



## 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

JOHN A. ARNOLD  
DAVID DEPAOLI  
RONNIE D. ADAM  
MICHAEL R. BROWNFIELD  
EDWARD J. MILANESIO

## NOTICE

### BOARD OF DIRECTORS MEETING

Tuesday – October 10, 2017 - 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 September 12, 2017 Board Meeting minutes
5. Prior/New Action Items
  - A. Address Prior Board actions/discussions:
    - Report: Operation and Maintenance Report (action may be taken to address the policy needs of operation and maintenance including additional purchases, labor, or service contracts, etc.)
    - Water Supply Report (action may be taken to set or modify allocation, discuss water purchases, in district water management/development opportunities, and any other matter relative to water supply needs in the District)
    - District Recharge Efforts (report on progress of Ireton Ponds and Brewer Reservoir recharge efforts)
    - Engineering Projects (generally a report, however action may be taken to approve contracts, expend dollars and add to the project efforts)
    - Proposition 218 Report
    - Engineering Bill – Keller / Wegley (report on impending bill from the District engineer)
    - Report on submittal of the SBx7-x AWMP – State addendum

- Lindmore's Executive Management of EKGSA (Board to consider Lindmore's role in Executive Management of the EKGSA and options such as additional staffing at Lindmore, relinquishment of role, expanded role, etc.)

**B. New Action Items**

- Review of the Lien Listing and set Public Hearing for November 14, 2017 to consider filing liens on unpaid Land Based Assessment and unpaid water charges.
- Operations through the winter months
- Winter Extra-Ordinary Maintenance Projects
- Ireton Pond Delivery Improvement Project
- District Micro Recharge Basin Concept
- 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 for September 2017
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation – September 2017
- Financial reports for the month ending September 30, 2017

**6. Report and Discussion on Meetings Attended or other Water Related Business Report**

- Administrative Report
- Friant Water Authority Report (DePaoli, Hagman)
- Friant Power Authority Report (Arnold, Hagman)
- East Kaweah GSA Report (Milanesio, Hagman)
- Reports on Other Meetings Attended
- Review Meetings to Attend/Meeting Calendar

**7. 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 – ANTICIPATED LITIGATION  
[Government Code Section 54956.9 (d)(2)] Number of Potential Cases: One
- 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
- EMPLOYEE EVALUATION – GENERAL MANAGER

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

**8. Correspondence**

- Miscellaneous pertinent information

**9. 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

September 12, 2017

### Roll Call and Acknowledgement of Visitors

President Arnold called the meeting to order @ 2:00 p.m.

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

Directors Absent:

Others present: Hagman (GM), members of the public

### Approval of the Agenda

The agenda was presented and the following action was taken:

**Motion: To approve the agenda for September 12, 2017 as provided  
1<sup>st</sup> DePaoli and 2<sup>nd</sup> Brownfield - Motion passed by unanimous vote of those  
present**

### Public Comment

Members of the Public were invited to comment; no public comment was provided.

### Minutes

The minutes for the August 8, 2017 Regular Board meeting and the August 18, 2017 Special Board meeting were presented and the following action was taken:

**Motion: To approve the minutes of the August 8, 2017 and August 18, 2017  
meeting as presented  
1<sup>st</sup> Brownfield and 2<sup>nd</sup> Adam - 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 staff operations and maintenance efforts.

*Water Supply Report:* GM Hagman reported on water supply issues in the District.

*District Recharge Efforts:* GM Hagman provided an update on the work progress and recharge efforts at Ireton Pond and the recharge into Brewer Pond.

*Engineering Report:* GM Hagman presented the status of the currently approved engineering activities in the District (SBx7X AWMP requirements, Groundwater Basin, City of Lindsay Exchanges and JB Rehabilitation projects).

*Proposition 218:* GM Hagman reported on the status of this activity.

