



## 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

# NOTICE AND AGENDA OF THE LINDMORE IRRIGATION DISTRICT

## BOARD OF DIRECTORS MEETING

**Tuesday – June 11, 2019 - 2:00 p.m.**  
**315 East Lindmore Avenue Lindsay, CA 93247**

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 –Review and consider adoption of the May 14, 2019 and May 21, 2019 Board Meeting minutes.
5. **FY2018 Audit:** Consider acceptance of the FY2018 Audited Financial Statements (Presentation by Auditor Dennis Hylton)
6. **Prior/New Action Items**
  - A. **Address Pending/Standing Board actions/discussions/directions:**
    - Report: Operation and Maintenance Report – 2019 LEAK Issues (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 modify 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 (generally a report, however action may be taken to approve contracts, expend dollars and add to the project efforts)
    - Status of WaterSMART Grant submittal and Update on 93.2E Modernization

- Friant Water Authority – Cost Recovery Methodology and Friant Fix
- Private Banking Policy implementation update
- Job Descriptions – Board to review developed plans

**B. New Action Items**

- Discussion and direction on a water banking project
- Resolution 2019-04: Grant to purchase an electric car
- Miscellaneous Administrative Items (Action to give direction to staff may occur)

**C. Review of Accounts Payable Listing - consider ratifying payments made to pay the bills since prior Board action on payments.**

**D. Financial Reports and Issues**

- Treasurer’s Cash Report – May 31, 2019
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation – May 2019
- Financial reports for the months ending May 31, 2019

**7. 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)

**8. Closed Session:**

*Closed session will begin at any time after 2 pm to accommodate the schedule of Counsel regardless of where the Board is on the Agenda*

- 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 LABOR NEGOTIATOR Michael Hagman – International Brotherhood of Electrical Workers (AFL-CIO) [Government Code Section 54957.6]

**RETURN TO OPEN SESSION – REPORT ANY REPORTABLE ACTION**

**9. 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

May 14, 2019

### Roll Call and Acknowledgement of Visitors

President Arnold called the meeting to order @ 2:00 p.m.  
Directors Present: Arnold, DePaoli, Milanesio, Brownfield, Reynolds  
Directors Absent: None  
Others present: Hagman (GM), Bennett (Senior Analyst)

### Approval of the Agenda

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

**Motion: To approve the agenda for May 14, 2019 as provided - 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

### Public Comment

No Public comment provided.

### Minutes

The minutes were presented for the April 9, 2019 Regular Board meetings. A correction was removing John Arnold as Chairing the meeting and adding David DePaoli. With those corrections noted, the following action was taken:

**Motion: To approve the minutes of the March 12, 2019 Regular Board meeting as presented - 1<sup>st</sup> Milanesio and 2<sup>nd</sup> Brownfield - 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. Hagman reported that staff is gaining on the leaks with the help of Vollmer's crew.

*Water Supply Report:* Hagman reported that the USBR has announced the extension of uncontrolled season (UcS), to June 17th. Hagman has made deals with Lindsay-Strathmore ID (LSID) where LSID gets two AF of Lindmore Class 2 water and Lindmore gets one AF of LSID Class 1 this year.

*District Improvement Projects:* Hagman presented the status of the currently approved engineering activities in the District (Groundwater Recharge, City of Lindsay Exchanges and JB Rehabilitation projects).

*Status of WaterSMART grant:* Hagman reported that we will have an award call in July 2019.

*Weekend Schedule Change:* Staff attempted not being in the office on Saturday and taking the call from home. This did not work. We are back to covering the office on the weekends.

