



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

Joint Meeting Of the

LINDMORE IRRIGATION DISTRICT and the LINDMORE IRRIGATION DISTRICT FINANCING CORPORATION

BOARD OF DIRECTORS MEETING

Tuesday – January 12, 2021 - 2:00 p.m.

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

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

Meeting ID: 896 6403 7026 >>>>> Passcode: 723888

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 December 8, 2020 Regular Board meeting.
- b. Review and consider adoption of the minutes for the December 8, 2020 Lindmore Irrigation District Financing Authority Board meeting.

5. **Oath of Offices for Directors Arnold, Milanese, Reynolds and Brownfield (appointment by the Board of Supervisors in lieu of election) This action will occur at the arrival of the Notary.**
6. **Consider the following resolutions for adoption:**
- A. **Finance Corporation Resolution No. 2021-01: AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLMENT PURCHASE AGREEMENT IN AN AMOUNT NOT TO EXCEED \$8,200,000 AND AUTHORIZING CERTAIN ACTIONS IN CONNECTION THEREWITH ACTION FOR NEW DEBT**
- B. **Lindmore Irrigation District Resolution No. 2021-01: A RESOLUTION OF THE LINDMORE IRRIGATION DISTRICT FINANCING CORPORATION AUTHORIZING THE EXECUTION AND DELIVERY OF AN INSTALLMENT PURCHASE AGREEMENT IN AN AMOUNT NOT TO EXCEED \$8,200,000 AND AUTHORIZING CERTAIN ACTIONS IN CONNECTION THEREWITH**
- There will be no other action before the Board for the Lindmore Irrigation District Financing Corporation. Staff will recommend the Board adjourn the Corporation meeting after this item until December 2021.**
7. **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)
 - Job Description – Field Supervisor
 - Staffing and Office Space
 - Vehicle purchasing (Pool Vehicle)
 - Land purchase and debt financing (direction may be given to staff to purchase land or engage contractors for development, financing or other).
 - Lindmore ID Year End Maintenance Start Up (after the FKC goes back up)
- B. **New Action Items**
- 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 – December 31, 2020
 - Investment Analysis/Report of Investments
 - Affidavit of Reconciliation – December 2020
 - Financial reports for the months ending December 31, 2020
8. **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 (Milanese, Hagman)
 - Temperance Flat MOU (Hagman)
 - Reports on Other Meetings Attended
 - Review upcoming Meetings Calendar (Arnold)

9. Closed Session:

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

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

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

CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION:

[Government Code Section 54956.9 (d) (2)] - Number of Potential Cases: Two.

RETURN TO OPEN SESSION – REPORTABLE ACTION

10. Correspondence

- Miscellaneous pertinent information

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

10. Adjournment

LINDMORE IRRIGATION DISTRICT

MINUTES OF THE BOARD MEETING

December 8, 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, Milanesio, Brownfield, Reynolds

Directors Absent: DePaoli

Others present: Hagman (GM), Romero (Staff Engineer), Bennett (Senior Analyst), Mauritson (Counsel-joined at 3:00)

Approval of the Agenda

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

Motion: To approve the agenda for December 8, 2020 Lindmore Irrigation District Board meeting as provided – 1st Brownfield and 2nd Reynolds – Motion passed by unanimous vote of those present.

Public Comment

None provided

Minutes

The minutes were presented for the November 10, 2020 Regular Board meeting, the minutes for the November 17, 2020 Special Board meeting and November 25, 2020 Emergency Board meeting. After discussion, the following action was taken:

Motion: To approve the minutes of the November 10, 2020 Regular Board meeting, the minutes for the November 17, 2020 Special Board meeting and November 25, 2020 Emergency Board meeting – 1st Reynolds and 2nd Milanesio – Motion passed by unanimous vote of those present.

Oath of Offices for Directors

This item tabled until we receive documents from the County of Tulare

Nomination and Appointment of Officers for the District

The following slate of officers was nominated:

President: John A. Arnold

Vice President: David DePaoli
Secretary/Treasurer: Michael D. Hagman
Assessor/Collector: Marv Rowe

Motion: To approve the slate of officers nominated – 1st Brownfield and 2nd Milanesio – Motion passed by unanimous vote of those present

Prior/New Action Items

A. Report on Prior Board actions/discussions

Operation and Maintenance Report: Hagman/Romero reported on staff operations and maintenance efforts. Staff is progressing with year-end work associated with the FKC being down. This would include pit well silt removal, reservoir sealing, and leak repairs. The three newest JB's are having substantial problems with actuation in the valve and a substantial amount of flow passing through it when closed all the way down. We are going to have Ness Sanli assess the problem and cure it when he does the stand-pipe work on the JB's.

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 November, FWA reported deliveries of 1,025 AF to the District and LID's meters calculated 1,187 AF plus "mitigation" for a total of 1,386 AF and operational variances being the difference. Carryover is estimated to be about 1,123 AF. Year to date variance is approximately .78%.

District Improvement Projects: Hagman and Romero updated the Board on the status of the Districts authorized improvement projects.

Recharge Basin Development: Hagman reported Lindmore is waiting on responses from potential landowners.

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

Job Description – Field Supervisor: Hagman reported that he will soon prepare a job description as directed by Special Counsel.

Recharge Basin Renaming: This activity was the start of the Board meeting at 2:00 pm today at the District recharge facility. The Board of Directors dedicated the facility and named it "Kenny Hirabayashi Reservoir". The meeting then moved the balance of the meeting to the remote Zoom meeting.

Staffing and Office Space: Romero reported on the work at the old shop and the City of Lindsay requiring a new pad be laid in the parking lot.

