



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 – October 13, 2020 - 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: 893 4535 9587 >>>> Passcode: 113422**

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 September 15, 2020 Regular Board meeting, the September 23, 2020 Special Board meeting, and the October 2, 2020 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.)

- Recharge Basin Development – Update and Direction
- Personnel Policies and Employment Agreement (Berglund/Mauritson)
- Recharge Basin Re-naming
- Staffing and Office Space
- Vehicle purchasing (Pool Vehicle)
- Election of Board Members Status

B. New Action Items

- Biennial Notice on Conflict of Interest Code – Board to consider action to adopt Amended Conflict of Interest Code.
- **HEARING:** Unpaid FY2020 Assessments and Unpaid FY 2019 Water Bills (Board to consider directing staff to place property liens on property that has not paid the FY2020 Assessments or for FY2019 Water Bills outstanding) – ***Affected property owners can petition the Board***
- **HEARING:** General Manager Proposed Fiscal Year 2021 Annual Budget (Board to consider adoption of budget for FY2021) – *Public can address the Board on budget items and budget in total. Budget will affect the setting of the FY2021 Assessments.*
- **BOARD OF EQUALIZATION:** Board will sit as an Equalization Board to review the adopted budget and consider setting a land-based assessment rate equivalent to, or less than, the rate passed by a vote of the District membership and set in resolution November 16, 2017.
 - Public Hearing on Land-Based Assessment Rate
 - Consider approval of Land-Based Assessment Rate
- Lindmore ID Year End Maintenance and March 1 Start Up Date
- Administrative Issues (Direction may be given to staff regarding administrative issues)

C. Finance Issues

- Payments – Consider ratifying payments made to pay for District obligation since prior Board action.
- Treasurer's Cash Report – September 30, 2020
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation – September 2020
- Financial reports for the months ending September 30, 2020

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 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.

RETURN TO OPEN SESSION – REPORTABLE ACTION

8. Correspondence

- Miscellaneous pertinent information

10. 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)

11. Adjournment

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE BOARD MEETING

September 15, 2020

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, Brownfield, Milanesio, Reynolds

Directors Absent:

Others present: Hagman (GM), Bennett (SA), Romero (Staff Engineer); Joe Mastro (Auditor); Berglund (Special Counsel)

Approval of the Agenda

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

Motion: To approve the agenda for September 15, 2020 Lindmore Irrigation District Board meeting as provided – 1st DePaoli and 2nd Brownfield – Motion passed by unanimous vote of those present.

Public Comment

None provided

Minutes

The minutes were presented for the August 11, 2020 Regular Board meeting and the August 14, 2020 Special Board meeting. After discussion, the following action was taken:

Motion: To approve the minutes of the August 11, 2020 Regular Board meeting and the August 14, 2020 Special Board meeting – 1st Milanesio and 2nd Brownfield – Motion passed by unanimous vote of those present.

FY2019 Audit

The FY2019 Audited Financial Statements were presented by Auditor, Joe Mastro, CPA. After review and discussion, the following action was taken:

Motion: To accept the FY2019 Audited Financial Statements – 1st DePaoli and 2nd Reynolds – Motion passed by unanimous vote of those present.

Prior/New Action Items

A. Report on Prior Board actions/discussions

Operation and Maintenance Report: Hagman reported on staff operations and maintenance efforts. He also reported that staff needs to be certified in order to enter some of these longer confined spaces. In particular, the inside the pipe repair work. President Arnold suggested Hagman develop a budget and plan for getting this done.

Water Supply Report: Final USBR CVP Friant Division allocation has been set at 65% Class 1. There are no recommended changes to the landowner prorate. In the month of August, FWA reported deliveries of 6,208 AF to the District and LID's meters calculated 6,400 AF plus "in transit" and "mitigation" for a total of 6,632 AF and operational variances being the difference.

District Improvement Projects: Hagman and Romero updated the Board on the status of the Districts authorized improvement projects. Romero and Monreal are suggesting an environmental report when purchasing ground for banking. This will help us avoid any non-compliant property issues. This is about \$2,000 and is a reasonable expense to protect the District. There was discussion on Junction Box JB repairs this winter while the FKC is in down for maintenance and after discussion, the following action was taken:

Motion: To approve a maximum of \$150,000 three JBs rehabilitation – 1st Reynolds and 2nd Brownfield – Motion passed by unanimous vote of those present

Recharge Basin Development: Romero reported the progress on a potential recharge site. Hagman was given some basic tenets for what the Board would like to see in a deal with a land purchase or lease. Such land will be bought or leased for the purpose of recharge space.

Personnel Policies and Employment Agreement: Hagman reported that Berglund is working with IBEW and is near completion.

Job Descriptions: Hagman provided the Board with a job description for Operations and Maintenance Technician. After considerable discussion, the following action was taken:

Motion: To approve the presented job description for the Operations and Maintenance Technician with the addition of one more bullet point for "Other duties as assigned" – 1st DePaoli and 2nd Brownfield – Motion passed by unanimous vote of those present

Recharge Basin Renaming: Hagman noted that due to Covid-19 protocols, the dedication event has been postponed for a long time and it was decided that Hagman would contact the family to see about having a very small dedication soon.

Status of Assessment Collection transfer to County: Bennett reported that Lindmore Staff has completed all its tasks to get the assessment on the County tax rolls.

Staffing and Office Space: Romero reported on the work at the old shop. Lindmore has an inspection of the newly installed anchors on September 16th. If the inspection passes, then contact SCE to connect electricity.

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

Election of Board Members: Bennett reported that she spoke with the County and all the Lindmore ID board members were unopposed. The County Board of Supervisors' will appoint each board member in lieu of an election and we will be receiving a packet from the County with instructions how to proceed.

B. New Action Items

Biennial Notice on Conflict of Interest Code: Bennett reported that Counsel has provided a draft of the updated COI and notices of the intention to amend the COI have been posted. No action required until the October board meeting.

Draft Fiscal Year 2021 Annual Budget (Board to review draft budget and direct staff and set a Budget Hearing date – staff recommending October 13, 2020): Hagman reviewed the draft FY2021 budget and the major variances from the FY2020 budget. He noted that the Board needs to set a hearing date to review the budget before the public, take comments and consider adoption. He also explained that an adopted FY2021 budget will be the basis of the FY2021 Assessment that the Board will also consider adopting at a future Board of Equalization hearing. After the review and discussion, the following action was taken:

Motion: To set a FY2021 Budget Hearing date for October 13, 2020 – 1st DePaoli and 2nd Brownfield – Motion passed by unanimous vote of those present

Set Board of Equalization date (Board to consider staff recommendation to hold BOE on October 13, 2020): Hagman reported that the District assessment needs to be approved in October before the County of Tulare sends out the assessments. He recommended the Board set a Board of Equalization date. After discussion, the following action was taken:

Motion: To set the Board of Equalization date for October 13, 2020 – 1st Reynolds and 2nd Brownfield – Motion passed by unanimous vote of those present

Set Hearing date for Unpaid Stand-by, Assessments, and Water bills (Board to consider Staff recommendation to set a hearing of unpaid bills placing them in lien against associated property, Staff recommendation is October 13, 2020): Hagman reported to the Board that there is a substantial decrease in the amount of unpaid assessments. By the Hearing date, there may only be a couple unpaid assessments. Hagman noted that the Board should set a hearing date to take objections from landowners for the assessment. After some discussion, the following action was taken:

Motion: To set a Hearing Date for filing of liens for October 13, 2020 – 1st Brownfield and 2nd DePaoli – Motion passed by unanimous vote of those present

Miscellaneous Administrative Items: None were provided.

