



OFFICERS

JOHN A. ARNOLD
President

MIKE BROWNFIELD
Vice-President

MICHAEL D. HAGMAN
Assessor-Collector

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

MICHAEL D. HAGMAN
General Manager/Treasurer/Secretary

DIRECTORS

Division 1 – Mike Brownfield
Division 2 – Scott Reynolds
Division 3 – Ed Milanesio
Division 4 – Ismael Gutierrez
Division 5 – John Arnold

NOTICE

LINDMORE IRRIGATION DISTRICT BOARD OF DIRECTORS MEETING

Tuesday – June 13, 2023 - 2:00 p.m.

Lindmore ID Board Room – 240 West Lindmore Street, 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

- a. Review and consider adoption of the minutes for the May 9, 2023 – Regular Lindmore Irrigation District Board meeting.

5. Closed Session (Estimated time is 30 minutes – may be taken at different time to accommodate Legal Counsel time):

EMPLOYEE EVALUATION – GENERAL MANAGER
[Government Code Section 54957.9]

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: One.

CONFERENCE WITH LEAD NEGOTIATOR Michael Hagman – Avenue 224 @ Noall Reservoir, (easement, lease, purchase, trade). [Government Code Section 54957.6]

RETURN TO OPEN SESSION – REPORTABLE ACTION

6. Prior/New Action Items

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

- Report: Operation and Maintenance Report – Board may take Action 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, year-round operation of district lines, water transfers, in district water management/development opportunities, and any other matter relative to water supply needs in the district.
- District Water Recharge Projects (status/update/action - Lewis Creek, City of Lindsay, 5th Avenue. The Board Could act to Direct staff to engage in contracts or spend budget or reserve dollars)
- Annual Landowner BBQ
- Kaweah Subbasin surface water purchasing effort (discussion and direction)

B. New Action Items

- Consider – Resolution 2023-04: Resolution for Certifying to the County of Tulare the Validity of the Legal Process Used to Place Direct Charges (Special Assessment) on the Secured Tax Roll.
- Consider – Resolution 2023-05: Resolution adjusting electoral boundaries for Division 4 and Division 5 (Elections Code § 22000).
- Administrative Issues: (Direction may be given to staff regarding administrative issues).

C. Finance Issues

- Payments – Consider ratifying payments made to pay for District obligations since prior Board action.
- Treasurer's Cash Report – May 31, 2023
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation –May 2023
- Financial reports for the months ending May 31, 2023

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)
- Reports on Other Meetings Attended
- Review upcoming Meetings Calendar (Arnold)

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

May 9, 2023

Roll Call and Acknowledgement of Visitors

President Arnold called the meeting to order @ 2:01 p.m.

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

Directors Absent:

Others present: Hagman (GM), Hunter (AGM), Kizziar (Analyst), members of the public.

Approval of the Agenda

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

Motion: To approve the agenda for May 9, 2023, Lindmore Irrigation Board meeting as provided - 1st Brownfield and 2nd Milanesio – Motion passed by unanimous vote of those present.

Public Comment

No public comment.

Minutes

Staff presented the minutes for the April 11, 2023 – Regular Lindmore Irrigation District Board meeting; the following actions were taken:

Motion: To approve the minutes of the April 11, 2023, Regular Board meeting – 1st Reynolds and 2nd Milanesio – Motion passed by unanimous vote of those present.

CLOSED SESSION:

- EMPLOYEE EVALUATION – GENERAL [Government Code Section 54957.9]
- 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: One.
- CONFERENCE WITH LEAD NEGOTIATOR Michael GM Hagman – Avenue 224 @ Noall Reservoir, easement, lease, purchase, trade. [Government Code Section 54957.6]

President Arnold called the Board into closed session at 2:27 pm and the Board came out of closed session at 3:19 pm.

Reportable Actions

Motion: To approve the increase in the accrual of vacation time from 320 hours to 380 hours for the remainder of the calendar year. Employees will have the option to use the vacation hours after November 1, or construct a payout of a combination of time off and hours paid for all hours above 320 hours. 1st Reynolds and 2nd Brownfield Motion passed by unanimous vote of those present.

