, through the use of AG(s) or RP(s).

    (a) Following State Water Board review and approval, the District may implement an alternate method of premises containment in lieu of a required AG provided that the proposed alternative would provide at least the same level of protection to public health.

    (b) Following State Water Board review and approval, the District may accept internal protection in lieu of containment when premises containment is not feasible.

4. Except as noted below, the District must ensure its distribution system is protected with no less than DC protection for a user premises with a fire protection system within ten years of adoption of the State CCCPH.

    (a) A high hazard cross-connection fire protection system, including but not limited to fire protection systems or an auxiliary water supply, must have no less than RP protection.

    (b) For existing fire protection systems that do not meet the State CCCPH, Section 3.2.2 (e)(3) or cannot install DC protection within ten years of adoption of the State CCCPH, the District may propose in the CCCP submitted for compliance with the State CCCPH Section 3.1.4:

(i) an alternative date; or

(ii) an alternative method of backflow protection that provides at least the same level of protection to public health.

(c) A BPA is required at the meter for all residences where fire protection is installed.

5. Facilities producing, treating, storing, or distributing drinking water that are an approved water supply or water recycling plants as defined by CCR Title 22, Section 60301.710 must have proper internal protection from cross-connections to ensure that all drinking water produced and delivered to customers and workers at those facilities is free from unprotected cross-connections.

6. The District may, at its discretion, require an industrial Water User to designate a User Supervisor when the Water User's premises has a multi-piping system that conveys various types frequently made. The User supervisor shall be responsible for the avoidance of cross-connections during the installation, operation and maintenance of the Water User's pipelines and equipment.

   The District must include in the Cross-Connection Control Plan required in CCCPH section 3.1.4 the training and qualification requirements for user supervisors, identify the entity that will provide the user supervisor training, and frequency of any necessary recurring training. The training must adequately address the types of hazards and concerns typically found.

## 5.2 Standards for Types of Backflow Protection

1. Each AG used for the CCCP must meet the requirements in Table 1 outlined in the State's CCCPH, Minimum Air Gaps for Generally used Plumbing Fixtures, page 4 of the American Society of Mechanical Engineers (ASME) A112.1.2- 2012 (R2017).

2. Each replaced or newly installed PVB, SVB, DC, and RP for protection of the District must be approved through both laboratory and field evaluation tests performed in accordance with at least one of the following:

   (a) Standards found in Chapter 10 of the *Manual of Cross-Connection Control, Tenth Edition*, published by the University of Southern California Foundation for Cross-Connection Control and Hydraulic Research;

   (b) certification requirements for BPAs in the Standards of American Society of Sanitary Engineering (ASSE) International current as of 2022 that include ASSE 1015-2021 for the DC, ASSE 1048-2021 for the DCDA & DCDA-11, ASSE 1013-2021 for the RP, and ASSE 1047-2021

(c) for the RPDA & RPDA-II and must have the ASSE One Year Test (1YT) mark.

3. Under section 3.3.1(b) of CCCPH, BPAs must not be modified following District approval. The District requires BPA testers to notify the District if a water user or District-owned BPA has been modified from the CCCPH section 3.3.1(b) approval.

## 5.3 Installation Criteria for Backflow Protection

1. For AGs, the following is required:

   (a) The receiving water container must be located on the water user's premises at the water user's service connection unless an alternate location has been approved by the District;

   (b) all piping between the water user's service connection and the discharge location of the receiving water container must be above finished grade and be accessible for visual inspection unless an alternative piping configuration is approved by the District;

   (c) the District must ensure that the AG specified in the State CCCPH Section 3.3.1 (a) has been installed; and

   (d) any new air gap installation at a user's service connection must be reviewed and approved by the State Water Board prior to installation.

2. RPs must be installed such that the lowest point of an assembly is a minimum of twelve inches above grade, and a maximum of thirty-six inches above the finished grade, unless an alternative is approved by the PWS.

3. DCs installed or replaced after the adoption of the State CCCPH must be installed according to the State CCCPH Section 3.3.2 (b). Below ground installation can be considered if approved by the District where it determines no alternative options are available.

4. A PVB or SVB must be installed at a minimum of twelve inches above all downstream piping and outlets.

5. SVBs may not be used for premises containment. PVBs may only be used for roadway right of way irrigation systems as premises containment where there is no potential for backpressure.

6. A RP or DC installed after the adoption of the State CCCPH must have a minimum side clearance of twelve inches, except that a minimum side clearance of twenty-four inches must be provided on the side of the assembly that contains the test cocks. The District may approve alternate clearances providing that there is

adequate clearance for field testing and maintenance.

7. Backflow protection must be located as close as practical to the water user's service connection unless one or more alternative locations have been approved by the District. If internal protection is provided in lieu of premises containment, the District must obtain access to the user premises and must ensure that the on-site protection meets the requirements of this Chapter for installation, field testing, and inspections.

8. Each BPA and air gap separation must be accessible for field testing, inspection, and maintenance.

# 6. Certified Backflow Prevention Assembly Testers and Certified Cross-Connection Control Specialists

In accordance with the State CCCPH, Section 3.1.3 (a)(5), Section 3.1.4 (b)(6), and Section 3.4.1 – the District must ensure that each BPA required by the CCCP to protect the District's domestic water system is field tested by a person with valid certification from a certifying organization recognized by the State Water Board pursuant to the State's CCCPH.

## 6.1 Backflow Tester Certification

All backflow testers testing within the District must provide evidence of current certification from a State Water Board-recognized organization certifying backflow prevention assembly testers. Certifying organizations must be recognized by the State Water Board in accordance with requirements of the State CCCPH and ISO/IEC 17024. Beginning on July 1, 2025, only those testers with a valid certification from a State Water Board recognized certifying organization shall be allowed to test BPAs in the District's service area, certifications from any other entity will be considered invalid.

# 7. Recordkeeping

In accordance with the State CCCPH, Section 3.1.3 (a)(7) and Section 3.1.4 (b)(9) the District will develop and implement a recordkeeping system for:

(a) Backflow prevention assemblies (BPA)
(b) Cross-connection information
(c) Commercial/Industrial and Residential site assessments

| Record Keeping | |
|---|---|
| CCC program documents, including backflow prevention assembly test reports, hazard assessments, contracts, and our inventory of all backflow preventers are stored using the following method(s):<br><br>**Both Digital and Hard Copy** | |
| **All records must be stored in accordance with section 3.5.1 of the CCCPH** | |
| **Type of Records Maintained** | **Length of Retention** |
| The hazard assessments for each user premise, conducted pursuant to CCCPH section 3.2.1 (Hazard Assessment) | 10 years |
| For each BPA, the associated hazard or application, location, owner, type, manufacturer and model, size, installation date, and serial number | 10 years |
| For each AG installation, the associated hazard or application and the location, owner, and as-built plans of the AG | 10 years |
| Results of all BPA field testing, AG inspections, swivel-ell inspections, and field tests for the previous three calendar years, including the name, test date, repair date, and certification number of the backflow prevention assembly tester for each BPA field test and AG and swivel-ell | 10 years |
| Repairs made to, or replacement or relocation of, BPAs for the previous three calendar years | 10 years |
| If a User Supervisor is designated for a user premise, the current contact information for the User Supervisor and Water User, and any applicable training and qualifications as described by State CCCPH section 3.2.2(f) | 10 years |
| Descriptions and follow-up actions related to all backflow incidents | 10 years |
| If any portion of the cross-connection control program is carried out under contract or agreement, a copy of the current contract or agreement | 10 years |
| The current Cross-Connection Control Plan as required in the State CCCPH Section 3.1.4 | 10 years |

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|---|---|
| Any public outreach or education materials issued as required in the State CCCPH section 3.1.3.(a)(7) for the previous three calendar years | 10 years |
| Records of Commercial/Industrial/Institutional site assessments | 10 years |
| Records of Residential site assessments | 10 years |
| All records retained by the District will be made available to the State Water Board upon request | 10 years |

# 8. Backflow Incident Response, Reporting and Notification

In accordance with the State CCCPH, Section 3.1.3 (a), Section 3.1.4 (b), and Section 3.5.2 the District has developed and implemented procedures for investigating and responding to suspected or actual backflow incidents.