*Friant Water Authority Cost Recovery Methodology:* Hagman reminded the Board that Friant was working on a way to allocated costs based on all water types. FWA Board has approved for public review a cost allocation methodology now called the “Hagman Method” that says all water will be included in the schedule for allocation. This is consistent with the Board policy that we should pay for FKC AO&M based on the share of benefits we derive from it. However, the FWA is looking to develop a share of costs on the Friant Fix. The District Board’s other policy was that we should not be required to pay for all the Friant Fix. Hagman provided a proposal from an Ad Hoc of FWA leaders that identifies a shift in allocation to District’s north of the subsidence. It was substantial. It worked out to a cost shift to Lindmore of \$2,200,000 dollars over 40 years (all current dollars) to \$2,700,000 over 50 years. The proposal suggested that these dollars be used as recognizing impacts to Lindmore to the extent of those two-dollar amounts. Friant’s CEO (Jason Phillips) wants to know if the Friant Board has any interest in spending its own dollars in the Fix. It was recommended that the Board approve \$50,000,000 (Lindmore’s share would be \$2,040,000). This was consistent with the policy that the District not spend money to fix the problem because the shift will cost us. If we fix it with the dollars saved, we are not out money. After further discussion the following action was taken to amend the Board policy:

**Motion: To direct the District representative to Friant to approve spending District dollars up to its share of \$90,000,000 for the Friant Fix - 1<sup>st</sup> Reynolds and 2<sup>nd</sup> DePaoli - Motion passed by unanimous vote of those present**

*Job Descriptions:* Hagman noted that he does not have job description developed yet and noted it would likely be in the Fall. This is due to the workload on GSP and other District issues.

## **B. New Action Items**

*Resolution 2019-03 - Resolution recognizing the service of Director Adam and thanking his family for his time and condolences to them for their loss:* After some discussion the following action was taken:

**Motion: To adopt Resolution 2019-03 – Recognizing Ronnie D. Adam for Service on the Board of Directors and Expressing Condolences to His Family - 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Brownfield - Motion passed by unanimous vote of those present**

*Discussion and Direction on staffing agreement with EKGSA:* Hagman reminded the Board that they had approved an intergovernmental agreement to Administrate and Executive Direct the EKGSA. This agreement ends on January 31, 2020. EKGSA has begun looking at how it will develop staffing and management into implementation of the ground water sustainability plan (Post January 2020). Hagman wants to know if the Board is interested in extending the agreement as well as expanding the scope of the agreement to include implementation services. After some discussion the Board felt that it would be mutually beneficial for the agreement to be extended and expanded. Hagman was cautioned not to underestimate staffing needs so that either agency suffers. He noted that an engineer and at least a part time, but possibly a full-time, analyst would be sufficient staffing. They directed Hagman to pursue the extended and expanded agreement with EKGSA.

*Discussion and direction on the use of the District system and water supply for individual groundwater banking programs:* Board members asked what we can do to increase demand or potential grower opportunity for water banking. Hagman noted that we do not know what our overdraft is at this point. From internal calculations, it appears we are not over drafting but will in the future when there is full implementation of the San Joaquin River Restoration Program. The

Board wanted to know what we will do with all the additional Class 2 that we could be using right now. Hagman noted that he was making deals with LSID as noted earlier that converts the non-schedulable Class 2 into schedulable Class 1. He estimates that we will have about 11,000 AF of schedulable water left over at the end of the year. He noted that we could make other deals. But recommended against developing private water banking projects. After some discussion, Hagman was tasked with developing a letter to growers allowing them to “bank” or “recharge” water on their ground using the District system and water supply. The letter should include a price that will reflect all costs of the water, provide a mechanism for accounting and reporting the water banked/recharged, and that protects the District from committing to things that the EKGSA or Kaweah Sub-basin has yet to determine.

*Miscellaneous Administrative Items:* None were provided.

- C. 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 (#13499 – 13547) April 10, 2019 to May 14, 2019 in the amount of \$341,080.37, and payroll for April 2019 in the amount of \$73,114.99 for a total disbursement of \$414,195.36. - 1<sup>st</sup> Brownfield and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

#### **D. Financial Reports**

Senior Analyst Bennett presented the financial statements and reports

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

*Administrative Report:* GM Hagman noted he had nothing to report.

*FWA Issues* – Director Brownfield and GM Hagman reported open session items of the FWA.

*Friant Power Authority (FPA)* – No meeting since the last district Board meeting.

*East Kaweah Groundwater Sustainability Agency (EKGSA)* – Director Milanesio and GM Hagman reported on EKGSA activities.

*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:* Meetings were covered.

#### **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 LABOR NEGOTIATOR (Hagman) re: MOU with IBEW –  
[Government Code Section 54957.6]

The Board opted not to go into closed session but Directed Hagman to begin developing talking points for the negotiations and provide the Board with the current negotiated MOU at the next Board meeting.