Motion – To approve an increase of \$60,000 to the O&M labor budget. 1st Milanesio 2nd Brownfield - Motion passed by unanimous vote of those present.

Prior/New Action Items

A. Report on Prior Board actions/discussions

Operation and Maintenance Report: GM Hagman reported on the retirement of Barry Collier and the start of the search for two employees, one position is a replacement, and the other position was approved by the Board in the April 11, 2023, board meeting. AGM Hunter reported on the status of leaks and the steps staff has taken to reduce downtime. AGM Hunter reported that there will need to be a reduction of head pressure in the 5th avenue line below JB3, to allow for a line repair at Ave 208 /Road 196. AGM Hunter reported that the repair is scheduled for Friday the 12th or Monday the 15th.

Water Supply Report: GM Hagman reviewed the water supply schedule for May, and discussed the status of the uncontrolled season which is scheduled to end in the last part of July. AGM Hunter reported inflows from Friant was 2,499 acre-feet, from that 449-acre feet were delivered to Lindmore recharge facilities.

District Water Recharge Projects: AGM Hunter reported on the ongoing recharge projects, noting that Lewis Creek project had completed the USBR process. Staff are now filing the required environmental permits. The Lindsay Recharge Project is complete with 41 acre-feet of recharge delivered in April. AGM Hunter presented a slideshow that walked through the 5th Ave Project, reviewing original design and cost, and identifying the cost savings and the reduction of construction schedule. The current schedule identifies first flows in the last week of May.

Annual Landowner BBQ: GM Hagman stated that the preparations for the BBQ are in progress. The board made requests to have presentations of current projects and EKGSA/SGMA prepared for landowners.

Kaweah Subbasin surface water purchasing effort (discussion and direction): Nothing to report.

B. New Action Items

Resolution 2023-02: Consider Resolution for Section 215 Contract:

Motion – To adopt the Section 215 Contract from USBR for the 2023 water year. 1st Reynolds 2nd Brownfield – Motion passed by unanimous vote of those present.

Resolution 2023-03: Resolution to Recognize David DePaoli for service as a District Board Member.
Motion – To adopt the resolution recognizing David DePaoli for service as a District Board Member. 1st Milanesio 2nd Gutierrez – Motion passed by unanimous vote of those present.

Administrative Items: Nothing to report.

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 (#16055 – 16112; plus #15933) April 12, 2023 to May 9, 2023 in the amount of \$630,448.16 and payroll for April 2023 in the amount of \$120,492.58 for a total disbursement of \$750,940.74 - 1st Milanesio and 2nd Brownfield - Motion passed by unanimous vote of those present.

Analyst Kizziar reviewed the financial statements and reports.

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

FWA Issues – AGM Hunter reported on Friant meetings.

Friant Power Authority (FPA) – Nothing to report.

East Kaweah Groundwater Sustainability Agency (EKGSA) – AGM briefly reported on the EKGSA activities.

Review upcoming Meetings Calendar: All upcoming meetings are covered.

Correspondence Report:

No action.

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

No action.

Adjourn

There being no further business to come before the Board, President Arnold adjourned the meeting at 4:23 pm.

Michael D. GM Hagman
District Secretary

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

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LINDMORE IRRIGATION DISTRICT CERTIFYING TO THE COUNTY OF TULARE THE VALIDITY OF THE LEGAL PROCESS USED TO PLACE DIRECT CHARGES (SPECIAL ASSESSMENT) ON THE SECURED TAX ROLL.