## 8.1 Backflow Incident Response Procedure

In the event that a suspected backflow incident occurs in the District, the District's response will include, but not limited to, the following:

1. Consideration of complaints or reports of changes in water quality as possible incidents of backflow;

2. Water quality sampling and pressure recording; and

3. Documentation of the investigation, and any response and follow-up activities.

## 8.2 Backflow Incident Notification

In the event that a backflow incident occurs the Cross-Connection Control Coordinator will provide the following notification:

1. The Cross-Connection Control Coordinator will notify the State Water Board and local health agencies of any known or suspected incident of backflow within 24 hours of the determination. If required by the State Water Board, the District will issue a Tier 1 public notification pursuant to CCR, Title 22, Section 64463.1.

2. If required by the State Water Board, the District will submit, by a date specified by the State Water Board, a written incident report describing the details and affected area of the backflow incident, the actions taken by the District in response to the backflow incident, and the follow up actions to prevent future backflow incidents.

| Backflow Incident Response, Notification, and Reporting | |
|---|---|
| In the event of a suspected or known backflow incident, the District will: | |
| 1 | Respond and investigate all suspected backflow incidents by responding to and documenting complaints, conducting water quality sampling, and checking pressure. |
| 2 | Notify the Division within 24 hours of discovering a known or suspected backflow event. |
| | Regulatory Authority: Division of Drinking Water<br>Contact Name: Kurtis S. Lee<br>Contact Number: (818) 551-2015<br>Email Address: kurtis.lee@waterboards.ca.gov |
| 3 | If directed by the DDW, notify customers with appropriate public notification within 24 hours. |
| 4 | Complete a backflow incident report at the request of the Division |
| 5 | Include the name(s) of personnel who respond to water quality complaints and suspected backflow incidents |

# 9. Backflow Prevention Assembly Testing and Reporting

In accordance with the State CCCPH, Section 3.1.3(a)(8), Section 3.1.4 (b)(7), and Section 3.5.2 the District has developed and implemented procedures for investigating and responding to suspected or actual backflow incidents. The procedure for responding to backflow incidents, reporting any incidents, and reporting those incidents, will be:

1. All BPAs installed in the District and in compliance with the CCCPH must be field tested following installation, repair, depressurization for winterizing, or permanent relocation. All required field testing must be performed by certified backflow prevention assembly tester.

2. BPAs must be field tested at least annually. The State CCCPH does not preclude the District, the State Water Board, or a local health agency from requiring more frequent field testing for premises with high hazard cross-connection or BPA at increased risk of testing failure.

3. Air-gap separations must be visually inspected at least annually by a certified backflow prevention assembly tester or certified as a cross-connection control specialist.

4. The District must receive passing field tests before providing continuous service to a water user with a newly installed BPA.

5. BPAs that fail the field test must be repaired or replaced within **30 days** of notification of the failure by the District. Extensions may be considered by the District if circumstances warrant an extension.

Backflow prevention assembly testers must notify the District within **one day** if a backflow incident or an unprotected cross-connection is observed at the BPA or prior to the user premises during field testing. The District will immediately investigate and discontinue service to the user premises if a backflow incident is confirmed, and water service will not be restored to that user premises until the District receives a confirmation of a passing BPA field test from a backflow prevention assembly tester and the assembly is protecting the District.

| **Backflow Prevention Inventory and Testing Procedures** | |
|---|---|
| Does your PWS have backflow prevention assemblies installed? | Yes |
| How many? | 3 BPAs that are known and annually tested – See Page 19 for Inventory |
| Does your PWS have any backflow prevention assemblies that are buried (or below grade)? | No |
| Does your service area experience freezing conditions during the winter? | No |
| Does your PWS have non-testable backflow preventers at PWS facilities? | No |
| Required backflow prevention assembly maintenance, repair, or replacement will happen within 30 days after identification. | |
| • All individuals who test backflow prevention assemblies must be certified by an ANSI accredited or DDW recognized organization<br>• Our testers' field test kits must be accurate and routinely verified<br>• Testers must provide the District with copies of all BPA test results | |
| Describe your processes for ensuring that the three requirements above are satisfied:<br><br>All testers must provide proof of current certification from an ANSI-accredited or DDW-recognized organization. The District maintains these certifications on file and verifies them upon initial registration and annually. Testers are also required to use field test kits that are calibrated and verified for accuracy according to manufacturer specifications, with calibration certificates submitted annually or as otherwise required. In addition, testers must submit complete legible BPA test reports to the District within 10 business days of performing the test. These reports are reviewed and recorded in the District's digital cross-connection control database. | |

| | |
|---|---|
| Describe your PWS's procedure for ensuring all backflow prevention assemblies and air gap installations are tested at least annually:<br><br>An up-to-date inventory is maintained, tracking the location, type, and last test date of each device. Each BPA is assigned a due date, and the District sends written or electronic reminders to water users at least 30 days in advance. If test results are not submitted on time, the District issues a notice of non-compliance and may escalate enforcement, including possible water<br><br>service interruption. All test records are stored in the District's digital cross-connection control database. | |
| Notification methods for BPA tests that are due | Written or electronic notification by Letter, Phone, Email, SMS |
| Penalties for unresponsive customers | Written or electronic notification of Water Service Termination due to noncompliance with District CCCP |
| Penalties (Ordinances or Rules of Service) for failed, tampered, and missing BPAs | Written or electronic notification of Water Service Termination due to noncompliance with District CCCP |

## 10. Public Outreach and Education

In accordance with State CCCPH, Section 3.1.3 (a)(9) and Section 3.1.4 (b)(12) – the District has developed a cross-connection control public outreach and education program that is intended to educate staff, customers, and the community about backflow protection and cross-connection control.

| **Public Outreach & Education** |
|---|
| **KID Website:** Primary source for education and information on backflow prevention and cross-connection control for customers, staff, and community<br>Visit this link: www.kinneloairrigationdistrict.info<br><br>**KID Newsletter:** Information regarding backflow prevention and cross-connection control may be distributed through "Water Word", KID's quarterly newsletter<br><br>**KID CCR:** Information regarding backflow prevention and cross-connection control may be distributed through the annual Consumer Confidence Report |

## 11. Local Entity Coordination

In accordance with the State CCCPH, Section 3.1.3 (a)(10) and Section 3.1.4 (b)(13) The District must coordinate with applicable local entities that are involved in either cross-connection control or public health protection to ensure hazard assessments can be performed, appropriate backflow protection is provided and aid in the investigation of backflow incidents. Local entities may include but are not limited to plumbing, permitting, or health officials, law enforcement, fire departments, maintenance, and public and private entities.

| Local Entity Coordination |
| --- |
| **LA County Fire Department, Station 66**<br>2764 Eaton Canyon Dr, Pasadena, CA 91107<br>(626) 798-3739<br>https://fire.lacounty.gov/<br><br>**County of Los Angeles Department of Public Health**<br>5050 Commerce Drive, Baldwin Park, CA 91706<br>1-888-700-9995<br>http://www.publichealth.lacounty.gov/eh/about/contact-us |

## 12. Certification

I certify that the information submitted in this Cross-Connection Control Plan is accurate and we will comply with the Cross-Connection Control Policy Handbook (effective date July 1, 2024). Our public water system will ensure its Cross-Connection Control Plan is at all times representative of the current operation of its Cross-Connection Control Program.

Attached are copies of our hazard assessment, backflow prevention assembly and backflow preventer inventories, and our Cross-Connection Control enforcement authority.

Name: Melanie Timoteo

Role: Operations Assistant

Signature: Melanie Timoteo

Date: 7/01/2025

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**DDW / LPA Review:**
The public water system has demonstrated compliance with the Cross-Connection Control Plan requirements of the CCCPH.

