



BOARD MEETING AGENDA
January 13, 2026 - 9:00 a.m.
22086 Avenue 160, Porterville CA 93257

Join Zoom Meeting

<https://us06web.zoom.us/j/6707587901?pwd=WVNBCjVHVUhPWWVFbTR3U01PTmVQZz09&omn=87440071082>

Meeting ID: 670 758 7901

Passcode: Hu9n5p

One tap mobile

+16694449171,,6707587901#,,,,*478530# US

+17207072699,,6707587901#,,,,*478530# US

Note: Action items are shown in **bold face** type.

Call to Order

1. **Call to Order.**
2. **PUBLIC COMMENT** – Members of the public may directly address the members of the Board of Directors on any item of interest to the public within the Board's subject matter jurisdiction before or during consideration of the item.
3. **Please note, closed session is anticipated to take 45 minutes to an hour.**
4. **CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Porterville Irrigation District, et al v. Friant Water Authority, Tulare County Superior Court, Case No. 314672.**
5. **CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Terra Bella Irrigation District et al. v. Friant Water Authority et al., Tulare County Superior Court, Case No. VCU317284.**
6. **CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Terra Bella Irrigation District et al. v. Haaland et al., United States District Court for the Eastern District of California, Case No. 1:25-CV-00112-EPG**
7. **CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation [Government Code § 54956.9(d)(2)] Terra Bella Irrigation District et al. v. Friant Water Authority et al., Tulare County Superior Court, Case No. VCU327112**
8. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code § 54956.9(d)(1); 1 item) 1. NRDC v. Rogers, U.S. District Court, Eastern District of California (Sacramento Division), Case No. 88-CV-1658-JAM-GGH.**
9. **CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation [Government Code § 54956.9(d)(2)]**
Cases: one
10. **CLOSED SESSION ITEMS** - Report action taken in closed session required by Government Code § 54957.1
11. **PUBLIC COMMENT** – Members of the public may directly address the members of the Board of Directors on any item of interest to the public within the Board's subject matter jurisdiction before or during consideration of the item.
12. **MINUTES** – Approval of the Minutes of the Board of Director's meeting of December 9, 2025 and Minutes of the Special Board of Director's meeting of December 18, 2025.
13. **BILLS AND VOUCHERS** – Bills to be reviewed for approval.

14. **MONTHLY REPORT** – A discussion will be held regarding on-going activities of the District, action may be taken on any of the items listed.
- | | |
|--|----------------------------------|
| a. Financial Reports | e. Eastern Tule GSA and PID GSA |
| b. Administration Report | f. Success Reservoir Enlargement |
| c. Operations/Water Report | update, |
| d. Status Report of Authorities: TRA & FWA | g. Future Planning |
15. **PID FEBRUARY BOARD MEETING** – Consider changing the February PID Board meeting date on account of the conflict with the World Ag Expo (aka Farm Show) Show run February 10 through 12.
16. **Northwest Pipeline Project** – Change order to existing contract. Change PVC pipe size from 27” to 30”.
17. **ADJOURNMENT**

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 alternative formats for the 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 Sean P. Geivet at the District office at least 48 hours before a public District meeting.



ENCLOSURE #12

**Minutes of Regular Meeting, Board of Directors
December 9, 2025**

The Board of Directors of the Porterville Irrigation District met this day in regular session, both in person and by teleconference, from the District office Board Room located at 22086 Avenue 160, Porterville, California.

CALL TO ORDER

President Borba called the meeting to order at 9:00 a.m.

ATTENDANCE

DIRECTORS PRESENT: Borba, Witzel, McCowan, Gisler

DIRECTORS ABSENT: None

OTHERS PRESENT: Sean P. Geivet, *District Manager*
Michael L. Knight, *Assistant General Manager*
Jeffrey S. Row, *District Secretary-Treasurer, Assessor/Collector*
Chris Eriksen, *District Maintenance Foreman*
Nick Keller, *District Engineer*
Aubrey Mauritson, *District Legal Counsel*

List of signed-in attendees:

Blake Wallace
Terry Schuler
Bill Wallace
Nick Gatti
Robert Alvarez
John Ocana
Kathy Briano
Numerous guests via Zoom

AGENDA – There were no changes or additions made to the agenda.

