



OFFICERS

JOHN A. ARNOLD
President

DAVID DEPAOLI
Vice-President

MARV ROWE
Assessor-Collector

P.O. Box 908 / 315 E. Lindmore Avenue
Lindsay, CA 93247

MICHAEL D. HAGMAN
General Manager

DIRECTORS

Division 1 – Mike Brownfield

Division 2 – Scott Reynolds

Division 3 – Ed Milanesio

Division 4 – David DePaoli

Division 5 – John Arnold

LINDMORE IRRIGATION DISTRICT MEETING OF THE BOARD OF DIRECTORS

NOTICE

Tuesday – April 13, 2021 - 2:00 p.m.

In accordance with the Governor's Executive Orders (N-25-20 and N-29-20) the District and Corporation Board of Director's meeting will **NOT** be physically open to the public. Participants should participate by using the established video and audio-conferencing access provided below. If there are any problems connecting to the meeting via the established access, please contact the Lindmore Irrigation District office at 559-562-2534.

ZOOM ON-LINE: www.zoom.com click "JOIN A MEETING" and enter

Meeting ID: 873 7940 7673 >>>> Passcode: 935363

Using a Phone – Dial: 1-669-900-6833 enter the Meeting ID and Passcode when prompted

Public Participation – Members of the Public may directly address the Board of Directors on any item of interest to the public within the Board's subject matter jurisdiction before or during the Board's consideration of the item. Request to keep comments to a maximum of five minutes. (If assistance is required—please contact the office prior to the meeting so that arrangements can be made.)

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the District provide a disability-related modification or accommodation in order to participate in any public meeting of the District. Such assistance includes appropriate alternate formats for the agendas and agenda packets used for any public meetings of the District. Requests for such assistance and for agendas and agenda packets shall be made in person, by telephone, facsimile, or written correspondence to the Lindmore Irrigation District office at least 48 hours before a public District meeting.

AGENDA

1. Roll Call and acknowledgement of visitors

2. Approval of the Agenda

3. Public Comment

4. Minutes

- a. Review and consider adoption of the minutes for the March 9, 2021 Regular Board meeting and the March 25, 2021 Emergency Board meeting.

5. Prior/New Action Items

A. Address Pending/Standing Board actions/discussions/directions:

- Report: Operation and Maintenance Report – Action may be taken to address the policy needs of O&M including additional purchases, labor, or service contracts, etc.

- Water Supply Report – Action may be taken to set/modify an allocation, discuss water purchases, water transfers, in district water management/development opportunities, and any other matter relative to water supply needs in the District
- District Improvement Projects (action may be taken to approve contracts/spend money etc.)
- 5th Avenue Recharge Basin – Update and Direction
- Personnel Policies and Employment Agreement (Berglund/Mauritson)
- Job Description – Field Supervisor
- Staffing, Office Space, Vehicles

B. New Action Items

- Consider Resolution 2021-04: Approving Friant Water Authority Memorandum of Understanding Regarding FKC Middle Reach Capacity Correction Projection District Contributions (Memorandum of Understanding between FWA and the District regarding District Contributions for FKC middle Reach Capacity Correction Project)
- Review Escrow Instructions and Purchase Sell Agreement (Avenue 208 and Road 188)
- Administrative Issues (Direction may be given to staff regarding administrative issues)

C. Finance Issues

- Payments – Consider ratifying staff actions to pay vendors for District obligations.
- Treasurer's Cash Report – March 31, 2021
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation – March 2021
- Financial reports for the month ending March 31, 2021

6. Report and Discussion on Meetings Attended or other Water Related Business Report

- Friant Water Authority Report (Brownfield, Hagman)
- Friant Power Authority Report (Arnold, Hagman)
- East Kaweah GSA Report (Milanesio, Hagman)
- Temperance Flat MOU (Hagman)
- Reports on Other Meetings Attended
- Review upcoming Meetings Calendar (Arnold)

7. Closed Session:

CONFERENCE WITH LEAD NEGOTIATOR agency designated Michael Hagman – Potential purchase/sale/lease of Property, Water Rights, or Exchange Programs (Discussion of terms and direction for Lead Negotiator) APN: 198-110-002, 198-110-003, 198-100-006, 198-100-007, 198-100-008

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

[Government Code Section 54956.9(d)(1)] City of Fresno, et al. v. United States of America, Court of Federal Claims, Case No. 16-1276L

CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION:

[Government Code Section 54956.9 (d) (1)] - Number of Potential Cases: One.

RETURN TO OPEN SESSION – REPORTABLE ACTION

8. Correspondence

- Miscellaneous pertinent information

9. Other items to be discussed pursuant to Government Code Section 54954.2 (Relating to items not appearing on posted agenda - no action to be taken)

10. Adjournment

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE BOARD MEETING

March 9, 2021

Roll Call and Acknowledgement of Visitors

This meeting is being held via video conference due to the Governor's Order regarding the Covid-19 pandemic protocol. Public had access via the agenda notice which had the call-in procedures detailed on it.

President Arnold called the meeting to order @ 2:00 p.m.

Directors Present: Arnold, DePaoli, Milanesio, Brownfield, Reynolds

Directors Absent:

Others present: Hagman (GM), Romero (Staff Engineer), Bennett (Senior Analyst), Aubrey Mauritson (Counsel)

Approval of the Agenda

The agenda for the meeting was presented and the following action was taken:

Motion: To approve the agenda for March 9, 2021 Lindmore Irrigation District Board meeting as provided – 1st Brownfield and 2nd Reynolds – Motion passed by unanimous vote of those present.

Public Comment

None provided.

Minutes

The minutes were presented for the February 9, 2021 Lindmore Irrigation District regular Board meeting. After discussion, the following action was taken:

Motion: To approve the minutes of the February 9, 2021 Regular Board meeting – 1st Milanesio and 2nd Brownfield – Motion passed by unanimous vote of those present.

Prior/New Action Items

A. Report on Prior Board actions/discussions

Operation and Maintenance Report: Romero reported on staff operations and maintenance efforts. There are no issues with the main line and the JB3 replacement is in and final, but there was considerable discussion on the replacement of the JB2 and how to resolve the problem created by the power lines that are next to the worksite.

Water Supply Report: District's carryover remains at 1,123 AF plus 143 AF from a trade with the San Joaquin River Restoration Program. The USBR has announced a 20% (6,600 AF) allocation to

Friant Contractors. Total USBR allocation and other reserves is currently totaled at 7,866 AF. Discussion will occur later in the agenda on an allocation and rate.

District Improvement Projects: Romero and Hagman reviewed the upcoming projects.

Recharge Basin Development: Hagman reviewed with the Board the land purchase agreements.

Personnel Policies and Employment Agreement: Hagman stated there were no updates for this project.

Job Description – Field Supervisor: No action on this issue.

Staffing, Office Space, Vehicles: Romero reported no action on this issue.

Vehicle Purchase: Still no action on purchasing the small SUV for the District Vehicle Pool.

