



## OFFICERS

JOHN A. ARNOLD  
President

DAVID DEPAOLI  
Vice-President

MARV ROWE  
Assessor-Collector

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

MICHAEL D. HAGMAN  
General Manager

## DIRECTORS

Division 1 – Mike Brownfield  
Division 2 – Scott Reynolds  
Division 3 – Ed Milanesio  
Division 4 – David DePaoli  
Division 5 – John Arnold

# LINDMORE IRRIGATION DISTRICT

## MEETING OF THE BOARD OF DIRECTORS

### NOTICE

**Tuesday – September 14, 2021 - 2:00 p.m.**

**ZOOM ON-LINE: [www.zoom.com](http://www.zoom.com) click "JOIN A MEETING" and enter  
Meeting ID: 851 1966 2833 >>>> Passcode: 542759**

**Using a Phone – Dial: 1-669-900-6833 enter the Meeting ID and Passcode when prompted,  
Or click the link below:**

**<https://us02web.zoom.us/j/85119662833?pwd=VVRkSTdzVUhiRmY1T0JUc3ZhUUcwUT09>  
Physical Location – 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 August 10, 2021, Regular Board meeting.

### 5. Prior/New Action Items

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

- Report: Operation and Maintenance Report – Action may be taken to address the policy needs of O&M including additional purchases, labor, or service contracts, etc.

- Water Supply Report – Action may be taken to set/modify an allocation, discuss water purchases, water transfers, in district water management/development opportunities, and any other matter relative to water supply needs in the District.
- Report: EKGSA-LID Shared Resources Agreement Report (Arnold/DePaoli)
- District Improvement Projects (action may be taken to approve contracts/spend money etc.)
- 5<sup>th</sup> Avenue Recharge Basin – Update and Direction
- Flyway Grant Application (status update)
- Personnel Policies and Employment Agreement (Berglund/Mauritson)
- Staffing Update

#### **B. New Action Items**

- FY2022 Manager's Draft Budget
- Set Board of Equalization date (Board to consider Staff recommendation to hold BOE on October 12, 2021)
- Set Hearing date for Unpaid Water bills (Board to consider Staff recommendation to set a hearing of unpaid bills placing them in lien against associated property, Staff recommendation is October 12, 2021)
- Administrative Issues (Direction may be given to staff regarding administrative issues)

#### **C. Finance Issues**

- Payments – Consider ratifying staff actions to pay vendors for District obligations.
- Treasurer's Cash Report – August 31, 2021
- Investment Analysis/Report of Investments
- Affidavit of Reconciliation – August 2021
- Financial reports for the month ending August 31, 2021

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

- Friant Water Authority Report (Brownfield, Hagman)
- Friant Power Authority Report (Arnold, Hagman)
- East Kaweah GSA Report (Milanesio, Hagman)
- Temperance Flat MOU (Hagman)
- Reports on Other Meetings Attended
- Review upcoming Meetings Calendar (Arnold)

#### **7. Closed Session:**

##### CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

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

##### CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION:

[Government Code Section 54956.9 (d) (1)] - Number of Potential Cases: One.

#### **RETURN TO OPEN SESSION – 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**

**August 10, 2021**

### **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 @ 2:02 p.m.

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

Directors Absent:

Others present: Hagman (GM), Romero (Staff Engineer), Bennett (Senior Analyst)

### **Approval of the Agenda**

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

**Motion: To approve the agenda for August 10, 2021, Lindmore Irrigation District Board meeting as provided – 1<sup>st</sup> Brownfield and 2<sup>nd</sup> Reynolds – Motion passed by unanimous vote of those present.**

### **Public Comment**

No public comment

### **Minutes**

The minutes were presented for the July 13, 2021, Lindmore Irrigation District Regular Board meeting. After discussion and a request to correct the director that made the second on the motion to adjourn the July meeting, the following action was taken:

**Motion: To approve the minutes, with the correction, of the July 13, 2021, Regular Board meeting – 1<sup>st</sup> DePaoli and 2<sup>nd</sup> Milanesio – Motion passed by unanimous vote of those present.**

### **Prior/New Action Items**

#### **A. Report on Prior Board actions/discussions**

*Operation and Maintenance Report:* Romero reported on staff operations and maintenance efforts. The repair to Lindmore ID's 5<sup>th</sup> Avenue line was completed by Lyles Construction and is now operating. Staff continues to prioritize leaks and maintain the lines for operations.

*Water Supply Report:* The USBR has not changed the allocation from 20%. There is still the potential that the allocation for the Friant division could go down as water may be needed from Friant to satisfy

the Exchange Contractors allocated supply, but that concern has been delayed at least until November. The Board authorized an extension of the shut off date to October 30, 2021. District delivered 1,602 AF in July.

*Ad Hoc Committee – Shared Resource arrangement with EKGSA:* The Board determined Director Brownfield and Director Reynolds would participate on behalf of the District on the Ad Hoc Committee.

*District Improvement Projects:* Hagman/Romero updated that Board on the Projects.