CLOSED SESSION MOVED TO THIS POINT IN THE AGENDA

Closed Session (taken before Financial Issues to accommodate the needs of Counsel):

- 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 3:00 pm and the Board came out of closed session at 4:16 pm. After coming out of closed session, the Board announced there was no reportable action.

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 (#14314 – 14371) August 12, 2020 to September 15, 2020 in the amount of \$293,705.36 and payroll for August 2020 in the amount of \$95,744.10 for a total disbursement of \$389,449.46. 1st Reynolds and 2nd DePaoli - 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 noted there was no Friant Power Authority meeting in August.

East Kaweah Groundwater Sustainability Agency (EKGSA) – Director Milanesio and 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.

Meetings Attended/to Attend: The Board decided to have a Special Board meeting on September 23, 2020 at 12:00 p.m. to discuss projects that may affect the upcoming FY 2021 budget.

Correspondence Report:

None

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/DePaoli) carried by unanimous vote of those present. Meeting was adjourned at 4:38 pm.

Michael D. Hagman
District Secretary

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE SPECIAL BOARD MEETING

September 23, 2020

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 @ 12:00 a.m.

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

Directors Absent:

Others present: Hagman (GM), Romero (Staff Engineer)

Approval of the Agenda

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

Motion: To approve the agenda for September 23, 2020 Lindmore Irrigation District Special Board meeting as provided – 1st Brownfield and 2nd Reynolds – Motion passed by unanimous vote of those present

Public Comment

None provided

Review Cost Impacts relative to Budget Development

Extensive discussion on upcoming projects. 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 (DePaoli/Reynolds) carried by unanimous vote of those present. Meeting was adjourned at 1:30 pm.

Michael D. Hagman
District Secretary

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE EMERGENCY BOARD MEETING

October 2, 2020

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 @ 8:00 a.m.

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

Directors Absent:

Others present: Hagman (GM), Romero (Staff Engineer)

Approval of the Agenda

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

Motion: To approve the agenda for October 2, 2020 Lindmore Irrigation District Emergency Board meeting as provided – 1st Milanesio and 2nd Reynolds – Motion passed by unanimous vote of those present

Public Comment

None provided

Review Cost Impacts relative to Budget Development

Extensive discussion on Lindmore water operations that potentially could be impacted by the Creek Fire and dam operations in the Upper San Joaquin River. 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 (Brownfield/DePaoli) carried by unanimous vote of those present. Meeting was adjourned at 8:30 am.

Michael D. Hagman
District Secretary

LINDMORE IRRIGATION DISTRICT

WATER REPORT

Board Meeting - October 13th, 2020

Water Delivery Report September 2020

<u>Available Water and Allocation</u>			
Declared Class 1 =	65.00%	33,000	21,450
Declared Class 2 =	0.00%	22,000	-
Millerton Carryover =	100.00%	4,294	4,294
Uncontrolled Class 2 =	0.00%	-	-
Pumped (Wells)	0.00%	-	42
URF Tier 2	100.00%	1,708	1,708
URF Trans In	100.00%	1,386	1,386
Trans In (C1 LSID)	100.00%	400	400
Trans Out (C1 CWD)	100.00%	(90)	(90)
Trans In (C1 CofL)	100.00%	130	130
Other	100.00%	-	-
Available Supply			29,320
Assessed Acres			25,100
Allocation Available per acre			1.17
Board Allocation			1.10
Recommendation			1.10

2020 Season (Re-cap)

<u>Month</u>	<u>U.S.B.R.</u>	<u>Pumped</u>	<u>Sub Total</u>	<u>Deliv. Per Dist Meters</u>	<u>Quantity Variance</u>	<u>Percent Variance</u>
March	-	-	-	-	-	-
April	143	42	185	141	(44)	-23.78%
May	2,215	-	2,215	2,106	(109)	-4.93%
June	4,021	-	4,021	3,907	(114)	-2.84%
July	5,887	-	5,887	5,572	(315)	-5.35%
August	6,208	-	6,208	6,400	192	3.10%
September	4,823	-	4,823	4,409	(414)	-8.58%
October	-	-	-	-	-	-
November	-	-	-	-	-	-
February	-	-	-	-	-	-
Total	23,297	42	23,339	22,535	(804)	-3.44%

Total Contract Water Available	29,278
Less USBR Metered	(23,297)
Total Water Remaining	5,981

Available till end of year: **0.234**

Transfers:

Trans In - LSID (C1)	400
Trans In - City of Lindsay (URF)	130
Trans In - TID (URF)	1,256
Trans Out - CWD (C1)	(90)
Trans In - City of Lindsay (C1)	130

<u>Year to Date Variance Analysis</u>	
Diff to date	804
System Charge	(42)
Mitigating Ponds	(180)
Well Recharge	-
In Transit	(320)
Op Losses =	262
OP Variance	1.12%

<u>Metered Recharge</u>	0.00
Prior Months	0.00
Current Month	0.00
Year to Date	

**BEFORE THE BOARD OF DIRECTORS
OF THE
LINDMORE IRRIGATION DISTRICT**

COUNTY OF TULARE, STATE OF CALIFORNIA

RESOLUTION ADOPTING THE BIENNIAL NOTICE ON CONFLICT OF INTEREST CODE

RESOLUTION NO.: 2020-08

WHEREAS, the Board has heretofore adopted the Agency's Conflict of Interest Code (the "Code") pursuant to Government Code section 87300; and

WHEREAS, Government Code section 87306 authorizes the Board to amend the Code when change is necessitated by changed circumstances; and

WHEREAS, the Board desires to amend and restate the Code because circumstances have changed;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of LINDMORE IRRIGATION DISTRICT as follows:

1. Each of the matters set forth above is true and correct and the Board so finds and determines.

2. The Code shall be, and the same hereby is, amended and restated to read in the form attached as **Exhibit A** which, by this reference, is made a part hereof.

3. The Secretary of the Board is authorized and directed to forthwith transmit a certified copy with this resolution to the Clerk of the Board of Supervisors of the County of Tulare with a request that such board approve the amended and restated Code in the manner required by law.