B. New Action Items

Resolution 2021-02: Bennett reviewed the need for this resolution to reaffirm to Tulare County the District will continue to have assessments collected by them. The following action was taken:

Motion: To adopt Resolution No 2021-02 A Resolution of the Lindmore Irrigation District Certifying to the County of Tulare the Validity of the Legal Process Used to Place Direct Charges (Special Assessment) on the Secured Tax Roll. – 1st Brownfield and 2nd Reynolds – Motion passed by unanimous vote of those present.

Resolution 2021-03: Hagman reported that Lindmore ID has been invited to submit an application for a “Flyway” grant. This resolution will approve the application for the grant funds. The following action was taken:

Motion: To adopt Resolution No 2021-03 A Resolution of the Lindmore Irrigation District Approving the Application for Grant Funds from the Wildlife Conservation Board for the Fifth Avenue Recharge Basin Project. – 1st Milanesio and 2nd Reynolds – Motion passed by unanimous vote of those present.

2021 Allocation and Water Rate: Hagman provided an extensive status report on the USBR water allocation of 20% and different scenarios for determining the water rates. With the minimal water available at this time, the Board determined at this time to begin delivering water the beginning of June unless there is substantial a change in the allocation. A letter to growers will go out immediately notifying them of this decision.

Miscellaneous Administrative Items: No additional administrative items discussed.

C. Finance Issues

Review accounts payable listing and request by staff that the Board ratify the payments made to pay the bills:

Motion: To ratify the payments made to pay the bills as follows: A/P Checks (#14572 – 14623) February 10, 2021 to March 9, 2021 in the amount of \$249,696.90 and payroll for February 2021 in the amount of \$86,682.14 for a total disbursement of \$336,379.04. 1st DePaoli and 2nd Milanesio - Motion passed by unanimous vote of those present.

Bennett presented the financial statements and reports and answered questions.

Reports and Discussion on meetings attended or other water related business reports:

FWA Issues – Director Brownfield and Hagman reported on FWA issues.

Friant Power Authority (FPA) – President Arnold and GM Hagman updated the Board on its most recent meeting.

East Kaweah Groundwater Sustainability Agency (EKGSA) – GM Hagman reported on EKGSA.

Report on Other Meetings/Issues: GM Hagman reported on meetings related to the District, water issues, and or the Friant/CVP.

Temperance Flat MOU – GM Hagman reported no action on this topic since the last meeting

CLOSED SESSION:

- CONFERENCE WITH LEAD NEGOTIATOR agency designated Michael Hagman – Potential purchase/sale/lease of Property, Water Rights, or Exchange Programs (Discussion of terms and direction for Lead Negotiator) 198-110-002, 198-110-003, 198-100-006, 198-100-007, and 198-100-008.
- CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION
[Government Code Section 54956.9(d)(1)] City of Fresno, et al. v. United States of America, Court of Federal Claims, Case No. 16-1276L
- CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION
[Government Code Section 54956.9 (d) (2)] - Number of Potential Cases: Two.

President Arnold called the Board to closed session at 2:38 pm and the Board came out of closed session at 3:20 p.m. and announced no reportable action was taken.

Correspondence Report:

Report shared – no action taken.

Other Items to be Discussed per 54954.2 (Items not appearing on the Agenda)

No other items were discussed.

Adjourn

There being no further business to come before the Board, President Arnold asked for a motion to adjourn: Motion to adjourn (Reynolds/Milanesio) carried by unanimous vote of those present. Meeting was adjourned at 4:05 pm.

Michael D. Hagman
District Secretary

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE EMERGENCY BOARD MEETING

March 25, 2021

Roll Call and Acknowledgement of Visitors

This meeting is being held via video conference due to the Governor's Order regarding the Covid-19 pandemic protocol. Public had access via the agenda notice which had the call-in procedures detailed on it.

President Arnold called the meeting to order @ 10:00 a.m.

Directors Present: Arnold, DePaoli, Milanesio, Brownfield, Reynolds

Directors Absent: None

Others present: Hagman (GM), Romero (Staff Engineer); Mauritsen (Counsel)

Approval of the Agenda

The agenda for the meeting was presented and the following action was taken:

Motion: To approve the agenda for March 25, 2021 Lindmore Irrigation District Emergency Board meeting as provided – 1st Reynolds and 2nd Brownfield – Motion passed by unanimous vote of those present

Public Comment

None provided.

Closed Session

President Arnold moved the meeting to closed session at 10:05 AM and returned to open session at 11:00 AM. No reportable action was taken.

Other Items to be Discussed per 54954.2 (Items not appearing on the Agenda)

No other items were discussed.

Adjourn

There being no further business to come before the Board, President Arnold asked for a motion to adjourn: Motion to adjourn (DePaoli/Reynolds) carried by unanimous vote of those present. Meeting was adjourned at 11:05 pm.

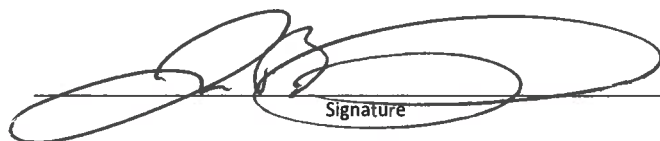
Michael D. Hagman
District Secretary

Ground-Water Measurements Lindmore Irrigation District Lindsay, California

SPRING 2020

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Deep Well	202'	198'	202'	218'	250'
Shallow Well	75'	72'	84'	86'	67'
# Wells	145	145	145	145	145
Avg. Depth	131.23	126.72	131.44	135.46	137.88
Gain/Loss	-4.51	4.72	4.01	2.42	2.46

<u>MP</u>	<u>WS</u>	<u># Wells</u>
1 3650	1 3407	1 22
2 3625	2 3378	2 22
3 2820	3 2590	3 19
4 3690	4 3439	4 21
5 2340	5 2050	5 21
6 2760	6 2507	6 22
7 1860	7 1658	7 18
20745	19029	145
2020	2021	
Average	Average	LOSS
126.72	131.23	-4.51


4/2/21
 Signature Date

**BEFORE THE BOARD OF DIRECTORS
OF THE
LINDMORE IRRIGATION DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

**RESOLUTION OF THE LINDMORE IRRIGATION DISTRICT BOARD OF DIRECTORS APPROVING
FRIANT WATER AUTHORITY MEMORANDUM OF UNDERSTANDING REGARDING FKC MIDDLE
REACH CAPACITY CORRECTION PROJECT DISTRICT CONTRIBUTIONS**

RESOLUTION NUMBER: 2021-04

WHEREAS, the District has contracted with the United States Department of the Interior Bureau of Reclamation for Project Water Service from the Friant Division and Facilities Repayment (Contract No. 175r-1635D) ("Repayment Contract");

WHEREAS, FWA is the operating non-federal entity of the Friant-Kern Canal ("FKC") and associated works pursuant to that certain transferred works agreement (Contract No. 9-07-20-XO356-X, as amended) by and between FWA and the United States of America, acting through the Bureau of Reclamation ("Transfer Agreement");

WHEREAS, FWA has expressed the willingness to undertake a project to restore capacity to the "middle reach" of the FKC, commonly referred to as the FKC Middle Reach Capacity Correction Project ("Project");