**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 (Brownfield/Milanesio) carried by unanimous vote of those present. Meeting was adjourned at 4:05 pm.

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Michael D. Hagman  
District Secretary

# LINDMORE IRRIGATION DISTRICT

## MINUTES OF THE BOARD MEETING

May 21, 2019

### Roll Call and Acknowledgement of Visitors

President Arnold called the meeting to order @ 2:00 p.m.  
Directors Present: Arnold, DePaoli, Brownfield, Reynolds  
Directors Absent: Milanesio  
Others present: Hagman (GM), Bennett (Senior Analyst)

### Approval of the Agenda

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

**Motion: To approve the agenda for May 14, 2019 as provided - 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Reynolds -  
Motion passed by unanimous vote of those present**

### Public Comment

No Public comment provided.

### Review Draft Policy Document – Water Recharge Program

The Board convened this emergency Board meeting to receive further information and understanding on the groundwater program and agreement that Hagman provided in Draft to the Board members. In particular, there was concern that the prices were too high and possible inaccurate. Hagman provided the budget for both fixed and variable costs. He estimated 45,000 AF of water delivery during the year and when shared against the budget, the Board recognized that the price was correct. The water going out of the District is twice as high as water in the District because those landowners do not pay land assessments. Board members were concerned that the price was too high for each group but in particular out of District. Board concluded that they are not going to pay for outside of District delivery costs from the District cash. As such they considered allowing a grower to pay a rate that is variable depending on how much leave-behind water they choose and that there is a minimum of 10%. The Board considered the 10% to be a benefit the District should pay for. After some discussion the Board made the following motions:

**Motion: To set the rate for private banking/recharge water at \$40 for in-District deliveries - 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

**Motion: To set the rate for private banking/recharge water at \$55 to \$99 for out of District deliveries a variable based on a range of leave-behind between a maximum of 50% to 90% - 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

### 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/Milanesio) carried by unanimous vote of those present. Meeting was adjourned at 4:05 pm.

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Michael D. Hagman  
District Secretary



# LINDMORE IRRIGATION DISTRICT

WATER REPORT - May 2019

Board Meeting - June 11, 2019

## Water Delivery Report April 2019

<u>Available Water and Allocation</u>			
Declared Class 1 =	100.00%	33,000	33,000
Declared Class 2 =	5.00%	22,000	1,100
Millerton Carryover =	100.00%	725	725
Uncontrolled Class 2 =	100.00%	17,036	17,036
Pumped (Wells)	0.00%	-	60
URF Tier 1	100.00%	4,458	4,458
URF Tier 2	100.00%	-	-
Recaptured Water (SLR)	100.00%	-	432
Exchange (SLR to Millerton)	100.00%	-	-
Trans In	100.00%	1,716	1,716
Trans Out	100.00%	(3,432)	(3,432)
Available Supply			<u>55,095</u>
		Assessed Acres	25,160
		Allocation Available per acre	2.19
		Board Allocation	1.30 + UcS
		<b>Recommendation</b>	<b>1.30 + UcS</b>

### 2018 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	1,157	60	1,217	868	(349)	-28.64%
April	3,763	-	3,763	3,325	(438)	-11.64%
May	4,254	-	4,254	4,273	19	0.45%
June	-	-	-	-	-	-
July	-	-	-	-	-	-
August	-	-	-	-	-	-
September	-	-	-	-	-	-
October	-	-	-	-	-	-
November	-	-	-	-	-	-
<b>Total</b>	<b>9,174</b>	<b>60</b>	<b>9,234</b>	<b>8,466</b>	<b>(768)</b>	<b>-8.31%</b>

Total Contract Water Available	55,035
Less Transfers Out	1,716
Less USBR Metered	(9,174)
<b>Total Water Remaining</b>	<b>47,577</b>

Available till end of year: **1.825**

#### Transfers:

Trans Out - C2 LSID Apr	(1,603)
Trans Out - C2 LSID May	(1,829)
Trans Out - C2 LSID June	-
Trans Out - C1 LSID July	-
Trans In - C1 LSID	1,716
	-
<b>Net Transfer Out/(In)</b>	<b>(1,716)</b>