Upon motion by Director XXXXXXXX, seconded by Director YYYYYYYY, the foregoing Resolution was passed and adopted the 13th day of October 2020 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

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 office of the said District at 315 East Lindmore Avenue, Lindsay, California on the 13th day of October, 2020, 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.

IN WITNESS WHEREOF, I have hereunto set my hand and the Seal of the Lindmore Irrigation District this 13th day of 2020.

Michael D. Hagman, Secretary
Lindmore Irrigation District

CONFLICT-OF-INTEREST CODE

Lindmore Irrigation District

(Name of Agency)

The Political Reform Act (Government Code §§ 81000 *et seq.*) requires local government agencies to adopt and promulgate a conflict-of-interest code. This code is designed to ensure that board members and employees of this agency do not engage in government decision-making in which the officer or employee may have a personal financial interest. In addition, board members and decision-making employees designated in the agency's code¹ are required to file periodic public statements disclosing their personal economic interests (Form 700).²

The Fair Political Practices Commission has adopted a regulation that contains the terms of a model conflict-of-interest code. Therefore, the terms of 2 Cal. Code of Regs., Section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission, are hereby incorporated by this reference and, together with the attached **APPENDIX A** (DESIGNATED POSITIONS), and **APPENDIX B** (DISCLOSURE CATEGORIES), constitutes the conflict-of-interest code of this agency.

Persons serving in designated positions (**APPENDIX A**) shall file periodic disclosure statements (Form 700) with this agency, as required by law, and pursuant to notice from this agency's filing officer. The disclosure statements shall be retained by the agency for no less than seven years, and shall be made available for public inspection and reproduction upon request.

Adopted by Agency:

Date: _____

Approved by Tulare County Board of Supervisors:

Date: _____

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¹ Government Code section 82019

² Government Code section 87302(b)

**CONFLICT OF INTEREST CODE
FOR
LINDMORE IRRIGATION DISTRICT**

APPENDIX A - Designated Positions

<u>Position</u>	<u>Disclosure Category</u>
Members and Alternates of the Board of Directors	1, 2
Secretary	1, 2
Attorney	1, 2
General Manager	1, 2
Collector/Assessor	1, 2
Consultants/New Positions	*

Note: The position of Attorney is filled by outside consultants but acts in staff capacity.

*Consultants/new positions shall be included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code subject to the following limitations:

The Agency may determine in writing that a particular consultant or new position, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to comply fully with the disclosure requirements described in this section. Such determination shall include a description of the consultant's or new position's duties and, based upon that description, a statement of the extent of disclosure requirements. The Agency's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Gov't. C. § 81008.)

APPENDIX B (DISCLOSURE CATEGORIES)

Designated persons in the following categories must disclose:

1. **Full Disclosure:**

All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

All investments, business positions, ownership and sources of income, including gifts, loans and travel payments.

2. **Full Disclosure (excluding interests in real property):**

All investments, business positions, ownership and sources of income, including gifts, loans and travel payments.

3. **Interests in Real Property (only):**

All interests in real property located entirely or partly within this Agency's jurisdiction or boundaries, or within two miles of this Agency's jurisdiction or boundaries or of any land owned or used by this Agency. Such interests include any leasehold, ownership interest or option to acquire such interest in real property.

4. **General Contracting (two options):**

A. All investments, business positions, ownership and sources of income, including gifts, loans and travel payments, from sources that provide, or have provided in the last two years, leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the Agency.

(Intended for employees whose duties and decisions involve contracting and purchasing for the entire Agency.)

B. All investments, business positions, ownership and sources of income, including gifts, loans and travel payments, from sources that provide, or have provided in the last two years, leased facilities, goods, supplies, materials, equipment, vehicles, machinery, services, or the like, including training or consulting services, of the type utilized by the employee's department or area of authority.

(Intended for employees whose duties and decisions involve contracting and purchasing for a specific department or area of authority.)

5. **Regulatory, Permit or Licensing Duties (two options):**

A. All investments, business positions, ownership and sources of income, including gifts, loans and travel payments, from sources that are subject to the regulatory, permit or licensing authority of, or have an application for a license or permit pending before this Agency.

(Intended for employees of agencies that license or regulate.)

B. All investments, business positions and income, including gifts, loans and travel payments, from sources that either contract to provide education or training required by the this Agency to qualify for or maintain a license, or entities that provide education or training services which courses or curricula are approved by this Agency.

(Intended for employees of agencies that license occupations or approve classes or curricula to obtain or maintain any occupational license.)

6. **Grant/Service Providers/Agencies that Oversee Programs (two options):**

A. All investments, business positions, ownership and sources of income, including gifts, loans and travel payments, or income from a nonprofit organization, if the source is of the type to receive grants or other monies from or through this Agency.

(Intended for employees whose duties and decisions involve awards of monies or grants to organizations or individuals.)

B. All investments, business positions, ownership and sources of income, including gifts, loans and travel payments, or income from a nonprofit organization, if the source is of the type to offer or provide consulting, rehabilitative or educational services concerning the prevention, treatment or rehabilitation of persons.

(Intended for employees who also approves programs for rehabilitative services.)

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	UPDATE TO MH	10/13/2020
Lindmore Irrigation District		
Unpaid Standby charges for 2020 Lien		

[illegible]

Lindmore Irrigation District

FY 2021 Major Budget Variance Items

	FY2020 Budget	FY2021 Budget	Difference	Reason
Cost of Sales				
USBR Costs	\$ 1,478,494	\$ 1,619,218	\$ 140,725	Dependent on USBR calculations of estimated deliveries and budget
FWA Operations	625,000	650,000	25,000	Cost of business
FWA General Member	125,000	135,000	10,000	Reduced budget and more participants
Exchange Contractor Costs	575,000	675,000	100,000	Increased costs per AF based on SLDMWA cost of business
Water - Legal	30,000	30,000	-	No change
Other	248,500	107,493	-	Reduced interest cost: a result of the refinance in FY2020
Net Change - Cost of Sales			\$ 275,725	Big Message: This Cost Pool (backing out the interest savings) increased by 7.50%. The single largest being the Exchange Contractor Costs. Followed by the cost of water.
OM&A Expenses				
Pumping - Maint/Struct/Impr	\$ 25,000	\$ 25,000	\$ -	
Capital Improvement Grant	-	-	-	
Pumping - Telecom	2,500	2,500	-	
Salaries	875,016	936,849	61,832	New FTE (FT Field) \$40,000, impact of negotiated increases \$22,000
Overtime	45,000	25,000	(20,000)	Additional FT will reduce OT for field, removing all OT in Admin
Retirement	70,872	77,881	7,009	New Position (FT Field) \$4,700, Impact of negotiated increases \$2,300
Health Insurance	128,008	152,495	24,488	Incr. Prem costs (10%) \$11,500, New FTE \$13,000
Other Labor Benefit Costs	72,310	77,978	5,668	New FTE position (\$4,100) and estimated premium increases (\$1,560)
SGMA Plan	-	-	-	Plan development complete, s/b no plan charges going forward
Safety Compliance	5,000	5,000	-	IIPP Developed, now implementing
Other	724,900	847,750	122,850	Various General Cost of doing business impacts plus the 75,000 for the JB rehab
Net Change - OM&A			\$ 201,847	Highlights: Of the \$201,847 increase, labor accounts for about \$79,000 (new FTE, negotiated increases, etc.) and cost of business accounts for just under \$122,850
Net Change - Expenditures			\$ 477,572	Overall Budget Increased by 9.50% offset some by a savings of \$141,000 of interest from the refinance
Revenues				
Operating Revenue	\$ 3,989,580	\$ 4,310,262	\$ 320,682	Water Revenue and Assessment
Service to Other Govts	350,000	360,000	10,000	Increased compensation for cost of business
Power Revenues	825,000	825,000	-	Hydrologic conditions determine
Interest	112,500	97,500	(15,000)	Fewer invested dollars (paid off \$1,000,000 in Bond), lower interest rates
Other Misc	105,000	105,000	-	Driven primarily by Sales of Water to other agencies and USBR refunds
Net Change - Revenues			\$ 315,682	Most of the estimated revenue increase is from higher water revenue, some is from EKGSA contract. We are assuming interest rates will continue to decline. We will not get out of the investments we have now so it may not go down as much as we are anticipating.