WHEREAS, in recognition of the likely need for Friant Contractors to cost-share in the Project, in May 2019, the FWA Board of Directors adopted Resolution No. 2019-02, whereby the Board determined that the amount of \$50 million represented a fair and reasonable preliminary amount for FWA and affected Friant Contractors to use for the purposes of establishing a cost-share obligation for the estimated Project costs;

WHEREAS, as a result of FWA Resolution No. 2019-02 the District is willing to contribute its portion of \$50 million pursuant to the OM&R formula as provided for in the Transfer Agreement (the "District Contribution");

WHEREAS, the District hereby commits to making the District Contribution in the cumulative amount of \$ [REDACTED] in payments in accordance with the schedule attached hereto as in **Schedule I**. Schedule I is permitted to be revised and replaced upon the consent of the District; and

WHEREAS, the District's commitment to make the District Contribution fully satisfies any obligation that the District may have or will have to contribute funds to the costs of the FKC Middle Reach Capacity Correction Project. District acknowledges that in the event that the costs of the FKC Middle Reach Capacity Correction Project exceed the total costs of the FKC Middle Reach Capacity Correction Project that FWA has determined as of the date of this Resolution and upon which the District Contribution is based, the District shall not be

obligated to contribute any amounts in excess of the District Contribution without the consent of the District.

NOW, THEREFORE, upon motion made by Director _____, seconded by Director _____, and unanimously carried,

IT IS HEREBY RESOLVED, that after review and approval of final form of the Memorandum of Understanding by the General Manager and General Counsel of the District, the General Manager is authorized to execute on behalf of and as the act of the District, the Memorandum of Understanding, a copy of which the Secretary is directed to attach to the minutes of the meeting of the Board of Directors held on [date].

BE IT FURTHER RESOLVED, that the District does not waive or release any rights or obligations under its Repayment Contract as a result of the Memorandum of Understanding and/or contribution of funds to the Project, and expressly preserves its right to make any and all claims it may have now or in the future pursuant to the Repayment Contract, including but not limited to, the obligation to make payments with respect to the Project under the Repayment Contract.

ADOPTED: [date] upon motion of Director [name], seconded by Director [name] and passed by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINS:

Lindmore Irrigation District

John A. Arnold, President

CERTIFICATE OF SECRETARY

I do hereby certify that I am the Secretary of the Lindmore Irrigation District, an irrigation district organized and existing under the laws of the State of California, and that the foregoing Resolution was duly adopted by the Board of Directors of said District at a meeting thereof duly and regularly held at the Board Room of said District at 240 West Lindmore Ave., Lindsay, California 93247 on the 13th day of April, 2021, at which meeting a quorum of said Board of Directors was at all times present and acting, and that said Resolution has not been rescinded or amended in whole or any part thereof, and remains in force and effect.

Michael D. Hagman, Secretary
Lindmore Irrigation District

RESOLUTION No. 2019-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FRIANT WATER
AUTHORITY ESTABLISHING A PRELIMINARY COLLECTIVE CONTRIBUTION
AMOUNT FOR AFFECTED FRIANT DIVISION CONTRACTORS TOWARDS THE
FRIANT-KERN CANAL CAPACITY CORRECTION PROJECT**

**THE BOARD OF DIRECTORS OF THE FRIANT WATER AUTHORITY RESOLVES AS
FOLLOWS:**

SECTION 1. Findings. The Board of Directors finds as follows:

A. The United States Bureau of Reclamation constructed and owns the facilities of the Friant Division of the Central Valley Project ("CVP"), including the Friant Dam and the Friant-Kern Canal ("Canal") which conveys water from Millerton Lake to municipalities and water districts (collectively "Friant Division Contractors") along the 152-mile length of the Canal.

B. The Friant Division Contractors, through their own facilities, provide CVP water to communities and thousands of family farms which irrigate more than one million acres of highly productive and economically vital farmland.

C. The Friant Division Contractors, through their purchases of CVP water and other payments, have repaid the United States for the costs of constructing the Friant Dam and the Friant-Kern Canal.

D. Since 1986, the Friant Water Authority ("FWA") and its predecessors have operated and maintained certain Friant Division facilities, including the Canal, on behalf of the United States, and since 1998 such operations, maintenance and replacement ("OM&R") obligations have been governed by that certain Agreement to Transfer the Operations, Maintenance and Replacement and Certain Financial and Administrative Activities Related to the Friant-Kern Canal (FKC) and Associated Works ("Transfer Agreement").

E. During the period that FWA and its predecessors have operated and maintained the Canal, FWA has been primarily responsible for all OM&R costs, which it has allocated among the Friant Division Contractors and other users that convey water through the Canal. Current annual Canal OM&R costs incurred by FWA are approximately \$9 million.

F. Until the recent adoption of the Sustainable Groundwater Management Act ("SGMA") groundwater pumping has largely been unregulated on a state-wide basis.

G. Groundwater pumping in the vicinity of the Canal has caused the Canal to subside 12 feet below its original design elevation in certain areas, including several feet of subsidence in the past few years.

H. As a result, the Canal, because of its "gravity" design, has had its conveyance capacity reduced to 40% of its original capacity (from 4,000 to 1,650 cubic-feet per second).

I. FWA estimates that the constriction in the Canal caused by subsidence can annually preclude the delivery of up to several hundred thousand acre-feet of water to Contractors below the constrictions during a wet year, which in turn threatens the continued viability of tens of thousands of acres of Central Valley farmland served by Friant Division Contractors.

J. Subsidence also negatively impacts Friant Division Contractors above the constricted areas of the Canal, because the cost sharing methodology to maintain the Canal is largely allocated based on the amount of actual deliveries of water, and as Contractors at the lower end of the Canal involuntarily lose water supplies due to subsidence, the Contractors above the constricted areas of the Canal will have to pay a greater share of OM&R costs as required under the Transfer Agreement and FWA's approved cost-share methodology.

K. FWA has retained the engineering firm Stantec to prepare plans to restore the capacity of the Canal as part of a project referred to as the Friant-Kern Canal Capacity Correction Project ("Project").

L. Based on recommendations from Stantec, the FWA Board has indicated that the preferred alternative for the Project is the construction of parallel canal segments in the areas of the Canal most impacted by subsidence.

M. Stantec's current estimate of the costs of the Project is in the range of \$195 million to \$429 million.

N. As the Friant Division Contractors affected by the Canal subsidence did not cause the subsidence, FWA is pursuing and will continue to pursue outside sources of funding to pay 100% of the costs of the Project.

O. Despite the repayment to the United States of the costs of constructing the Canal and decades of payments for its ongoing OM&R, FWA recognizes that federal and state officials will be looking to affected Friant Division Contractors and other beneficiaries of the water supplies conveyed by the Canal to cost-share in the Project.

P. FWA has never had to borrow funds before to pay OM&R costs for the Canal, and so its borrowing capacity is not known at this time, and until such credit is established in the commercial marketplace, FWA's ability to contribute funds for the Project must be deemed preliminary and conditional.