*Recharge Basin Development:* Hagman/Romero reported on the status of the recharge basin engineering work.

*Flyway Grant Application:* Hagman/Romero reported that the grant proposal is going to be recommended for funding later in August or November.

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

*Job Description – Field Supervisor:* No action on this issue.

*Staffing, Office Space, Vehicles:* Hagman noted that the Assessor/Collector, Marv Rowe is fully retired.

*Land purchase:* Hagman reported everything is complete. No action taken.

## **B. New Action Items**

*FY 2022 Manager's Draft Budget:* Hagman reviewed the draft GM Budget for FY2022 which included revenues needed for bond compliance. The Board was asked to consider the October Board of Directors meeting for the Budget hearing. The following action was taken:

**Motion: To approve a budget hearing at the October 12, 2021 Board of Directors meeting – 1<sup>st</sup> Brownfield and 2<sup>nd</sup> Milanesio – Motion passed by unanimous vote of those present.**

*Discussion of Assessment Delinquencies at County of Tulare:* Hagman and Bennett provided the status of unpaid assessments at the County of Tulare for Lindmore ID.

*Miscellaneous Administrative Items:* No additional administrative items discussed.

## **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 (#14890 – 14943) July 14, 2021 to August 10, 2021 in the amount of \$428,113.28 and payroll for**

**July 2021 in the amount of \$94,982.56 for a total disbursement of \$523,095.84. 1<sup>st</sup> Reynolds and 2<sup>nd</sup> Brownfield - 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 GM Hagman updated the Board on the activities at FWA.

*Friant Power Authority (FPA)* – No meeting was held for FPA. Staff provided the revenue sheet to the Board

*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 reported no action on this topic since the last meeting

**CLOSED SESSION:**

- CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION  
[Government Code Section 54956.9(d)(1)] City of Fresno, et al. v. United States of America, Court of Federal Claims, Case No. 16-1276L
- CONFERENCE WITH LEGAL COUNSEL – POTENTIAL LITIGATION  
[Government Code Section 54956.9 (d) (2)] - Number of Potential Cases: Two.

President Arnold called the Board into closed session at 4:10 pm and the board came out of closed session at 4:33 pm and announced that no reportable action was taken in closed session.

**Correspondence Report:**

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 (DePaoli/Brownfield) carried by unanimous vote of those present. Meeting was adjourned at 4:33 p.m.

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Michael D. Hagman  
District Secretary

# LINDMORE IRRIGATION DISTRICT

## WATER REPORT

Board Meeting - September 14th, 2021

### Water Delivery Report August 2021

#### Available Water and Allocation

|                               |         |                               |         |
|-------------------------------|---------|-------------------------------|---------|
| Declared Class 1 =            | 20.00%  | 33,000                        | 6,600   |
| Declared Class 2 =            | 0.00%   | 22,000                        | -       |
| Millerton Carryover =         | 100.00% | 3,323                         | 3,323   |
| Uncontrolled Class 2 =        | 0.00%   | -                             | -       |
| Pumped (Wells)                | 0.00%   | -                             | -       |
| URF Tier 2                    | 0.00%   | 1,382                         | -       |
| Trans In (EID)                | 100.00% | 6                             | 6       |
| Trans In (Shafter-Wasco)      | 100.00% | 160                           | 160     |
| Trans Out (URF Madera County) | 100.00% | (1)                           | (1)     |
| Trans Out (URF SJRRP)         | 100.00% | (1,650)                       | (1,650) |
| Trans Out (URF MWD)           | 100.00% | (369)                         | (369)   |
| Trans Out (URF TPWD)          | 100.00% | (31)                          | (31)    |
| Trans Out (URF HVWD)          | 100.00% | (6)                           | (6)     |
| Other                         | 100.00% | -                             | -       |
| Available Supply              |         |                               | 8,032   |
|                               |         | Assessed Acres                | 25,100  |
|                               |         | Allocation Available per acre | 0.32    |
|                               |         | Board Allocation              |         |

**Recommendation 0.30**

#### 2021 Season (Re-cap)

| <u>Month</u> | <u>U.S.B.R.</u> | <u>Pumped</u> | <u>Sub Total</u> | <u>Deliv. Per Dist Meters</u> | <u>Quantity Variance</u> | <u>Percent Variance</u> |
|--------------|-----------------|---------------|------------------|-------------------------------|--------------------------|-------------------------|
| March        | -               | -             | -                | -                             | -                        | -                       |
| April        | -               | -             | -                | -                             | -                        | -                       |
| May          | -               | -             | -                | -                             | -                        | -                       |
| June         | 876             | -             | 876              | 720                           | (156)                    | -17.79%                 |
| July         | 1,602           | -             | 1,602            | 1,572                         | (30)                     | -1.85%                  |
| August       | 1,937           | -             | 1,937            | 1,805                         | (132)                    | -6.80%                  |
| September    | -               | -             | -                | -                             | -                        | -                       |
| October      | -               | -             | -                | -                             | -                        | -                       |
| November     | -               | -             | -                | -                             | -                        | -                       |
| February     | -               | -             | -                | -                             | -                        | -                       |
| <b>Total</b> | <b>4,415</b>    | <b>-</b>      | <b>4,415</b>     | <b>4,098</b>                  | <b>(317)</b>             | <b>-7.18%</b>           |

|                                |              |
|--------------------------------|--------------|
| Total Contract Water Available | 8,032        |
| Less USBR Metered              | (4,415)      |
| <b>Total Water Remaining</b>   | <b>3,617</b> |

