

Lindmore Irrigation District
FY2020 Adopted Budget
With Prior Year Comparisons

	FY2017 Audited Actual	FY2018 Audited Actual	FY2019 Estimated YE	FY2019 Approved Budget	FY2020 Adopted Budget
Operating Revenue					
Water Sales - Irrigation	3,281,389	1,656,980	2,033,595	1,795,889	1,542,722
Penalties on Delinquent Accts	9,119	4,488	2,531	5,000	5,000
Em Call Outs/Fines Charge	75	1,000	502	500	1,000
Stand-By Revenues	637,166	0	0	0	0
Assessment Revenues	0	2,409,624	2,462,902	2,469,637	2,425,858
Stand-By Chg Penalty Revenue	12,392	14,929	19,860	4,000	15,000
Total Revenues	3,940,141	4,087,021	4,519,390	4,275,026	3,989,580
Cost of Sales					
Irrigation Water	955,192	1,285,790	720,460	1,044,000	890,087
T.P.U.D. Charges (Water)	14,982	12,023	13,783	9,840	9,950
M&I Water Used	0	0	-	2,002	2,023
CVPIA Restoration Fee	510,785	420,430	490,020	370,946	363,767
Transfer In Water Expense	4,300	102,400	193,757	0	0
Friant Surcharge	349,573	280,525	304,265	229,593	132,666
FWA O&M Costs	335,395	340,323	359,720	375,000	625,000
Exchange Contractor Costs	266,808	458,699	552,631	550,000	575,000
SWRCB Fees	46,219	48,586	47,500	47,500	50,000
Water Quality Monitoring	0	0	-	1,000	1,000
Water Legal Exp	34,034	50,246	22,202	50,000	30,000
General Member - FWA	161,846	157,142	162,775	200,000	125,000
Water Mgmt Plan	9,977	0	-	1,000	1,000
USBR Penalties/Other Charges	0	112,692	7,678	0	80,000
Debt Service 2010A Bond (Interest)	216,763	208,000	198,822	210,000	191,500
Water Engineering	5,155	4,045	-	5,000	5,000
Total Cost of Sales	2,911,030	3,480,900	3,073,613	3,095,880	3,081,994
Gross Profit	1,029,111	606,120	1,445,777	1,179,146	907,586

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OM&A Expenses					
FPA Legal Fees	0	0	0	0	0
Pumping-Power	68,845	62,513	75,000	60,000	62,500
Pumping-Tele/Communic	29,158	17,675	27,500	27,500	2,500
Pumping - Maint/Struct/Impr	34,811	15,267	257,000	240,000	25,000
O&M Salary Costs	306,098	317,076	318,000	308,748	330,159
O&M OT/PT Labor Cost	34,777	30,496	34,600	25,000	35,000
Trans/Dist of Mat/Supply	0	4,435	3,500	12,500	12,500
Trans Electronic Techn	0	0	800	2,500	2,500
Stenciling	0	0	0	500	500
Power (non-pumping)	5,859	4,803	4,500	7,500	7,500
Meter Rep Supply/Services	6,647	7,138	21,000	7,500	25,000
Valve Rep - Supply/Service	3,536	2,991	12,500	12,500	25,000
Moss Screen - Repair Sup/Serv	0	39,267	0	2,500	5,500
Pipe Line Repair - Sup/Serv	160,191	22,747	177,500	47,500	50,000
Above Surf Repair - Sup/Serv	146	30,396	60,000	5,000	5,000
Reservoir Repair - Sup/Serv	0	0	1,000	2,500	2,500
Misc - Sup/Serv	0	0	0	0	0
Admin/General Salary Costs	87,200	179,359	200,450	180,014	330,439
Admin OT/PT Labor Cost	44,041	10,351	0	0	0
General Manager	191,904	194,565	196,170	196,170	200,292
General Manager (GSA)	0	42,000	43,218	43,218	44,126
Director Per Diem	8,600	6,000	7,500	7,500	7,500
Travel Expense	4,374	2,042	2,500	2,500	2,500
Legal Exp - General	11,565	2,895	17,000	18,000	18,000
Auditing Costs	8,400	11,400	11,750	11,750	11,750
Communication	8,134	7,962	8,000	8,000	8,500
Utilities - Office	8,520	7,987	7,400	8,000	8,000
Supplies - Office	7,997	9,467	9,500	9,500	10,000
Pstge/Pinting - Office	8,646	7,549	9,750	8,500	10,000
Dues/Subscriptions/Contr	15,302	9,568	14,500	12,500	15,000
Legal Advertisement	25	277	1,000	400	400