Q. In establishing any level of contribution towards Project costs, FWA is also mindful that the allocation of such costs to Friant Division Contractors above the areas most impacted by subsidence should be not less than the amount of additional OM&R they would be required to pay if the subsidized areas were not fixed as set forth in Recital J above.

R. According to FWA's preliminary calculations, a fair and reasonable collective contribution of affected Friant Division Contractors towards the costs of the Project that incorporates the factors noted above would be an amount of \$50 million.

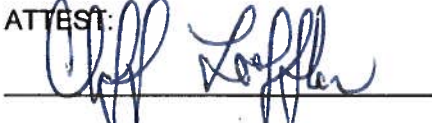
SECTION 2. Establishment of Preliminary Project Cost-Share Amount.

A. Based on the Recitals set forth in Section 1, the Board determines that the amount of \$50 million represents a fair and reasonable preliminary amount for FWA and its affected Friant Division Contractors to contribute towards the estimated Project costs for the purposes of initial discussions with federal and state officials when seeking their assistance with funding for the Project.

B. FWA officials and staff are authorized to reference the amount of \$50 million as a preliminary cost-share estimate subject to the many conditions noted in the Recitals above, including, but not limited to, the yet to be determined borrowing capacity of FWA and its participating Contractors.

APPROVED AND ADOPTED on May 23, 2019.


Chris Tantau, Chair of the Board of Directors

ATTEST:

Cliff Loeffler, Secretary of the Board

MEMORANDUM OF UNDERSTANDING
REGARDING THE PROJECT OM&R BUDGET AND THE COST SHARE AND CONTRIBUTED FUNDS AGREEMENT WITH THE BUREAU OF RECLAMATION FOR THE FRIANT-KERN CANAL MIDDLE REACH CAPACITY CORRECTION PROJECT

This Memorandum of Understanding (**MOU**) is entered into between the Friant Water Authority, a California joint powers authority (**FWA**), and the _____ District, a California _____ district (**District**), (each a "**Party**" and collectively, the "**Parties**"), and is effective as of _____, 2021.

RECITALS

A. The FWA Board adopted Resolution No. 2021-01 on March 26, 2021, establishing a preliminary updated Project OM&R Budget for the Friant-Kern Canal Middle Reach Capacity Correction Project (**Project**).

B. The FWA Board adopted Resolution No. 2021-04 on April __, 2021, authorizing the execution of a Cost Share and Contributed Funds Agreement (**Cost Share Agreement**) for the Project between FWA and the United States Bureau of Reclamation (**Reclamation**).

C. Unless otherwise defined in this MOU, all capitalized terms have the meaning set forth in Resolution No. 2021-01, or Resolution No. 2021-04, as applicable.

D. The purpose of this MOU is to implement Section 4 of Resolution No. 2021-04, and in accordance with Resolution No. 2019-01, provide for the District's payment of a portion of the \$50 million.

1. Updated Project OM&R Budget and District Allocation. District agrees to pay its share of the Project Costs under the proposed updated Project OM&R Budget as set forth in Resolution No. 2021-01, and acknowledges that District will be able to make the payment under the proposed updated Project OM&R Budget without financial assistance from FWA.

2. Non Waiver. The Parties acknowledge that by FWA entering into the Cost Share Agreement with Reclamation, that approval does not cause the District to waive or release any rights or obligations under its applicable Water Delivery Contract (as such term is defined in the Transfer Agreement) or with respect to the implementation of the Project. The Parties further acknowledge that District expressly preserves its right to make any and all claims it may have now or in the future pursuant to District's Water Delivery Contract, including but not limited to, the obligation to make payments with respect to the Project under its Water Delivery Contract beyond the respective share of Project OM&R costs budgeted and approved by the FWA Board.

3. Electronic Signatures. . This MOU will be considered executed when the signature page of a Party is delivered by electronic transmission. Such electronic signatures will have the same effect as an original signature.

[Signatures on the following page.]

The Parties execute this MOU, which will become effective as of the date in the Preface to this MOU, upon the signatures from both Parties.

FRIANT WATER AUTHORITY

By: _____ Date: _____
Jason R. Phillips, CEO

_____ **DISTRICT**

By: _____ Date: _____
_____, General Manager

DRAFT

RESOLUTION No. ~~2021-04~~2021-04

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FRIANT WATER AUTHORITY AUTHORIZING THE EXECUTION OF A COST SHARE AND CONTRIBUTED FUNDS AGREEMENT WITH THE BUREAU OF RECLAMATION FOR THE FRIANT-KERN CANAL MIDDLE REACH CAPACITY CORRECTION PROJECT

THE BOARD OF DIRECTORS OF THE FRIANT WATER AUTHORITY RESOLVES AS FOLLOWS:

SECTION 1. Findings. The Board of Directors finds as follows:

A. The United States Bureau of Reclamation ("**Reclamation**") constructed and owns the facilities of the Friant Division of the Central Valley Project, including the Friant Dam and the Friant-Kern Canal ("**FKC**") which conveys water from Millerton Lake to municipalities and water districts with long-term contracts with Reclamation (collectively, "**Friant Contractors**") along the 152-mile length of the FKC.

B. Since 1986, the Friant Water Authority ("**FWA**") and its predecessors have operated and maintained certain Friant Division facilities, including the FKC, on behalf of Reclamation, and since 1998 such operations, maintenance and replacement obligations have been governed by that certain Agreement to Transfer the Operations, Maintenance and Replacement and Certain Financial and Administrative Activities Related to the Friant-Kern Canal (FKC) and Associated Works (Contract No. 9-07-20-X0356-X, as amended) ("**Transfer Agreement**") between Reclamation and FWA.

C. The FKC's conveyance system relies on a gravity design. Prior to recent repairs, capacity had been reduced to approximately 1,650 cubic-feet per second (cfs) between mile post ("**MP**") 88 and MP 121.5 of the FKC, which is referred to as the "**Middle Reach**." Design capacity through the Middle Reach was 4,000 cfs.

D. The reduced capacity of the FKC Middle Reach is the result of a number of factors, including original design deficiencies and regional land subsidence resulting from excessive ground water pumping that has caused the FKC to drop approximately 12 feet below the original constructed elevation, creating a significant low point in the Middle Reach, particularly between MP 103 and MP 107.

E. The reduced capacity of the FKC precludes the potential for delivery of significant amounts of water to Friant Contractors in and south of the Middle Reach and also limits the ability for exchanges and transfers of water in the region.

F. Under the Transfer Agreement, Reclamation has delegated broad discretionary authority to FWA, as the operating non-federal entity, to determine whether to undertake and fund "unusual operation and maintenance or extraordinary operation and maintenance costs, unusual or extraordinary repair or replacement costs, and betterment costs" as well as "Capital Improvements" for the transferred FKC facilities, and, if Reclamation is unwilling or unable to

provide a funding mechanism for such work, FWA is authorized to deem such costs to be operation, maintenance and replacement (“**OM&R**”) costs that may be collected from all “**Water Delivery Contractors**” in accordance with the Transfer Agreement. Specifically, Article 1 of the Transfer Agreement defines what constitutes OM&R of the transferred “**Project Works**,” including the FKC, and defines Water Delivery Contractors (entities that have entered into a contract with Reclamation under the provisions of Sections 9(c), 9(d) or 9(e) of the Reclamation Project Act of 1939) for the purposes of allocating responsibility for FWA’s OM&R costs, Articles 3 and 5 of the Transfer Agreement describe FWA’s OM&R authority, including how Reclamation and FWA may identify improvements, modifications, replacements or repairs of any nature to the Project Works, and the associated accomplishment, including financing, of such work, and Article 12 of the Transfer Agreement describes the authority, including the adoption of a cost recovery methodology, for FWA to charge and collect for OM&R activities as all such terms are defined in the Transfer Agreement.