Lindmore Irrigation District

FY2021 Proposed Budget

With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Proposed Budget
Operating Revenue					
Water Sales - Irrigation	1,656,980	2,180,197	1,815,000	1,542,722	1,812,888
Penalties on Delinquent Accts	4,488	3,567	1,500	5,000	5,000
Em Call Outs/Fines Charge	1,000	150	500	1,000	1,000
Stand-By Revenues	0	0	0	0	0
Assessment Revenues	2,409,624	2,462,902	2,421,803	2,425,858	2,483,874
Stand-By Chg Penalty Revenue	14,929	16,500	16,500	15,000	7,500
Total Revenues	4,087,021	4,663,315	4,255,303	3,989,580	4,310,262
Cost of Sales					
Irrigation Water	1,285,790	768,586	616,687	890,087	966,574
T.P.U.D. Charges (Water)	12,023	14,594	3,170	9,950	10,382
M&I Water Used	0	0	-	2,023	1,038
CVPIA Restoration Fee	420,430	519,386	285,831	363,767	398,975
Transfer In Water Expense	102,400	250,487	680,715	0	0
Friant Surcharge	280,525	340,536	183,400	132,666	242,249
FWA O&M Costs	340,323	441,876	635,218	625,000	650,000
Exchange Contractor Costs	458,699	524,708	555,000	575,000	675,000
SWRCB Fees	48,586	54,038	53,500	50,000	55,000
Water Quality Monitoring	0	0	500	1,000	1,000
Water Legal Exp	50,246	16,397	22,500	30,000	30,000
General Member - FWA	157,142	163,263	108,000	125,000	135,000
Water Mgmt Plan	0	0	-	1,000	1,000
USBR Penalties/Other Charges	112,692	7,678	120,000	80,000	0
Debt Service 2010A Bond (Interest)	208,000	198,707	198,500	191,500	40,493
Water Engineering	4,045	4,045	2,500	5,000	10,000
Total Cost of Sales	3,480,900	3,304,302	3,465,521	3,081,994	3,216,712
Gross Profit	606,120	1,359,014	789,782	907,586	1,093,550

Lindmore Irrigation District

FY2021 Proposed Budget

With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Proposed Budget
OM&A Expenses					
FPA Legal Fees	0	0	2,000	0	0
Pumping-Power	62,513	75,060	42,000	62,500	62,500
Pumping-Tele/Communic	17,675	0	5,000	2,500	2,500
Pumping - Maint/Struct/Impr	15,267	35	40,000	25,000	25,000
O&M Salary Costs	317,076	317,136	382,553	330,159	384,251
O&M OT/PT Labor Cost	30,496	37,253	25,000	35,000	25,000
Trans/Dist of Mat/Supply	4,435	0	32,500	12,500	12,500
Trans Electronic Techn	0	33,872	41,000	2,500	12,500
Stenciling	0	0	0	500	500
Power (non-pumping)	4,803	4,016	6,500	7,500	7,500
Meter Rep Supply/Services	7,138	24,425	27,500	25,000	30,000
Valve Rep - Supply/Service	2,991	15,854	25,000	25,000	25,000
Moss Screen - Repair Sup/Serv	39,267	0	2,500	5,500	5,500
Pipe Line Repair - Sup/Serv	22,747	147,982	55,000	50,000	50,000
Above Surf Repair - Sup/Serv	30,396	17,674	12,500	5,000	80,000
Reservoir Repair - Sup/Serv	0	30	0	2,500	2,500
Misc - Sup/Serv	0	0	0	0	0
Admin/General Salary Costs	179,359	188,715	290,250	300,439	305,479
Admin OT/PT Labor Cost	10,351	2,820	10,000	10,000	0
General Manager	194,565	199,993	200,292	200,292	202,505
General Manager (GSA)	42,000	43,050	44,668	44,126	44,614
Director Per Diem	6,000	6,500	7,000	7,500	7,500
Travel Expense	2,042	2,130	1,000	2,500	2,500
Legal Exp - General	2,895	11,900	12,500	18,000	15,000
Auditing Costs	11,400	9,700	12,500	11,750	12,500
Communication	7,962	7,372	8,500	8,500	8,500
Utilities - Office	7,987	6,950	8,000	8,000	8,000
Supplies - Office	9,467	13,056	16,500	10,000	17,500

Lindmore Irrigation District

FY2021 Proposed Budget

With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Proposed Budget
Pstge/Pinting - Office	7,549	11,701	16,250	10,000	15,000
Dues/Subscriptions/Contr	9,568	14,072	15,000	15,000	15,000
Legal Advertisement	277	510	750	400	750
Record Assessment Expense	171	176	500	500	500
Misc Office Expense	1,115	4,265	1,500	0	0
Payroll Service Expense	1,467	1,840	1,750	1,750	1,750
Computer Supplies/Services	16,796	31,220	17,250	15,000	20,000
Bank Charges	458	179	350	500	500
Bond Costs	1,500	1,500	1,000	0	0
Prop/Liab Insurance	35,574	34,346	37,100	37,500	37,500
Workers' Comp Insurance Exp	33,158	22,589	23,500	30,000	22,500
Social Security Expense	52,434	54,430	60,200	60,155	64,718
Health Insurance Exp	123,407	93,345	132,000	128,008	152,495
Retirement Contribution Exp	57,096	54,519	70,850	70,872	77,881
Dental Insurance Exp	4,910	4,517	7,000	7,150	7,800
Vision Insurance Exp	892	868	2,000	1,925	2,100
Life Insurance Expense	2,028	2,152	3,000	3,080	3,360
Office Building Maintenance	0	183	30,500	5,000	5,000
Grounds	8,100	0	1,500	2,500	2,500
Office Furniture Exp	0	1,875	0	2,500	1,500
Auto Maintenance Exp	26,199	20,678	22,000	15,000	15,000
Radio Exp	0	0	0	0	0
Small Tool Exp	1,764	3,940	5,000	3,500	3,500
Shop & Maint Equip Rep Exp	2,557	6,691	5,500	5,000	5,000
Misc Exp	0	25	3,500	0	0
Shop Bldg Maint	0	7,453	3,000	3,500	3,500
Fuel and Oil	36,981	44,975	30,000	35,000	35,000
Backhoe & Diesel	2,375	2,528	1,500	3,500	3,500
Misc Shop Exp	0	0	500	0	0
Engineering - General	640	200	2,500	5,000	5,000