**Available till end of year: 0.141**

Transfers:

Net Transfer In/(Out) -

#### Year to Date Variance Analysis

|                  |      |
|------------------|------|
| Diff to date     | 317  |
| System Charge    | (40) |
| Mitigating Ponds | -    |
| Well Recharge    | -    |
| In Transit       | (31) |
| Op Losses =      | 246  |

**OP Variance 5.57%**

#### Metered Recharge (Ireton)

|               |      |
|---------------|------|
| Prior Months  | 0.00 |
| Current Month | 0.00 |
| Year to Date  | 0.00 |

# Lindmore Irrigation District

## Treasurer's Cash Report August 31, 2021

September 8, 2021

|                                 |                        |                                   |
|---------------------------------|------------------------|-----------------------------------|
| <b>Beginning Cash *</b>         | <i>July 31, 2021</i>   | <b>6,725,055.74</b>               |
| <b>Deposits</b>                 |                        |                                   |
| Bank of the Sierra Checking     | 668,484.01             |                                   |
| LAIF                            | -                      |                                   |
| NFS (Cantella)                  | <u>580,848.83</u>      |                                   |
| <b>Total Deposits</b>           |                        | <b>1,249,332.84</b>               |
| <b>Withdrawals</b>              |                        |                                   |
| Bank of the Sierra Checking     | (501,270.79)           |                                   |
| LAIF                            | (200,000.00)           |                                   |
| NFS (Cantella)                  | <u>(551,457.65)</u>    |                                   |
| <b>Total Withdrawals</b>        |                        | <b>(1,252,728.44)</b>             |
| <b>Net Increase/(reduction)</b> |                        | <b>(3,395.60)</b>                 |
| <b>Ending Cash Balance</b>      | <i>August 31, 2021</i> | <u><u><b>6,721,660.14</b></u></u> |

### Balance by Account:

|                              |                        |                                   |
|------------------------------|------------------------|-----------------------------------|
| Bof Sierra General Checking  | 545,288.11             |                                   |
| LAIF                         | 2,724,993.79           |                                   |
| NFS (Cantella at Face Value) | 3,450,828.24           |                                   |
| Petty Cash                   | <u>550.00</u>          |                                   |
| <b>Ending Cash Balance</b>   | <i>August 31, 2021</i> | <u><u><b>6,721,660.14</b></u></u> |

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

**FOR MANAGEMENT PURPOSES ONLY**

# Lindmore Irrigation District

Investment Comparative Analysis LID vs LAIF  
September 2, 2021

|                          | Managed<br>LID      | LAIF           |
|--------------------------|---------------------|----------------|
| 0-6 mos.                 | 3,251,374.13        | 65.80%         |
| 6 m. > 1 yr              | -                   | 18.50%         |
| 1 yr > 2 yr              | 1,300,000.00        | 13.30%         |
| 2 yr > 3 yr              | 245,000.00          | 2.40%          |
| 3 yr > 4 yr              | 50,000.00           | 0.00%          |
| 4 yr > 5 yr              | 1,545,000.00        | 0.00%          |
| <b>Total</b>             | <b>6,391,374.13</b> | <b>100.00%</b> |
| <b>LAIF</b>              |                     |                |
| Daily Yield LID Invested | 0.220%              |                |
| Difference               | 2.126%              |                |
|                          | 1.906%              |                |

|   |                  |
|---|------------------|
| <b>Benchmark Comparison</b><br>LAIF vs District |                  |
| <b>LID Managed</b>                              |                  |
| Investments                                     | \$ 6,391,374.13  |
| Daily Yield Investments                         | 2.126%           |
| Est Investment Payments                         | <b>\$135,901</b> |
| <b>LAIF</b>                                     |                  |
| Investments                                     | \$ 6,391,374.13  |
| Annualized Rate of Return                       | 0.220%           |
| Est Investment Payments                         | <b>\$14,061</b>  |
| <b>Annualized difference:</b>                   | <b>\$121,840</b> |