Name:

Title:

Signature:

Date:

# BACKFLOW PREVENTION ASSEMBLY INVENTORY
# NON-RESIDENTIAL

| NON-RESIDENTIAL LOCATION | Assembly Type (RP, DC, AG, PVB, etc.) | Assembly Size | Manufacturer name, model, & Serial Number | Installation: (horizontal, vertical, above/below grade) | Identified Potential Onsite Hazard (High, Low, None) |
|---|---|---|---|---|---|
| 2600 DOVE CREEK LN #1 | | | | | |
| 1550 CREEKSIDE CT #2 | | | | | |
| 1500 CREEKSIDE CT #3 | | | | | |
| 2385 KINCLAIR DR - LOT 22 | | | | | |
| 2361 KINCLAIR DR - LOT 17 | | | | | |
| 1516 KINNELOA MESA RD | | | | | |
| 1720 KINNELOA CANYON RD | | | | | |
| 1908 KINNELOA CANYON RD | | | | | |
| 2215 KINNELOA MESA RD | | | | | |
| 2223 BRAMBLING LN | | | | | |
| 2177 KINNELOA CANYON RD | | | | | |
| 2027 KINCLAIR DR | | | | | |
| 2121 GLEN SPRINGS RD | | | | | |
| 2750 EATON CANYON DR | | | | | |
| 2675 NEW YORK DR | | | | | |
| 2795 EATON CANYON DR/POST | RP | | | | |
| 2795 EATON CANYON DR/NORTH | RP | | | | |
| 2795 EATON CANYON DR/SOUTH | RP | | | | |
| 2001 VILLA HEIGHTS RD | | | | | |
| 1747 PASADENA GLEN RD | | | | | |

# BACKFLOW PREVENTION ASSEMBLY INVENTORY RESIDENTIAL

| RESIDENTIAL LOCAITON | Assembly Type (RP, DC, AG, PVB, etc.) | Assembly Size | Manufacturer name, model, & Serial Number | Installation: (horizontal, vertical, above/below grade) | Identified Potential Onsite Hazard (High, Low, None) |
|---|---|---|---|---|---|
| 2228 VILLA HEIGHTS RD | | | | | |
| 2224 VILLA HEIGHTS RD | | | | | |
| 2121 VILLA HEIGHTS RD | | | | | |
| 2105 VILLA HEIGHTS RD | | | | | |
| 2007 VILLA HEIGHTS RD | | | | | |
| 1906 COUNTRY LN | | | | | |
| 3100 MESALOA LN | | | | | |
| 1849 KINNELOA MESA RD | | | | | |
| 2924 CLARMEYA LN | | | | | |
| 2300 KINNELOA MESA RD | | | | | |
| 2300 BRAMBLING LN | | | | | |
| 2179 KINNELOA CANYON RD | | | | | |
| 1966 PASADENA GLEN RD | | | | | |
| 1930 PASADENA GLEN RD | | | | | |
| 1655 HASTINGS HEIGHTS LN | | | | | |
| 1653 HASTINGS HEIGHTS LN | | | | | |
| 1651 HASTINGS HEIGHTS LN | | | | | |
| 1647 HASTINGS HEIGHTS LN | | | | | |
| 1645 HASTINGS HEIGHTS LN | | | | | |
| 1643 HASTINGS HEIGHTS LN | | | | | |
| 1641 HASTINGS HEIGHTS LN | | | | | |
| 1637 HASTINGS HEIGHTS LN | | | | | |
| 1633 HASTINGS HEIGHTS LN | | | | | |
| 1625 HASTINGS HEIGHTS LN | | | | | |
| 1623 HASTINGS HEIGHTS LN | | | | | |
| 1621 HASTINGS HEIGHTS LN | | | | | |
| 1619 HASTINGS HEIGHTS LN | | | | | |
| 1617 HASTINGS HEIGHTS LN | | | | | |
| 1605 HASTINGS HEIGHTS LN | | | | | |
| 1603 HASTINGS HEIGHTS LN | | | | | |
| 1601 HASTINGS HEIGHTS LN | | | | | |

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|---|---|---|---|---|---|
| 1600 HASTINGS HEIGHTS LN | | | | | |
| 1612 HASTINGS HEIGHTS LN | | | | | |
| 1624 HASTINGS HEIGHTS LN | | | | | |
| 3520 RANCH TOP RD | | | | | |
| 3522 RANCH TOP RD | | | | | |
| 3524 RANCH TOP RD | | | | | |
| 3526 RANCH TOP RD | | | | | |
| 3535 RANCH TOP RD | | | | | |
| 3503 RANCH TOP RD | | | | | |
| 1660 HASTINGS HEIGHTS LN | | | | | |
| 3201 BARHITE ST | | | | | |
| 3220 FAIRPOINT ST | | | | | |
| 1445 EDGECLIFF LN | | | | | |
| 1262 HARTWOOD POINT DR | | | | | |
| 1230 HARTWOOD POINT DR | | | | | |
| 1190 HARTWOOD POINT DR | | | | | |
| 1200 HARTWOOD POINT DR | | | | | |
| 1202 HARTWOOD POINT DR | | | | | |
| 1782 SIERRA MADRE VILLA | | | | | |
| 1970 WINDOVER RD | | | | | |
| 3500 RANCH TOP RD | | | | | |
| 1856 PASADENA GLEN RD | | | | | |
| 3630 RANCH TOP RD | | | | | |

# CROSS-CONNECTION CONTROL ENFORCEMENT AUTHORITY

**RESOLUTION 2025-07-01-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE KINNELOA IRRIGATION DISTRICT ESTABLISHING A CROSS-CONNECTION CONTROL PROGRAM TO PROTECT THE PUBLIC WATER SYSTEM**

**WHEREAS**, Kinneloa Irrigation District ("District") operates a public water system in California , and as such is required to establish and implement a Cross-Connection Control Program ("Program") to protect public health and its public water system; and

**WHEREAS,** the District now desires to establish such a Program, in accordance with California law and regulations promulgated by the State Water Resources Control Board, including through its Cross-Connection Control Program Handbook, and directs District staff to implement that Program to accomplish the following purposes:

(1) to protect the District's water supply against actual or potential cross-connection by isolating any contamination that may occur because of some undiscovered or unauthorized cross-connection on a water user's premises;

(2) to eliminate existing connections between drinking water systems and other sources of water that are not approved as safe and potable for human consumption;

(3) to eliminate Cross-Connections between drinking water systems and sources of contamination; and

(4) to prevent the occurrence of Cross-Connections in the future.

**NOW THEREFORE, BE IT RESOLVED** that the Board of Directors of the Kinneloa Irrigation District hereby resolves to adopt the District's Cross-Connection Control Program in the form attached hereto as Exhibit A and incorporated herein by this reference and directs District staff to fully implement that Program effective as of the adoption of this resolution.

**PASSED, APPROVED AND ADOPTED THE FIRST DAY OF JULY 2025.**

________________________________________

STEPHEN H. BROWN, Chairman
Board of Directors of the Kinneloa Irrigation District

________________________________________

GORDON JOHNSON, Secretary
Board of Directors of the Kinneloa Irrigation District

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**PASSED, APPROVED AND ADOPTED THE FIRST DAY OF JULY 2025.**

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STEPHEN H. BROWN, Chairman
Board of Directors of the Kinneloa Irrigation District

________________________________________

GORDON JOHNSON, Secretary
Board of Directors of the Kinneloa Irrigation District

KINNELOA IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY
1999 KINCLAIR DRIVE, PASADENA, CALIFORNIA 91107-1017
TELEPHONE (626) 797-6295 • FAX (626) 608-3168
WEBSITE: www.kidwater.info