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

Land purchase and debt financing: Hagman reported that he had engaged all the necessary consultants (Counsel, Advisor, and Placement Agent). They are progressing with the effort. Hagman noted that the rate will be anywhere between 1.50% to 2.50%. It really depends on what risk lending agencies are willing to take right now. The only concern the Placement Agent noted to Hagman was that lenders are a little skittish about the lending market right now and since we just closed on some refinancing that may impact the District's rate a little bit.

Lindmore ID Year End Maintenance Start Up: Staff estimates we will start up middle of February or beginning of March after the FKC startup date.

B. New Action Items

Miscellaneous Administrative Items: ?? don't have anything written down

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 (#14480 – 114529) November 11, 2020 to December 8, 2020 in the amount of \$174,224.18 and payroll for November 2020 in the amount of \$92,546.66 for a total disbursement of \$266,770.84. 1st Brownfield and 2nd Reynolds - Motion passed by unanimous vote of those present

Bennett presented the financial statements and reports and answered questions.

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

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

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

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

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

Temperance Flat MOU – GM Hagman

CLOSED SESSION:

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

President Arnold called the Board to closed session at 3:27 pm and the Board came out of closed session at 4:18 pm.

After coming out of closed session, a discussion was had by the Board regarding the property under consideration. Directors discussed if they should wait on taking action when there is a full Board

available. President Arnold noted that all this action was directed on Hagman last month and nothing changed except Hagman was able to get one of the four options (option #3) to resolve the sellers planting and well issues. Further discussion was had as to Director Milanesio voting on this action. Counsel said Director Milanesio could choose to abstain if he felt public perception might consider his relationship with the seller as a conflict of interest. After this substantial discussion the following action was taken:

Motion: To ratify the November 20, 2020 vacant land purchase agreement and second addendum signed by General Manager Hagman – 1st Brownfield and 2nd Reynolds – Motion passed on a vote of yes for Arnold, Brownfield, Reynolds, De Paoli absent, and Milanesio abstained.

Correspondence Report:

Report shared – no action

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

No other items were discussed.

Adjourn

There being no further business to come before the Board, President Arnold asked for a motion to adjourn: Motion to adjourn (Reynolds/Milanesio) carried by unanimous vote of those present. Meeting was adjourned at 4:45 pm.

Michael D. Hagman
District Secretary

LINDMORE IRRIGATION DISTRICT FINANCING CORPORATION

MINUTES OF THE BOARD MEETING

December 8, 2020

Roll Call and Acknowledgement of Visitors

District President Arnold called the joint meeting of the Lindmore Irrigation District and the Lindmore Irrigation District Financing Corporation meeting to order at 2:00 PM he noted that this meeting will run simultaneous with the Lindmore Irrigation District Board meeting and will conclude when all business regarding the Financing Corporation is complete.

Present: Arnold, Brownfield, and Milanesio, Reynolds

Absent: DePaoli

Others present: Executive Director Hagman, Counsel Mauritson, Senior Analyst Bennett, Staff Engineer Romero

Minutes

GM Hagman presented the minutes of the April 14, 2020 Lindmore Irrigation District Financing Authority Special Board meeting. The following action was taken:

Motion: To adopt the minutes of the April 14, 2020 Special Board meeting as presented.
1st Milanesio and 2nd Reynolds - motion passed by unanimous vote of those present

Officers

The following slate of officers was nominated and a motion (**1st Brownfield/2nd Milanesio**) passed on a unanimous vote:

President: John A. Arnold

Vice President: David DePaoli

Secretary/Treasurer: Michael D. Hagman

Executive Director: Michael D. Hagman

Ratification of Actions for Lindmore Financing Corporation

Financing Corporation Executive Director, Michael Hagman reported on the actions taken to comply with maintaining the status of the Corporation and compliance with bond financing. After some discussion, the following action was taken:

Motion: To ratify actions taken by the Executive Director to comply with maintaining the status of the Corporation and compliance with the terms of the Corporations debt.
1st Reynolds and 2nd Brownfield – Motion passed by a unanimous vote of those present

Public Comment

None

Adjourn

There being no further business to come before the Board, President Arnold announced that due to no further business before the Board, he will close the joint portion of the meeting relating to the Financing Corporation (2:22 PM)

Michael D. Hagman
Corporation Secretary

LINDMORE IRRIGATION DISTRICT

WATER REPORT

Board Meeting - January 12th, 2020

Water Delivery Report December 2020

Available Water and Allocation			
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)	100.00%	-	-
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			29,278
		Assessed Acres	25,100
		Allocation Available per acre	1.17
		Board Allocation	1.10
		Recommendation	1.10

2020 Season (Re-cap)

Month	U.S.B.R.	Pumped	Sub Total	Deliv. Per Dist Meters	Quantity Variance	Percent Variance
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	3,833	-	3,833	4,015	182	4.75%
November	1,025	-	1,025	1,187	162	15.80%
December	-	-	-	-	-	-
January	-	-	-	-	-	-
February	-	-	-	-	-	-
Total	28,155	42	28,197	27,737	(460)	-1.63%

Total Contract Water Available	29,278
Less USBR Metered	(28,155)
Total Water Remaining	1,123
Available till end of year:	0.044

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
Net Transfer In/(Out)	1,826

Year to Date Variance Analysis	
Diff to date	460
System Charge	(42)
Mitigating Ponds	-
Well Recharge	-
In Transit	-
Op Losses =	418
OP Variance	1.48%

Metered Recharge	0.00
Prior Months	0.00
Current Month	0.00
Year to Date	

RESPONSE TO REQUEST FOR PROPOSAL



TO:
Mr. Michael Hagman
Lindmore Irrigation District
315 E Lindmore Street
Lindsay, CA 93247

Date of Offer: December 29, 2020

OFFEROR:
Sanli Engineering
PO BOX 13155
Bakersfield, CA 93389
+1.661.706.4100

OFFEROR CONTACT:
Necmi Sanli, P.E.
Sr. Electrical Engineer
nsanli@outlook.com
+1.661.706.4100