| PORTFOLIO STATISTICS                   |                     |                |                     |
|--|---------------------|----------------|---------------------|
| Investment Type                        | Dollars             | %age           | State Code<br>Limit |
| Agency (Back by Govt Agency)           | \$                  | 0.00%          | None                |
| Corporate (Not Insured)                | 2,950,000.00        | 42.52%         | None                |
| Certificates of Deposit (FDIC Insured) | 490,000.00          | 7.06%          | None                |
| Money (NFS - Not Insured)              | 226,380.34          | 3.26%          | None                |
| LAIF (Mostly Insured or Backed)        | 2,724,993.79        | 39.28%         | None                |
| Banks (FDIC Insured)                   | -                   | 0.00%          | None                |
| Operating Cash (Banks FDIC)            | 545,838.11          | 7.87%          | None                |
| <b>Total</b>                           | <b>6,937,212.24</b> | <b>100.00%</b> |                     |
| <b>Annualized ROR:</b>                 |                     |                |                     |
| ROR All Cash                           |                     |                | 1.676%              |
| ROR Invested Assets                    |                     |                | 2.126%              |
| ROR LAIF                               |                     |                | 0.220%              |
| <b>Days to Maturity</b>                |                     |                |                     |
| LID Managed                            |                     |                | 719.61              |
| LAIF Managed                           |                     |                | 183.00              |



Investment Portfolio & Analysis  
September 2, 2021

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# LINDMORE IRRIGATION DISTRICT

## MEMORANDUM TO THE BOARD

**TO:** Board of Directors  
**FROM:** Tammara Kizziar  
**DATE:** September 2, 2021  
**SUBJECT:** Affidavit of Reconciliation

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I inspected and reconciled the cash accounts of the Lindmore Irrigation District. The Lindmore Irrigation District maintains five cash/investment accounts. For the month of **August 2021**, 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 Eight Months Ending August 31, 2021**

|                                | August<br>Actual    | Year to Date<br>Actual | Annual<br>Budget    | % Annual<br>Variance |
|--------------------------------|---------------------|------------------------|---------------------|----------------------|
| <b>Revenues</b>                |                     |                        |                     |                      |
| Water Sales - Irrigation       | \$ 524,688.03       | \$ 1,204,536.23        | \$ 1,812,888.00     | 66.44%               |
| Water Sales-Out of District    | 0.00                | 259.20                 | 0.00                | 0.00%                |
| Penalties on Delinquent Accts  | 897.27              | 1,259.05               | 5,000.00            | 25.18%               |
| Em Call Outs/Fines Charge      | 0.00                | 0.00                   | 1,000.00            | 0.00%                |
| Stand-By Charge Revenues       | 429.14              | 2,484,532.81           | 2,483,874.00        | 100.03%              |
| 2018 Additional SB             | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Stand-By Chg Penalty Revenue   | 0.00                | 0.00                   | 7,500.00            | 0.00%                |
| 2018 WaterSmart Grant          | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Interest Revenue - NFS         | 1,905.25            | 55,135.71              | 95,000.00           | 58.04%               |
| Recognize adj to FMV           | (13,183.75)         | (74,451.95)            | 0.00                | 0.00%                |
| Interest Revenue - Misc        | 0.00                | 15,541.13              | 2,500.00            | 621.65%              |
| 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             | 40.00               | 38,353.19              | 100,000.00          | 38.35%               |
| 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     | 30,000.00           | 240,000.00             | 360,000.00          | 66.67%               |
| FPA Power Revenue              | 11,733.39           | 111,115.44             | 825,000.00          | 13.47%               |
| <b>Total Revenues</b>          | <b>556,509.33</b>   | <b>4,076,280.81</b>    | <b>5,697,762.00</b> | <b>71.54%</b>        |
| <b>Cost of Sales</b>           |                     |                        |                     |                      |
| Irrigation Water               | 49,161.06           | 110,280.30             | 966,574.00          | 11.41%               |
| T.P.U.D. Charges (Water)       | 290.55              | 734.25                 | 10,382.00           | 7.07%                |
| Full Cost 205(a)(3)            | 0.00                | 0.00                   | 0.00                | 0.00%                |
| M&I Water Used                 | 0.00                | 0.00                   | 1,038.00            | 0.00%                |
| CVPIA Restoration Fee          | 21,520.07           | 49,050.65              | 398,975.00          | 12.29%               |
| Transfer In Water Expense      | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Friant Surcharge               | 13,559.00           | 30,905.00              | 242,249.00          | 12.76%               |
| FWA O&M Costs                  | 327,583.00          | 739,695.00             | 650,000.00          | 113.80%              |
| Exch Cont O&M Cost             | 251,424.61          | 756,762.36             | 675,000.00          | 112.11%              |
| SWRCB Fees                     | 0.00                | 30,781.53              | 55,000.00           | 55.97%               |
| Water Quality Monitoring       | 0.00                | 0.00                   | 1,000.00            | 0.00%                |
| Water Legal                    | 3,511.79            | 55,694.79              | 30,000.00           | 185.65%              |
| Water FWA - Gen Member         | 0.00                | 65,463.44              | 135,000.00          | 48.49%               |
| Water Mgmt Plan                | 0.00                | 0.00                   | 1,000.00            | 0.00%                |
| USBR Penalties/Other Charges   | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Debt Service 2010A Bond        | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Debt Serv 2020 Bank Bond-Chase | 0.00                | 13,463.90              | 40,493.00           | 33.25%               |
| Debt Serv 2021 Loan-1st Founda | 0.00                | 152,423.74             | 0.00                | 0.00%                |
| Water-Engineering              | 5,057.40            | 5,057.40               | 10,000.00           | 50.57%               |
| <b>Total Cost of Sales</b>     | <b>672,107.48</b>   | <b>2,010,312.36</b>    | <b>3,216,711.00</b> | <b>62.50%</b>        |
| <b>Gross Profit</b>            | <b>(115,598.15)</b> | <b>2,065,968.45</b>    | <b>2,481,051.00</b> | <b>83.27%</b>        |
| <b>Expenses</b>                |                     |                        |                     |                      |
| FPA Legal Fees                 | 0.00                | 0.00                   | 0.00                | 0.00%                |
| Pumping-Power                  | 7,743.38            | 17,875.37              | 62,500.00           | 28.60%               |
| Pumping-Tele/Communic          | 0.00                | 0.00                   | 2,500.00            | 0.00%                |
| Pumping - Maint/Struct/Impr    | 0.00                | 0.00                   | 25,000.00           | 0.00%                |