RESOLUTION NO.: 2023-04

WHEREAS, the notices and election for special assessment fees for the purpose of paying for fixed obligations of the District to be included on the regular County property tax bill for property owners of the **Lindmore Irrigation District** was completed on November 16, 2017 and certified into place by action of the Board of Directors on November 20, 2017 in Resolution 2017-05; and

WHEREAS, the District is placing the special assessments on the Tulare County secured property tax roll for collection; and

WHEREAS, the District has complied with all laws pertaining to the levy of the special assessments to be collected; and

WHEREAS, the monies collected are not in any way to be based on the assessed valuation of the properties involved; and

WHEREAS, the District agrees that it shall be solely liable and responsible, and will defend and hold the County of Tulare harmless from any liability as a result of claims or claims for refunds and related interest due filed by taxpayers against any assessments, fees, charges or taxes placed on the roll for the District by the County; and

NOW THEREFORE BE IT RESOLVED by the Lindmore Irrigation District that the list submitted with parcel numbers and amount are certified as being correct, the President or Treasurer is hereby authorized to sign any documents required and directed to give the list to the Tulare County Auditor on behalf of the District for placement on the secured tax roll for collection:

1. Parcel and Assessment listing
2. Direct Charge (Special Assessment) Control Sheet
3. Direct Charge (Special Assessment) Change Authorization Sheet
4. Compliance Certification and Hold Harmless Statement

Upon motion by **Director XXXXXX**, seconded by **Director XXXXXX**, the foregoing Resolution was passed and adopted the 13th day of June 2023 by the following vote:

AYES:

NOS:

ABSTAIN:

ABSENT:

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 240 West Lindmore Avenue, Lindsay, California on the 13th day of June, 2023, 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 June, 2023.

Michael D. Hagman, Secretary

Lindmore Irrigation District

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

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LINDMORE IRRIGATION DISTRICT.

RESOLUTION NO.: 2023-05

WHEREAS, the Lindmore Irrigation District ("District") was established in _____, under Water Code Section 20500 et seq.;

WHEREAS, the District is composed of five Divisions, which are geographically distinct and which boundaries were established at formation;

WHEREAS, each Division is represented by a Director on the Board of Directors of Lindmore Irrigation District;

WHEREAS, Directors for each Division are elected by landowners within the division;

WHEREAS, substantial changes in population and ownership within the District's Divisions have occurred since the establishment of the Divisions' boundaries;

WHEREAS, the Board of Directors is authorized by Elections Code Section 22000 and Water Code Section 21605 to adjust the boundaries of Divisions within the District;

WHEREAS, the Board of Directors deems it desirable to adjust the boundaries of District Nos. 4 and 5 due to the changes in population and ownership that have occurred;

NOW, THEREFORE, upon motion made by Director _____, seconded by Director _____, and unanimously carried, **IT IS HEREBY RESOLVED** that the Board of Directors hereby orders that the current boundaries of Divisions 4 and 5, depicted in Exhibit A, attached hereto and incorporated herein by reference, are hereby adjusted from those depicted in Exhibit A to those depicted in Exhibit B, attached hereto and incorporated herein by reference.

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 240 West Lindmore Avenue, Lindsay, California on the 13th day of June, 2023, 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 June, 2023.

Michael D. Hagman, Secretary
Lindmore Irrigation District

LINDMORE IRRIGATION DISTRICT

MEMORANDUM TO THE BOARD

TO: Board of Directors
FROM: Tammara Kizziar
DATE: June 2, 2023
SUBJECT: Affidavit of Reconciliation

I inspected and reconciled the cash accounts of the Lindmore Irrigation District. The Lindmore Irrigation District maintains three cash/investment accounts. For the month of **May 2023**, the district had the following accounts open and with balances:

Working Accounts –

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

Treasurer's Cash Report May 31, 2023

June 2, 2023

Beginning Cash *	<i>April 30, 2023</i>		5,323,097.87
Deposits			
Bank of the Sierra Checking		925,527.80	
LAIF		-	
NFS (Cambridge)		13,168.65	
Total Deposits			938,696.45
Withdrawals			
Bank of the Sierra Checking		(899,551.58)	
LAIF		(350,000.00)	
NFS (Cambridge)		-	
Total Withdrawals			(1,249,551.58)
Net Increase/(reduction)			(310,855.13)
Ending Cash Balance	<i>May 31, 2023</i>		5,012,242.74

Balance by Account:

Bof Sierra General Checking		245,051.15	
LAIF		1,461,943.32	
NFS (Cantella at Face Value)		3,304,698.27	
Petty Cash		550.00	
Ending Cash Balance	<i>May 31, 2023</i>		5,012,242.74