### Year to Date Variance Analysis

Diff to date	768
System Charge	(88)
Mitigating Ponds	(233)
Well Recharge	(20)
In Transit	(182)
<b>Op Losses =</b>	<b>245</b>

#### Metered Recharge (Ireton)

Prior Months	519.40
Current Month	<u>326.52</u>
<b>Year to Date</b>	<b>845.92</b>

# Lindmore Irrigation District

## Treasurer's Cash Report April 30, 2019

### June 4, 2019

<b>Beginning Cash *</b>	<i>April 30, 2019</i>	<b>4,953,425.82</b>
 <b>Deposits</b>		
Bank of the Sierra Checking	324,177.28	
Wells Fargo Bond Res.	711.56	
LAIF	-	
NFS (Cantella)	13.25	
<b>Total Deposits</b>		<b>324,902.09</b>
 <b>Withdrawals</b>		
Bank of the Sierra Checking	(415,752.91)	
Wells Fargo Bond Reserve	-	
LAIF	-	
NFS (Cantella)	-	
<b>Total Withdrawals</b>		<b>(415,752.91)</b>
 <b>Net Increase/(reduction)</b>		 <b>(90,850.82)</b>
 <b>Ending Cash Balance</b>	 <i>May 31, 2019</i>	 <b>4,862,575.00</b>

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**Balance by Account:**

Bof Sierra General Checking	442,757.01	
Wells Fargo Bond Reserve	936,512.42	
LAIF	192,487.94	
NFS (Cantella at Face Value)	3,290,267.63	
Petty Cash	550.00	
<b>Ending Cash Balance</b>		<b>4,862,575.00</b>

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

**FOR MANAGEMENT PURPOSES ONLY**

# Lindmore Irrigation District

Investment Comparative Analysis LID vs LAIF  
June 4, 2019

	Managed LID	LAIF
0-6 mos.	782,586.37	65.80%
6 m. > 1 yr	-	18.50%
1 yr > 2 yr	-	13.30%
2 yr > 3 yr	930,000.00	2.40%
3 yr > 4 yr	960,000.00	0.00%
4 yr > 5 yr	1,390,000.00	0.00%
<b>Total</b>	<b>4,062,586.37</b>	<b>100.00%</b>
<b>LAIF</b>		
Daily Yield LID Invested	2.450%	
Difference	3.616%	
	1.166%	

Benchmark Comparison LAIF vs District	
<b>LID Managed Investments</b>	\$ 4,062,586.37
Daily Yield Investments	3.616%
Est Investment Payments	<b>\$146,895</b>
<b>LAIF Investments</b>	\$ 4,062,586.37
Annualized Rate of Return	2.450%
Est Investment Payments	<b>\$99,533</b>
<b>Annualized difference:</b>	<b>\$47,361</b>

## PORTFOLIO STATISTICS

Investment Type	Dollars	%age	State Code Limit	Annualized ROR:
Agency (Back by Govt Agency)	\$ -	0.00%	None	ROR All Cash 2.670%
Corporate (Not Insured)	2,305,000.00	46.74%	None	ROR Invested Assets 3.616%
Certificates of Deposit (FDIC Insured)	975,000.00	19.77%	None	ROR LAIF 2.450%
Money (NFS - Not Insured)	79,658.43	1.62%	None	<b>Days to Maturity</b>
LAIF (Mostly Insured or Backed)	192,487.94	3.90%	None	LID Managed 873.69
Banks (FDIC Insured)	510,440.00	10.35%	None	LAIF Managed 183.00
Operating Cash (Banks FDIC)	869,379.43	17.63%	None	
<b>Total</b>	<b>4,931,965.80</b>	<b>100.00%</b>		



# LINDMORE IRRIGATION DISTRICT

## MEMORANDUM TO THE BOARD

**TO:** Board of Directors  
**FROM:** Kathryn Bennett  
**DATE:** June 4, 2019  
**SUBJECT:** Affidavit of Reconciliation

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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 **May 2019**, 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)
- Wells Fargo Bond Accounts

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.