REQUEST FOR PROPOSAL

Offer Number: LID29-DEC-2020
Reference: Request for Proposal
Project: Junction Box Improvement Project
Project No. : 5th Avenue (JB2, JB3 & JB5 gate repair) & 1st Avenue (JB4 & JB5 gate repair)
Location(s): Lindsay, California

PRICING

<u>Line Item</u> <u>No.</u>	<u>Quantity</u>	<u>Description</u>	<u>Total Price</u>
		FABRICATION	
1	1	Fabrication	\$77,728.00
		JB Clean/Paint	
2	1	Blast/Paint JB Interior	\$29,680.00
		CRANE / LOGISTICS	
3	1	Standpipe Removal/Installation	\$19,146.00
		PROJECT MANAGEMENT	
4	1	Project Manager	\$24,380.00
5		Subtotal	\$150,934.00

PROJECT TOTAL LUMP SUM ENGINEERING \$ 150,934.00

Note:

- Project includes work performed for following sites: 5th Avenue (JB2 & JB3 restoration) – includes quantity 2 JB's restoration; 5th Avenue (JB5 gate repair) & 1st Avenue (JB4 & JB5 gate repair) – 3 gate repairs
- Quote is based on prior Plans and Specifications received 2017 & 2020. Client shall supply a set of alternate or amended Construction Plans and Specifications upon award. If any contradicting information arises in new plans, the parties shall work together towards a mutually approved solution. In the event additional costs are incurred, such costs will be quoted and approved by Client prior to commencement of work.
- Project delivery estimated within 8-12 weeks from receipt of Purchase Order and is subject to full materials availability and contingent upon utility schedule (standpipe removal/installation). Schedule of Work will be mutually agreed upon by Client and SE and established prior to commencement of work. Start date of work is estimated to be December 30, 2020.
 - Standpipe removal to take 1 working-day; contingent upon utility schedule
 - Fabrication anticipated to take approx. 3-8 weeks
 - Galvanization to take approx. 14-21 working-days; if all sent in one load
 - Gate repairs to take approx. 2-4 weeks
 - JB Clean/Paint anticipated to take approx. 7-14 working days
 - Standpipe install to take 1 working day; contingent upon utility schedule
- Payment Terms NET15
 - Phase I - \$90,560.40 down upon award
 - Phase II - \$30, 186.80 upon completion of Phase II
 - Phase III - \$30,186.80 upon completion of Phase I, Phase II and Phase III
- Project is Lump Sum based.
- Price excludes Sales Tax.
- Terms and Conditions subject to SE Terms and Conditions below.
- Pricing quoted is non-prevailing wages; no project retention shall be allowed.
- Pricing quoted is standard work-days (excluding OT) Monday-Friday 7:00am to 3:30pm; portal-to-portal.
- Project Certificate of Insurance in lieu of Bond requirement will be provided to Client by SE prior to commencement of work.
- SE shall deliver all fabricated equipment to LID Main Yard and LID shall transport to site. LID will provide crane/rigging assistance as needed.



SCOPE OF WORK

Approx. 497 total hours

1. Mobilization, Demobilization, Insurance and Permits
2. Standpipe removal / installation
3. Junction Box Manhole and Metal Work Cleaning and Coating
4. Prefabricate, Weld, Galvanize and Furnish Pipes Appurtenances
5. Furnish Forged Steel Flanges (ASTM A181 / ASME/ANSI B16.5)
6. Furnish and Weld Miscellaneous Parts
 - SE Project Manager shall be
 - Necmi Sanli, P.E.
 - 661.706.4100 Cell
 - nsanli@outlook.com Email
 - Fabrication labor
 - Order/receive/inspect/transport of materials
 - Transport of staff, tools and equipment to site
 - Removal of used media for vault cleaning
 - Meetings (Four – Two hour meetings included)

EXCLUDES (Other than indicated within offer)

- ☐ Removal or installation of equipment (Standpipe included above).
- ☐ Site offloading of equipment (Standpipe included above).
- ☐ Cranes, rigging and associated hoisting equipment and/or manpower (Standpipe included above).
- ☐ Removal of gates during cleaning/coating; gates shall not be cleaned/coated, but shall be worked around.
- ☐ Structural Engineering.
- ☐ Any chloride testing on interiors and exterior are excluded.
- ☐ Grinding of weld splatter, welds, surface defects are excluded.
- ☐ Connecting any third party equipment not provided by SE.
- ☐ Providing and/or installing any required electrical, control panels or backboards.
- ☐ Demolition work and/or disconnection/removal/disposal of existing devices and circuits; utility charges billed direct to Client and not paid by SE.
- ☐ Moving equipment to gain access to our work.
- ☐ Quotation does not include any additional labor or trips required for a phased project.
- ☐ Delays to the project not caused by SE may cause additional expenses.
- ☐ SE requires a reasonable amount of time to pre-test our installation including interface with other trades. Failure of other trades to complete their work in a timely manner which causes SE to incur additional expenses to meet the project schedule will be subject to claim and compensation.
- ☐ SE shall be consulted prior to scheduling any inspections scheduled by others; unscheduled 3rd party inspections resulting in additional costs to SE shall result in additional claim and compensation.
- ☐ Schedule of work is subject to an agreement between SE and the Client.
- ☐ Delays related to pandemic or epidemic and/or any gov't issued restrictions which cause delays will be granted an equal extension of time mutually agreed between Client and SE. It is understood between the parties that no penalty will apply to any delay related to this cause.

PAYMENT TERMS

Subject to credit approval by SE. All invoices shall be paid in full in US Dollars within 30 days (NET30) from receipt of invoice, unless noted otherwise.



WARRANTY

12 months from the *shipment* date or 12 months from the *installation* date whichever is soonest. (Excluding: Force Majeure, Lightning, Misuse, Negligence, or Abuse). Materials Warranty shall be subject to manufacturer's standard warranty terms and conditions in place at time of sale.