* 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 2, 2023

	Managed LID	LAIF
0-6 mos.	1,793,671.91	65.80%
6 m. > 1 yr	-	18.50%
1 yr > 2 yr	260,000.00	13.30%
2 yr > 3 yr	1,165,000.00	2.40%
3 yr > 4 yr	475,000.00	0.00%
4 yr > 5 yr	966,000.00	0.00%
Total	4,659,671.91	100.00%
LAIF		
Daily Yield LID Invested	3.020%	
Difference	4.818%	
	1.798%	

Benchmark Comparison LAIF vs District	
LID Managed	
Investments	\$ 4,659,671.91
Daily Yield Investments	4.818%
Est Investment Payments	\$224,486
LAIF	
Investments	\$ 4,659,671.91
Annualized Rate of Return	3.020%
Est Investment Payments	\$140,722
Annualized difference:	\$83,764

PORTFOLIO STATISTICS			
Investment Type	Dollars	%age	State Code Limit
Agency (Back by Govt Agency)	\$ 1,055,000.00	21.51%	None
Corporate (Not Insured)	1,565,000.00	31.90%	None
Certificates of Deposit (FDIC Insured)	246,000.00	5.02%	None
Money (NFS - Not Insured)	331,728.59	6.76%	None
LAIF (Mostly Insured or Backed)	1,461,943.32	29.80%	None
Banks (FDIC Insured)	-	0.00%	None
Operating Cash (Banks FDIC)	245,601.15	5.01%	None
Total	4,905,273.06	100.00%	
Annualized ROR:			
ROR All Cash		3.714%	
ROR Invested Assets		4.818%	
ROR LAIF		3.020%	
Days to Maturity			
LID Managed		850.83	
LAIF Managed		183.00	

Investment Portfolio & Analysis

12

[illegible]

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2023

	May Actual	Year to Date Actual	Annual Budget	% Annual Variance	
Revenues					
Water Sales - Irrigation	\$ 407,266.56	\$ 774,904.36	\$ 4,410,000.00	17.57%	
Water Sales-Out of District	0.00	0.00	0.00	0.00%	
Penalties on Delinquent Accts	791.13	4,843.29	5,000.00	96.87%	
Em Call Outs/Fines Charge	0.00	0.00	1,000.00	0.00%	
Stand-By Charge Revenues	0.00	2,610,657.02	2,609,684.00	100.04%	
2018 Additional SB	0.00	0.00	0.00	0.00%	
Stand-By Chg Penalty Revenue	0.00	756.17	7,500.00	10.08%	
Interest Revenue - NFS	13,753.49	59,119.20	125,000.00	47.30%	
Recognize adj to FMV	(21,764.55)	(58,945.89)	0.00	0.00%	
Interest Revenue - Misc	0.00	12,132.72	7,500.00	161.77%	
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	52,338.00	252,803.40	100,000.00	252.80%	
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	0.00	132,250.00	529,000.00	25.00%	
KSB Prop 68 Grant (MKGSA)	0.00	0.00	515,000.00	0.00%	
FPA Power Revenue	68,642.03	252,619.38	825,000.00	30.62%	
Total Revenues	521,026.66	4,041,139.65	9,139,684.00	44.22%	
Cost of Sales					
Irrigation Water	46,940.00	160,322.12	1,074,500.00	14.92%	
T.P.U.D. Charges (Water)	0.00	539.55	5,250.00	10.28%	
Full Cost 205(a)(3)	0.00	0.00	0.00	0.00%	
M&I Water Used	0.00	0.00	0.00	0.00%	
CVPIA Restoration Fee	0.00	43,235.94	420,000.00	10.29%	
Transfer In Water Expense	34,833.00	169,278.00	0.00	0.00%	
Friant Surcharge	0.00	25,179.00	245,000.00	10.28%	
FWA O&M Costs	39,636.00	449,929.00	1,170,000.00	38.46%	Capacity correction
Exch Cont O&M Cost	4,079.23	91,066.74	1,350,000.00	6.75%	
SWRCB Fees	0.00	36,353.23	60,000.00	60.59%	
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%	
Water Legal	2,122.24	18,120.05	37,500.00	48.32%	
Water FWA - Gen Member	0.00	63,162.00	137,500.00	45.94%	
Water Mgmt Plan	0.00	0.00	1,000.00	0.00%	
USBR Penalties/Other Charges	2,277.00	30,987.00	0.00	0.00%	
Debt Service 2010A Bond	0.00	0.00	0.00	0.00%	
Debt Serv 2020 Bank Bond-Chase	0.00	10,683.80	30,558.00	34.96%	
Debt Serv 2021 Loan-1st Founda	0.00	0.00	148,498.00	0.00%	
Water-Engineering	0.00	0.00	0.00	0.00%	
Total Cost of Sales	129,887.47	1,098,856.43	4,680,806.00	23.48%	
Gross Profit	391,139.19	2,942,283.22	4,458,878.00	65.99%	
Expenses					
FPA Legal Fees	0.00	0.00	0.00	0.00%	
Leased Property	165,000.00	165,000.00	0.00	0.00%	
Pumping-Power	8,931.21	14,438.05	63,775.00	22.64%	
Pumping-Tele/Communic	0.00	660.00	2,500.00	26.40%	