Date: July 1, 2025

To: Board of Directors

From: Tom Majich, General Manager

Subject: Abandonment of Old K3 Pumping Line and Easements

---

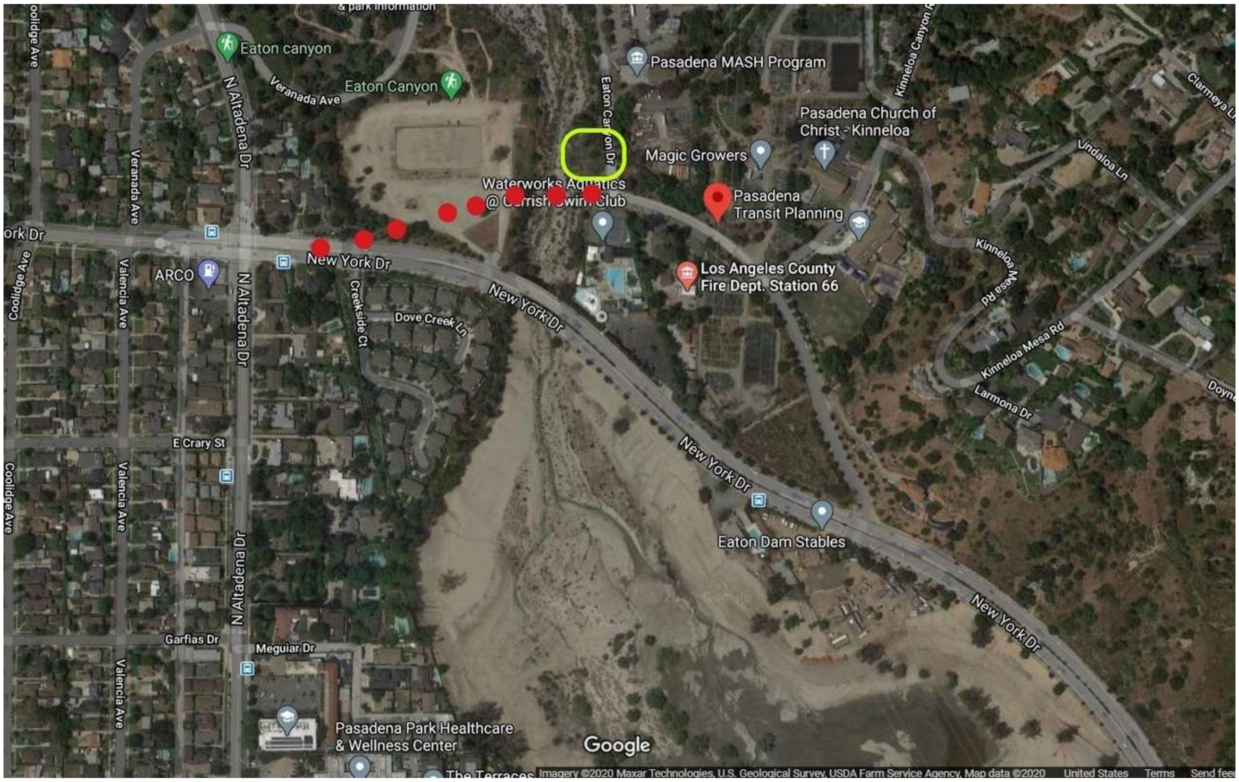
The original pumping line from the K3 well into the Eucalyptus Zone crosses the Eaton Wash at the site of the Eaton Canyon Drive bridge that was washed out in the flood of 1969, the line has remained exposed suspended above Eaton Wash since then. The pumping line crosses New York Drive from the K3 well then travels through what is now the Eaton Canyon Equestrian Lot deep underground, it surfaces and crosses the wash and then is underground again in Eaton Canyon Drive behind the Gerrish Swim and Tennis Club. The transmission line consists of 8” AC pipe and unlined 6” Steel pipe.

The exposed line has been a recognized hazard by the District for decades. Many attempts were made in the 1990’s to secure hazard mitigation funds for its relocation. Finally, in 2004 the District installed a new 10” DIP mainline from K3 into the Eucalyptus Zone as a replacement to the old Eaton Canyon Drive pumping line. The old line remained in place as it does today. As it is at risk of catastrophic failure due to water and debris flows in the Eaton Wash it is often isolated to prevent draining of the Eucalyptus zone if it were to break; however, due to the condition and age of the isolation valves a full shut down is not possible. The February 2025 debris flow following the Eaton Fire caused further damage to the pipe support and the transmission line. The line is isolated to the greatest extent possible but is at risk of complete failure which could be caused by a small seismic or flood event or further deterioration of the exposed steel line. District management recommends finally and fully abandoning this line.

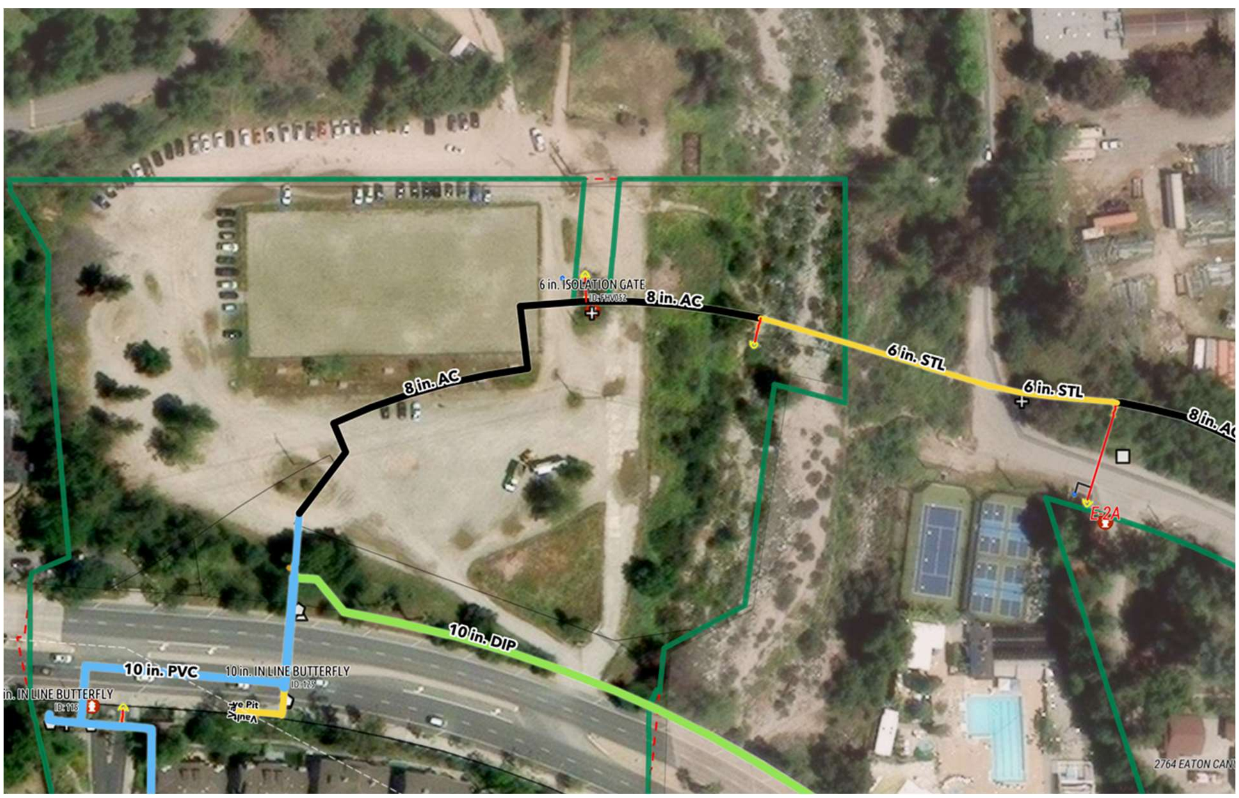
The proposed project will cut and cap the 8” AC line just beyond the isolation valves on the north side of New York Drive. It will cut and cap the 8” AC line in Eaton Canyon Drive at the east side of the Eaton Canyon Wash. Since the 8” AC line needs to stay active west of Kinneloa Canyon Road, and this 8” AC line is highly susceptible to failure, District staff proposes installation of an isolation valve on the west side of Kinneloa Canyon Road so that if there was failure in the remaining active 8” AC mainline it would not lead to de-pressurization of the Eucalyptus Zone. The proposed project has an estimated cost of $35,000.

LA County Parks, which now owns the Equestrian Loan, has an active domestic service supplying a drinking fountain and an active fire hydrant. The GM has had conversations with LA County Parks about abandoning both the domestic and fire services. LA County Parks has tentatively agreed to allowing KID to abandon those services if we abandon our prescriptive pipeline easements as well as remove the exposed 6” steel line and steel pipe support crossing and in the Eaton Wash.

District management requests Board approval to execute any agreement necessary with LA County Parks to abandon our service to their property as well as our prescriptive easements and proceed to engage consultants and contractors as necessary to perform the work required for this isolation and abandonment.