TERMS AND CONDITIONS

1. **Parties.** As used herein, Industrial Data Communications dba Sanli Engineering is the Supplier and known as "Seller" and Purchaser is the "Buyer".
2. **Terms and Acceptance.** This sales order or quotation becomes a contract upon acceptance by Buyer. Seller shall consider Buyer's acceptance once Buyer places a sales order (verbally or in writing) and/or acceptance of delivery of fulfilled sales order. If Buyer does not agree to terms of our sales order, then Buyer must send counter terms to Seller for approval PRIOR to placement and/or fulfillment of sales order or quotation by Seller. New terms will not be accepted until Seller's sales order or quotation has been amended and approved in writing by Seller. Buyer agrees to be bound by and to comply with all terms set forth in this sales order, including any amendments, supplements, specifications and other documents referred to in this sales order. The terms printed on this sales order or quotation take precedence over any alternative terms in any other document connected with this transaction. Any additions to the terms and conditions contained in the sales orders that are not agreed upon by Seller are hereby rejected.
3. **Prices and Payment.** All prices are firm and shall not be subject to change, except when effected by a force majeure event. Unless otherwise stated on the face of this sales order, payment terms are NET 30 days from the scheduled delivery date or date of invoice, whichever is later. Unpaid balances over 30 days will be assessed a 1 ½ % per month (18% per annum) late charge. CA Sales Tax included in Seller's pricing. Sales Tax may be rescinded at Buyer's request if for re-sale and upon presentation of Buyer's valid Reseller's Permit along with completed Resale Certificate required. Buyer's request shall be made prior to shipment of goods. No adjustments for Tax shall be made after shipment of goods.
4. **Deliveries.** Deliveries shall be made according to the terms and by the date specified on the face of the sales order, unless Seller has notified Buyer of unforeseen manufacturer backorder or other shipment delays.
5. **Title, Risk or Loss, Shortages and Deficiencies.** Seller warrants full, clear and unrestricted title to Buyer for goods furnished by Seller in performance with this sales order, free and clear of any and all liens, restrictions, reservations, security interests and encumbrances. All goods furnished by Seller shall become the property of Buyer upon payment. Seller shall be responsible for and shall bear the risk of loss or damage to goods furnished until delivery to Buyer. Seller will secure adequate insurance coverage as noted below with respect to the goods sold herein and reserves the right to charge Buyer, if made part of original sales order. In the event of unauthorized partial shipments, shortages, incorrect equipment or any other deficiency in the goods supplied and attributable to the error or oversight on part of Manufacturer, the Seller shall be relieved of all charges, fees, damages of any kind incurred or imposed by Buyer, except freight and handling charges associated with the shipment of the shortages or replacements. Seller's normal inbound and outbound freight is via UPS or FedEx ground. Seller reserves the right to select the appropriate method of shipment, unless specifically instructed by Buyer and available to region; any expedited shipping requests and resulting expenses shall be borne by Buyer.
6. **Inspection.** Buyer shall have the right to inspect the goods upon receipt, if on inspection, Buyer determines that the goods do not conform to the description in this sales order, Buyer shall have the right to reject all or any portion thereof. Goods rejected as not conforming to this sales order or quotation or as otherwise defective, may be returned at the Seller's expense (domestic transport only), upon Buyer requesting in writing a Return Merchandise Authorization (MRA) from Seller prior to Buyer's return shipment. Buyer shall reimburse Seller all return shipping and/or restocking costs if return due to Buyer's error of incorrect request or statement of description, quantity, color, brand, model, etc. during placement of sales order.
7. **Returns.** Buyer shall have the option for 10 days from the delivery date to return any unused goods in original condition for full credit, minus a restocking and handling charge equal to twenty-five percent (25%) of total sales order. Buyer shall not be reimbursed any outbound freight costs charged in original order nor any inbound freight costs paid by Buyer for return shipment to Seller.
8. **Warranties.** In addition to those warranties imposed by law, or otherwise set forth in this sales order, Seller warrants and represents the goods shall be new, unless otherwise specified, and that all such goods and services will be of merchantable quality, free from all defects in design, workmanship and material. Sellers does not express or imply good and/or services within sales order or quotation will be fit for the particular purpose for which they are intended. Such goods and services will be provided in accordance with all specifications, samples, drawings, designs, descriptions or other requirements approved or adopted by Seller. If any goods or services fails to conform to specifications or are otherwise defective, upon Buyer's notification to Seller, Seller shall promptly replace the same at Seller's expense. The forgoing warranties shall, in all cases be at least three (3) months from date of sale to Buyer and shall be as stated by the original manufacturer. Seller to assist Buyer with reasonable efforts to obtain necessary warranty service within initial three (3) months of purchase, after this time Buyer shall seek direct assistance with manufacturer for any warranty issues. Sales order or quotation is subject to warranty coverage only by the manufacturer and in no way does Seller express or intend to provide any means of coverage other than as a liaison during eligible coverage periods.