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Record Assessment Expense	505	171	500	500	500
Misc Office Expense	2,088	1,115	2,967	0	0
Payroll Service Expense	1,239	1,467	1,620	1,500	1,750
Computer Supplies/Services	20,525	16,796	22,500	14,000	15,000
Bank Charges	308	458	200	500	500
Bond Costs	1,500	1,500	0	0	0
Prop/Liab Insurance	30,901	35,574	34,500	37,500	37,500
State Comp Insurance Exp	14,531	33,158	27,500	27,500	30,000
Accrued Leave Expense	0	0	10,000	10,000	10,000
Social Security Expense	47,443	52,434	50,000	50,687	62,450
Health Insurance Exp	100,510	123,407	85,750	85,538	128,008
Retirement Contribution Exp	45,278	57,096	57,000	60,166	74,472
Dental Insurance Exp	4,959	4,910	4,600	5,500	7,150
Vision Insurance Exp	816	892	900	1,200	1,925
Life Insurance Expense	1,793	2,028	2,200	2,400	3,080
Office Building Maintenance	78	0	2,500	7,500	5,000
Grounds	0	8,100	1,000	2,500	2,500
Office Furniture Exp	0	0	0	2,500	2,500
Auto Maintenance Exp	10,180	26,199	16,500	18,000	15,000
Radio Exp	0	0	0	0	0
Small Tool Exp	1,565	1,764	3,250	3,500	3,500
Shop & Maint Equip Rep Exp	4,833	2,557	4,000	5,000	5,000
Misc Exp	16	0	25	0	0
Shop Bldg Maint	113	0	8,250	3,500	3,500
Fuel and Oil	27,858	36,981	43,741	30,000	35,000
Backhoe & Diesel	1,536	2,375	3,500	2,750	3,500
Misc Shop Exp	177	0	0	0	0
Engineering - General	73,139	640	200	5,000	5,000
Engineering - System	70,973	366	17,500	5,000	12,500
Engineering - Ground Water	7,858	12,645	5,000	0	0
Engineering - City of Lindsay	0	0	0	0	0
Engineering - Prop 218	32,034	0	0	0	0

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Engineering - Temp Flat Study	35,000	0	0	0	0
Recharge - Ireton Pond	181,308	101,880	4,000	0	0
Recharge - Drywell	0	5,906	0	0	0
SGMA - Governance	17,777	28,571	35,500	30,000	31,500
SGMA - Plan	45,618	130,012	75,000	75,000	0
SGMA Implementation	0	0	0	0	0
Safety Compliance	0	0	5,000	15,000	5,000
Well Measurement Supplies	0	0	250	500	500
Crop Report	0	0	250	250	250
Easement	4,151	3,985	5,000	750	750
Depreciation Expense - System	136,858	136,858	155,000	155,000	155,000
Depreciation Expense - Other	38,766	67,984	68,500	68,500	68,500
Cap Imp - 93.2E Plant Modernization	0	0	97,000	97,000	0
Uncollectable Lien Expense	10,335	911	2,600	0	0
OM&A Total	2,027,346	1,944,963	2,375,441	2,092,041	1,984,501
OM&A Variance From Prior Year	0.000%	-4.064%	17.170%		-5.140%
Non-Operating Revenue					
Interest Revenue - NFS	34,476	88,286	112,000	100,000	105,000
Recognize adj to FMV	(17,745)	(124,423)	100,000	0	0
Interest Revenue - Misc	10,695	14,658	30,000	5,500	7,500
Interest on Unpaid Lien	2,373	1,519	5,000	5,000	5,000
Water Sales (Other Dist)	0	724,300	0	0	0
Other Misc Revenue	471,120	119,001	355,769	100,000	100,000
USBR Grant	0	0	75,000	75,000	0
Service to other Governments	55,200	150,000	157,500	157,500	350,000
Gain or Loss on Fix Assets	0	0	0	0	0
FPA Power Revenue	2,093,877	1,543,087	1,800,000	775,000	825,000
Total Non-Operating Revenue	2,649,996	2,516,427	2,635,269	1,218,001	1,392,500

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Net Income/(Loss)	<u>1,651,762</u>	<u>1,177,584</u>	<u>1,705,605</u>	<u>305,106</u>	<u>315,586</u>
Bond Principal Payment					315,000