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2023

	May Actual	Year to Date Actual	Annual Budget	% Annual Variance	
Pumping - Maint/Struct/Impr	0.00	0.00	25,000.00	0.00%	
O&M Salary Costs	31,633.46	175,120.09	402,256.00	43.53%	
O&M OT/PT Labor Cost	5,637.97	19,811.27	25,000.00	79.25%	
Trans/Dist of Mat/Supply	0.00	0.00	12,500.00	0.00%	
Trans Electronic Techn	192.10	850.52	12,500.00	6.80%	
Stenciling	0.00	0.00	500.00	0.00%	
Power (non-pumping)	(434.36)	253.69	6,000.00	4.23%	
Meter Rep Supply/Services	6,495.73	27,998.45	30,000.00	93.33%	
Valve Rep - Supply/Service	5,064.87	6,948.03	25,000.00	27.79%	
Moss Screen - Repair Sup/Serv	0.00	0.00	5,500.00	0.00%	
Pipe Line Repair - Sup/Serv	56,583.82	153,095.44	42,500.00	360.22%	JB-1 90.4
Above Surf Repair - Sup/Serv	6,175.00	6,175.00	65,000.00	9.50%	
Reservoir Repair - Sup/Serv	0.00	443.30	12,500.00	3.55%	
Misc - Sup/Serv	0.00	0.00	0.00	0.00%	
Admin/General Salary Costs	25,705.43	119,297.06	303,353.00	39.33%	
Admin OT/PT Labor Cost	0.00	0.00	0.00	0.00%	
General Manager (Lindmore)	18,027.64	87,170.28	230,227.00	37.86%	
General Manager (GSA)	4,227.26	21,136.30	50,345.00	41.98%	
Program Manager	10,625.00	53,125.00	127,500.00	41.67%	
Director Per Diem	0.00	0.00	7,600.00	0.00%	
Travel Expense	780.43	5,092.87	4,000.00	127.32%	
Legal Exp - General	0.00	0.00	11,500.00	0.00%	
Auditing Costs	7,800.00	11,525.00	17,500.00	65.86%	
Communication	472.71	4,437.06	8,500.00	52.20%	
Utilities - Office	1,159.66	3,934.29	12,000.00	32.79%	
Supplies - Office	70.50	5,154.52	22,000.00	23.43%	
Pstge/Pinting - Office	1,624.35	4,280.67	13,500.00	31.71%	
Dues/Subscriptions/Contr	0.00	10,424.67	15,000.00	69.50%	
Legal Advertisement	0.00	0.00	750.00	0.00%	
Record Assessment Expense	0.00	663.50	1,000.00	66.35%	
Property Taxes	0.00	6,877.95	20,000.00	34.39%	
Misc Office Expense	629.54	1,004.58	0.00	0.00%	
Payroll Service Expense	142.52	843.36	2,000.00	42.17%	
Computer Supplies/Services	3,674.86	19,662.17	25,000.00	78.65%	
Bank Charges	(59.03)	395.99	500.00	79.20%	
Bond Costs	0.00	0.00	0.00	0.00%	
Prop/Liab Insurance	(56,227.00)	70,524.00	52,000.00	135.62%	
Workers' Comp Insurance Exp	3,507.00	5,855.00	27,500.00	21.29%	
Fidelity Bonds	0.00	0.00	0.00	0.00%	
Social Security Expense	7,221.62	36,099.56	76,915.00	46.93%	
Health Insurance Exp	15,742.30	91,894.71	181,790.00	50.55%	
Retirement Contribution Exp	10,405.60	53,919.56	109,905.00	49.06%	
Dental Insurance Exp	630.75	3,622.68	8,190.00	44.23%	
Vision Insurance Exp	108.02	606.64	2,132.00	28.45%	
Life Insurance Expense	213.73	1,068.65	3,444.00	31.03%	
Office Building Maintenance	4,025.00	11,265.51	10,000.00	112.66%	
Grounds	0.00	0.00	2,500.00	0.00%	
Office Furniture Exp	0.00	0.00	1,500.00	0.00%	
Auto Maintenance Exp	1,305.96	9,941.05	17,500.00	56.81%	
Radio Exp	0.00	0.00	0.00	0.00%	