PUBLIC COMMENTS – President Borba asked if there were any public comments.

No comments

The Board adjourned to closed session at 9:01 a.m. Regular meeting ensued at 10:15 a.m.

CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Porterville Irrigation District, et al v. Friant Water Authority, Tulare County Superior Court, Case No. 314672.]

CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Terra Bella Irrigation District et al. v. Friant Water Authority et al., Tulare County Superior Court, Case No. VCU317284.

CONFERENCE WITH LEGAL COUNSEL – Existing Litigation [Government Code § 54956.9(d)(1)] Terra Bella

Irrigation District et al. v. Haaland et al., United States District Court for the Eastern District of California, Case No. 1:25-CV-00112-EPG

CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation [Government Code § 54956.9(d)(2)] Terra Bella Irrigation District et al. v. Friant Water Authority et al., Tulare County Superior Court, Case No. VCU327112

CONFERENCE WITH LEGAL COUNSEL – Anticipated Litigation [Government Code § 54956.9(d)(2)] Cases: one

CLOSED SESSION ITEMS – Report Action Taken in Closed Session Required by Government Code Section 54957.1

There were no reportable actions taken in closed session.

Flag Salute

PUBLIC COMMENTS – President Borba asked if there were any public comments.

Comments were made on Fill Station Access; cement will be added to improve accessibility. Northwest Service Pipeline, all easements are signed and a meeting is scheduled with Provost and Pritchard. Maintenance Concern, poor soil compaction on Linda Vista, staff to review and address.

APPROVAL OF THE MINUTES

M/S/U McCowan, Gisler to approve the Minutes of the Board of Directors Regular Meeting of November 17, 2025, as presented.

AUTHORIZATION TO PAY BILLS

Current bills and historical bills were presented for approval. The Board was informed that the bank had reversed the fraudulent charges at no cost to the District.

M/S/U McCowan, Gisler to authorize the Treasurer to pay all outstanding bills against the District as presented.

MONTHLY REPORTS

Financial Reports: Controller Row reviewed with the Board reports in the meeting packet that included the October 2025 Balance Sheet, showing the status of the banking accounts, and Income Statements for the same period. Also included in the packet were the California Asset Management Program (CAMP) account statement and the LAIF account statement for November 2025. Additionally, Dues and Subscriptions spend was reviewed as requested by the Board in the November Meeting. Finally, GSA and PID to have separate books.

M/S/U Gisler, Witzel, to accept the financial reports as presented and to place the reports on file.

Administration Report: Assistant GM Michael Knight reported that the District website has been updated, including the calendar and the GSA page. Also, Staff is

currently transitioning ETGSA accounts Basinsafe database and will begin billing once the transfer and evaluation are complete.

Operations/Water Report: Nick Keller reported on water operations.

- **Deliveries:** The District delivered 2,241 acre-feet in November. December is scheduled for 1,623 acre-feet, which will exhaust the Class 1 water for the year.
- **Reservoir Conditions:** Millerton Reservoir is expected to end the water year at 400,000 to 420,000 acre-feet, which is above the flood control curve.
- **Class 2 Allocation:** Due to high reservoir levels, the Bureau of Reclamation is expected to declare a Class 2 water allocation, likely in the 3% to 5% range. The Board discussed potential pricing for this water to encourage irrigation and recharge. No decision was made.
- **Carryover Water:** The Bureau has agreed to a 10% division-wide carryover for Class 1 water, though this may be adjusted per contractor to manage reservoir space.