Lindmore Irrigation District

FY2021 Proposed Budget
With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Proposed Budget
Engineering - System	366	19,860	5,000	12,500	12,500
Engineering - Ground Water	12,645	6,653	20,000	0	0
Engineering - City of Lindsay	0	0	0	0	0
Engineering - Prop 218	0	0	0	0	0
Engineering - Temp Flat Study	0	0	0	0	0
Recharge - Ireton Pond	101,880	2,128	2,100	0	0
Recharge - Drywell	5,906	0	0	0	0
SGMA - Governance	28,571	31,714	31,500	31,500	33,000
SGMA - Plan	130,012	37,635	0	0	0
SGMA Implementation	0	0	487,522	0	0
Safety Compliance	0	3,165	2,500	5,000	5,000
Well Measurement Supplies	0	0	0	500	500
Well Crop Report	0	0	0	250	250
Easement	3,985	5,290	7,000	750	750
Depreciation Expense - System	136,858	132,941	155,000	155,000	165,250
Depreciation Expense - Other	67,984	68,896	68,500	68,500	82,500
Cap Imp - 93.2E Plant Modernization	0	354,962	35,000	0	0
Uncollectable Lien Expense	911	2,281	0	0	0
Loss-Fixed Asset Sale Retire	0	29,108	0	0	0
OM&A Total	1,944,963	2,280,934	2,619,885	1,948,606	2,150,453
OM&A Variance From Prior Year	-4.064%	17.274%	34.701%		10.359%
Non-Operating Revenue					
Interest Revenue - NFS	88,286	116,874	112,000	105,000	95,000
Recognize adj to FMV	(124,423)	122,172	110,000	0	0
Interest Revenue - Misc	14,658	30,939	27,500	7,500	2,500
Interest on Unpaid Lien	1,519	2,680	5,000	5,000	5,000
Water Sales (Other Dist)	724,300	50,000	0	0	0
Other Misc Revenue	119,001	22,538	457,000	100,000	100,000

Lindmore Irrigation District
FY2021 Proposed Budget
With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Proposed Budget
USBR Grant	0	0	71,500	0	0
Service to other Governments	150,000	155,000	350,000	350,000	360,000
Gain or Loss on Fix Assets	0	0	0	0	0
FPA Power Revenue	1,543,087	2,137,134	750,000	825,000	825,000
Total Non-Operating Revenue	2,516,427	2,637,338	1,883,000	1,392,500	1,387,500
Net Income/(Loss)	1,177,584	1,715,418	52,897	351,481	330,597
Bond Principal Payment				315,000	330,680

Lindmore Irrigation District

Treasurer's Cash Report September 30, 2020

October 8, 2020

Beginning Cash *	<i>August 31, 2020</i>	4,253,270.33
Deposits		
Bank of the Sierra Checking	569,695.67	
Wells Fargo Bond Res.	-	
LAIF	-	
NFS (Cantella)	514,367.22	
Total Deposits		1,084,062.89
Withdrawals		
Bank of the Sierra Checking	(444,489.48)	
Wells Fargo Bond Reserve	(281.39)	
LAIF	-	
NFS (Cantella)	(498,259.98)	
Total Withdrawals		(943,030.85)
Net Increase/(reduction)		141,032.04
Ending Cash Balance	<i>September 30, 2020</i>	4,394,302.37

Balance by Account:

Bof Sierra General Checking	697,958.50	
Wells Fargo Bond Reserve	-	
LAIF	209,133.63	
NFS (Cantella at Face Value)	3,486,660.24	
Petty Cash	550.00	
Ending Cash Balance	<i>September 30, 2020</i>	4,394,302.37

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

FOR MANAGEMENT PURPOSES ONLY

Lindmore Irrigation District

Investment Comparative Analysis LID vs LAIF

October 8, 2020

	Managed LID	LAIF
0-6 mos.	377,930.92	65.80%
6 m. > 1 yr	305,000.00	18.50%
1 yr > 2 yr	240,000.00	13.30%
2 yr > 3 yr	1,300,000.00	2.40%
3 yr > 4 yr	540,000.00	0.00%
4 yr > 5 yr	1,095,000.00	0.00%
Total	3,857,930.92	100.00%
LAIF		
Daily Yield LID Invested	0.660%	
Difference	2.631%	
	1.971%	

Benchmark Comparison	
LAIF vs District	
LID Managed	
Investments	\$ 3,857,930.92
Daily Yield Investments	2.631%
Est Investment Payments	\$101,499
LAIF	
Investments	\$ 3,857,930.92
Annualized Rate of Return	0.660%
Est Investment Payments	\$25,462
Annualized difference:	\$76,037

PORTFOLIO STATISTICS				
Investment Type	Dollars	%age	State Code Limit	Annualized ROR:
Agency (Back by Govt Agency)	\$ -	0.00%	None	ROR All Cash 2.196%
Corporate (Not Insured)	2,750,000.00	60.35%	None	ROR Invested Assets 2.631%
Certificates of Deposit (FDIC Insured)	730,000.00	16.02%	None	ROR LAIF 0.660%
Money (NFS - Not Insured)	168,797.29	3.70%	None	
LAIF (Mostly Insured or Backed)	209,133.63	4.59%	None	Days to Maturity
Banks (FDIC Insured)	-	0.00%	None	LID Managed 674.76
Operating Cash (Banks FDIC)	698,508.50	15.33%	None	LAIF Managed 183.00
Total	4,556,439.42	100.00%		

Investment Portfolio & Analysis
October 7, 2020

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LINDMORE IRRIGATION DISTRICT

MEMORANDUM TO THE BOARD

TO: Board of Directors
FROM: Tammara Kizziar
DATE: October 7, 2020
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 **September 2020**, 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 Nine Months Ending September 30, 2020**