G. In recognition of the critical need to restore capacity to the FKC Middle Reach and the extraordinary nature and costs of the associated repairs, FWA has been voluntarily exercising its discretion to pursue with Reclamation numerous preconstruction activities to restore the capacity of the FKC as part of a project referred to as the Friant-Kern Canal Middle Reach Capacity Correction Project (“**Project**”).

H. The Project will restore FKC design capacity in the Middle Reach using two methods: (1) raising portions of the embankments in the existing FKC and (2) constructing a realigned canal segment east of the existing FKC.

I. Key documents that FWA and Reclamation have jointly prepared and approved related to the Project include:

1. *Financial Assistance/Cooperative Agreement* dated December 28, 2018 (Agreement No. R19AC00013, as amended) between FWA and Reclamation for the development of feasibility studies, environmental, design work, land acquisition preparation work, and procurement preparation actions in advance of contract award for the Project;
2. *Friant-Kern Canal Middle Reach Capacity Correction Project Feasibility Report* dated January 2020;
3. *Final Environmental Impact Statement/Environmental Impact Report* (EIS/EIR-18-057; State Clearinghouse No. 2019120007) for the Project which Reclamation executed a Record of Decision for NEPA compliance on November 4, 2020, and the FWA Board of Directors adopted Resolution No. 2020-3 on October 22, 2020 certifying CEQA compliance;
4. 100% Design Plans prepared by the engineering firm Stantec;
5. Certain Memoranda of Understanding with Friant Contractors regarding the resolution of design, environmental review, funding, construction, and other matters related to the replacement of existing pump stations affected by the Friant-Kern Canal Middle Reach Capacity Correction Project.

J. Project cost estimates identified in the Feasibility Report were on the order of \$500 million. Based on the availability of funding, Reclamation and FWA have agreed to pursue the Project in phases, with **Phase 1** consisting of the area extending north to south from the bridge at Avenue 136 (MP 98.37) to just downstream of the Avenue 64 farm bridge (MP 108.44).

K. In recognition of the Project's significant costs, Reclamation has identified multiple sources of federal funding to cover up to 50% of the estimated Project costs (i.e., \$250 million) consistent with the limitations of the Water Infrastructure and Improvements for the Nation (WIIN) Act (Public Law 114-322). The Project was named in the 2018 (\$2.2 million), 2020 (\$2.35 million), and 2021 (\$206 million) appropriations bills under the WIIN Act for a total funding amount of \$210.55 million. Additional federal funding is being provided under the San Joaquin River Restoration Settlement Act (Public Law 111-11, Title X).

L. For its part, FWA has actively sought and continues to seek funding for the Project through the auspices of certain groundwater sustainability agencies ("**GSA**s") formed to implement the Sustainable Groundwater Management Act of 2014 (California Water Code section 10720 and following). ("**SGMA**") in area of the Tule Subbasin. The Middle Reach of the FKC passes through the Tule Subbasin and, as noted above, has been severely impacted by land subsidence caused by overdraft groundwater pumping in this area. These GSAs have jurisdiction over and are mandated to develop and implement a ground water sustainability plan ("**GSP**"), which, among other things, must address avoiding undesirable results to critical infrastructure such as the FKC due to land subsidence.

M. FWA has entered into a Settlement Agreement with the Eastern Tule GSA (ETGSA) effective January 12, 2021 to resolve issues regarding past and potential future subsidence on the FKC by, among other things, providing FWA with needed funding for the Project from the landowners within the GSA that have historically and may continue to under the GSP adopted by the ETGSA engage in overdraft pumping of groundwater during the planning period covered by the GSP. The Settlement Agreement could provide between \$125 million to \$200 million in funds for the Project, but there is no guarantee as to the timing and actual amounts of funds that may be received under the Settlement due to a variety of factors, including the ETGSA's use of pumping charges that are dependent on actual consumption to fund the settlement.

N. FWA is pursuing similar Settlement Agreements with other Tule Subbasin GSAs, but the timing and amounts of such settlements are uncertain at this time.

O. FWA has also pursued funding for the Project from the State of California, and has had legislation such as Senate Bill (SB) 559 passed by the Legislature that would have provided significant grant funding, but was vetoed by the Governor. Although an updated version of SB 559 that could similarly provide significant funding for the Project as well as other regional conveyance repair projects has been introduced by State Senator Hurtado in the current legislative session, adoption of the bill is uncertain at this time.

P. In recognition of the likely need for Friant Contractors to cost-share in the Project, the FWA Board of Directors adopted Resolution No. 2019-01 in May 2019, whereby the Board determined that the amount of \$50 million represented a fair and reasonable preliminary amount for FWA and affected Friant Contractors to use for the purposes of establishing a cost-share obligation for the estimated Project costs.

Q. Consistent with that direction, and after pursuing the multiple sources of funding for the Project noted above, in order to proceed with the implementation of the Phase 1 Project, ~~concurrent with the adoption of this Resolution,~~ FWA is in the process of adopting an updated Project OM&R Budget to provide for a share of the costs arising from the Phase 1 Project in the cumulative amount of \$50 million as set forth in Resolution No. 2021-01 adopted by the FWA Board on March 26, 2021.

R. In connection with the preparation of the updated Project OM&R Budget, in early February 2021, FWA sent a notice to all Friant Contractors that will be obligated to pay for the Project OM&R costs advising them of the proposed \$50 million Project OM&R Budget and their estimated allocation and the proposed timing of invoices for Project-related payments. The notice also requested that if any agency needed financial assistance in order to make the proposed payments, to so advise FWA. To date, no Friant Contractor has requested financial assistance from FWA with respect to its proposed share of the Project OM&R Budget.

~~R.S.~~ In order to proceed with the implementation of the Project, it is necessary for FWA to enter into a Cost Share and Contributed Funds Agreement ("**Cost Share Agreement**") with Reclamation, which is attached to this Resolution as Attachment No. 1. As noted above, the Cost Share Agreement is required under the WIIN Act to address FWA's obligations with respect to Project costs based on the requirements of the WIIN Act that the federal government may participate in the Project in an amount no greater than 50% of the total cost of Project inclusive of other federal funding.

~~S.T.~~ In addition to addressing the parties' respective roles and responsibilities with respect to the funding of the Project, the Cost Share Agreement provides a framework for the parties' roles and responsibilities associated with the planning, procurement, and implementation of the Project.