9. **Patent.** Seller shall protect and indemnify Buyer with respect to any and all claims that goods furnished by Seller under this sales order or quotation which infringe upon any United States patent, copyright or trademark. Seller claims rights and ownership to all its Patents, Trade Secrets, Intellectual Property and Copy rights created, obtained or licensed by Seller. Seller grants Buyer a revocable license to use goods in the manner or purpose intended by Buyer.
10. **Intellectual Property.** Buyer acknowledges and accepts that any and all intellectual property rights of whatever nature in the goods and/or services are and shall remain at all times the exclusive property of Seller. Buyer acknowledges and accepts that all property and title in any and all software supplied by Seller for use with the goods is and shall remain at all times the exclusive property of Seller and Seller grants Buyer a non-exclusive and non-transferrable license to use such software solely for use with the goods and/or services.
11. **Taxes.** Seller's price does not include federal, state and local sales, use, excise, value added, privilege, payroll, occupational and any other taxes, fees, or duties applicable to the goods or services. Buyer shall pay any and all taxes relating to the goods, except those the applicable law requires Seller to pay. Sales tax shall be charged to Buyer unless a copy of Buyer's valid state resale certificate and BOE-230 statement is filed with Seller PRIOR to order placement.
12. **Assignment, Delegation.** Buyer shall not assign any right or interest in this sales order or quotation or subsequent contract nor delegate any duty or obligation owed there under without the prior written consent of Seller. Any assignment or delegation attempted without the prior written consent of Seller shall be void and ineffective.
13. **End User Identification.** Buyer shall notify Seller within a minimum of 7 calendar days prior to shipment the name of End-User and destination location for order. Buyer acknowledges that Seller will not sell or ship to a person or entity on any government debarred list.
14. **Engineering or Field Service.** A) Rates are per hour/person, max. 8 hrs day/40 hrs week schedule, excluding Weekends/Holidays. Work over this period will be charged at 1.5 times rates up to 12 hrs/day. Work over 12 hrs/day or on Weekends/Holidays will be charged at 2.0 times rates. Emergency field calls between hours of 20:00p.m and 05:00a.m. will be charged at 2.0 times rates.
B) All field time is calculated from portal to portal from base office. Rates minimum charge of one quarter hour for office services and four hours for field services; exceptions are field calls for Weekends/Holidays where a six hour minimum will apply.
C) Per Diem charges apply per US Gov't guidelines.
D) Engineering staff are exempt from prevailing wage and reporting requirements. Above rates for Tradesman and Administration staff are listed as non-prevailing wages. Buyer to notify Seller prior to commencement of work if work is subject to prevailing wage requirements and shall designate reporting classifications that apply.
E) Travel and expenses will be billed cost plus 15%. Air travel and accommodations shall be Business Class.
F) Buyer will issue a Change Order if the scope of work changes or additional labor, equipment or material is required.
G) Seller shall be exempt from any liability, liquidated or consequential damages or otherwise, resulting from improper fulfillment of the project and/or work on the part of any auxiliary company or persons (including their staff or agents) provided, appointed or directed by Buyer, Owner, Architect, Prime Contractor or acting Project Manager, to the extent cause was not generated by Seller.
H) Acceptance of the work by Buyer discharges Seller from all liability for defects that the Buyer should reasonably have discovered at the time. As a result of the acceptance, the risk associated with the work shall pass from Seller to the Buyer.
I) Buyer and Seller shall appoint a Point of Contact who is fully authorized to transact business including but not limited to assignment of work, payment authorization, approval for any work scope, plans, submittals or revisions thereof. POC's shall respond to requests in a timely manner.
J) Seller will have full access to all designated work areas throughout the project. Any field delays incurred (Standby Time) will be billed at regular rates. Such delays incurred will be exempt from liquidated damages and an equal extension of time will be given.
K) Buyer agrees to obtain and pay for all permits and licenses made necessary by the work, excluding Seller's operating license or permit.
L) Seller reserves the right to negotiate the terms of any subsequently issued agreement upon award.
M) Buyer shall issue Seller Notice of Award followed by Notice To Proceed and Purchase Order prior to Seller's required performance.
15. **Indemnification by Buyer.** Buyer shall defend, indemnify and hold harmless and reimburse Seller, its officers, directors, employees, agents and assigns (collectively "Seller Releasees") from and against any and all suits, actions, proceedings and from any and all claims, damages, and losses, of whatever kind and nature, including without limitation, attorney's fees, consultant's fees, expert witness' fees and claims for personal injury, property damage and economic losses arising out of, in connection with, or relating in any way, directly or indirectly to the performance of this sales order or quotation and/or associated goods or services, including breach or default of its obligations hereunder.
16. **Modification.** Seller shall have the right to make changes with respect to design specifications and delivery dates upon written notice to buyer. An equitable price adjustment shall be made to account for any resulting change in costs.

17. **Governmental Regulations.** Seller guarantees that the goods furnished or services performed under this sales order or quotation will be accomplished in compliance with all applicable federal, state and local laws; and rules and regulations.
18. **Termination:** Buyer may terminate all or any part of this Order at any time by written notice to Buyer. Upon termination Buyer shall pay Seller a restocking and handling charge equal to twenty-five percent (25%) of total sales order or quotation (including shipping). Seller shall be reimbursed all freight costs incurred due to termination. Seller reserves the right to terminate to Buyer without liability for any charges, fees, damages of any kind incurred or imposed by Buyer if all or part of a sales order or quotation becomes obsolete, excessively backordered or price change of greater than twenty-five (25%) percent to Seller.
19. **Force Majeure.** Neither party shall be liable for failure to deliver, delays in delivery or non-acceptance of delivery resulting from causes beyond the parties' control, including, but not limited to, pandemics, epidemics (related gov't actions or restrictions), strikes, lockouts, embargoes, war or other outbreak of hostilities, acts of God, fires, floods, severe weather or other disaster. To the extent the affected party is prevented from taking or making deliveries, they shall be excused therefrom upon prompt written notice to the other party.
20. **Confidentiality.** Buyer shall keep confidential any product, technical process, Trade Secret information; proprietary or economic information, specifications and other data furnished by Seller in connection with this Order and shall not divulge, directly or indirectly, such information for the benefit of any other party without Seller's prior written consent, or as may be required by applicable law. Except as required for the efficient performance of this Order, Buyer shall not use such information or make or permit copies to be made of such drawings, models, proprietary information, specifications, or other data without Seller's prior written consent, or as may be required by applicable law.
21. **Safety.** Seller's products and services endeavor to meet all applicable Safety regulations and practices. Seller will perform services in a safe and prudent manner and in accordance with Seller's Safety Program and Policies. Seller agrees to comply with Buyer's safety rules while performing services or making deliveries to Buyer's facilities. Buyer will be solely responsible for notifying and training Seller's employees, subcontractors and agents (and their employees) with respect to Buyer's safety rules and all applicable laws and regulations. Seller will cause its employees, subcontractors and agents (and their employees) to wear all personal protective equipment (PPE) required by applicable law or Buyer's safety rules.
22. **Entire Agreement.** This sales order or quotation constitutes the entire agreement between the parties, all prior representations and understanding having been merged herein, no modification or additions to the terms of this sales order or quotation shall be binding unless made in writing and signed by the Seller.
23. **Law.** This contract shall be governed by and construed according to the laws of the State of California. Venue for legal disputes between parties shall be exclusive in Kern County, California.
24. **Termination:** Buyer may terminate all or any part of this Order at any time by written notice to Buyer. Upon termination (other than due to Buyer's insolvency or default including failure to comply with this Order), Buyer and Seller shall negotiate reasonable termination costs, unless the parties have agreed to termination costs beforehand.
25. **Cancellation:** Buyer may cancel all or any part of this order at any time by written notice to Buyer. Upon cancellation Buyer shall pay Seller either actual manufacture's restocking and handling fees or SE's restocking and handling charges equal to twenty-five percent (25%) of total sales order or quotation (including shipping), whichever is higher. Seller shall be reimbursed all freight costs incurred due to cancellation. Seller reserves the right to cancel to Buyer without liability for any charges, fees, damages of any kind incurred or imposed by Buyer if all or part of a sales order or quotation becomes obsolete, excessively backordered or price change of greater than five (5%) percent to Seller.