**Lindmore Irrigation District**  
**Income Statement**  
**Compared with Budget**  
**For the Eight Months Ending August 31, 2021**

|                               | <b>August<br/>Actual</b> | <b>Year to Date<br/>Actual</b> | <b>Annual<br/>Budget</b> | <b>% Annual<br/>Variance</b> |          |
|-------------------------------|--------------------------|--------------------------------|--------------------------|------------------------------|----------|
| O&M Salary Costs              | 30,726.08                | 240,703.36                     | 384,251.00               | 62.64%                       |          |
| O&M OT/PT Labor Cost          | 3,699.16                 | 14,030.26                      | 25,000.00                | 56.12%                       |          |
| Trans/Dist of Mat/Supply      | 0.00                     | 0.00                           | 12,500.00                | 0.00%                        |          |
| Trans Electronic Techn        | 184.90                   | 1,508.35                       | 12,500.00                | 12.07%                       |          |
| Stenciling                    | 0.00                     | 90.35                          | 500.00                   | 18.07%                       |          |
| Power (non-pumping)           | 287.84                   | 1,770.10                       | 7,500.00                 | 23.60%                       |          |
| Meter Rep Supply/Services     | 2,171.43                 | 10,381.44                      | 30,000.00                | 34.60%                       |          |
| Valve Rep - Supply/Service    | 0.00                     | 1,687.27                       | 25,000.00                | 6.75%                        |          |
| Moss Screen - Repair Sup/Serv | 0.00                     | 0.00                           | 5,500.00                 | 0.00%                        |          |
| Pipe Line Repair - Sup/Serv   | 2,279.09                 | 108,578.43                     | 50,000.00                | 217.16%                      | JB costs |
| Above Surf Repair - Sup/Serv  | 1,650.00                 | 69,423.45                      | 80,000.00                | 86.78%                       |          |
| Reservoir Repair - Sup/Serv   | 0.00                     | 556.46                         | 2,500.00                 | 22.26%                       |          |
| Misc - Sup/Serv               | 0.00                     | 0.00                           | 0.00                     | 0.00%                        |          |
| Admin/General Salary Costs    | 25,072.48                | 217,822.89                     | 305,479.00               | 71.31%                       |          |
| Admin OT/PT Labor Cost        | 468.75                   | 853.13                         | 0.00                     | 0.00%                        |          |
| General Manager (Lindmore)    | 16,775.96                | 134,207.68                     | 202,505.00               | 66.27%                       |          |
| General Manager (GSA)         | 3,695.90                 | 29,567.20                      | 44,614.00                | 66.27%                       |          |
| Director Per Diem             | 0.00                     | 3,900.00                       | 7,500.00                 | 52.00%                       |          |
| Travel Expense                | 377.64                   | 620.72                         | 2,500.00                 | 24.83%                       |          |
| Legal Exp - General           | 0.00                     | 0.00                           | 15,000.00                | 0.00%                        |          |
| Auditing Costs                | 0.00                     | 16,660.00                      | 12,500.00                | 133.28%                      |          |
| Communication                 | 574.30                   | 2,282.71                       | 8,500.00                 | 26.86%                       |          |
| Utilities - Office            | 1,446.27                 | 7,722.26                       | 8,000.00                 | 96.53%                       |          |
| Supplies - Office             | 865.32                   | 10,772.54                      | 17,500.00                | 61.56%                       |          |
| Pstge/Pinting - Office        | 996.42                   | 7,426.56                       | 15,000.00                | 49.51%                       |          |
| Dues/Subscriptions/Contr      | 303.67                   | 6,940.23                       | 15,000.00                | 46.27%                       |          |
| Legal Advertisement           | 0.00                     | 0.00                           | 750.00                   | 0.00%                        |          |
| Record Assessment Expense     | 120.00                   | 901.50                         | 500.00                   | 180.30%                      |          |
| Misc Office Expense           | 785.78                   | 2,389.94                       | 0.00                     | 0.00%                        |          |
| Payroll Service Expense       | 117.00                   | 1,073.00                       | 1,750.00                 | 61.31%                       |          |
| Computer Supplies/Services    | 3,418.96                 | 21,160.20                      | 20,000.00                | 105.80%                      |          |
| Bank Charges                  | 41.30                    | 312.80                         | 500.00                   | 62.56%                       |          |
| Bond Costs                    | 0.00                     | 0.00                           | 0.00                     | 0.00%                        |          |
| Prop/Liab Insurance           | 0.00                     | 43,271.00                      | 37,500.00                | 115.39%                      |          |
| Workers' Comp Insurance Exp   | 2,239.00                 | 17,965.00                      | 22,500.00                | 79.84%                       |          |
| Fidelity Bonds                | 0.00                     | 0.00                           | 0.00                     | 0.00%                        |          |
| Social Security Expense       | 5,454.58                 | 47,952.07                      | 64,718.00                | 74.09%                       |          |
| Health Insurance Exp          | 10,577.44                | 91,903.13                      | 152,495.00               | 60.27%                       |          |
| Retirement Contribution Exp   | 6,216.17                 | 50,161.08                      | 77,881.00                | 64.41%                       |          |
| Dental Insurance Exp          | 525.26                   | 4,104.08                       | 7,800.00                 | 52.62%                       |          |
| Vision Insurance Exp          | 93.40                    | 726.04                         | 2,100.00                 | 34.57%                       |          |
| Life Insurance Expense        | 393.22                   | 1,838.51                       | 3,360.00                 | 54.72%                       |          |
| Office Building Maintenance   | 271.31                   | 1,471.11                       | 5,000.00                 | 29.42%                       |          |
| Grounds                       | 27,620.00                | 27,620.00                      | 2,500.00                 | 1104.80%                     |          |
| Office Furniture Exp          | 0.00                     | 0.00                           | 1,500.00                 | 0.00%                        |          |
| Auto Maintenance Exp          | 2,393.76                 | 21,236.23                      | 15,000.00                | 141.57%                      |          |
| Radio Exp                     | 0.00                     | 0.00                           | 0.00                     | 0.00%                        |          |
| Small Tool Exp                | 104.46                   | 3,136.56                       | 3,500.00                 | 89.62%                       |          |
| Shop & Maint Equip Rep Exp    | 0.00                     | 3,295.06                       | 5,000.00                 | 65.90%                       |          |
| Misc Exp                      | 0.00                     | 0.00                           | 0.00                     | 0.00%                        |          |
| Shop Bldg Maint               | 262.93                   | 562.93                         | 3,500.00                 | 16.08%                       |          |
| Fuel and Oil                  | 4,099.78                 | 24,814.83                      | 35,000.00                | 70.90%                       |          |
| Backhoe & Diesel              | 0.00                     | 1,640.90                       | 3,500.00                 | 46.88%                       |          |