Status Report of Authorities: TRA & FWA: TRA Sean Geivet stated that there was nothing new to report. FWA: Sean Geivet noted that there was nothing new to report.

Eastern Tule Groundwater Sustainability Agency (ETGSA): District Manager reported that the GSA is in the process of shutting down.

Porterville Irrigation District Groundwater Sustainability Agency (PIDGSA): Staff is currently transitioning ETGSA accounts Basinsafe database and will begin billing once the transfer and evaluation are complete.

Success Reservoir Enlargement Project (SREP) Update: No new information to report.

Future Planning: District Manager had nothing to report.

Southeast Service Area Lateral Project:

A public hearing and special meeting regarding the Southeast Service Area document is scheduled for December 18th, following the GSA meeting.

ADJOURNMENT – President Eric Borba adjourned the meeting at 11:02 a.m.

Jeffrey S. Row, *District Secretary-Treasurer*



ENCLOSURE #12.A.

**Minutes of Special Meeting, Board of Directors
December 18, 2025**

The Board of Directors of the Porterville Irrigation District met this day in regular session, both in person and by teleconference, from the District office Board Room located at 22086 Avenue 160, Porterville, California.

CALL TO ORDER

President Borba called the meeting to order at 2:00 p.m.

ATTENDANCE

DIRECTORS PRESENT: Borba, Witzel, McCowan, Gisler

DIRECTORS ABSENT: None

OTHERS PRESENT: Sean P. Geivet, *District Manager*
Michael L. Knight, *Assistant General Manager*
Jeffrey S. Row, *District Secretary-Treasurer, Assessor/Collector*
Nick Keller, *District Engineer*
Aubrey Mauritson, *District Legal Counsel*

List of signed-in attendees:

Blake Wallace
Jace Vanderham
Jason Guthrie
Seth Bowser
Douglass Jackson
Numerous guests via Zoom

AGENDA – There were no changes or additions made to the agenda.

PUBLIC COMMENTS – President Borba asked if there were any public comments.

No comments

Southeast Service Area Lateral Project:

Nick presented a report on the **CEQA public review period**, which ran from November 14 to January 15. Only one comment was received, from the California Department of Conservation, regarding procedures for abandoned oil wells in the area.

Southeast Service Area Public Hearing:

Hearing: The public hearing for the Southeast Service Area was opened. No comments were received online or in person, and the hearing was subsequently closed.

A motion was made to adopt the mitigated negative declaration and file the notice of determination with the state clearinghouse.

M/S/U McCowan, Gisler, to approve the mitigated negative declaration and file the notice of determination with the state clearinghouse.

Southeast Pipeline Project Update:

Timeline: The project will go out to bid for 30 days, with groundbreaking expected by the end of February. The entire project is estimated to take two and a half to three years to complete.

- **Phase One Details:** This phase includes the cleaning pipeline for the south lateral and the pump station off the Friant-Kern. The electrical work for the pump station alone is expected to take one year. Initial construction will allow gravity-fed water delivery to approximately eight parcels.

- **Funding and Costs:** The district must quickly spend \$1.5 million in grant funding, likely on material orders. While the total project cost was initially estimated at 6 million, it is expected to be higher upon completion.

- **Landowner Participation:**

- The project is sized for all 1,800 acres in the district, even though not all landowners have currently agreed to participate.

- The estimated buy-in cost for landowners is approximately \$750 per acre.

- Landowners who decline to participate now but join later will be required to pay their prorated share plus interest to remain equitable with those who paid upfront.

2025 Annual Audit and RFP for Public Accountants:

The board discussed the upcoming annual audit. While the firm Mastro has historically performed the audits, there was discussion regarding the benefit of seeking a "second opinion" to ensure competitive practices.

M/S/U McCowan, Gisler, to approve a Request for Approval for Auditing Services.

ADJOURNMENT – President Eric Borba adjourned the meeting at 2:38 p.m.