  
\_\_\_\_\_  
Kathryn Bennett

**Lindmore Irrigation District  
Balance Sheet  
May 31, 2019**

**ASSETS**

**Current Assets**

Sierra Checking #0302190470	\$ 442,757.01
Wells Fargo Bank Bond Reserve	936,512.42
Petty Cash	550.00
LAIF 90-54-016 (02010)	192,487.94
Securities - NFS A7T-514144	3,290,267.63
Adjustment to FMV	69,390.80
Bond Res. Capital Appreciation	(8,694.40)
H2O Sales Receivable	57,494.95
Stand-by Receivable	566,275.34
Misc Accts Receivable	12,916.67
Liens - Amount Sold	17,024.01
Liens - Accumulated Int Due	4,557.20
Pre-Paid Water - USBR	183,709.56
Pre-Paid Ins & Misc	24,963.80
Interest Accrued - NFS	39,503.05
Interest Accrued-Bond Res	<u>4,416.90</u>

**Total Current Assets** **5,834,132.88**

**Property and Equipment**

Property/Land/Easments	463,003.40
Distribution System	7,177,406.31
Furniture/Fixtures/Computers	184,123.59
Equipment	188,400.12
Vehicles/Trailers/Other	318,423.43
Buildings/Grounds	470,093.97
Accumulated Depreciation	<u>(6,054,297.96)</u>

**Total Property and Equipment** **2,747,152.86**

**Other Assets**

Perpetual Right to Water	7,076,835.00
Inv in Friant Power Authority	5,094,221.54
Inv in USJRWPA	<u>29,108.18</u>

**Total Other Assets** **12,200,164.72**

**Total Assets** **\$ 20,781,450.46**

**Lindmore Irrigation District  
Balance Sheet  
May 31, 2019**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

Accounts Payable	\$ 360,181.71
Account Due - Keller	43,883.57
Employee Accruals Payable	84,312.41
Customer Project	18,850.20
Emp Health Ins Deductions	<u>65.56</u>

**Total Current Liabilities** **507,293.45**

**Long-Term Liabilities**

Series 2010A Bond	<u>4,590,000.00</u>
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**Total Long-Term Liabilities** **4,590,000.00**

**Total Liabilities** **5,097,293.45**

**Capital**

Inv In Utility Plant	2,810,231.81
Inv in Property	159,368.43
FB - Unappropriated	3,116,315.39
FB -Operating	1,053,334.42
FB -Water Purchases	1,500,000.00
FB -EOM&R Dist System	3,881,712.01
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>1,637,955.33</u>

**Total Capital** **15,684,157.01**

**Total Liabilities & Capital** **\$ 20,781,450.46**

**Lindmore Irrigation District  
Income Statement**

**Compared with Budget  
For the Five Months Ending May 31, 2019**

	Current Month Actual	Year to Date Actual	Annual Budget	% of Annual Budget
<b>Revenues</b>				
Water Sales - Irrigation	\$ 102,282.75	\$ 197,185.45	1,795,889.00	10.98%
Water Sales-Out of District	0.00	0.00	0.00	0.00%
Penalties on Delinquent Accts	0.00	587.84	5,000.00	11.76%
Em Call Outs/Fines Charge	251.74	351.74	500.00	70.35%
Stand-By Charge Revenues	0.00	2,462,901.67	2,469,638.00	99.73%
Stand-By Chg Penalty Revenue	(110.13)	(174.59)	4,000.00	-4.36%
2018 WaterSmart Grant	0.00	0.00	75,000.00	0.00%
Interest Revenue - NFS	9,675.42	47,172.66	100,000.00	47.17%
Recognize adj to FMV	14,366.15	72,963.21	0.00	0.00%
Interest Revenue - Misc	711.56	15,248.64	5,500.00	277.25%
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	19.00	2,746.45	100,000.00	2.75%
Misc Rentals	0.00	0.00	0.00	0.00%
Gain or Loss on Fix Assets	0.00	0.00	0.00	0.00%
Reimburse - EKGSA	12,916.67	64,583.35	157,500.00	41.01%
FPA Power Revenue	136,345.21	618,137.70	775,000.00	79.76%
<b>Total Revenues</b>	<b>276,458.37</b>	<b>3,481,704.12</b>	<b>5,493,027.00</b>	<b>63.38%</b>
<b>Cost of Sales</b>				
Irrigation Water	65,423.29	106,759.11	1,044,000.00	10.23%
T.P.U.D. Charges (Water)	2,526.60	3,861.90	9,840.00	39.25%
Full Cost 205(a)(3)	0.00	0.00	0.00	0.00%
M&I Water Used	0.00	0.00	2,001.00	0.00%
CVPIA Restoration Fee	89,525.86	136,839.99	370,946.00	36.89%
Transfer In Water Expense	47,720.00	180,585.00	0.00	0.00%
Friant Surcharge	58,954.00	90,111.00	229,593.00	39.25%
FWA O&M Costs	0.00	149,825.00	375,000.00	39.95%
Exch Cont O&M Cost	106,218.39	346,542.53	550,000.00	63.01%
SWRCB Fees	0.00	0.00	47,500.00	0.00%
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%