**Lindmore Irrigation District**  
**Income Statement**  
**Compared with Budget**  
**For the Eight Months Ending August 31, 2021**

|                                | <b>August</b>          | <b>Year to Date</b>  | <b>Annual</b>        | <b>% Annual</b> |
|--------------------------------|------------------------|----------------------|----------------------|-----------------|
|                                | <b>Actual</b>          | <b>Actual</b>        | <b>Budget</b>        | <b>Variance</b> |
| Misc Shop Exp                  | 81.38                  | 166.32               | 0.00                 | 0.00%           |
| Engineering - General          | 0.00                   | 0.00                 | 5,000.00             | 0.00%           |
| Engineering - System           | 0.00                   | 0.00                 | 12,500.00            | 0.00%           |
| Engineering - Groundwater      | 0.00                   | 44,465.30            | 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           | 0.00                   | 0.00                 | 0.00                 | 0.00%           |
| SGMA - Governance              | 0.00                   | 23,785.74            | 33,000.00            | 72.08%          |
| SGMA - Plan                    | 0.00                   | 0.00                 | 0.00                 | 0.00%           |
| SGMA - Implementation          | 0.00                   | 295.06               | 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                       | 2,748.58               | 7,159.22             | 750.00               | 954.56%         |
| Depreciation Expense - System  | 0.00                   | 66,470.74            | 165,250.00           | 40.22%          |
| Depreciation Expense - Other   | 0.00                   | 42,330.72            | 82,500.00            | 51.31%          |
| 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                   | 0.00                 | 0.00                 | 0.00%           |
| <b>Total Expenses</b>          | <b>166,882.90</b>      | <b>1,457,589.83</b>  | <b>2,150,453.00</b>  | <b>67.78%</b>   |
| <b>Net Income</b>              | <b>(\$ 282,481.05)</b> | <b>\$ 608,378.62</b> | <b>\$ 330,598.00</b> | <b>184.02%</b>  |