*Engineering Bill:* GM Hagman reported on the status of the impending \$75,000 multi-year engineering bill from Keller/Wegley Engineering. He has yet to receive the bill.

## **B. New Action Items**

*Resolution 2017-04: Adopting the State of California Supplemental 5-Year Update of the Agricultural Water Management Plan:* GM Hagman provided the document to the Board. He reminded the Board that this plan was approved for public review at the August 8, 2017 Board meeting and that he had received no comments from the public. After some discussion the following action was taken:

**Motion: To approve the assessment roll as provided by the Engineer, Assessor-Collector and GM**

**1<sup>st</sup> DePaoli and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

*Proposition 218:* Proposal to add a land based assessment (Proposition 218 process) in the District: Dennis Keller, consulting engineer on the Proposition effort, provided his stamped report to the Board and reported on his conclusions derived in the report. He asked the Board to accept the report, direct him to send out the ballots and to set a hearing date, time and place. After considerable discussion, the following action was taken:

**Motion: To accept the Proposition 218 Report provided by Mr. Keller, direct him to send out the ballots, and to set the Public Hearing for November 16, 2017 at the District office at 10:00 AM.**

**1<sup>st</sup> DePaoli and 2<sup>nd</sup> Brownfield - Motion passed by unanimous vote of those present**

*EKGSA Effort and Staffing:* GM Hagman referred to the prior Special meeting and sought clarification on the Boards conclusions at that meeting. The Board provided clarification.

*Miscellaneous administrative items:* GM Hagman noted no accidents and no loss time injuries/illnesses at the District this past month.

## **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 (numbers 12043V, 12114V, 12565 – 12610) for August 9, 2017 to September 12, 2017 in the amount of \$539,078.31, and payroll for August 2017 in the amount of \$68,146.57 for a total disbursement of \$607,224.88.**

**1<sup>st</sup> Adam and 2<sup>nd</sup> Milanesio - Motion passed by unanimous vote of those present**

**D. Financial Reports**

GM Hagman presented Reconciled August 2017 financials, the August 2017 Treasurer's Cash report, and the August 2017 Affidavit of Reconciliation. Questions were asked and answered.

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

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

*San Joaquin River Settlement and Water Contracts* –GM Hagman reported on the settlement.

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

*Friant Power Authority (FPA)* – President Arnold and GM Hagman reported on the last FPA meeting. In particular it was noted that it appears that this year will be the largest amount of revenue earned by the powerplant.

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

*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:* GM Hagman reminded the Board of its meetings they had between today and the next Board meeting.

**Closed Session:**

- CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
[Government Code Section 54956.9 (d)(2)] Number of Potential Cases: One
- 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
- Employee Evaluation – General Manager

The Board went into closed session at 3:38 PM and came out at 4:09 PM. President Arnold noted there was no reportable action taken in closed session.

**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 (DePaoli/Adam) carried by unanimous vote of those present. Meeting was adjourned at 4:13 pm.

---

Michael D. Hagman  
District Secretary

# LINDMORE IRRIGATION DISTRICT

## WATER REPORT

October 2017 Board Meeting

October 4, 2017

### Water Delivery Report September 2017

<u>Available Water and Allocation</u>			
Declared Class 1 =	100.00%	33,000	33,000
Declared Class 2 =	0.00%	22,000	660
Exchanged into Millerton/Carryover =	100.00%	-	-
Uncontrolled Class 2 =	90.16%	22,000	14,764
Pumped (Wells)	100.00%	88	88
URF Tier 1	100.00%	5,774	5,774
URF Tier 2	100.00%	-	-
Section 215	100.00%	-	-
Recovered Water	100.00%	-	-
Transfer In KTWD URF	100.00%	556	556
Available Supply			<u>54,842</u>
		Irrigable Acres	25,512
		Allocation Available per acre	2.15
		Board Allocation	UcS