	September Actual	Year to Date Actual	Year to Date Budget	% of Annual Variance	
Revenues					
Water Sales - Irrigation	\$ 292,024.56	\$ 1,484,369.29	\$ 1,542,722.00	96.22%	
Water Sales-Out of District	0.00	0.00	0.00	0.00%	
Penalties on Delinquent Accts	749.57	1,964.31	5,000.00	39.29%	
Em Call Outs/Fines Charge	0.00	250.00	1,000.00	25.00%	
Stand-By Charge Revenues	0.00	2,421,803.06	2,425,858.00	99.83%	
2018 Additional SB	0.00	0.00	0.00	0.00%	
Stand-By Chg Penalty Revenue	0.00	3,482.73	15,000.00	23.22%	
2018 WaterSmart Grant	0.00	71,521.00	0.00	0.00%	
Interest Revenue - NFS	8,569.50	84,960.18	105,000.00	80.91%	
Recognize adj to FMV	(10,734.25)	73,129.20	0.00	0.00%	
Interest Revenue - Misc	2.40	18,669.63	7,500.00	248.93%	
Adjustment to FMV Bond Reserve	0.00	2,388.49	0.00	0.00%	
Interest on Unpaid Lien	0.00	0.00	5,000.00	0.00%	
Other Misc Revenue	0.00	470,639.09	100,000.00	470.64%	2018 USBR refund
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	29,166.67	262,554.67	350,000.00	75.02%	
FPA Power Revenue	91,198.63	633,841.78	825,000.00	76.83%	
Total Revenues	410,977.08	5,529,573.43	5,382,080.00	102.74%	
Cost of Sales					
Irrigation Water	112,538.14	475,420.63	890,087.00	53.41%	
T.P.U.D. Charges (Water)	563.16	2,463.06	9,950.00	24.75%	
Full Cost 205(a)(3)	0.00	0.00	0.00	0.00%	
M&I Water Used	0.00	0.00	2,023.00	0.00%	
CVPIA Restoration Fee	51,200.63	221,560.28	363,767.00	60.91%	
Transfer In Water Expense	39,000.00	754,106.44	0.00	0.00%	
Friant Surcharge	32,851.00	142,156.00	132,666.00	107.15%	
FWA O&M Costs	0.00	466,666.00	625,000.00	74.67%	
Exch Cont O&M Cost	30,602.30	592,741.93	575,000.00	103.09%	
SWRCB Fees	0.00	29,074.21	50,000.00	58.15%	
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%	
Water Legal	6,038.04	25,891.54	30,000.00	86.31%	
Water FWA - Gen Member	0.00	80,348.88	125,000.00	64.28%	
Water Mgmt Plan	0.00	0.00	1,000.00	0.00%	
USBR Penalties/Other Charges	0.00	44,202.66	80,000.00	55.25%	
Debt Service 2010A Bond	0.00	84,577.08	191,500.00	44.17%	
Debt Serv 2020 Bank Bond-Chase	20,775.84	117,238.34	0.00	0.00%	
Water-Engineering	0.00	0.00	5,000.00	0.00%	
Total Cost of Sales	293,569.11	3,036,447.05	3,081,993.00	98.52%	
Gross Profit	117,407.97	2,493,126.38	2,300,087.00	108.39%	
Expenses					
FPA Legal Fees	0.00	1,196.18	0.00	0.00%	
Pumping-Power	29,127.06	53,545.80	62,500.00	85.67%	
Pumping-Tele/Communic	0.00	1,570.41	2,500.00	62.82%	
Pumping - Maint/Struct/Impr	0.00	27,660.61	25,000.00	110.64%	Deep well pump 10th ave
O&M Salary Costs	30,117.87	286,624.40	330,159.00	86.81%	
O&M OT/PT Labor Cost	7,394.11	26,909.37	35,000.00	76.88%	
Trans/Dist of Mat/Supply	0.00	15,675.00	12,500.00	125.40%	Replace radios
Trans Electronic Techn	176.46	33,015.11	2,500.00	1320.60%	JB6 costs

**Lindmore Irrigation District
Income Statement
Compared with Budget
For the Nine Months Ending September 30, 2020**

	September	Year to Date	Year to Date	% of Annual	
	Actual	Actual	Budget	Variance	
Stenciling	0.00	0.00	500.00	0.00%	
Power (non-pumping)	296.65	2,144.81	7,500.00	28.60%	
Meter Rep Supply/Services	0.00	25,247.64	25,000.00	100.99%	
Valve Rep - Supply/Service	1,204.65	10,108.11	25,000.00	40.43%	
Moss Screen - Repair Sup/Serv	0.00	9,163.93	5,500.00	166.62%	Catwalk material
Pipe Line Repair - Sup/Serv	234.56	43,481.17	50,000.00	86.96%	
Above Surf Repair - Sup/Serv	0.00	9,785.33	5,000.00	195.71%	Material for pipeline repairs
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	24,626.68	212,100.94	330,439.00	64.19%	
Admin OT/PT Labor Cost	0.00	0.00	10,000.00	0.00%	
General Manager (Lindmore)	16,577.04	149,193.36	200,292.00	74.49%	
General Manager (GSA)	3,652.08	32,868.72	44,126.00	74.49%	
Director Per Diem	0.00	3,500.00	7,500.00	46.67%	
Travel Expense	60.18	560.52	2,500.00	22.42%	
Legal Exp - General	1,537.50	5,825.00	18,000.00	32.36%	
Auditing Costs	4,100.00	14,425.00	11,750.00	122.77%	
Communication	283.11	5,031.18	8,500.00	59.19%	
Utilities - Office	935.45	6,353.35	8,000.00	79.42%	
Supplies - Office	709.98	14,475.37	10,000.00	144.75%	
Pstge/Pinting - Office	396.22	13,776.79	10,000.00	137.77%	
Dues/Subscriptions/Contr	0.00	14,239.24	15,000.00	94.93%	
Legal Advertisement	86.29	355.04	400.00	88.76%	
Record Assessment Expense	0.00	236.00	500.00	47.20%	
Misc Office Expense	202.97	1,346.98	0.00	0.00%	
Payroll Service Expense	417.00	1,502.85	1,750.00	85.88%	
Computer Supplies/Services	1,152.70	16,990.26	15,000.00	113.27%	
Bank Charges	5.65	224.00	500.00	44.80%	
Bond Costs	0.00	1,000.00	0.00	0.00%	
Prop/Liab Insurance	0.00	37,099.00	37,500.00	98.93%	
Workers' Comp Insurance Exp	3,531.00	10,977.30	30,000.00	36.59%	
Fidelity Bonds	0.00	0.00	0.00	0.00%	
Social Security Expense	5,110.17	51,956.70	62,450.00	83.20%	
Health Insurance Exp	10,692.27	89,116.37	128,008.00	69.62%	
Retirement Contribution Exp	6,126.85	52,894.92	74,472.00	71.03%	
Dental Insurance Exp	500.76	4,222.24	7,150.00	59.05%	
Vision Insurance Exp	88.11	769.01	1,925.00	39.95%	
Life Insurance Expense	206.47	1,712.98	3,080.00	55.62%	
Office Building Maintenance	388.72	30,432.25	5,000.00	608.65%	Boardroom remodel
Grounds	0.00	0.00	2,500.00	0.00%	
Office Furniture Exp	0.00	0.00	2,500.00	0.00%	
Auto Maintenance Exp	835.43	22,608.83	15,000.00	150.73%	F-250 truck repairs
Radio Exp	0.00	0.00	0.00	0.00%	
Small Tool Exp	9.34	4,149.01	3,500.00	118.54%	
Shop & Maint Equip Rep Exp	594.70	5,132.30	5,000.00	102.65%	
Misc Exp	0.00	3,120.00	0.00	0.00%	
Shop Bldg Maint	50.00	1,090.00	3,500.00	31.14%	
Fuel and Oil	3,354.40	25,817.99	35,000.00	73.77%	
Backhoe & Diesel	0.00	60.79	3,500.00	1.74%	
Misc Shop Exp	0.00	469.08	0.00	0.00%	
Engineering - General	0.00	0.00	5,000.00	0.00%	
Engineering - System	0.00	4,399.26	12,500.00	35.19%	
Engineering - Groundwater	0.00	20,718.03	0.00	0.00%	
Engineering- w/City of Lindsay	0.00	0.00	0.00	0.00%	