U. Certain Friant Contractors have requested a separate acknowledgement from FWA regarding the establishment of the updated Project OM&R Budget and the process for any future adjustment to the Project OM&R Budget in the manner set forth in Resolution No. 2021-01, as well as confirmation that the method of financing for the Project does not set any precedent as to the manner in which FWA may finance future projects or waive any claims that Contractors may have with respect to the financing of this Project or any future projects as provided in Article VII.(I) [Non-Waiver] of the Cost Share Agreement. A form of Memorandum of Understanding ("**MOU**") to address these stated concerns is attached to this Resolution as Attachment No. 2, and it is proposed that FWA's Chief Executive Officer be authorized to execute such MOU between FWA and any Friant Contractor that requests to enter into the MOU as provided in Section 4 below.

SECTION 2. Approval of Cost Share Agreement.

Based on the findings set forth in Section 1, the Board approves the Cost Share Agreement and authorizes its execution by the Board Chair.

SECTION 3. Required Preauthorization to Develop a Zone-Based Canal Management Plan.

In recognition of concerns expressed by certain Friant Contractors regarding the authority in Article V of the Cost Share Agreement to prepare a zone-based management plan

for the operation of the FKC that would be between Reclamation, FWA and Friant Contractors willing to provide special funding for the Project, the Board hereby requires that separate Board approval first be obtained prior to FWA staff participating in the preparation of any such draft plan.

SECTION 4. Authorization to Enter into an MOU with Friant Contractors.

The FWA Chief Executive Officer ("CEO") is authorized to enter into the MOU in the form of Attachment No. 2 with any individual Friant Contractor that requests such MOU in writing from the CEO on or before May 15, 2021. The CEO is directed to provide an executed MOU to each requesting Friant Contractor on or before May 25, 2021.

APPROVED AND ADOPTED on _____, 2021.

Cliff Loeffler, Chair

ATTEST:

Jim Erickson, Secretary/~~Treasurer~~

I, Jim Erickson, Secretary/Treasurer of the Friant Water Authority, certify that Resolution No. ~~2021-01~~2021-04 was duly adopted by the Board of Directors of the Friant Water Authority at a regular meeting held on _____, 2021, by the following vote: .

AYES:

NOES:

ABSTAIN:

ABSENT:

Jim Erickson, Secretary/Treasurer
Friant Water Authority

Lindmore Irrigation District

Treasurer's Cash Report March 31, 2021

April 6, 2021

Beginning Cash *	<i>February 28, 2021</i>	13,190,193.62
Deposits		
Bank of the Sierra Checking	170,764.62	
Wells Fargo Bond Res.	-	
LAIF	-	
NFS (Cantella)	1,107,128.48	
Total Deposits		1,277,893.10
Withdrawals		
Bank of the Sierra Checking	(281,812.41)	
Wells Fargo Bond Reserve	-	
LAIF	-	
NFS (Cantella)	(1,201,060.59)	
Total Withdrawals		(1,482,873.00)
Net Increase/(reduction)		(204,979.90)
Ending Cash Balance	<i>March 31, 2021</i>	12,985,213.72

Balance by Account:

Bof Sierra General Checking	91,175.81	
Wells Fargo Bond Reserve	-	
LAIF	9,459,908.81	
NFS (Cantella at Face Value)	3,433,579.10	
Petty Cash	550.00	
Ending Cash Balance	<i>March 31, 2021</i>	12,985,213.72

* Beginning cash may be adjusted compared to prior Board meeting report

FOR MANAGEMENT PURPOSES ONLY

Lindmore Irrigation District

Investment Comparative Analysis LID vs LAIF
April 6, 2021

	Managed LID	LAIF
0-6 mos.	9,672,095.81	65.80%
6 m. > 1 yr	240,000.00	18.50%
1 yr > 2 yr	740,000.00	13.30%
2 yr > 3 yr	805,000.00	2.40%
3 yr > 4 yr	545,000.00	0.00%
4 yr > 5 yr	1,100,000.00	0.00%
Total	13,102,095.81	100.00%
LAIF		
Daily Yield LID Invested	0.350%	
Difference	2.503%	
	2.153%	

Benchmark Comparison	
LAIF vs District	
LID Managed	
Investments	\$ 13,102,095.81
Daily Yield Investments	2.503%
Est Investment Payments	\$328,001
LAIF	
Investments	\$ 13,102,095.81
Annualized Rate of Return	0.350%
Est Investment Payments	\$45,857
Annualized difference:	\$282,144

PORTFOLIO STATISTICS			
Investment Type	Dollars	%age	State Code Limit
Agency (Back by Govt Agency)	\$	0.00%	None
Corporate (Not Insured)	2,700,000.00	20.46%	None
Certificates of Deposit (FDIC Insured)	730,000.00	5.53%	None
Money (NFS - Not Insured)	212,187.00	1.61%	None
LAIF (Mostly Insured or Backed)	9,459,908.81	71.70%	None
Banks (FDIC Insured)	-	0.00%	None
Operating Cash (Banks FDIC)	91,725.81	0.70%	None
Total	13,193,821.62	100.00%	
Annualized ROR:			
ROR All Cash			1.074%
ROR Invested Assets			2.503%
ROR LAIF			0.350%
Days to Maturity			
LID Managed			652.49
LAIF Managed			183.00

Investment Portfolio & Analysis
April 6, 2021

22

Total Cash and Investments

13,193,821.62

13,193,821.62

LINDMORE IRRIGATION DISTRICT

MEMORANDUM TO THE BOARD

TO: Board of Directors
FROM: Tammara Kizziar
DATE: April 6, 2021
SUBJECT: Affidavit of Reconciliation

I inspected and reconciled the cash accounts of the Lindmore Irrigation District. The Lindmore Irrigation District maintains five cash/investment accounts. For the month of **March 2021**, the district had the following accounts open and with balances:

Working Accounts –

- General Checking (Bank of the Sierra)
- LAIF Investments
- National Financial Services (Cantella – Securities)

During my reconciliation, I have found the following:

Working Accounts –

- No Variances

After my reconciliation and inspection of the books, it is my opinion that the cash registers reflect the cash activity of the Lindmore Irrigation District. Lindmore staff allowed me full access to the cash registers and ledgers of the District. The actual reconciling documents are stored in the District vault and can be viewed or copied upon request.