SIGNATURE SECTION:

Upon award of a Purchase Order and/or Contract from Buyer, the Offeror agrees to commence with furnishing the items in this written offer at the prices and under the terms and conditions listed herein.

This Offer is firm for 30 calendar days. Pricing subject to change after offer expiration.

Offer Number: LID29-DEC-2020

Offeror: Sanli Engineering
Name: Necmi Sanli



Title: President
Date: December 29, 2020

Offer Acceptance

Offer Number: LID29-DEC-2020

Buyer: Lindmore Irrigation District
Name:

Signature: _____
Title:
Date:



5th Ave JB2		
Gate Assembly Remove Restore Install (By Dan Pelham)	\$5,603.11	
Demo Old Frame Install (By Dan Pelham)	\$2,500.00	
Rebuild Stand Pipe (By Dan Pelham)	\$22,939.00	
Pressure Clean, coating and painting box (By KSF)	\$13,500.00	
Wamco remove install stand pipe (By Wamco)	\$8,500.00	
Plug rental for the pipes (By Rain For Rent)	\$1,850.00	
Replace antenna pole, wires, control wires, install instruments calibrate automation (By ESE)	\$5,250.00	
Project management (By Sanli Engineering)	\$9,801.00	
5th Ave JB2 Replacement TOTAL		\$69,943.11
5th Ave JB3		
Gate Assembly Remove Restore Install (By Dan Pelham)	\$5,096.63	
Demo Old Frame Install (By Dan Pelham)	\$2,500.00	
Rebuild Stand Pipe (By Dan Pelham)	\$26,579.00	
Pressure Clean, coating and painting box (By KSF)	\$13,500.00	
Wamco remove install stand pipe (By Wamco)	\$8,500.00	
Plug rental for the pipes (By Rain For Rent)	\$1,850.00	
Replace antenna pole, wires, control wires, install instruments calibrate automation (By ESE)	\$5,250.00	
Project management (By Sanli Engineering)	\$9,815.00	
5th Ave JB3 Replacement TOTAL		\$73,090.63
5th Ave JB4		
Inspection Grout Removal, Fabricate brackets and install and replace gaskets	\$1,700.00	
Project management , inspect, collect data and present and complete work	\$1,200.00	
5th Ave JB4 Repairs TOTAL		\$2,900.00
1th Ave JB4		
Inspection Grout Removal, Fabricate brackets and install and replace gaskets	\$1,700.00	
Project management , inspect, collect data and present and complete work	\$800.00	
1th Ave JB4 Repairs TOTAL		\$2,500.00
1th Ave JB5		
Inspection Grout Removal, Fabricate brackets and install and replace gaskets	\$1,700.00	
Project management , inspect, collect data and present and complete work	\$800.00	
1th Ave JB5 Repairs TOTAL		\$2,500.00
TOTAL		\$150,933.74

Lindmore Irrigation District

Treasurer's Cash Report December 31, 2020

January 7, 2021

Beginning Cash *	<i>November 30, 2020</i>	4,147,803.28
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Deposits

Bank of the Sierra Checking	1,694,110.98	
Wells Fargo Bond Res.	-	
LAIF	-	
NFS (Cantella)	7,783.84	
Total Deposits		1,701,894.82

Withdrawals

Bank of the Sierra Checking	(227,794.48)	
Wells Fargo Bond Reserve	-	
LAIF	-	
NFS (Cantella)	-	
Total Withdrawals		(227,794.48)

Net Increase/(reduction)		1,474,100.34
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Ending Cash Balance	<i>December 31, 2020</i>	5,621,903.62
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Balance by Account:

Bof Sierra General Checking	1,917,331.99	
Wells Fargo Bond Reserve	-	
LAIF	209,577.44	
NFS (Cantella at Face Value)	3,494,444.19	
Petty Cash	550.00	
Ending Cash Balance	<i>December 31, 2020</i>	5,621,903.62

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

FOR MANAGEMENT PURPOSES ONLY

Lindmore Irrigation District

Investment Comparative Analysis LID vs LAIF
January 7, 2021

	Managed LID	LAIF
0-6 mos.	383,921.53	65.80%
6 m. > 1 yr	545,000.00	18.50%
1 yr > 2 yr	-	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	3,863,921.53	100.00%
LAIF		
Daily Yield LID Invested	0.520%	
Difference	2.620%	
	2.100%	