Jeffrey S. Row, *District Secretary-Treasurer*

Jan 9, 2026

2:28 pm

Porterville Irrigation District ENCLOSURE #13.A.

Check Register (Checks and EFTs of All Types)

Sorted by Check Number

(Report period: December 10, 2025 to January 31, 2026)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
Cash Account #1 [B OF A GENERAL ACCOUNT]					
19429	12/19/25	T RECORDER	TULARE COUNTY CLERK-RECORDER	0.00	3026.75
19430	12/29/25	4CREEKS	4CREEKS INC	0.00	7155.00
19431	12/29/25	AMEX	AMERICAN EXPRESS	0.00	841.65
19432	12/29/25	BUSINESSCARD	*	Voided: Continued Stub	
19433	12/29/25	BUSINESSCARD	*	Voided: Continued Stub	
19434	12/29/25	BUSINESSCARD	*	Voided: Continued Stub	
19435	12/29/25	BUSINESSCARD	*	Voided: Continued Stub	
19436	12/29/25	BUSINESSCARD	BUSINESS CARD (SEE #13.A.2)	0.00	6720.54
19437	12/29/25	ERIKSEN	ERIKSEN, HOWARD C	0.00	3327.69
19438	12/29/25	ESPINOZA	VALERIA OROZCO	0.00	400.00
19439	12/29/25	FWA	FRIANT WATER AUTHORITY	0.00	2900.00
19440	12/29/25	FWA	FRIANT WATER AUTHORITY	0.00	10150.00
19441	12/29/25	FWA	FRIANT WATER AUTHORITY	0.00	28556.00
19442	12/29/25	HERR	HERR PEDERSEN & BERGLUND LLP	0.00	3439.37
19443	12/29/25	LTRID	LOWER TULE RIVER IRRIGATION DISTRICT	0.00	67114.10
19444	12/29/25	LUHDORFF	LUHDORFF & SCALMANINI CONSULT EN	0.00	43625.50
19445	12/29/25	LUKER	*LUKER, CHARLES ERIC	Voided	
19446	12/29/25	MCCOWAN	McCOWAN, JOSEPH B	0.00	56.00
19447	12/29/25	ODP	ODP BUSINESS SOLUTIONS, LLC	0.00	847.03
19448	12/29/25	PROVOST	PROVOST & PRITCHARD	0.00	596.80
19449	12/29/25	PSW	PSW	0.00	319.00
19450	12/29/25	ROUNTREE	ROUNTREE, BRYON OR BELIA	0.00	7.18
19451	12/29/25	RUDELL	RUDELL, STANTON, BIXLER,	0.00	6664.18
19452	12/29/25	SCHOFIELD	RYAN SCHOFIELD	0.00	360.00
19453	12/29/25	SVE	SIERRA VISTA EXTERMINATORS	0.00	45.00
19454	12/29/25	THC	THOMAS HARDER & CO. INC.	0.00	1705.00
19455	12/29/25	THE MARCOM	THE MARCOM GROUP INC	0.00	95.00
19456	12/29/25	TRA	TULE RIVER ASSOCIATION	0.00	10578.06
19457	12/29/25	WEST OLIVE	HOSFELDT, DOUGLAS RAY	0.00	317.59
Cash account Total				0.00	198847.44
Cash Account #2 [B OF A PAYROLL ACCOUNT]					
EFT	12/30/25	270576400925734			
		PAYROLL	US Tax Deposit		5611.91
EFT	12/16/25	270575030667047			
		PAYROLL	US Tax Deposit		5337.32
EFT	12/30/25	1-850-051-152			
		PAYROLL	CA Tax Deposit		3458.63
11151	12/17/25	PAYROLL	ANN T FLOWER ERIKSEN		1583.29
11152	12/17/25	PAYROLL	MICHAEL KNIGHT		4734.03
11153	12/17/25	PAYROLL	ROY W LOWE		1747.07
11154	12/17/25	PAYROLL	RYAN MORTENSEN		1886.67
11155	12/17/25	PAYROLL	JEFFREY S ROW		4325.34
11156	12/31/25	PAYROLL	ERIC L BORBA		249.35
11157	12/31/25	PAYROLL	DAVID E GISLER		166.23