**Lindmore Irrigation District**  
**Balance Sheet**  
**August 31, 2021**

**ASSETS**

**Current Assets**

|                             |                   |
|-----------------------------|-------------------|
| Sierra Checking #0302190470 | \$ 360,356.39     |
| BoftheS - Chase Loan        | 184,931.72        |
| Petty Cash                  | 550.00            |
| LAIF 90-54-016 (02010)      | 2,724,993.79      |
| Securities - NFS A7T-514144 | 3,450,828.24      |
| Adjustment to FMV           | 215,552.10        |
| H2O Sales Receivable        | 536,170.34        |
| Misc Accts Receivable       | 147,017.76        |
| Liens - Amount Sold         | 31,807.14         |
| Liens - Accumulated Int Due | 6,533.61          |
| Assessment - Delinquent     | 25,636.90         |
| Pre-Paid Water - USBR       | 87,586.38         |
| Interest Accrued - NFS      | 2,956.19          |
| EKGSA FY2020 Impl. Loan     | <u>390,017.51</u> |

**Total Current Assets** **8,164,938.07**

**Property and Equipment**

|                              |                       |
|------------------------------|-----------------------|
| Property/Land/Easements      | 6,068,203.40          |
| 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>(6,577,414.09)</u> |

**Total Property and Equipment** **7,984,472.67**

**Other Assets**

|                               |                     |
|-------------------------------|---------------------|
| Perpetual Right to Water      | 7,076,835.00        |
| Inv in Friant Power Authority | <u>5,178,750.75</u> |

**Total Other Assets** **12,255,585.75**

**Total Assets** **\$ 28,404,996.49**

**Lindmore Irrigation District**  
**Balance Sheet**  
**August 31, 2021**

**LIABILITIES AND CAPITAL**

**Current Liabilities**

|                           |                  |
|---------------------------|------------------|
| Accounts Payable          | \$ 378,980.29    |
| Account Due - Keller      | 14,627.85        |
| Employee Accruals Payable | <u>92,009.79</u> |

**Total Current Liabilities** **485,617.93**

**Long-Term Liabilities**

|                            |                     |
|----------------------------|---------------------|
| Chase - 2020 Bond Refi     | 3,125,601.54        |
| 1st Foundation Loan - 2021 | <u>7,634,290.00</u> |

**Total Long-Term Liabilities** **10,759,891.54**

**Total Liabilities** **11,245,509.47**

**Capital**

|                                |                   |
|--------------------------------|-------------------|
| Inv In Utility Plant           | 2,810,231.81      |
| Inv in Property                | 159,368.43        |
| FB - Unappropriated            | 4,996,914.07      |
| FB -Operating                  | 2,038,210.74      |
| 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       | 184,931.72        |
| Net Income                     | <u>608,378.62</u> |

**Total Capital** **17,159,487.02**

**Total Liabilities & Capital** **\$ 28,404,996.49**

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**FRIANT POWER AUTHORITY  
FUND DISTRIBUTION**

DISTRIBUTION CALCULATIONS

# FRIANT 1

| DATE                   | AMOUNT OF DISTRIBUTION        | 15.25% DISTRICT<br>FRIANT #1 | 9.25% DISTRICT<br>FRIANT #1 | 5.25% DISTRICT<br>FRIANT #1 | TOTAL DISTRIBUTION |
|------------------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|--------------------|
| <b>AUGUST, 2021</b>    | \$ <b>63,590.43</b>           | \$ 9,697.54                  | \$ 5,882.11                 | \$ 3,338.51                 |                    |
|                        |                               |                              |                             |                             |                    |
|                        |                               |                              |                             |                             |                    |
| NEW DISTRIBUTION RATES |                               |                              |                             |                             |                    |
|                        |                               |                              |                             |                             |                    |
| *                      | SSJMUD; TBID; LID; DEID; LSID |                              |                             |                             |                    |
| **                     | CWD; MID                      |                              | 3                           |                             |                    |
| ***                    | OCID                          |                              |                             |                             |                    |
|                        |                               |                              |                             |                             |                    |
|                        |                               |                              |                             |                             |                    |
| <b>TOTAL PAYMENT</b>   |                               | \$ 9,697.54                  | \$ 5,882.11                 | \$ 3,338.51                 |                    |
|                        |                               |                              |                             |                             |                    |
|                        |                               | X 5                          | X 2                         | X 1                         |                    |
|                        |                               |                              |                             |                             |                    |
|                        |                               | \$ 48,487.70                 | \$ 11,764.22                | \$ 3,338.51                 | \$ 63,590.43       |
|                        |                               |                              |                             |                             |                    |
|                        |                               |                              |                             | <b>DIFFERENCE</b>           | \$ 0.00            |

|                                       |                 |           |
|---------------------------------------|-----------------|-----------|
| PLANT #1 CASH RESERVE                 | \$ 1,899,946.38 | 7/31/2021 |
| SVP PAYMENT FOR JULY, 2021 GENERATION | \$ 85,035.94    |           |
| OTHER DEPOSITS/REFUNDS                | \$ -            |           |
| LAIF QUARTER INTEREST DEPOSIT         | \$ -            |           |
| FRIANT 2 - 1ST 2 MW RULE              | \$ 150,288.00   |           |
| LESS FPA #1 AUGUST, 2021 EXPENSES     | \$ (71,679.89)  |           |

|                |                 |
|----------------|-----------------|
| TOTAL          | \$ 2,063,590.43 |
| RESERVE AMOUNT | \$ 2,000,000.00 |

**DISTRIBUTION**      \$ 63,590.43



# LINDMORE IRRIGATION DISTRICT

## MEMORANDUM TO THE BOARD

**TO:** Board of Directors

**FROM:** Michael D. Hagman, General Manager

**DATE:** September 9, 2021

**SUBJECT:** Manager's Report for the September 14, 2021 Regular Board Meeting

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Most Important: Heartfelt condolences to Scott Reynolds for the loss of his son. Prayers and care for him and his family. Hang in there Scott.