Lindmore Irrigation District
Income Statement
Compared with Budget
For the Five Months Ending May 31, 2023

	May	Year to Date	Annual	% Annual
	Actual	Actual	Budget	Variance
Small Tool Exp	0.00	2,007.01	3,500.00	57.34%
Shop & Maint Equip Rep Exp	0.00	2,342.22	5,000.00	46.84%
Misc Exp	0.00	120.00	0.00	0.00%
Shop Bldg Maint	687.10	1,532.83	3,500.00	43.80%
Fuel and Oil	6,477.32	18,981.40	42,500.00	44.66%
Backhoe & Diesel	461.18	703.93	3,500.00	20.11%
Misc Shop Exp	0.00	204.40	0.00	0.00%
Engineering - General	0.00	0.00	27,500.00	0.00%
Engineering - System	0.00	0.00	0.00	0.00%
Engineering - Groundwater	310.50	5,297.50	0.00	0.00%
Engineering- w/City of Lindsay	0.00	0.00	0.00	0.00%
Recharge - Hirabayashi Rech Ba	0.00	0.00	0.00	0.00%
Recharge - Drywell	0.00	0.00	0.00	0.00%
Recharge - 320 Acres	(109,067.44)	0.00	2,310,000.00	0.00%
Recharge - FlyWay Pond	0.00	0.00	0.00	0.00%
Lndsy Rchg Bsn - KSB P68 Grant	1,333.20	6,047.80	0.00	0.00%
LCreek Rch - KSB P68 Grant	14,761.79	19,395.25	514,122.00	3.77%
SGMA - Governance	0.00	20,285.72	38,500.00	52.69%
SGMA - Plan	0.00	0.00	0.00	0.00%
SGMA - Implementation	0.00	0.00	0.00	0.00%
Safety Compliance	0.00	0.00	5,000.00	0.00%
Well Measurement Supplies	0.00	0.00	500.00	0.00%
Crop Report	0.00	0.00	250.00	0.00%
Easement	972.35	3,008.11	750.00	401.08%
Depreciation Expense - System	0.00	0.00	133,000.00	0.00%
Depreciation Expense - Other	0.00	0.00	84,662.00	0.00%
93.2E Modernization (Grant)	0.00	0.00	0.00	0.00%
Uncollectable Lien Expense	0.00	0.00	0.00	0.00%
Loss-Fixed Asset Sale/Retire	0.00	216.83	0.00	0.00%
Total Expenses	263,029.65	1,290,759.47	5,268,466.00	24.50%
Net Income	\$ 128,109.54	\$ 1,651,523.75	(\$ 809,588.00)	-204.00%