Activity since last Board meeting 12/9/25

Porterville Irrigation District
Check Register (Checks and EFTs of All Types)
Sorted by Check Number
(Report period: December 10, 2025 to January 31, 2026)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
11158	12/31/25	PAYROLL	JOSEPH B MCCOWAN		249.34
11159	12/31/25	PAYROLL	TIMOTHY J WITZEL		124.67
11160	12/31/25	PAYROLL	ANN T FLOWER ERIKSEN		1732.54
11161	12/31/25	PAYROLL	MICHAEL KNIGHT		5134.65
11162	12/31/25	PAYROLL	ROY W LOWE		1778.14
11163	12/31/25	PAYROLL	RYAN MORTENSEN		1887.69
11164	12/31/25	PAYROLL	JEFFREY S ROW		4799.69
Cash account Total				0.00	44806.56
Report Total				0.00	243654.00

(*) One or more checks have payee names that do not match the name contained within the database record.

Activity Since last Board Meeting 12/7/25

Dec 16, 2025

Porterville Irrigation District ENCLOSURE #13.A.2

11:21 am

Accounts Payable Open Invoice Report

Vendor IDs BUSINESSCARD to BUSINESSCARD, Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
BUSINESSCARD	BUSINESS CARD					
110725 B2B PRIME	11/07/25	OFFICE/PRIME	12/07/25	139.00	0.00	139.00
110725 SHOPNSAVE	11/07/25	CHEVY/GAS	12/07/25	32.77	0.00	32.77
110725 LOWES	11/07/25	OFFICE/RESTRM	12/07/25	269.46	0.00	269.46
110825 EAGLE FEA	11/08/25	RAM&EQUIP/DIES	12/08/25	150.00	0.00	150.00
111025 LOWES	11/10/25	OFFICE/RESTRM	12/10/25	57.66	0.00	57.66
111025 HOUSE OF G	11/10/25	OFFICE/RESTRM	12/10/25	261.00	0.00	261.00
111225 T&C	11/12/25	2021A FORD/GAS	12/12/25	70.78	0.00	70.78
111225 CROUZET IR	11/12/25	PIPE FITTING	12/12/25	27.69	0.00	27.69
111225_CROUZET I	11/12/25	PIPE FITTINGS	12/12/25	28.06	0.00	28.06
111225 CROUZET	11/12/25	PARKING LOT/DR	12/12/25	37.78	0.00	37.78
111225_CROUZET	11/12/25	PARKING LOT/DR	12/12/25	126.84	0.00	126.84
111225-CROUZET	11/12/25	PARKING LOT/DR	12/12/25	803.38	0.00	803.38
001-169542 FTE	11/13/25	SPRAY RIG/SPRA	12/13/25	141.76	0.00	141.76
111325 VALERO	11/13/25	2021B FORD/GAS	12/13/25	81.69	0.00	81.69
111325 SHOPNSAVE	11/13/25	CHEVY/GAS	12/13/25	74.39	0.00	74.39
111325 LOWES	11/13/25	OFFICE/RESTRM	12/13/25	588.04	0.00	588.04
111625 VALERO	11/16/25	2021B FORD/GAS	12/16/25	59.20	0.00	59.20
111725 HOME DEPO	11/17/25	SHOP TOOLS	12/17/25	400.95	0.00	400.95