**Lindmore Irrigation District  
Income Statement  
Compared with Budget  
For the Five Months Ending May 31, 2019**

	Current Month Actual	Year to Date Actual	Annual Budget	% of Annual Budget
Water Legal	85.50	5,401.95	50,000.00	10.80%
Water FWA - Gen Member	0.00	87,850.22	200,000.00	43.93%
Water Mgmt Plan	0.00	0.00	1,000.00	0.00%
USBR Penalties/Other Charges	0.00	7,677.75	0.00	0.00%
Debt Service 2010A Bond	0.00	16,903.13	210,000.00	8.05%
Water-Engineering	0.00	2,885.70	5,000.00	57.71%
<b>Total Cost of Sales</b>	<b>370,453.64</b>	<b>1,135,243.28</b>	<b>3,095,880.00</b>	<b>36.67%</b>
<b>Gross Profit</b>	<b>(93,995.27)</b>	<b>2,346,460.84</b>	<b>2,397,147.00</b>	<b>97.89%</b>
<b>Expenses</b>				
FPA Legal Fees	0.00	0.00	0.00	0.00%
Pumping-Power	5,794.14	9,521.79	60,000.00	15.87%
Pumping-Tele/Communic	3,695.91	4,581.37	27,500.00	16.66%
Pumping - Maint/Struct/Impr	0.00	34.94	240,000.00	0.01%
O&M Salary Costs	26,225.13	131,395.97	308,748.00	42.56%
O&M OT/PT Labor Cost	3,985.11	7,839.81	25,000.00	31.36%
Trans/Dist of Mat/Supply	0.00	0.00	12,500.00	0.00%
Trans Electronic Techn	0.00	0.00	2,500.00	0.00%
Stenciling	0.00	0.00	500.00	0.00%
Power (non-pumping)	277.86	1,907.35	7,500.00	25.43%
Meter Rep Supply/Services	357.25	16,764.34	7,500.00	223.52% TechnoFlo Systems
Valve Rep - Repair Sup/Serv	0.00	7,038.88	12,500.00	56.31%
Moss Screen - Repair Sup/Serv	0.00	0.00	2,500.00	0.00%
Pipe Line Repair - Sup/Serv	52,095.78	62,597.86	47,500.00	131.78% Vollmer
Above Surf Repair - Sup/Serv	0.00	0.00	5,000.00	0.00%
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	15,992.78	82,932.44	180,014.00	46.07%
Admin OT/PT Labor Cost	0.00	0.00	10,000.00	0.00%
General Manager (Lindmore)	16,283.92	81,419.60	196,170.00	41.50%
General Manager (GSA)	3,587.50	17,937.50	43,218.00	41.50%
Director Per Diem	0.00	0.00	7,500.00	0.00%