Lindmore Irrigation District
Balance Sheet
May 31, 2023

ASSETS

Current Assets

Sierra Checking #XXXXXX6845	\$ 245,051.15
Petty Cash	550.00
LAIF XX-X4-016	375,111.84
LAIF XX-X4-016 - Chase Res	186,513.09
LAIF XX-X4-016 - FF Res	900,318.39
Securities - NFS A4B-XXXXXX	3,304,698.27
Adjustment to FMV	(26,969.68)
H2O Sales Receivable	393,944.98
Stand-by Receivable	127,574.21
Misc Accts Receivable	12,400.47
Receivable from other Agencies	349,500.00
Liens - Amount Sold	17,738.60
Liens - Accumulated Int Due	7,670.59
Assessment - Delinquent	10,392.18
Pre-Paid Water - USBR	409,925.75
Pre-Paid Ins & Misc	1,697.57
Interest Accrued - NFS	35,382.73
EKGSA FY2020 Impl. Loan	195,008.75

Total Current Assets **6,546,508.89**

Property and Equipment

Property/Land/Easements	6,514,041.76
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
Construction in Progress	685,544.63
Accumulated Depreciation	(6,892,293.04)

Total Property and Equipment **8,800,976.71**

Other Assets

Perpetual Right to Water	7,076,835.00
Inv in Friant Power Authority	5,127,414.92

Total Other Assets **12,204,249.92**

Total Assets **\$ 27,551,735.52**

Lindmore Irrigation District
Balance Sheet
May 31, 2023

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	\$ 145,038.17
Employee Accruals Payable	97,734.18
Emp Health Ins Deductions	(1,408.20)
Union Dues Payable	<u>481.72</u>

Total Current Liabilities	241,845.87
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Long-Term Liabilities

Chase - 2020 Bond Refi	2,456,721.22
1st Foundation Loan - 2021	<u>6,534,040.00</u>

Total Long-Term Liabilities	<u>8,990,761.22</u>
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Total Liabilities	9,232,607.09
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Capital

Inv In Utility Plant	2,810,231.81
Inv in Property	159,368.43
FB - Unappropriated	4,396,386.91
FB -Operating	1,853,334.42
FB - Friant Fix	1,500,000.00
FB -EOM&R Dist System	3,881,712.01
FB - FPA Adjustments	254,500.00
FB - Unemp Res	25,000.00
FB - Multi Lia Ins (Deduct.)	50,000.00
FB - Reserve for SLDMWA/FWA	500,000.00
FB - Vehicle Replacement Reser	150,239.62
Restr. Res. - Chase Loan	186,513.09
Rest Res - 1st Foundation Loan	900,318.39
Net Income	<u>1,651,523.75</u>

Total Capital	<u>18,319,128.43</u>
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Total Liabilities & Capital	<u><u>\$ 27,551,735.52</u></u>
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**FRIANT POWER AUTHORITY
FUND DISTRIBUTION**

DISTRIBUTION CALCULATIONS

FRIANT 2

DATE	AMOUNT OF DISTRIBUTION	12.5% DISTRICT	TOTAL DISTRIBUTION
MAY, 2023	\$ 185,079.88	\$ 23,134.99	
NEW DISTRIBUTION RATES			
*	SSJMUD; TBID; LID; DEID; LSID		
**	CWD; MID		
***	OCID		
TOTAL PAYMENT		\$ 23,134.99	
		X 8	
		\$ 185,079.88	\$ 185,079.88
			\$ -

PLANT #2 CASH RESERVE	\$	499,949.32	4/30/2023
SVP PAYMENT FOR MARCH, 2023 GENERATION	\$	244,459.39	
OTHER DEPOSITS/REFUNDS	\$	224.44	
LAIF QUARTER INTEREST DEPOSIT	\$	-	
FRIANT 2 - 1ST 2 MW RULE	\$	(33,986.20)	
LESS FPA #2 MAY, 2023 EXPENSES	\$	(25,567.07)	

TOTAL	\$	685,079.88
RESERVE AMOUNT	\$	500,000.00

DISTRIBUTION	\$	185,079.88
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