Tammara Kizziar

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Three Months Ending March 31, 2021

	March Actual	Year to Date Actual	Annual Budget	% of Annual Variance
Revenues				
Water Sales - Irrigation	\$ 0.00	\$ 0.00	\$ 1,812,888.00	0.00%
Water Sales-Out of District	0.00	0.00	0.00	0.00%
Penalties on Delinquent Accts	51.07	(181.49)	5,000.00	-3.63%
Em Call Outs/Fines Charge	0.00	0.00	1,000.00	0.00%
Stand-By Charge Revenues	(265.64)	2,484,103.68	2,483,874.00	100.01%
2018 Additional SB	0.00	0.00	0.00	0.00%
Stand-By Chg Penalty Revenue	0.00	0.00	7,500.00	0.00%
2018 WaterSmart Grant	0.00	0.00	0.00	0.00%
Interest Revenue - NFS	12,572.29	25,230.19	95,000.00	26.56%
Recognize adj to FMV	(32,576.25)	(53,017.55)	0.00	0.00%
Interest Revenue - Misc	0.00	0.00	2,500.00	0.00%
Adjustment to FMV Bond Reserve	0.00	0.00	0.00	0.00%
Interest on Unpaid Lien	0.00	0.00	5,000.00	0.00%
Other Misc Revenue	0.00	110.38	100,000.00	0.11%
Misc Rentals	0.00	0.00	0.00	0.00%
Gain or Loss on Fix Assets	0.00	0.00	0.00	0.00%
Service Other Govt - EKGSA	30,000.00	90,000.00	360,000.00	25.00%
FPA Power Revenue	25,124.30	50,057.84	825,000.00	6.07%
Total Revenues	34,905.77	2,596,303.05	5,697,762.00	45.57%
Cost of Sales				
Irrigation Water	0.00	0.00	966,574.00	0.00%
T.P.U.D. Charges (Water)	0.00	0.00	10,382.00	0.00%
Full Cost 205(a)(3)	0.00	0.00	0.00	0.00%
M&I Water Used	0.00	0.00	1,038.00	0.00%
CVPIA Restoration Fee	0.00	0.00	398,975.00	0.00%
Transfer In Water Expense	0.00	0.00	0.00	0.00%
Friant Surcharge	0.00	0.00	242,249.00	0.00%
FWA O&M Costs	102,992.00	257,624.00	650,000.00	39.63%
Exch Cont O&M Cost	122,465.27	189,691.70	675,000.00	28.10%
SWRCB Fees	0.00	30,781.53	55,000.00	55.97%
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%
Water Legal	6,090.19	26,703.42	30,000.00	89.01%
Water FWA - Gen Member	0.00	32,731.72	135,000.00	24.25%
Water Mgmt Plan	0.00	0.00	1,000.00	0.00%
USBR Penalties/Other Charges	0.00	0.00	0.00	0.00%
Debt Service 2010A Bond	0.00	0.00	0.00	0.00%
Debt Serv 2020 Bank Bond-Chase	13,463.90	13,463.90	40,493.00	33.25%
Debt Serv 2021 Loan-1st Founda	0.00	72,863.74	0.00	0.00%
Water-Engineering	0.00	0.00	10,000.00	0.00%
Total Cost of Sales	245,011.36	623,860.01	3,216,711.00	19.39%
Gross Profit	(210,105.59)	1,972,443.04	2,481,051.00	79.50%
Expenses				
FPA Legal Fees	0.00	0.00	0.00	0.00%
Pumping-Power	615.03	1,092.35	62,500.00	1.75%
Pumping-Tele/Communic	0.00	0.00	2,500.00	0.00%
Pumping - Maint/Struct/Impr	0.00	0.00	25,000.00	0.00%

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Three Months Ending March 31, 2021

	March Actual	Year to Date Actual	Annual Budget	% of Annual Variance	
O&M Salary Costs	31,931.92	88,854.03	384,251.00	23.12%	
O&M OT/PT Labor Cost	1,400.00	1,700.00	25,000.00	6.80%	
Trans/Dist of Mat/Supply	0.00	0.00	12,500.00	0.00%	
Trans Electronic Techn	352.92	617.61	12,500.00	4.94%	
Stenciling	0.00	0.00	500.00	0.00%	
Power (non-pumping)	265.53	499.37	7,500.00	6.66%	
Meter Rep Supply/Services	1,716.04	3,387.57	30,000.00	11.29%	
Valve Rep - Supply/Service	246.81	354.21	25,000.00	1.42%	
Moss Screen - Repair Sup/Serv	0.00	0.00	5,500.00	0.00%	
Pipe Line Repair - Sup/Serv	1,532.16	98,592.76	50,000.00	197.19%	JB costs
Above Surf Repair - Sup/Serv	30,186.80	30,359.37	80,000.00	37.95%	
Reservoir Repair - Sup/Serv	0.00	0.00	2,500.00	0.00%	
Misc - Sup/Serv	0.00	0.00	0.00	0.00%	
Admin/General Salary Costs	26,030.32	77,692.76	305,479.00	25.43%	
Admin OT/PT Labor Cost	0.00	0.00	0.00	0.00%	
General Manager (Lindmore)	16,775.96	50,327.88	202,505.00	24.85%	
General Manager (GSA)	3,695.90	11,087.70	44,614.00	24.85%	
Director Per Diem	0.00	0.00	7,500.00	0.00%	
Travel Expense	55.04	55.04	2,500.00	2.20%	
Legal Exp - General	0.00	0.00	15,000.00	0.00%	
Auditing Costs	0.00	900.00	12,500.00	7.20%	
Communication	284.57	853.71	8,500.00	10.04%	
Utilities - Office	1,802.25	2,737.70	8,000.00	34.22%	
Supplies - Office	1,905.04	3,553.16	17,500.00	20.30%	
Pstge/Pinting - Office	1,297.11	2,129.17	15,000.00	14.19%	
Dues/Subscriptions/Contr	995.00	4,843.00	15,000.00	32.29%	
Legal Advertisement	0.00	0.00	750.00	0.00%	
Record Assessment Expense	0.00	0.00	500.00	0.00%	
Misc Office Expense	828.20	893.20	0.00	0.00%	
Payroll Service Expense	117.00	488.00	1,750.00	27.89%	
Computer Supplies/Services	3,072.03	13,127.46	20,000.00	65.64%	
Bank Charges	52.60	122.60	500.00	24.52%	
Bond Costs	0.00	0.00	0.00	0.00%	
Prop/Liab Insurance	0.00	42,845.00	37,500.00	114.25%	
Workers' Comp Insurance Exp	3,530.00	5,884.00	22,500.00	26.15%	
Fidelity Bonds	0.00	0.00	0.00	0.00%	
Social Security Expense	6,093.52	17,527.76	64,718.00	27.08%	
Health Insurance Exp	12,483.19	35,849.75	152,495.00	23.51%	
Retirement Contribution Exp	6,535.24	18,712.72	77,881.00	24.03%	
Dental Insurance Exp	500.76	1,502.28	7,800.00	19.26%	
Vision Insurance Exp	88.11	264.33	2,100.00	12.59%	
Life Insurance Expense	206.47	619.41	3,360.00	18.43%	
Office Building Maintenance	165.01	781.01	5,000.00	15.62%	
Grounds	0.00	0.00	2,500.00	0.00%	
Office Furniture Exp	0.00	0.00	1,500.00	0.00%	
Auto Maintenance Exp	262.84	3,373.39	15,000.00	22.49%	
Radio Exp	0.00	0.00	0.00	0.00%	
Small Tool Exp	692.34	1,352.79	3,500.00	38.65%	
Shop & Maint Equip Rep Exp	517.74	2,240.18	5,000.00	44.80%	

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Three Months Ending March 31, 2021