**Lindmore Irrigation District  
Income Statement  
Compared with Budget  
For the Five Months Ending May 31, 2019**

	Current Month		Year to Date		Annual		% of Annual	
	Actual		Actual		Budget		Budget	
Travel Expense	180.92		1,270.17		2,500.00		50.81%	
Legal Exp - General	0.00		1,025.00		18,000.00		5.69%	
Auditing Costs	0.00		0.00		11,750.00		0.00%	
Communication	820.50		4,544.28		8,000.00		56.80%	
Utilities - Office	458.44		2,452.58		8,000.00		30.66%	
Supplies - Office	1,280.43		5,358.15		9,500.00		56.40%	
Pstge/Pinting - Office	375.97		4,676.33		8,500.00		55.02%	
Dues/Subscriptions/Contr	0.00		12,694.65		12,500.00		101.56%	
Legal Advertisement	0.00		0.00		400.00		0.00%	
Record Assessment Expense	0.00		19.00		500.00		3.80%	
Misc Office Expense	0.00		2,783.67		0.00		0.00%	
Payroll Service Expense	102.40		715.61		1,500.00		47.71%	
Computer Supplies/Services	839.95		17,106.22		14,000.00		122.19%	VOIP phones/laptop
Bank Charges	0.00		95.85		500.00		19.17%	
Bond Costs	0.00		0.00		0.00		0.00%	
Prop/Liab Insurance	0.00		34,346.00		37,500.00		91.59%	
Workers' Comp Insurance Exp	18,519.29		18,519.29		27,500.00		67.34%	
Fidelity Bonds	0.00		0.00		0.00		0.00%	
Social Security Expense	5,022.37		24,519.88		50,687.00		48.38%	
Health Insurance Exp	7,496.36		38,295.73		92,899.00		41.22%	
Retirement Contribution Exp	4,598.39		23,118.40		60,166.00		38.42%	
Dental Insurance Exp	394.97		1,933.28		5,500.00		35.15%	
Vision Insurance Exp	73.43		371.78		1,200.00		30.98%	
Life Insurance Expense	137.99		938.95		2,400.00		39.12%	
Office Building Maintenance	0.00		0.00		7,500.00		0.00%	
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	0.00		7,897.39		18,000.00		43.87%	
Radio Exp	0.00		0.00		0.00		0.00%	
Small Tool Exp	533.64		2,438.64		3,500.00		69.68%	
Shop & Maint Equip Rep Exp	853.01		2,408.14		5,000.00		48.16%	
Misc Exp	0.00		25.36		0.00		0.00%	
Shop Bldg Maint	0.00		7,452.93		3,500.00		212.94%	Old office clean-up
Fuel and Oil	4,185.46		16,224.18		30,000.00		54.08%	

**Lindmore Irrigation District  
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Backhoe & Diesel	1,147.08	2,078.07	2,750.00	75.57%
Misc Shop Exp	0.00	0.00	0.00	0.00%
Engineering - General	0.00	200.15	5,000.00	4.00%
Engineering - System	0.00	0.00	5,000.00	0.00%
Engineering - Groundwater	0.00	0.00	0.00	0.00%
Engineering - w/City of Lindsay	0.00	0.00	0.00	0.00%
Engineering - Prop 218	0.00	0.00	0.00	0.00%
Engineering - Temp Flat Study	0.00	0.00	0.00	0.00%
Recharge - Ireton Pond	0.00	2,127.65	0.00	0.00%
Recharge - Drywell	0.00	0.00	0.00	0.00%
SGMA - Governance	0.00	15,714.28	30,000.00	52.38%
SGMA - Plan	28,511.39	28,511.39	75,000.00	38.02%
SGMA - Implementation	0.00	0.00	0.00	0.00%
Safety Compliance	0.00	3,165.32	15,000.00	21.10%
Well Measurement Supplies	0.00	0.00	500.00	0.00%
Crop Report	0.00	0.00	250.00	0.00%
Easement	0.00	1,505.34	750.00	200.71% chemicals
Depreciation Expense - System	0.00	0.00	155,000.00	0.00%
Depreciation Expense - Other	0.00	0.00	68,500.00	0.00%
Office Building Construction	0.00	0.00	0.00	0.00%
Capital Purchase - FPA QLPP	0.00	0.00	0.00	0.00%
93.2E Modernization (Grant)	0.00	0.00	97,000.00	0.00%
Uncollectable Lien Expense	0.00	0.00	0.00	0.00%
<b>Total Expenses</b>	<b>203,827.37</b>	<b>708,505.51</b>	<b>2,099,402.00</b>	<b>33.75%</b>
<b>Net Income</b>	<b>(\$ 297,822.64)</b>	<b>\$ 1,637,955.33</b>	<b>\$ 297,745.00</b>	<b>550.12%</b>