**Lindmore Irrigation District
Income Statement
Compared with Budget
For the Nine Months Ending September 30, 2020**

	September	Year to Date	Year to Date	% of Annual	
	Actual	Actual	Budget	Variance	
Recharge - Ireton Pond	0.00	2,023.04	0.00	0.00%	
Recharge - Drywell	0.00	0.00	0.00	0.00%	
SGMA - Governance	0.00	24,000.00	31,500.00	76.19%	
SGMA - Plan	0.00	0.00	0.00	0.00%	
SGMA - Implementation	0.00	487,521.89	0.00	0.00%	
Safety Compliance	0.00	259.41	5,000.00	5.19%	
Well Measurement Supplies	0.00	0.00	500.00	0.00%	
Crop Report	0.00	0.00	250.00	0.00%	
Easement	636.32	7,740.65	750.00	1032.09%	Roundup/Cu Sulfate
Depreciation Expense - System	0.00	0.00	155,000.00	0.00%	
Depreciation Expense - Other	0.00	0.00	68,500.00	0.00%	
93.2E Modernization (Grant)	0.00	34,949.89	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	155,418.75	1,963,373.41	1,984,501.00	98.94%	
Net Income	(\$ 38,010.78)	\$ 529,752.97	\$ 315,586.00	167.86%	

Lindmore Irrigation District
Balance Sheet
September 30, 2020

ASSETS

Current Assets

Sierra Checking #0302190470	\$ 697,958.50
Petty Cash	550.00
LAIF 90-54-016 (02010)	209,133.63
Securities - NFS A7T-514144	3,486,660.24
Adjustment to FMV	162,137.05
Bond Res. Capital Appreciation	4,369.43
H2O Sales Receivable	337,120.33
Stand-by Receivable	2,462.11
Misc Accts Receivable	29,166.67
Liens - Amount Sold	48,044.94
Liens - Accumulated Int Due	5,455.88
Pre-Paid Water - USBR	93,522.00
Interest Accrued - NFS	17,405.10
Interest Accrued-Bond Res	4,867.29

Total Current Assets **5,098,853.17**

Property and Equipment

Property/Land/Easements	463,003.40
Distribution System	7,177,406.31
Furniture/Fixtures/Computers	184,123.59
Equipment	289,394.20
Vehicles/Trailers/Other	353,611.76
Buildings/Grounds	470,093.97
Accumulated Depreciation	(6,256,135.74)

Total Property and Equipment **2,681,497.49**

Other Assets

Perpetual Right to Water	7,076,835.00
Inv in Friant Power Authority	5,386,564.49

Total Other Assets **12,463,399.49**

Total Assets **\$ 20,243,750.15**

Lindmore Irrigation District
Balance Sheet
September 30, 2020

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 360,981.19
Account Due - Keller	29,255.71
Employee Accruals Payable	81,794.90
Customer Project	<u>5,018.72</u>

Total Current Liabilities **477,050.52**

Long-Term Liabilities

Chase - 2020 Bond Refi	<u>3,216,782.02</u>
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Total Long-Term Liabilities **3,216,782.02**

Total Liabilities **3,693,832.54**

Capital

Inv In Utility Plant	2,810,231.81
Inv in Property	159,368.43
FB - Unappropriated	4,835,778.35
FB -Operating	1,053,334.42
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 - Power Dev Reserve	800,000.00
FB - Reserve for SLDMWA/FWA	500,000.00
FB - Vehicle Replacement Reser	150,239.62
Net Income	<u>529,752.97</u>

Total Capital **16,549,917.61**

Total Liabilities & Capital **\$ 20,243,750.15**

**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
SEPTEMBER, 2020	\$ 431,038.23	\$ 65,733.33	\$ 39,871.04	\$ 22,629.50	
NEW DISTRIBUTION RATES					
*	SSJMUD; TBID; LID; DEID; LSID				
**	CWD; MID				
***	OCID				
TOTAL PAYMENT		\$ 65,733.33	\$ 39,871.04	\$ 22,629.50	
		X 5	X 2	X 1	
		\$ 328,666.65	\$ 79,742.08	\$ 22,629.50	\$ 431,038.23
				DIFFERENCE	\$ 0.00

PLANT #1 CASH RESEt	\$ 1,999,913.80	8/31/2020
SVP PAYMENT FOR AUGUST, 2020 GENERATION	\$ 463,638.48	
OTHER DEPOSITS/REFUNDS	\$ -	
AECOM CREDIT FRIANT 1 TO FRIANT 2	\$ -	
LAIF QUARTER INTEREST DEPOSIT	\$ -	
FRIANT 2 - 1ST 2 MW RULE	\$ 19,428.56	
LESS FPA #1 SEPTEMBER, 2020 EXPENSES	\$ (51,942.61)	

TOTAL	\$ 2,431,038.23
RESERVE AMOUNT	\$ 2,000,000.00

DISTRIBUTION	<u>\$ 431,038.23</u>
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**FRIANT POWER AUTHORITY
FUND DISTRIBUTION
DISTRIBUTION CALCULATIONS**

FRIANT 2

DATE	AMOUNT OF DISTRIBUTION	12.50% DISTRICT
SEPTEMBER, 2020	\$ 203,722.37	\$ 25,465.30
NEW DISTRIBUTION RATES		
*	SSJMUD;TBID;LID;DEID;LSID	
**	CWD; MID	
***	OCID	
TOTAL PAYMENT		\$ 25,465.30
		X 8
	Difference	

PLANT # 2 RESERVE	8/31/20	\$	1,022,452.81
SVP PAYMENT FOR AUGUST, 2020 GENERATION		\$	249,964.90
OTHER DEPOSITS/REFUNDS		\$	-
LAIF QUARTER INTEREST DEPOSIT		\$	-
1ST 2 MW TO FRIANT 1		\$	(19,428.56)
AECOM CREDIT FROM FPA 1		\$	-
LESS FPA #2 SEPTEMBER, 2020 EXPENSES		\$	(15,492.84)
TOTAL		\$	1,237,496.31
RESERVE AMOUNT		\$	1,033,773.94