111825 QWIK	11/18/25	2021A FORD/GAS	12/18/25	85.15	0.00	85.15
111825 USPS	11/18/25	STAMPED ENVEL	12/18/25	1363.45	0.00	1363.45
111925 SHOPNSAVE	11/19/25	CHEVY/GAS	12/19/25	30.00	0.00	30.00
111925 OREILLY	11/19/25	RAM/CABIN FILT	12/19/25	23.69	0.00	23.69
111925 SPEEDWAY	11/19/25	EQUIP/DIESEL GA	12/19/25	16.28	0.00	16.28
112025 HOME DEPO	11/20/25	OFFICE/RESTRM	12/20/25	192.28	0.00	192.28
112025 LOWES	11/20/25	OFFICE/RESTRM	12/20/25	127.60	0.00	127.60
112025 JOES WESTS	11/20/25	RAM/DIESEL GAS	12/20/25	140.00	0.00	140.00
112025_LOWES	11/20/25	RETURN ITEMS/R	Cr	-140.92	0.00	-140.92
112125 SHOPNSAVE	11/21/25	CHEVY/GAS	12/21/25	47.44	0.00	47.44
112125 LOWES	11/21/25	OFFICE/RESTRM	12/21/25	36.62	0.00	36.62
112125_LOWES	11/21/25	OFFICE/RESTRM	12/21/25	103.41	0.00	103.41
112425 VALERO	11/24/25	2021B FORD/GAS	12/24/25	82.13	0.00	82.13
112425 PVILLE DIST	11/24/25	BATHROOM/FLAN	12/24/25	1.92	0.00	1.92
112425 LOWES	11/24/25	OFFICE/RESTRM S	12/24/25	161.62	0.00	161.62
112525 CVS	11/25/25	OFFICE SUPPLY	12/25/25	53.27	0.00	53.27
112525 LOWES	11/25/25	OFFICE/RESTRM	12/25/25	195.56	0.00	195.56
112625 HOME DEPO	11/26/25	OFFICE/ELECT RE	12/26/25	26.80	0.00	26.80
120125 T&C	12/01/25	2021A FORD/GAS	12/31/25	82.00	0.00	82.00
120125 HARBOR FR	12/01/25	CREDIT: TOOLS	Cr	-76.48	0.00	-76.48
120125_HARBOR FR	12/01/25	TOOLS	12/31/25	202.09	0.00	202.09
120125 VALERO	12/01/25	2021B FORD/GAS	12/31/25	56.01	0.00	56.01
120225 HOME DEPO	12/02/25	TOOLS	01/01/26	153.18	0.00	153.18
120325 SHOPNSAVE	12/03/25	CHEVY/GAS	01/02/26	50.03	0.00	50.03
120325 JOES WESTS	12/03/25	EQUIP/DIESEL GA	01/02/26	135.51	0.00	135.51
120425 ECO LOCK K	12/04/25	OFFICE/RESTRM L	01/03/26	75.00	0.00	75.00
120525 HOME DEPO	12/05/25	OFFICE/ROOM SU	01/04/26	76.39	0.00	76.39
120625 VALERO	12/06/25	2021B FORD/GAS	01/05/26	56.43	0.00	56.43
120625 A&A GAS	12/06/25	CHEVY/GAS	01/05/26	7.65	0.00	7.65
120625 SHELL	12/06/25	CHEVY/GAS	01/05/26	5.98	0.00	5.98

11:21 am

Porterville Irrigation District

Accounts Payable Open Invoice Report

Vendor IDs BUSINESSCARD to BUSINESSCARD, Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
		Vendor Total		6720.54	0.00	6720.54
		Report Total		6720.54	0.00	6720.54

Jan 9, 2026

2:29 pm

Porterville Irrigation District ENCLOSURE #13.B.