**Recommendation 1.00 Unlimited**

### 2016 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>Basin / In Transit</u>	<u>Total Water</u>	<u>Quantity Variance</u>	<u>Percent Variance</u>
March	23.00	88.00	111.00	-	-	-	(111.00)	-100.00%
April	2,227.00	-	2,227.00	1,826.79	-	1,826.79	(400.21)	-17.97%
May	5,390.00	-	5,390.00	4,979.00	-	4,979.00	(411.00)	-7.63%
June	7,538.00	-	7,538.00	7,315.89	-	7,315.89	(222.11)	-2.95%
July	8,595.00	-	8,595.00	8,682.00	-	8,682.00	87.00	1.01%
August	8,564.00	-	8,564.00	8,222.29	-	8,222.29	(341.71)	-3.99%
September	6,368.00	-	6,368.00	6,744.78	137.00	6,881.78	513.78	8.07%
October	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-
<b>Total</b>	<b>38,705.00</b>	<b>88.00</b>	<b>38,793.00</b>	<b>37,770.75</b>	<b>137.00</b>	<b>37,907.75</b>	<b>(885.25)</b>	<b>-2.28%</b>

Contract Water Available	54,754.00
Less Transfers Out	(6,605.00)
Less USBR Metered	<u>(38,705.00)</u>
<b>Contract Water Remaining</b>	<b>9,444.00</b>

FWA METER READ DATE: 30-Sep-17

### Year to Date Variance Analysis

Diff to date	885
Charge	(93)
Brewer	(680)
In Transit	<u>(137)</u>
Losses =	(25)

### Transfers:

Lakeside ID (April)	1,685
Lakeside ID (July)	2,451
Tulare ID (September)	2,469

### Basin Inflow:

Prior Months	957
Current Month	<u>197</u>
Year to Date	1154

Net Transfer Out/(in) 6,605

5

**Lindmore Irrigation District  
Income Statement  
Compared with Annual Budget**

	Sept 2017 Actual	Year to Date Actual	Year to Date Budget	Year to Date Variance
<b>Revenues</b>				
Water Sales - Irrigation	\$ 504,473.28	\$ 2,826,538.48	\$ 3,263,766.00	86.60%
Penalties on Delinquent Accts	831.47	6,616.74	5,000.00	132.33%
Em Call Outs/Fines Charge	0.00	25.00	500.00	5.00%
Stand-By Charge Revenues	0.00	637,375.00	639,000.00	99.75%
Stand-By Chg Penalty Revenue	0.00	1,991.84	4,000.00	49.80%
Interest Revenue - NFS	1,294.45	26,581.46	50,000.00	53.16%
Recognize adj to FMV	(2,426.16)	2,869.89	0.00	0.00%
Interest Revenue - Misc	2,998.63	9,346.61	4,500.00	207.70%
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	(235.19)	152,402.97	100,000.00	152.40%
Misc Rentals	0.00	0.00	0.00	0.00%
Gain or Loss on Fix Assets	0.00	0.00	0.00	0.00%
Reimbursement Other Govt's	0.00	32,437.50	31,000.00	104.64%
FPA Power Revenue	0.00	1,324,693.32	775,000.00	170.93%
<b>Total Revenues</b>	<b>506,936.48</b>	<b>5,020,878.81</b>	<b>4,877,766.00</b>	<b>102.93%</b>
<b>Cost of Sales</b>				
Irrigation Water	0.00	555,728.73	1,145,613.00	48.51%
T.P.U.D. Charges (Water)	0.00	10,406.10	9,900.00	105.11%
Full Cost 205(a)(3)	0.00	0.00	0.00	0.00%
M&I Water Used	0.00	0.00	1,898.00	0.00%
CVPIA Restoration Fee	0.00	354,757.13	356,524.00	99.50%
Transfer In Water Expense	0.00	4,300.00	0.00	0.00%
Friant Surcharge	0.00	242,809.00	231,000.00	105.11%
FWA/Exch Cont O&M Cost	0.00	115,500.43	0.00	0.00%
FWA O&M Costs	28,112.00	253,073.00	315,000.00	80.34%
Exch Cont O&M Cost	10,711.50	122,634.95	675,000.00	18.17%
SWRCB Fees	0.00	0.00	35,000.00	0.00%
Water Quality Monitoring	0.00	0.00	1,000.00	0.00%
Water Legal	3,088.63	25,890.38	5,000.00	517.81%
Water FWA - Gen Member	0.00	117,143.29	200,000.00	58.57%
Water Mgmt Plan	0.00	9,909.53	0.00	0.00%
USBR Penalties/Other Charges	0.00	0.00	0.00	0.00%
Debt Service 2010A Bond	0.00	128,559.38	225,000.00	57.14%
Water-Engineering	0.00	1,282.50	0.00	0.00%
<b>Total Cost of Sales</b>	<b>41,912.13</b>	<b>1,941,994.42</b>	<b>3,200,935.00</b>	<b>60.67%</b>
<b>Gross Profit</b>	<b>465,024.35</b>	<b>3,078,884.39</b>	<b>1,676,831.00</b>	<b>183.61%</b>
<b>Expenses</b>				
FPA Legal Fees	0.00	0.00	5,000.00	0.00%
Pumping-Power	12,363.73	46,663.65	56,000.00	83.33%
Pumping-Tele/Communic	0.00	7,519.55	12,000.00	62.66%
Pumping - Maint/Struct/Impr	9,378.34	32,357.28	20,000.00	161.79%
O&M Salary Costs	24,898.68	228,150.18	304,464.00	74.94%
O&M OT/PT Labor Cost	4,888.99	24,066.82	22,000.00	109.39%
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%