Benchmark Comparison LAIF vs District	
LID Managed	
Investments	\$ 3,863,921.53
Daily Yield Investments	2.620%
Est Investment Payments	\$101,239
LAIF	
Investments	\$ 3,863,921.53
Annualized Rate of Return	0.520%
Est Investment Payments	\$20,092
Annualized difference:	\$81,147

PORTFOLIO STATISTICS				
Investment Type	Dollars	%age	State Code Limit	Annualized ROR:
Agency (Back by Govt Agency)	\$ -	0.00%	None	ROR All Cash 1.725%
Corporate (Not Insured)	2,750,000.00	47.56%	None	ROR Invested Assets 2.620%
Certificates of Deposit (FDIC Insured)	730,000.00	12.63%	None	ROR LAIF 0.520%
Money (NFS - Not Insured)	174,344.09	3.02%	None	
LAIF (Mostly Insured or Backed)	209,577.44	3.62%	None	Days to Maturity
Banks (FDIC Insured)	-	0.00%	None	LID Managed 609.87
Operating Cash (Banks FDIC)	1,917,881.99	33.17%	None	LAIF Managed 183.00
Total	5,781,803.52	100.00%		

Investment Portfolio & Analysis
January 7, 202121

LINDMORE IRRIGATION DISTRICT

MEMORANDUM TO THE BOARD

TO: Board of Directors
FROM: Tammara Kizziar
DATE: January 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 **December 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 Twelve Months Ending December 31, 2020

	December Actual	Year to Date Actual	Year to Date Budget	% of Annual Variance	
Revenues					
Water Sales - Irrigation	\$ 0.00	\$ 1,827,651.51	\$ 1,542,722.00	118.47%	
Water Sales-Out of District	0.00	0.00	0.00	0.00%	
Penalties on Delinquent Accts	438.07	3,666.79	5,000.00	73.34%	
Em Call Outs/Fines Charge	0.00	400.00	1,000.00	40.00%	
Stand-By Charge Revenues	0.00	2,422,725.49	2,425,858.00	99.87%	
2018 Additional SB	0.00	0.00	0.00	0.00%	
Stand-By Chg Penalty Revenue	0.00	3,389.53	15,000.00	22.60%	
2018 WaterSmart Grant	0.00	71,521.00	0.00	0.00%	
Interest Revenue - NFS	8,299.38	109,715.51	105,000.00	104.49%	
Recognize adj to FMV	(1,954.80)	70,892.05	0.00	0.00%	
Interest Revenue - Misc	0.00	19,113.44	7,500.00	254.85%	
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	470,664.09	100,000.00	470.66%	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	350,054.68	350,000.00	100.02%	
FPA Power Revenue	16,393.56	783,197.82	825,000.00	94.93%	
Total Revenues	52,342.88	6,135,380.40	5,382,080.00	114.00%	
Cost of Sales					
Irrigation Water	0.00	591,915.47	890,087.00	66.50%	
T.P.U.D. Charges (Water)	0.00	3,046.02	9,950.00	30.61%	
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	0.00	275,532.66	363,767.00	75.74%	
Transfer In Water Expense	0.00	754,106.44	0.00	0.00%	
Friant Surcharge	0.00	176,162.00	132,666.00	132.79%	
FWA O&M Costs	0.00	569,562.00	625,000.00	91.13%	
Exch Cont O&M Cost	0.00	624,896.65	575,000.00	108.68%	
SWRCB Fees	0.00	59,855.76	50,000.00	119.71%	
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%	
Water Legal	0.00	36,887.71	30,000.00	122.96%	
Water FWA - Gen Member	0.00	113,080.60	125,000.00	90.46%	
Water Mgmt Plan	0.00	0.00	1,000.00	0.00%	
USBR Penalties/Other Charges	(1,550.64)	46,479.84	80,000.00	58.10%	
Debt Service 2010A Bond	0.00	84,577.08	191,500.00	44.17%	
Debt Serv 2020 Bank Bond-Chase	0.00	117,238.34	0.00	0.00%	
Water-Engineering	0.00	0.00	5,000.00	0.00%	
Total Cost of Sales	(1,550.64)	3,453,340.57	3,081,993.00	112.05%	
Gross Profit	53,893.52	2,682,039.83	2,300,087.00	116.61%	
Expenses					
FPA Legal Fees	0.00	1,196.18	0.00	0.00%	
Pumping-Power	6,551.48	72,134.23	62,500.00	115.41%	
Pumping-Tele/Communic	0.00	1,570.41	2,500.00	62.82%	
Pumping - Maint/Struct/Impr	0.00	28,110.61	25,000.00	112.44%	Deep well pump 10th ave
O&M Salary Costs	32,384.32	381,789.20	330,159.00	115.64%	
O&M OT/PT Labor Cost	200.00	42,133.88	35,000.00	120.38%	
Trans/Dist of Mat/Supply	0.00	15,675.00	12,500.00	125.40%	Replace radios