Red Dots show the pre-1969 alignment of Eaton Canyon Drive



Satellite Image with KID Pipeline locations shown

Photo looking NW at pipe crossing Eaton Wash following the February 14, 2025 Debris Flow

Close up photo of damaged pipe support and coupling.

KINNELOA IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY
1999 KINCLAIR DRIVE, PASADENA, CALIFORNIA 91107-1017
TELEPHONE (626) 797-6295 • FAX (626) 608-3168
WEBSITE: www.kidwater.info

Date: July 1, 2025

To: Board of Directors

From: Tom Majich, General Manager

Subject: Engagement of Water Resource Economics for update to Financial Plan Post-Eaton Fire

---

In 2024, Water Resource Economics, was retained by the District to prepare the financial plan and rate study that was adopted by the Board of Directors in November 2024, effective January 1, 2025. The Eaton Fire that swept through our area on January 7th and 8th destroyed thousands of structures including many customers homes in the District. Approximately 8% of the District's connections were destroyed and other accounts have been inactive since the fire due to residents relocating even if their home was not completely destroyed leading to revenues below forecast of 12-15% for this year and the years going forward until the customer accounts are restored.

Implementation of the District's Capital Improvement Plan, intended to begin in early 2025 ,has been delayed due to the immediate needs of the Eaton Fire response as well as a disruption to the District's finances with a significant loss of revenue. Additionally, District cash reserves have been used to fund the response to the Eaton Fire and that reserve fund needs to be replenished. Management time has been largely dedicated to the Eaton Fire response since the day of the fire. Seeking reimbursement from FEMA for eligible costs, managing the litigation with SCE for damages and managing multiple new regulatory requirements necessitates additional staff over the next 5 years for the District to fully recover while customers are rebuilding their homes and District revenue stabilizes.

So that the District's financial plan and rate structure accurately reflects the needs of the District as they exist post-fire, the General Manager recommends re-engagement of Water Resource Economics immediately to update the Financial Plan with current inputs. If the Financial Plan update warrants a revision to the current rates, the GM will make a future recommendation to the Board on how to proceed.

May 30, 2025

Tom Majich
General Manager
Kinneloa Irrigation District
1999 Kinclair Dr
Pasadena CA 91107

**Subject: Proposal for Financial Plan Update**

Dear Mr. Majich,

Water Resources Economics, LLC (WRE) is pleased to submit this proposal to Kinneloa Irrigation District (District) to conduct a Financial Plan Update. The District would like to update the current financial plan for an anticipated debt issuance this year.

WRE will provide this service on a time and material basis for a not to exceed the amount of 15,000 dollars.

Below are the hourly rates that will be utilized for this study:

Sanjay Gaur, Project Manager: $310
Hannah Phan, Lead Analyst: $210

It would be my pleasure to assist the District on this important project. If you have any questions, please contact me at 213-327-4405 or by email at sgaur@water-economics.com.

Sincerely,

Sanjay Gaur
President
Water Resources Economics, LLC

KINNELOA IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY
1999 KINCLAIR DRIVE, PASADENA, CALIFORNIA 91107-1017
TELEPHONE (626) 797-6295 • FAX (626) 608-3168
WEBSITE: www.kidwater.info

Date: July 1, 2025

To: Board of Directors

From: Tom Majich, General Manager

Subject: Engagement of Campanile Group for Financing Advisory Services

---

With the recently adopted rate structure effective January 1, 2025 the General Manager (GM) intended to source financing in early 2025 so that the Capital Improvement Plan (CIP) could be executed. The rate study assumed a certain level of new financing in place in 2025 to pay-off the existing loan and fund the immediate CIP needs.

Execution of the CIP has been delayed to the January 2025 Eaton Fire. The GM is working to update the District Financial Plan so that financing can be sourced. The GM recommends the District engage Campanile Group Inc. for the scope of services and fee described in the attached Engagement Letter dated June 17, 2025. Campanile Group has assisted many of our neighboring water agencies with similar needs and just recently assisted an Irrigation District with similar demographics and system CIP needs with securing financing at favorable terms.

The GM requests Board approval to engage the Campanile Group immediately per the outlined terms so that financing can be secured in a timely manner for the CIP to commence.

KINNELOA IRRIGATION DISTRICT
SPECIAL DISTRICT • PUBLIC WATER AGENCY

# Statement of Qualifications to Provide Municipal Advisory Services

June 2025

Campanile Group, Inc.

## TABLE OF CONTENTS

## 1. Company Information

Campanile Group, Inc. is a full service financial/municipal advisory and consulting firm that serves special districts, cities, counties, schools, school districts, water districts, private higher education, and non-profits. Campanile is a privately owned "S" Corporation and is registered as a Municipal Advisor with the Securities and Exchange Commission ("SEC") and Municipal Securities Rulemaking Board ("MSRB").

## 2. Revelant Experiences and Qualifications

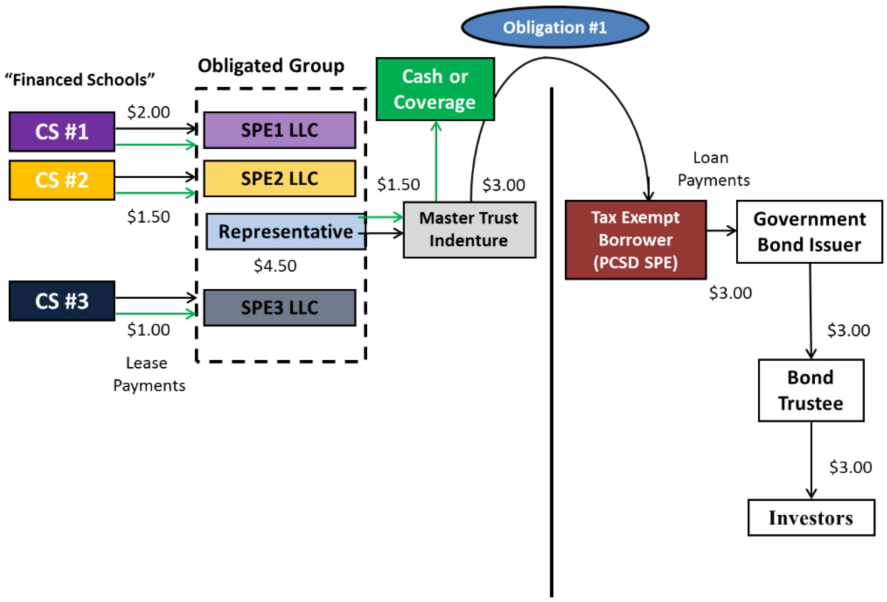
**Relevant Experience:** Our team has provided financial advisory services on over 100 public finance projects. The financings have ranged from first time borrowers to large governmental agencies. These include financings such as revenue bonds, general obligation bonds, lease revenue bonds, certificates of participation, pension obligation bonds, special tax Mello-Roos bonds, and redevelopment bonds. We highlight some of our relevant experiences below:

- **Local financing experience:** Since 2014, John completed five financings for the City of Pasadena. The five financings have been for the City's Pension Obligations Bonds, Rose Bowl retrofit/refinancings, Convention Center and Certificates of Participation totaling over $250 million.

- **Local Water financing experience:** John led ***Crescenta Valley Water District*** first ever bond financing in 2020 for $12 million as the District's municipal advisor. In 2024, John led a second financing for another $12 million. Most recently, John completed a $17.5 million financing for ***La Canada Irrigation District*** in May 2025.

- **CA Water and Special District experience:** John has worked with an array of water and special districts across California as their municipal advisor including Rowland Water District, Water Replenishment District of Southern California, Garden Grove Water Department, Garden Grove Sanitary District, and Salinas Solid Waste Authority.

**Analytical Abilities** The chart below is an example of our analytical abilities. It was used in a presentation we made to a client when discussing a complex obligated structure that is often used with large multiple site borrowers. We believe this example showcases our analytical and qualitative abilities as it relates to financing structures. We also verify financing structures using the proprietary software, including calculations for yield-to-call and yield-to-maturity for premium and discount bonds when the underwriter changes the coupons and yields of the structure to meet investor demands.