6



**Lindmore Irrigation District  
Income Statement  
Compared with Annual Budget**

	Sept 2017	Year to Date	Year to Date	Year to Date
	Actual	Actual	Budget	Variance
Power (non-pumping)	493.71	3,986.58	7,500.00	53.15%
Meter Rep Supply/Services	0.00	5,667.93	7,500.00	75.57%
Valve Rep - Supply/Service	64.25	1,954.56	12,500.00	15.64%
Moss Screen - Repair Sup/Serv	0.00	0.00	1,500.00	0.00%
Pipe Line Repair - Sup/Serv	1,343.64	119,594.51	27,500.00	434.89%
Above Surf Repair - Sup/Serv	0.00	146.42	2,500.00	5.86%
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	7,208.00	65,400.00	87,114.00	75.07%
Admin OT/PT Labor Cost	3,506.25	29,018.39	5,000.00	580.37%
General Manager	19,290.50	143,770.50	191,220.00	75.19%
Director Per Diem	0.00	3,747.97	7,500.00	49.97%
Travel Expense	1,019.42	1,878.18	2,500.00	75.13%
Legal Exp - General	0.00	8,924.62	18,000.00	49.58%
Auditing Costs	0.00	0.00	10,950.00	0.00%
Communication	1,104.95	6,207.12	8,000.00	77.59%
Utilities - Office	843.96	6,357.28	8,000.00	79.47%
Supplies - Office	295.90	6,859.59	6,500.00	105.53%
Pstge/Pinting - Office	231.46	6,180.02	5,000.00	123.60%
Dues/Subscriptions/Contr	0.00	11,113.81	12,500.00	88.91%
Legal Advertisement	0.00	25.00	400.00	6.25%
Record Assessment Expense	190.00	466.90	500.00	93.38%
Misc Office Expense	778.02	2,088.38	0.00	0.00%
Payroll Service Expense	94.40	885.90	0.00	0.00%
Computer Supplies/Services	1,166.92	12,748.82	11,000.00	115.90%
Bank Charges	38.80	149.75	1,500.00	9.98%
Bond Costs	0.00	0.00	0.00	0.00%
Prop/Liab Insurance	0.00	0.00	31,000.00	0.00%
Workers' Comp Insurance Exp	5,933.73	14,530.71	34,750.00	41.81%
Fidelity Bonds	0.00	0.00	0.00	0.00%
Social Security Expense	4,559.46	37,239.40	40,106.00	92.85%
Health Insurance Exp	9,834.24	77,077.12	98,693.00	78.10%
Retirement Contribution Exp	3,713.52	33,948.05	46,989.00	72.25%
Dental Insurance Exp	424.26	3,685.86	4,950.00	74.46%
Vision Insurance Exp	68.04	612.36	1,000.00	61.24%
Life Insurance Expense	149.40	1,344.60	1,899.00	70.81%
Office Building Maintenance	0.00	77.86	2,500.00	3.11%
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	290.98	8,754.47	18,750.00	46.69%
Radio Exp	0.00	0.00	0.00	0.00%
Small Tool Exp	401.71	1,289.09	3,500.00	36.83%
Shop & Maint Equip Rep Exp	126.14	4,093.37	5,000.00	81.87%
Misc Exp	0.00	16.42	0.00	0.00%
Shop Bldg Maint	(24.89)	74.69	3,500.00	2.13%
Fuel and Oil	3,463.46	17,964.93	27,500.00	65.33%
Backhoe & Diesel	0.00	1,137.91	2,500.00	45.52%
Misc Shop Exp	89.40	89.40	0.00	0.00%
Engineering - System	0.00	56,541.58	0.00	0.00%
Engineering - Groundwater	0.00	2,939.61	0.00	0.00%
Engineering- w/City of Lindsay	0.00	0.00	0.00	0.00%
Ireton Recharge Pond	0.00	174,568.75	0.00	0.00%
SGMA - Governance	0.00	35,761.39	0.00	0.00%
SGMA - Plan	0.00	24,142.54	0.00	0.00%
SGMA - Implementation	0.00	0.00	0.00	0.00%