DISTRIBUTION	\$	203,722.37
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LINDMORE IRRIGATION DISTRICT

MEMORANDUM TO THE BOARD

TO: Board of Directors

FROM: Michael D. Hagman, General Manager

DATE: October 9, 2020

SUBJECT: Manager's Report for the October 13, 2020 Regular Board Meeting

COVID-19 Protocol: Still operating under the Governor's Order 😞

PRIOR ITEMS

Operations and Maintenance:

- No major challenges right now. We have nearly run out of valve bonnets. We ordered a couple from our source and when we got them, they have changed a little. We are trying to use the bonnets with some fabrication. Absent us being able to do that, it will get expensive as they will need to be cast. Fingers crossed

Water Supply Report:

- **Overall 2020 Supply:** USBR allocation of 21,450 AF (65% Class 1) plus Carryover, URF, and Transfers in puts total available supply at 29,320 AF (we picked up another 130 AF of C1 from the City). This is about 5,700 AF less than our optimal condition. However, between 2017, 2018 and 2019 the District had applied over 25,000 AF more (in total) than the optimal 35,000 AF.
- **September Operations:** FWA reported to the USBR that the District received 4,823 AF from the FKC and staff has billed landowners a total of 4,409 AF. This puts the loss variance at 414 AF just for September. Overall year to date losses, that we cannot tie down, are 262 AF or 1.12% of the water delivered per FKC's meters. While it is likely some of this loss is from water lost to repairs, the vast majority of the difference is likely metering variances, and the amount of variance is within an acceptable range.

District Improvement Projects:

Groundwater Recharge – Deliverables include developing a map of the District rating potential recharge zones, recharge site identification, design of recharge basins, etc. (Engineering Budget: \$77,500; Spent \$88,711) Work on original basin report (\$57,000) and subsequent efforts (eg. Vera Basin, Micro Basins, HRR, Large Basin).

JB Rehab – Design and supervision on all the District's JBs (Engineering Budget: \$354,000, Spent \$146,443). JB90.32 #6. Gathering info now for 2020 JB work. ***No activity in September***

City of Lindsay – Project was to study opportunities for recharge and exchanges between the City and the District. City remains interested. We are waiting on SGMA information to develop this activity. **No activity in September**

Recharge Basin Development: Waiting on visits with potential landowners.

Personnel Policies and Procedures: No advancement on this issue. Special Counsel Berglund and I have been assigned to work on a job description. Ball is in my court right now.

Job Descriptions – Report: Preparing a job description for the Field Supervisor. Will be ready by the December meeting. At that time, I will ask the Board for an approval of the job description.

Recharge Basin Name – Report: Staff assignment has been made to prepare the event and he is working on it. We are looking at either November 10 or December 8.

Staffing, Office Space and Boardroom – We are getting an inspection and potentially power by next week. City inspector did not like the 3/8" anchors that we exposed for their inspection. We had to have a structural engineer authorize it. That was finally completed yesterday (Wednesday the 7th). Cruz requested authorization to energize the building and the City will reinspect today or tomorrow.

Vehicle Purchase – No purchase yet. Waiting for better prices (hungrier salespeople). Hopefully by Christmas holiday.

Election and Board Member Status: Kathy to update the Board.

NEW ACTION ITEMS

Biennial Notice on Conflict of Interest Code: The Board will consider adopting a resolution accepting the updated Code.

Hearing on unpaid assessments: This shouldn't be too onerous. There are only about three or four unpaid assessments and no unpaid water. The hearing is established so a landowner can come in and address the Board on liens. Staff is going to ask the Board to direct the assessor/collector (Marv Rowe) to lien the parcels that have unpaid assessments.

Hearing FY2021 General Manager's Proposed Budget: Attached is the proposed budget. It reflects the removal of a part time employee but continues to include one more field employee. I have also updated the variance (budget in this proposal compared to our current approved budget). This budget assumes water revenue based on 1997-2020 average delivery of 34,607 AF at \$51.31/AF. This budget assumes 1/2 of the \$150,000 for the JB rehab, authorized at the last Board meeting, will occur in 2020 and the balance in 2021. This budget does not reflect developing any other revenue for potential projects. This is merely a budget assuming business as usual. Except for the JB repair and collecting for debt principal (about \$315,000 this year).

Board of Equalization: The Board will consider the budget (above) and costs associated with and allowed for in setting an assessment rate for FY2021. We will ask the Board to set a rate at \$99.11 per acre based on the maximum approved rate of the voters.

Lindmore ID annual maintenance period: Staff is recommending replacing at least one JB and doing the box repair. This time we will not be doing a gate replacement. We had really good results on the rehabilitated gate on JB#6 last year. Other maintenance will be to replace some pipeline, valves and meters. That has yet to be scheduled out. We are working with field staff on that at this time.

FINANCIAL REPORTS AND ISSUES

Kathy will report at the meeting on financial issues. We will seek to have the Board ratify payments made to pay the obligations of the District.

OTHER MEETING REPORTS

Friant Water Authority – Director Brownfield and Hagman attended via WebEx.

- Title Transfer – Moving forward
- Canal Fix – Total costs estimated at \$450-\$500 million. The District has already agreed to pay its share on up to \$90 million dollars of the repair. There is so far the expectation that there will be about \$50,000,000 share of costs on the Friant Districts. There has been some positive movement on the Tule subbasin GSA's paying for impacts. Governor vetoed SB559 basically saying he wants to be more "comprehensive in his water development, environmental needs and other social justice purposes". Geeze.... The Feds are considering \$200 million in a Federal spending bill for repair proposed by local congressional leaders.
- OM&R Transfer Agreement – This is essentially wrapped up. A report after the Board meeting is that the agreement was signed by the appropriate federal and FWA folks.
- SJV Blueprint – Friant has been a lead in this effort. This work focuses the state on a way to meet the many demands on SJV water. There is a new "Scott Hamilton" proposal out there and it appears to have wind in the sails. I do not know the details of that. But will seek more information from Jason Phillips. This will likely fall under the governor's "comprehensive" effort.
- Coordination Agreement – I haven't heard any additional news on this in the past month. But the effort focuses the delta exporters on meeting the senior water rights holders over the junior.

Friant Power – No meeting in September. We received a revenue check for \$91,198.63 for August revenue. Total year to date revenue is about \$634,000. We might hit \$675,000 to \$700,000 we will see what happens. Usually September forward isn't that much revenue Example: Calendar Year 2008, similar to this year hydrologically, we earned about \$50,000 from here on out.

East Kaweah GSA – EKGSA met as a Board on August 31. At that meeting the board accepted the Engineers Report and set a hearing date of October 26, 2020 for the tabulation of the Prop 218 effort.