## Capital Markets Experts

Of John's 20 years of public finance experience, 14 years was at a top underwriting firm. John's experience as an underwriter considerably impacts his ability to save his clients significant financing costs. He has saved millions of dollars of interest cost for his clients based on his knowledge of the capital markets, in-depth understanding of the steps involved in the bond interest-rate setting process ("pricing"), expertise with structuring bond cash flows, experience managing the investor outreach process, and familiarity with all types of debt instruments.

## Credit Rating Experts

John has helped dozens of cities and organizations navigate the rating process, including many first-time borrowers. Having extensive experience with the credit process, we have formed invaluable relationships with credit analysts and understand the rating agencies' criteria and area of focus to help us craft the most comprehensive credit presentation.

## 3. Stragetic Planning Process

Campanile's financial planning process and recommendation on structure/term/type depends on the needs and characteristics of its clients. We at Campanile pride ourselves on always working diligently and in close cooperation with staff and assembled professional teams to provide advice and services that are based upon a comprehensive, multi-disciplinary view. It is always our intent to add value by keeping the District's long-term objectives in mind. Further, it is important that each and every decision and its potential outcomes be measured in terms of not only the financial dimension, but, just as importantly, a potential operational and political impact/benefit.

## 4. Resume of Principal Advisors

John Phan, Principal
Campanile Group, Inc
Email: jphan@campanilegrp.com I Phone: (949) 549-4665 I Cell: (323) 270-7119

**JOHN M. PHAN, PRINCIPAL**

*Bachelor of Science – University of California, Berkeley - Series 50 and Series 54 registration*

Mr. Phan provides financial advisory services to schools, cities, water agencies, and colleges/universities. John began his public finance career in 2000 as an underwriter. Over his 20-year career, John completed over 100 financing transactions totaling more than $2 billion, including debt financings such as revenue bonds, general obligation bonds, lease revenue bonds, certificates of participation, pension obligation bonds, special tax Mello-Roos bonds, and redevelopment bonds.

John's experience as an underwriter considerably impacts his ability to save his current financial advisory clients significant financing costs. He has saved millions of dollars of interest cost for his clients based on his knowledge of the capital markets, in-depth understanding of the steps involved in the bond interest-rate setting process ("pricing"), expertise with structuring bond cash flows, experience managing the investor outreach process, and familiarity with all types of debt instruments.

Norma Diaz, Principal
Campanile Group, Inc
Email: ndiaz@campanilegrp.com I Phone: (760) 797-5506

**NORMA DIAZ, PRINCIPAL**

*Masters of Science – California State University Long Beach - Series 50*

Ms. Diaz leads our post issuance compliance department. In this role, she collaborates with clients to ensure compliance of the continuing disclosure reporting obligations. Additionally, she arranges and prepares clients for investor calls, monitors credit rating, and assists with surveillance related to rating agencies. Ms. Diaz helps prepare bond financing cash flows and other quantitative analyses for the firm's municipal advisory clients. Her financial advisory coverage includes schools, colleges/universities, cities, and not-for-profits organizations.

Prior to joining Campanile, Ms. Diaz served as Director in the hospital setting where she worked extensively on clinical operations, compliance with state and federal regulatory affairs, and revenue cycle.

June 17, 2025

**FROM:** Campanile Group, Inc.
John Phan, Principal
Norma Diaz, Principal

TO: Tom Majich, General Manager
Kinneloa Irrigation District
1999 Kinclair Dr
Pasadena , CA 91107-1017

**RE:** Disclosure and Engagement Letter

Dear Mr. Majich

This letter specifies the terms of the engagement between Campanile Group, Inc. ("Advisor") and Kinneloa Irrigation District (the "District").

This engagement between the District and Advisor shall become effective as of the date of its acceptance as provided below.

**Scope of Services**

- Act as an independent fiduciary advisor representing the interests of the District throughout the financing process;
- Act as a resource to the District in regard to providing information related to market trends, market rates and terms, etc.;
- Design and assist in implementing financing strategies;
- Prepare analysis and reports showing feasibility of the project;
- Assist in developing the plan of finance and related transaction timetable;
- Seeking proposals from financing participants including banks, lenders, underwriter, borrower's counsel, bond counsel, trustee, disclosure counsel, etc., if applicable;

- Assist in evaluating and selecting financing participant proposals;
- Present to District executive team and/or board information on the financing process, financing terms and conditions, and requirements of both the District and lender, if necessary;
- Develop and draft a detailed financing schedule for working group;
- Assist with administrative duties such as drafting distribution list and sending out calendar reminders related to financing;
- Coordinate financing calls or calls as necessary with working group to achieve financing schedule;
- Draft call agendas and monitor financing task to meet financing schedule;
- Lead weekly calls on behalf of the financing team;
- Provide good faith estimates in accordance with California Government Code Section 5852.1 for tax-exempt financings;
- Make recommendations on all aspects of the financing including, but not limited to, the timing of the financing, call provisions, marketing, and other structuring aspects;
- Devise and recommend a financing plan for obligations to be issued, including maturity schedules and other terms and conditions;
- Prepare information for credit presentations, schedule and assist in the presentations, and act as a liaison with the underwriter, credit agencies, providing information as needed;
- Monitor and control fees and expenses incurred in connection with completion of the financing;
- Assist in evaluating outside vendors providing: arbitrage rebate, investment advisory, verification reporting, and other ancillary services;

- Assist in other matters necessary or incidental to the issuance and administration of debt obligation;

- Provide oversight of underwriting services;

- Review and verify reasonableness of financial covenants – e.g., debt service coverage test, days cash on hand, additional debt test, and other covenants;

- Provide advice regarding market conditions, structuring and marketing;

- Provide interest rate pricing comparable transactions to District and underwriting team;

- Evaluate the sales process including analyzing bids, reviewing spreads, analyzing and market levels;

- Review final debt service cash flows;

- Undertake pre-pricing analysis prior to sale; advise and help in the negotiation with respect to pricing on the day of sale; and

- Assist in non-legal closing details;

- Unless otherwise provided above, Advisor is not responsible for preparing any preliminary or final official statement, or for certifying as to the accuracy or completeness of any preliminary or final official statement, other than with respect to any information about Advisor provided by Advisor for inclusion in such documents.

**Independent Registered Municipal Advisor ("IRMA")**

If acting in the capacity of an Independent Registered Municipal Advisor ("IRMA") with regard to the IRMA exemption of the SEC Rule, Advisor will review all third-party recommendations submitted to Advisor in writing by the District.

**Term of Engagement Agreement**

The commencement date of the agreement is the date of execution and the end date is two years after the effective date or at the successful close of the transaction, whichever occurs first. Any extensions must be mutually agreed upon by all parties in writing.

**Compensation and Out-of-Pocket Expenses**

Compensation and expenses for activities to be performed for this engagement is contingent upon the successful sale and closing of the transaction and is payable from the proceeds of the loan or bond.

A one-time not-to-exceed advisory fee of $65,000.

**Termination of Engagement Agreement**

The District may terminate the whole or any part of this Agreement at any time and without cause by giving sixty (60) days written notice to Advisor of such termination and specifying the effective date thereof. Advisor shall discontinue all Services affected by such termination within sixty (60) days of receipt of such notice, unless otherwise instructed by the District in writing. Advisor may terminate this agreement by giving the District sixty (60) days written notice.

In the event Services are terminated by the District and financing is successfully issued, Advisor will be compensated pro-rata for services provided up to the termination date.

**Conflicts of Interest and Other Matters Requiring Disclosures**

Advisor agrees to provide to the District disclosures required by Municipal Securities Rulemaking Board ("MSRB") Rule G-42 and Rule G-10 (the "Disclosures"), which are attached here as Appendix A. Advisor agrees to promptly amend or supplement the Disclosures to reflect any material changes or additions, which shall be delivered to District and incorporated by reference as of the date thereof into this Agreement to the same extent as if set forth herein.

**Miscellaneous**

During the term of the municipal advisory relationship, this Agreement will be promptly amended or supplemented to reflect any material changes in or additions to the terms or information within this Agreement and the revised writing will be promptly delivered to the

District. If there are any questions regarding the above, please do not hesitate to contact Advisor.

If the foregoing terms meet with your approval, please indicate your acceptance by executing this letter and returning an electronic copy.