**Lindmore Irrigation District  
Income Statement  
Compared with Annual Budget**

	Sept 2017 Actual	Year to Date Actual	Year to Date Budget	Year to Date Variance
Well Measurement Supplies	0.00	0.00	500.00	0.00%
Crop Report	0.00	0.00	0.00	0.00%
Easement	21.40	2,724.86	750.00	363.31%
Depreciation Expense - System	0.00	0.00	152,250.00	0.00%
Depreciation Expense - Other	0.00	0.00	30,410.00	0.00%
Office Building Construction	0.00	0.00	0.00	0.00%
Capital Purch - Server	0.00	0.00	0.00	0.00%
Capital Purch - SCADA	0.00	0.00	0.00	0.00%
Capital Purchase Tower Project	0.00	0.00	0.00	0.00%
Capital Purchase - FPA QLPP	0.00	0.00	0.00	0.00%
Uncollectable Lien Expense	0.00	0.00	3,000.00	0.00%
<b>Total Expenses</b>	<b>118,250.77</b>	<b>1,274,544.68</b>	<b>1,386,695.00</b>	<b>91.91%</b>
<b>Net Income</b>	<b>\$ 346,773.58</b>	<b>\$ 1,804,339.71</b>	<b>\$ 290,136.00</b>	<b>621.89%</b>



**Lindmore Irrigation District  
Balance Sheet**

**ASSETS**

**Current Assets**

Sierra Checking #0302190470	\$ 423,813.15
Wells Fargo Bank Bond Reserve	520,184.14
Petty Cash	550.00
LAIF 90-54-016 (02010)	9,077.68
Securities - NFS A7T-514144	1,760,250.29
Adjustment to FMV	1,119.57
Bond Res. Capital Appreciation	5,033.86
H2O Sales Receivable	555,933.12
Stand-by Receivable	6,938.12
Liens - Amount Sold	22,445.58
Liens - Accumulated Int Due	7,173.25
Pre-Paid Water - USBR	257,176.48
Pre-Paid Ins & Misc	53,497.57
Interest Accrued - NFS	5,845.35
Interest Accrued-Bond Res	<u>2,865.21</u>