	March	Year to Date	Annual	% of Annual
	Actual	Actual	Budget	Variance
Misc Exp	0.00	0.00	0.00	0.00%
Shop Bldg Maint	150.00	150.00	3,500.00	4.29%
Fuel and Oil	2,553.07	6,536.94	35,000.00	18.68%
Backhoe & Diesel	48.68	676.38	3,500.00	19.33%
Misc Shop Exp	0.00	0.00	0.00	0.00%
Engineering - General	0.00	0.00	5,000.00	0.00%
Engineering - System	0.00	0.00	12,500.00	0.00%
Engineering - Groundwater	0.00	7,215.00	0.00	0.00%
Engineering- w/City of Lindsay	0.00	0.00	0.00	0.00%
Recharge - Hirabayashi Rech Ba	0.00	0.00	0.00	0.00%
Recharge - Drywell	0.00	0.00	0.00	0.00%
SGMA - Governance	0.00	7,928.58	33,000.00	24.03%
SGMA - Plan	0.00	0.00	0.00	0.00%
SGMA - Implementation	0.00	0.00	0.00	0.00%
Safety Compliance	0.00	0.00	5,000.00	0.00%
Well Measurement Supplies	0.00	0.00	500.00	0.00%
Crop Report	0.00	0.00	250.00	0.00%
Easement	1,664.14	1,664.14	750.00	221.89%
Depreciation Expense - System	0.00	0.00	165,250.00	0.00%
Depreciation Expense - Other	0.00	0.00	82,500.00	0.00%
93.2E Modernization (Grant)	0.00	0.00	0.00	0.00%
Uncollectable Lien Expense	0.00	0.00	0.00	0.00%
Loss-Fixed Asset Sale/Retire	0.00	0.00	0.00	0.00%
Total Expenses	160,649.34	549,392.31	2,150,453.00	25.55%
Net Income	(\$ 370,754.93)	\$ 1,423,050.73	\$ 330,598.00	430.45%

Lindmore Irrigation District
Balance Sheet
March 31, 2021

ASSETS

Current Assets

Sierra Checking #0302190470	\$ 91,175.81
Petty Cash	550.00
LAIF 90-54-016 (02010)	9,459,908.81
Securities - NFS A7T-514144	3,433,579.10
Adjustment to FMV	208,607.90
H2O Sales Receivable	(82,176.09)
Stand-by Receivable	882,493.09
Misc Accts Receivable	170,453.76
Liens - Amount Sold	50,465.23
Liens - Accumulated Int Due	10,655.49
Pre-Paid Water - USBR	91,914.50
Interest Accrued - NFS	18,723.61
EKGSA FY2020 Impl. Loan	<u>390,017.51</u>

Total Current Assets **14,726,368.72**

Property and Equipment

Property/Land/Easements	563,003.40
Distribution System	7,177,406.31
Furniture/Fixtures/Computers	184,123.59
Equipment	289,394.20
Vehicles/Trailers/Other	372,665.29
Buildings/Grounds	470,093.97
Accumulated Depreciation	<u>(6,468,612.63)</u>

Total Property and Equipment **2,588,074.13**

Other Assets

Perpetual Right to Water	7,076,835.00
Inv in Friant Power Authority	<u>5,178,750.75</u>

Total Other Assets **12,255,585.75**

Total Assets **\$ 29,570,028.60**

Lindmore Irrigation District
Balance Sheet
March 31, 2021

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 363,630.29
Account Due - Keller	14,627.85
Employee Accruals Payable	<u>92,009.79</u>

Total Current Liabilities **470,267.93**

Long-Term Liabilities

Chase - 2020 Bond Refi	3,125,601.54
1st Foundation Loan - 2021	<u>8,000,000.00</u>

Total Long-Term Liabilities **11,125,601.54**

Total Liabilities **11,595,869.47**

Capital

Inv In Utility Plant	2,810,231.81
Inv in Property	159,368.43
FB - Unappropriated	5,366,722.11
FB -Operating	1,853,334.42
FB -Water Purchases	1,500,000.00
FB -EOM&R Dist System	3,881,712.01
FB - FPA Adjustments	254,500.00
FB - Unemp Res	25,000.00
FB - Multi Lia Ins (Deduct.)	50,000.00
FB - Reserve for SLDMWA/FWA	500,000.00
FB - Vehicle Replacement Reser	150,239.62
Net Income	<u>1,423,050.73</u>

Total Capital **17,974,159.13**

Total Liabilities & Capital **\$ 29,570,028.60**

**FRIANT POWER AUTHORITY
FUND DISTRIBUTION**

DISTRIBUTION CALCULATIONS

FRIANT 1

DATE	AMOUNT OF DISTRIBUTION	15.25% DISTRICT FRIANT #1	9.25% DISTRICT FRIANT #1	5.25% DISTRICT FRIANT #1	TOTAL DISTRIBUTION
MARCH, 2021	\$ 47,551.71	\$ 7,251.64	\$ 4,398.53	\$ 2,496.45	
NEW DISTRIBUTION RATES					
*	SSJMUD; TBID; LID; DEID; LSID				
**	CWD; MID				
***	OCID				
TOTAL PAYMENT		\$ 7,251.64	\$ 4,398.53	\$ 2,496.45	
		X 5	X 2	X 1	
		\$ 36,258.20	\$ 8,797.06	\$ 2,496.45	\$ 47,551.71
				DIFFERENCE	\$ (0.00)

PLANT #1 CASH RESERVE	\$ 1,974,802.53	2/28/2021
SVP PAYMENT FOR FEBRUARY, 2021 GENERATIC	\$ 17.17	
OTHER DEPOSITS/REFUNDS	\$ -	
AECOM CREDIT FRIANT 1 TO FRIANT 2	\$ (4,315.00)	
LAIF QUARTER INTEREST DEPOSIT	\$ -	
FRIANT 2 - 1ST 2 MW RULE	\$ 135,726.02	
LESS FPA #1 MARCH, 2021 EXPENSES	\$ (58,679.01)	

TOTAL	\$ 2,047,551.71
RESERVE AMOUNT	\$ 2,000,000.00

DISTRIBUTION \$ 47,551.71

**FRIANT POWER AUTHORITY
FUND DISTRIBUTION
DISTRIBUTION CALCULATIONS**

FRIANT 2

DATE	AMOUNT OF DISTRIBUTION	12.50% DISTRICT
MARCH, 2021	\$ 37,574.46	\$ 4,696.81
NEW DISTRIBUTION RATES		
*	SSJMUD;TBID;LID;DEID;LSID	
**	CWD; MID	
***	OCID	
TOTAL PAYMENT		\$ 4,696.81
		X 8
	Difference	

PLANT # 2 RESERVE	2/28/21	\$	499,925.33
SVP PAYMENT FOR FEBRUARY, 2021 GENERATION		\$	201,436.42
OTHER DEPOSITS/REFUNDS		\$	-
LAIF QUARTER INTEREST DEPOSIT		\$	-
1ST 2 MW TO FRIANT 1		\$	(135,726.02)
AECOM CREDIT FROM FPA 1		\$	4,315.00
LESS FPA #2 MARCH, 2021 EXPENSES		\$	(32,376.27)
TOTAL		\$	537,574.46
RESERVE AMOUNT		\$	500,000.00

DISTRIBUTION	\$	37,574.46
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