Sincerely,

John Phan
Principal
Campanile Group

Kinneloa Irrigation District

Print Name:_________________________

Title:______________________________

By: ___________________________________
Authorized Representative

Date: _____________________________________

APPENDIX A

**Conflicts of Interest and Other Disclosures**

Advisor makes the following disclosures with respect to material conflicts of interest in connection with its Agreement with the District, together with explanations of how Advisor addresses or intends to manage or mitigate each conflict. To that end, with respect to all of the conflicts disclosed below, Advisor mitigates such conflicts through its adherence to its duty of loyalty and duty of care to the District. The disclosures below describe, as applicable, any additional mitigations that may be relevant with respect to any specific conflict disclosed below.

- Advisor represents that in connection with the issuance of municipal securities, Advisor may receive compensation from the District for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Advisor hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding Advisor's ability to provide unbiased advice to enter into or complete such transaction. While contingent compensation is customary in the municipal securities market, it presents a conflict because it could create an incentive for Advisor to advise the District to complete a financing or to alter the structure of a financing in order to ensure compensation for Advisor.
- As of the date of the Agreement, there are no other material conflicts of interest that Advisor is aware of that might impair its ability to render unbiased and competent advice or to fulfill its statutory duties to the District.
- The fee paid to Advisor increases the cost of investment to the District. The increased cost occurs from compensating Advisor for municipal advisory services provided.
- Advisor does not act as principal in any of the transaction(s) related to this Agreement.
- Advisor does not have any affiliate that provides any advice, service, or product to or on behalf of the client that is directly or indirectly related to the municipal advisory activities to be performed by Advisor;
- Advisor has not made any payments directly or indirectly to obtain or retain the District's municipal advisory business;
- Advisor has not received any payments from third parties to enlist Advisor recommendation to the District of its services, any municipal securities transaction or any municipal finance product;
- Advisor has not engaged in any fee-splitting arrangements involving Advisor and any provider of investments or services to the District;
- Advisor does not have any other engagements or relationships that might impair Advisor's ability either to render unbiased and competent advice to or on behalf of the District or to fulfill its statutory duties to the District, as applicable; and

- Advisor does not have any legal or disciplinary event that is material to the District's evaluation of the municipal advisory or the integrity of its management or advisory personnel.

**Legal Events and Disciplinary History**

Advisor does not have any legal events and disciplinary history on its Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The District may electronically access Advisor's most recent Form MA and each most recent Form MA-I filed with the Commission by searching for "Campanile Group" at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

Within the Municipal Securities Rulemaking Board ("MSRB") website at www.msrb.org, the District may obtain the Municipal Advisory client brochure that is posted on the MSRB website. The brochure describes the protections that may be provided by the MSRB Rules along with how to file a complaint with financial regulatory authorities.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC.

# FOOTHILL MUNICIPAL WATER DISTRICT
Altadena - La Cañada Flintridge - La Crescenta

June 12, 2025

Dear Directors & General Managers,

Thank you again for your attendance and participation in our joint water agency meeting last Thursday. We hope you found the evening informative and thought-provoking.

Attached, please find a draft copy of the minutes from the meeting, including notes taken during the open discussion on consolidation. They summarize the potential benefits, challenges, and questions you all identified. We have also included input on the subject received as written comments prior to the meeting. If there are any major points raised that we missed or mis-represented here, please let us know and we will incorporate them into the final minutes from the meeting.

Also attached are slides from GM Matt Stone's presentation. They are a good reminder of some of the challenges and benefits Santa Clarita Water District found in their recent consolidation.

As noted at the end of the meeting, FMWD recommends convening a working group made up of one or two representatives from each water agency, to decide on next steps, or a process for further evaluating the potential benefits and challenges of consolidating some or all of the attending water agencies. This could include defining the scope and method of collaborating in a consolidation study, with the intent of providing your agencies with the information they need to determine if consolidation is in the best interest of their customers, shareholders and community.

We know this is a lot to consider, so we have delayed the due date to July 10th to give your boards time to meet and discuss. We ask that you please reply to FMWD by July 10th with your interest, or not, in participating in this working group. If you have any thoughts or questions in the meantime, please reach out to General Manager Jazmadarian (nina.jaz@fmwd.com) or Director Colcord (mr.frank.colcord@gmail.com). Thank you again for your time and consideration, and we hope to hear from all of you soon.

Appreciatively,

Richard Atwater, President
Foothill Municipal Water District



4536 Hampton Road * P.O. Box 686 * La Cañada-Flintridge, CA 91012—0686 (818) 790-4036 FAX (818) 790-9418

## System Water Loss Audit - May 2025

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | |
| Subeca Read Date | 4/30/25 | 5/31/25 | | | | |
| Subeca Read Time | 8:22 | 9:49 | | | Variance | |
| | Level | Level | Variance | Gal/Foot | Gallons | |
| Eucalyptus Reservoir | 20.58 | 19.06 | (1.52) | 8,410.00 | (12,783.20) | |
| Sage Tank | 21.54 | 20.16 | (1.38) | 10,000.00 | (13,800.00) | |
| West Tank | 20.48 | 21.32 | 0.84 | 22,124.00 | 18,584.16 | |
| Wilcox Reservoir | 17.49 | 18.28 | 0.79 | 65,739.00 | 51,933.81 | |
| Holly East | 18.01 | 0.96 | (17.05) | 6,388.00 | (108,915.40) | |
| Holly West | 14.24 | 14.99 | 0.75 | 7,610.00 | 5,707.50 | |
| Glen Reservoir | 11.36 | 12.00 | 0.64 | 7,812.00 | 4,999.68 | |
| Brown Reservoir | 12.38 | 14.53 | 2.15 | 7,812.00 | 16,795.80 | |
| Vosburg Reservoir | 12.46 | 13.18 | 0.72 | 22,800.00 | 16,416.00 | |
| East Tank | 16.05 | 19.76 | 3.71 | 6,976.00 | 25,880.96 | |
| | | | | | | |
| | | | | TANK VOLUME CHANGE | 4,819 | gallons |
| | | | | TOTAL GROUNDWATER PRODUCED | 19,970,104 | gallons |
| | | | | PWP IMPORT | 708,730 | gallons |
| | | | | PWP EXPORT | (4,190,146) | gallons |
| | | | | | | |
| | | | | NET KID SYSTEM DEMAND | 16,483,868 | gallons |
| | | | | | 22,037 | CCF |
| | | | | | | |
| | | | | Metered Sales | 17,861 | CCF |
| | | | | Loss | 4,176 | CCF |
| | | | | Loss | 3,123,840 | gallons |
| | | | | Loss % | 19.0% | |
| | | | | Previous Month Loss% | 18.1% | |
| | | | | | | |
| | | | | YTD System Demand | 43,614 | |
| | | | | YTD Metered Sales | 35,195 | |
| | | | | YTD Loss % | 19.30% | |

# WATER SAMPLE RESULTS SUMMARY
# MAY 2025

| SAMPLE DATE | LAB | SOURCE OR DISTRIBUTION | TEST ANALYSIS | DESCRIPTION | # SAMPLES | # TESTS | RESULTS | COMMENTS |
|---|---|---|---|---|---|---|---|---|
| 5/6/25 | Clinical | Distribution | Bacteriological | Total Coliform, E.coli | 6 | 12 | ND | |
| 5/6/25 | Clinical | Distribution | General Physical | Color, Odor, Turbidity | 6 | 18 | < MCL | Color, odor, turbidity are regulated by a secondary standard to maintain aesthetic qualities such as taste, smell, & appearance. |
| 5/6/25 | Clinical | Distribution | Field | Chlorine Residual | 6 | 6 | 1.22 - 1.72 mg/L | District permit requires Chlorine Residual to be > 0.5 mg/L. |
| 5/6/25 | Clinical | Source* | Bacteriological | Total Coliform, E.coli | 2 | 4 | ND | 1st week sources tested are groundwater wells - Kinneloa #3 Well & Wilcox Well. |
| 5/20/25 | Clinical | Distribution | Bacteriological | Total Coliform, E.coli | 6 | 12 | ND | |
| 5/20/25 | Clinical | Distribution | Field | Chlorine Residual | 6 | 6 | 1.33 - 1.70 mg/L | District permit requires Chlorine Residual to be > 0.5 mg/L. |
| 5/20/25 | Clinical | Source* | Bacteriological | Total Coliform, E.coli | 2 | 2 | ND | 3rd week sources are raw ground water tunnels. All tunnels are diverted to spreading. However, the District is doing in-house sampling for Eucalyptus Tunnel & Far Mesa Tunnel only. |
| | | | | **Total Samples** | 34 | 60 | | |

**NOTES:**

*All source groundwater tunnels were diverted to spreading on 12/01/2023. Delores Tunnel was turned into the system on 5/1/24 and again diverted to spreading on 1/7/25 due to Eaton Fire damage.