**Total Current Assets** **3,631,903.37**

**Property and Equipment**

Property/Land/Easements	462,762.09
Distribution System	7,177,406.31
Furniture/Fixtures/Computers	184,123.59
Equipment	188,400.12
Vehicles/Trailers/Other	390,752.06
Buildings/Grounds	493,058.41
Accumulated Depreciation	<u>(5,867,876.95)</u>

**Total Property and Equipment** **3,028,625.63**

**Other Assets**

Perpetual Right to Water	7,076,835.00
Inv in Friant Power Authority	4,673,944.18
Inv in USJRWPA	<u>29,108.18</u>

**Total Other Assets** **11,779,887.36**

**Total Assets** **\$ 18,440,416.36**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

Accounts Payable	\$ 10,711.50
Employee Accruals Payable	68,508.57
Deferred Rev - Fut. H2O Pback	455,000.00
Emp Health Ins Deductions	2.02

**Lindmore Irrigation District  
Balance Sheet**

Union Dues Payable	<u>0.02</u>	
<b>Total Current Liabilities</b>		<b>534,222.11</b>
<b>Long-Term Liabilities</b>		
Series 2010A Bond	<u>4,885,000.00</u>	
<b>Total Long-Term Liabilities</b>		<b><u>4,885,000.00</u></b>
<b>Total Liabilities</b>		<b>5,419,222.11</b>
<b>Capital</b>		
Inv In Utility Plant	2,810,231.81	
Inv in Property	159,368.43	
FB - Unappropriated	286,968.25	
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>1,804,339.71</u>	
<b>Total Capital</b>		<b><u>13,021,194.25</u></b>
<b>Total Liabilities &amp; Capital</b>		<b><u>\$ 18,440,416.36</u></b>

---

# Lindmore Irrigation District

## Treasurer's Cash Report Sept 2017

October 5, 2017

**Beginning Cash \***                      *September 1, 2017*    **2,440,548.31**

### Deposits

Bank of the Sierra Checking	633,397.25	
Wells Fargo Bond Res.	2,998.63	
LAIF	-	
Invesco AIM (Cantella)	-	
NFS (Cantella)	700,294.45	
<b>Total Deposits</b>		<b>1,336,690.33</b>

### Withdrawals

Bank of the Sierra Checking	(709,539.52)	
Wells Fargo Bond Reserve	-	
LAIF	-	
Invesco AIM (Cantella)	-	
NFS (Cantella)	(353,823.86)	
<b>Total Withdrawals</b>		<b>(1,063,363.38)</b>

**Net Increase/(reduction)**    **273,326.95**

**Ending Cash Balance**                      *September 30, 2017*    **2,713,875.26**

### Balance by Account:

Bof Sierra General Checking	423,813.15	
Wells Fargo Bond Reserve	520,184.14	
LAIF	9,077.68	
Invesco AIM (Cantella)	-	
NFS (Cantella at Face Value)	1,760,250.29	
Petty Cash	550.00	
<b>Ending Cash Balance</b> <i>September 30, 2017</i>		<b><u>2,713,875.26</u></b>

\* Beginning cash may be adjusted compared to prior Board meeting report  
**FOR MANAGEMENT PURPOSES ONLY**

11

# LINDMORE IRRIGATION DISTRICT

## MEMORANDUM TO THE BOARD

**TO:** Board of Directors  
**FROM:** Grant Miskin  
**DATE:** October 5, 2017  
**SUBJECT:** Affidavit of Reconciliation

---

I inspected and reconciled the cash accounts of the Lindmore Irrigation District. The Lindmore Irrigation District maintains five cash/investment accounts. For the month of **September 2017**, 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.

  
\_\_\_\_\_  
Grant Miskin – Admin Specialist