### **PRIOR ITEMS**

#### ***Operations and Maintenance:***

Rocking and rolling on operations. Currently there are no lines not fully operational.

#### ***Water Supply Report:***

Total supply available for use in the District increased by 160 AF in the month of August from an agreement to bring water in from Shafter-Wasco ID (direct to a landowner in LID). This brings the total available to 8,032 AF. The 20% USBR Allocation (6,600 AF) appears to be safe. Given that assurance, and as directed by the Board, a letter went out extending the shut off date to October 31.

Water used in August (per FWA meters) was 1,937 AF. Per the District's totalized meter reading we delivered 1,805 AF resulting in a variance of 132 AF. Removing the in-transit amount of 31 AF our losses are 101 AF. This is substantial but typical. Most of the variance loss will be from meter accuracy.

Overall, our Operational Variance is higher than normal (5.57%). There will be some reduction of that as we move toward closing out the year. However, we estimate it will be at or above normal operational variance (what we typically see in a year).

#### ***District Improvement Projects:***

##### **Engineering Work:**

Groundwater Recharge – Deliverables include developing a map of the District rating potential recharge zones, recharge site identification, design of recharge basins, etc. (Engineering Budget: \$77,500; Spent \$163,157) Work on original basin report (\$57,000) and subsequent efforts (e.g. Vera Basin, Micro Basins, HRR, Large Basin, etc.).

JB Rehab – Design and supervision on all the District's JBs (Engineering Budget: \$354,000, Spent \$148,665). **No activity**

City of Lindsay – Project to develop a connection from the 88.4-2.3 North line to the City's Mariposa basin. City staff continue to report and the City remains agreeable to the project. There has been no Board action to further the project. P68 Grant: \$329,500 plus grant admin as a local share of cost (Planning/Design/Env \$35,000, Project Work \$294,500). **No activity**

Lewis Creek Releases – This project delivers water into Lewis Creek directly from the Friant Kern Canal for recharge benefits. There has been no Board action to further the project. P68 Grant: \$650,000 plus grant admin as a local share of cost (Planning/Design/Env \$20,000, Project Work \$630,000).

**5<sup>th</sup> Avenue Recharge Basin:** Land purchase finalized. Flyway Grant Submitted (approval notification expected in November 2021). Surveying has been completed. Working with Calvin and Miguel to get the CEQA initiation and other actions and associated budgeting. Now that we are fully under contract, we will be moving forward design of the pipeline, basin etc. for the project. Cruz will work closely with Calvin for those efforts.

**Personnel Policies and Procedures:** No advancement on this issue.

**Staffing Update** – Marv Rowe is completely retired from the District. I have hired a recently graduated HS student from Lindsay CA (currently attending UC Mooney). She will be joining us soon (glitches, covid, physicals, etc.). Her role will be to assist in covering phones and other office needs for four hours each weekday morning. She will be paid minimum wage.

240 West Lindmore Street (site of the new Board room) is completely permitted, and we are able to occupy it. 😊

## NEW ACTION ITEMS

**FY2022 Draft Budget:** There is no action to be taken on the budget, but it is being presented so that there is substantial transparency. I will report on nuances at the Board.

**Board of Equalization:** Recommending the Board set the October 12, 2021 Board meeting as a Board of Equalization (BOE) meeting. We will post appropriate notices and be prepared for the BOE to affirm the rate to assess taxes on property within the District. This should occur after the Board sets the Budget. The Board set October 12 as a Budget Hearing date at the August meeting.

## FINANCIAL REPORTS AND ISSUES

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

## OTHER MEETING REPORTS

**Friant Water Authority** – Director Brownfield attended the meeting. Hagman was off the radar for five days. Mike can update us at the meeting.

- Title Transfer – Moving forward

- Canal Fix –Substantial discussion is had at all the FWA meetings on the canal fix. The largest portion of time, at least regarding discussion, is the financing of the project.
- Coordinated Operating Agreement – I haven't heard any additional news on this in the past month. But the effort focuses the delta exporters on meeting the senior water rights holders over the junior.

***Friant Power*** – No FPA meeting. The generation and revenue report are in the packet.

***East Kaweah GSA*** – Main focus of EKGSA is the allocation policy. This has been a very contentious effort over the past two years. This effort was assigned to the TAC. It is anticipated that the TAC will make a recommendation to the Board at the October 25<sup>th</sup> Board meeting.