As of 1/7/2025, all source groundwater tunnels are diverted to spreading.

< MCL = less than Maximum Contaminant Level, ND = not detected, mg/L = milligrams per liter, ug/L = micrograms per liter, A = Absence

# General Manager's Report
# for the Board of Directors Meeting on July 1, 2025

## I. Customer Account Information

A. Customer Accounts – as of 6/23/25
Active accounts: 547 (down from 592 pre-Eaton Fire)
Delinquent accounts receiving late charges: 12
Accounts shut off for non-payment: 0

## II. Customer Care Report

| Customer Leaks | System Leaks | Water Waste | Water Quality | Customer Service* | Comments |
|---|---|---|---|---|---|
| 4 | 1 | 0 | 0 | 24 | Leak at Brown Reservoir Pumping line, reservoir isolated for repair |

* Customer service includes requests for water shutoff to facilitate customer plumbing repairs, inquiries about water bills, requests for leak checks and general questions.

## III. General Manager's Projects and Activities

**A.** Meetings/Outreach/Key Contacts
1. FMWD Manager Meeting Semi-Weekly
2. CalOES Drinking Water Working Group meeting weekly
3. Weekly FEMA Coordinator Meeting
4. Ongoing Pasadena Glen Creek hazard mitigation

**B.** Grant Funding Opportunities
1. Hazard Mitigation Grants: KID staff are monitoring EPA BRIC (Building Resilient Infrastructure and Communities) grant opportunities to apply once the PWAG Multi-Agency Hazard Mitigation Plan is complete and approved. **Multi-Jurisdictional Hazard Mitigation Plan revisions underway, potential Board action requested in August 2025.**
2. **Notice of Interest submitted for Vosburg Reservoir Resilience Project and Glen Reservoir Resilience Project. The NOI's were approved by CalOES staff and KID was invited to submit a full sub-application for HMGP funding consideration. The sub-application due date is 9/15/25.**

**C.** Office Staff Updates
1. **Accounting duties transition complete**
2. **Cybersecurity Upgrades for various office systems**
3. **Cross Connection Control Program update complete**

**D.** System Project Updates
1. **Annual Cla-Val Maintenance Complete in May: Brown Reservoir (1), Wilcox Site (4)**
2. **Annual Well Pump Efficiency Testing and Meter Certification Complete**
3. **Continuing meter maintenance/replacement.**

4. **Downsizing meters at customer request/cost as requests come in.**
5. **Temporary Above Ground Main on Old Grove Rd in place.**

**E.** Capital Project Updates

1. **Holly Transfer Valve installation complete and operational**
2. **Eucalyptus Booster 1, New Pump and Motor installed and operational**
3. **Interior Tank Coating Repairs at Holly-East Tank complete**
4. **Interior Tank Coating Renovation underway at East Tank**
5. **Wilcox Interconnection project underway, waterworks scope complete. Electrical/SCADA programming not yet commenced.**
6. **Brown-Glen Pipeline Project engineering study underway for alternate valve configuration.**
7. **K3 Well Pump Rehab Project intended to start December 2025, in planning stages now.**
8. **House Tunnel Spreading Optimization Project to start after Old Grove Temp Main is removed**
9. **Old K3 Pumping Line Abandonment Project in Design Phase**
10. **K3 Vault Access/Air Conditioning Project Design underway**

**F.** Regulatory Compliance and Reporting

1. **Sanitary Survey Report from DDW received by KID on March 20, 2025. Responses submitted to DDW May 19, 2025.**
2. **Permit Amendment 1910035PA-001 Issued April 30, 2025 for standby sources**
3. **Cross Connection Policy Handbook – new policy, plan required to submit by July 1, 2025**
4. **2024 Electronic Annual Report (eAR) Submitted and Accepted by DDW**
5. **2024 Consumer Confidence Report (CCR) to be distributed with May bills**
6. Fluoride Variance – KID fluoride variance expires on 12/13/23. Compliance Plan submitted to DDW on 7/10/23. Revised permit application and blending plan submitted to DDW on 12/5/24.
7. Monthly Water Quality Reporting – Monthly reporting due by the 10th of each month.
8. Water Quality Emergency Notification Plan – annual requirement, filed timely in March 2025
9. Drought and Conservation Report – required per Order No. DDW_HQ_Drought2023-001 issued on 1/1/23. New requirement for monthly data due quarterly. 2024Q4 report was filed timely.
10. PFOA, PFOS and PFAS Chemicals: Impacts of regulations are being monitored through trade groups that KID is affiliated with and Raymond Basin monitoring.
11. SB 552 – status of compliance, must meet Fire Flow requirements by January 2032. Costs to be considered in Master Planning.
12. SB 1020 – Clean Energy, Jobs, and Affordability Act of 2022 – requires 100% of all state agency electricity consumption to be from renewable and carbon neutral sources by 2035.

* Acronyms:
ACWA – Association of California Water Agencies
ACWA JPIA – Association of California Water Agencies Joint Powers Insurance Authority
CSDA – California Special Districts Association
CUEA – California Utilities Emergency Association
DDW – Dept. of Drinking Water
DWR – Dept. of Water Resources
FMWD – Foothill Municipal Water District
KID – Kinneloa Irrigation District
LAFCO – Local Agency Formation Commission of Los Angeles County
PWAG – Public Water Agencies Group
RBMB – Raymond Basin Management Board
SWRCB – State Water Resources Control Board
LCRR – Lead and Copper Rule Revisions

# IV. Water Supply Summary as 5/31/25 for the Watermaster Year 2024-2025

| Raymond Basin Groundwater (Acre Feet) | | Kinneloa Irrigation District Water Tunnels (Acre Feet) | |
|---|---|---|---|
| 1955 Decreed Rights | 516 | Holly High-Low | 0.0 |
| Less Pasadena Subarea 30% Reduction in Water Rights | -154.8 | Eucalyptus | 0.0 |
| **Net Effective Decreed Rights** | 361.2 | | |
| Prior Year Carryover | 51.6 | Far Mesa | 0.0 |
| Leases/Exchanges | 0 | House | 0.0 |
| Prior Year Spreading | 372.2 | Delores | 78.2 |
| Short Term Storage | 248.4 | | |
| Total Allowable Extractions | 1,033.4 | | |
| Less Water Extracted YTD This Watermaster Year | -578.2 | Year to Date Tunnel Production | 78.2 |
| Remaining Allowable Groundwater Extractions through June 2024 | 455.2 | Remaining Estimated Tunnel Production through June 2025 | 0.0 |
| Total Available Water Supply (Remaining Allowable Groundwater + Remaining Estimated Tunnel Production through June 2024) | | 455.2 Acre Feet | |
| Less Remaining Forecasted Pumping for Retail Water Sales through June 2025 | | -45.0 Acre Feet | |
| Estimated Surplus Water through June 2025** | | 410.2 Acre Feet | |

**Total Retail Water Sales for Watermaster Year 2024-2025 YTD = 536.1 Acre-Feet**
**Total Retail Water Sales for Watermaster Year 2023-2024 = 474.8 Acre-Feet**
**Total Retail Water Sales for Watermaster Year 2022-2023 = 493.2 Acre-Feet**

** This is the forecasted surplus water available for sale in the current year and/or carryover to the next Watermaster year which starts on July 1 subject to the carryover limits established by the Raymond Basin Management Board. Regarding the available surplus water, we will maximize the carryover to the next year and deliver the balance of the forecasted surplus water (if any) to the City of Pasadena. *Current Agreement with City of Pasadena for sale of excess groundwater expires June 30, 2025.*