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2020

	December Actual	Year to Date Actual	Year to Date Budget	% of Annual Variance	
Trans Electronic Techn	88.23	33,953.82	2,500.00	1358.15%	JB6 costs
Stenciling	0.00	0.00	500.00	0.00%	
Power (non-pumping)	285.41	3,032.80	7,500.00	40.44%	
Meter Rep Supply/Services	417.55	26,658.98	25,000.00	106.64%	
Valve Rep - Supply/Service	0.00	10,739.81	25,000.00	42.96%	
Moss Screen - Repair Sup/Serv	0.00	9,163.93	5,500.00	166.62%	Catwalk material
Pipe Line Repair - Sup/Serv	1,092.01	48,522.93	50,000.00	97.05%	
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	26,495.39	289,013.54	330,439.00	87.46%	
Admin OT/PT Labor Cost	0.00	0.00	10,000.00	0.00%	
General Manager (Lindmore)	21,245.04	203,592.48	200,292.00	101.65%	
General Manager (GSA)	3,652.08	43,824.96	44,126.00	99.32%	
Director Per Diem	5,200.00	8,700.00	7,500.00	116.00%	
Travel Expense	80.50	707.45	2,500.00	28.30%	
Legal Exp - General	0.00	5,825.00	18,000.00	32.36%	
Auditing Costs	0.00	14,425.00	11,750.00	122.77%	
Communication	566.85	5,881.41	8,500.00	69.19%	
Utilities - Office	657.29	8,676.81	8,000.00	108.46%	
Supplies - Office	1,856.65	24,645.46	10,000.00	246.45%	
Pstge/Pinting - Office	421.78	15,388.05	10,000.00	153.88%	
Dues/Subscriptions/Contr	15.22	14,418.46	15,000.00	96.12%	
Legal Advertisement	0.00	538.90	400.00	134.73%	
Record Assessment Expense	661.50	1,077.50	500.00	215.50%	
Misc Office Expense	0.00	1,346.98	0.00	0.00%	
Payroll Service Expense	117.00	1,853.85	1,750.00	105.93%	
Computer Supplies/Services	3,398.02	22,159.68	15,000.00	147.73%	
Bank Charges	0.00	264.00	500.00	52.80%	
Bond Costs	0.00	1,000.00	0.00	0.00%	
Prop/Liab Insurance	0.00	37,156.00	37,500.00	99.08%	
Workers' Comp Insurance Exp	1,177.00	12,154.30	30,000.00	40.51%	
Fidelity Bonds	0.00	0.00	0.00	0.00%	
Social Security Expense	4,943.88	67,422.76	62,450.00	107.96%	
Health Insurance Exp	9,824.19	118,723.94	128,008.00	92.75%	
Retirement Contribution Exp	6,286.62	71,310.76	74,472.00	95.76%	
Dental Insurance Exp	500.76	5,724.52	7,150.00	80.06%	
Vision Insurance Exp	88.11	1,033.34	1,925.00	53.68%	
Life Insurance Expense	206.47	2,332.39	3,080.00	75.73%	
Office Building Maintenance	1,167.43	35,436.96	5,000.00	708.74%	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	1,220.43	29,157.92	15,000.00	194.39%	F-250 truck repairs
Radio Exp	0.00	0.00	0.00	0.00%	
Small Tool Exp	610.28	5,818.36	3,500.00	166.24%	
Shop & Maint Equip Rep Exp	570.32	6,408.57	5,000.00	128.17%	
Misc Exp	0.00	3,120.00	0.00	0.00%	
Shop Bldg Maint	50.00	1,240.00	3,500.00	35.43%	
Fuel and Oil	2,096.66	34,001.82	35,000.00	97.15%	

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Twelve Months Ending December 31, 2020

	December Actual	Year to Date Actual	Year to Date Budget	% of Annual Variance	
Backhoe & Diesel	264.78	325.57	3,500.00	9.30%	
Misc Shop Exp	0.00	469.08	0.00	0.00%	
Engineering - General	0.00	2,064.00	5,000.00	41.28%	
Engineering - System	0.00	6,622.26	12,500.00	52.98%	
Engineering - Groundwater	0.00	22,291.23	0.00	0.00%	
Engineering- w/City of Lindsay	0.00	0.00	0.00	0.00%	
Recharge - Hirabayashi Rech Ba	0.00	2,023.04	0.00	0.00%	
Recharge - Drywell	0.00	0.00	0.00	0.00%	
SGMA - Governance	0.00	32,000.00	31,500.00	101.59%	
SGMA - Plan	0.00	0.00	0.00	0.00%	
SGMA - Implementation	(487,521.89)	0.00	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	42.85	8,887.92	750.00	1185.06%	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	(353,085.79)	1,888,740.68	1,984,501.00	(95,760.32)	
Net Income	\$ 406,979.31	\$ 793,299.15	\$ 315,586.00	477,713.15	

Lindmore Irrigation District
Balance Sheet
December 31, 2020

ASSETS

Current Assets

Sierra Checking #0302190470	\$ 1,917,331.99
Petty Cash	550.00
LAIF 90-54-016 (02010)	209,577.44
Securities - NFS A7T-514144	3,494,444.19
Adjustment to FMV	159,899.90
Bond Res. Capital Appreciation	4,369.43
H2O Sales Receivable	(14,430.26)
Stand-by Receivable	968,566.43
Misc Accts Receivable	29,166.67
Liens - Amount Sold	50,465.23
Liens - Accumulated Int Due	5,455.88
Pre-Paid Water - USBR	26,929.54
Pre-Paid Ins & Misc	97,626.00
Interest Accrued - NFS	34,376.48
Interest Accrued-Bond Res	4,867.29
EKGSA FY2020 Impl. Loan	<u>487,521.89</u>

Total Current Assets **7,476,718.10**

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	372,665.29
Buildings/Grounds	470,093.97
Accumulated Depreciation	<u>(6,256,135.74)</u>

Total Property and Equipment **2,700,551.02**

Other Assets

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

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

Total Assets **\$ 22,640,668.61**

**Lindmore Irrigation District
Balance Sheet
December 31, 2020**

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 9,984.15
Account Due - Keller	29,255.71
Employee Accruals Payable	81,794.90
Deferred Stand-By Chg	2,484,369.32
Customer Project	<u>5,018.72</u>

Total Current Liabilities **2,610,422.80**

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 **5,827,204.82**

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>793,299.15</u>

Total Capital **16,813,463.79**

Total Liabilities & Capital **\$ 22,640,668.61**