Bank Transactions

(Report period: December 10, 2025 to January 31, 2026)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
Cash Account #1 [B OF A GENERAL ACCOUNT]						
12/10/25	1851	A/R cash receipts	12766.32			
12/10/25	1854	Assessment	16969.77			
12/10/25	1855	Assessments	276717.84			
12/12/25	1856	Assessments	21470.79			
12/15/25	707	PR 5082494162			19500.00	
12/17/25	1859	Assessments	24492.43			
12/18/25	1858	Assessments	128923.70			
12/18/25	1860	Assessments	3585.69			
12/22/25	1861	Assessments	32817.90			
12/29/25	708	PR 4704552541			25300.00	
12/29/25	1855	A/R cash receipts	14256.90			
12/29/25	1857	A/R cash receipts	3263.40			
12/29/25	1861	A/R cash receipts	52312.77			
12/29/25	1862	A/R cash receipts	37699.20			
12/29/25	1863	A/R cash receipts	5710.32			
12/29/25	1864	Assessments	322751.16			
12/29/25	1865	Assessments	39158.68			
12/31/25	709	December 2025			75.00	
Cash Account Total			992896.87	0.00	44875.00	0.00
Cash Account #2 [B OF A PAYROLL ACCOUNT]						
12/15/25	526	PR 5082494162	19500.00			
12/29/25	527	PR 4704552541	25300.00			
Cash Account Total			44800.00	0.00	0.00	0.00
Report Total			1037696.87	0.00	44875.00	0.00

Activity since last Board Meeting 12/9/25

Jan 9, 2026

2:08 pm

Porterville Irrigation District ENCLOSURE #13.C.**Accounts Payable Open Invoice Report**

Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
ACWA 0708038	ACWA-JPIA 01/06/26	HEALTH INS/FEB	02/05/26	19132.34	0.00	19132.34
		Vendor Total		19132.34	0.00	19132.34
BUREAU 1808489784	BUREAU OF RECLAMATION 12/30/25	4309D 372413-WA	01/29/26	34788.60	0.00	34788.60
1808489781	12/30/25	4309D 372409-RES	01/29/26	30567.24	0.00	30567.24
1808489782	12/30/25	4309D 372410-SUR	01/29/26	15687.00	0.00	15687.00
		Vendor Total		81042.84	0.00	81042.84
CHASE 0000001507	CHASE 01/03/26	BONDHOLDER PM	01/18/26	472832.61	0.00	472832.61
		Vendor Total		472832.61	0.00	472832.61
CLINES BUSIN 274820	CLINE'S BUSINESS EQUIPMENT INC 01/05/26	COPIES/MAINTEN	02/04/26	155.85	0.00	155.85
		Vendor Total		155.85	0.00	155.85
ERIKSENREIMB JAN2026	ERIKSEN, HOWARD C 01/05/26	CELL PHONE REI	01/05/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
ERIKSEN 01/01/26-01/15/26	ERIKSEN, HOWARD C 01/05/26	CONTRACT LABO	01/05/26	3327.69	0.00	3327.69
		Vendor Total		3327.69	0.00	3327.69
FLOWER DEC_2025	FLOWER ERIKSEN, ANN T 12/31/25	EXPENSE REIM	01/15/26	614.09	0.00	614.09
JAN2026	01/05/26	CELL PHONE REI	01/20/26	25.00	0.00	25.00
		Vendor Total		639.09	0.00	639.09
FWA INV-000000222	FRIANT WATER AUTHORITY 01/08/26	FKC OM&R/FEB	02/07/26	28556.00	0.00	28556.00
		Vendor Total		28556.00	0.00	28556.00

2:08 pm

Porterville Irrigation District

Accounts Payable Open Invoice Report

Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
HERR						
	HERR PEDERSEN & BERGLUND LLP					
50419	12/31/25	BROWN ACT VIO	01/30/26	43.08	0.00	43.08
50422	12/31/25	FWA	01/30/26	904.32	0.00	904.32
		Vendor Total		947.40	0.00	947.40
LOWE						
	LOWE, ROY W					
JAN2026	01/05/26	CELL PHONE REI	01/20/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
LUKER						
	LUKER, TERRY					
PID1014 2025-26	12/16/25	ASMT OVERPMT	12/16/25	3823.20	0.00	3823.20
		Vendor Total		3823.20	0.00	3823.20
MORTENSEN						
	MORTENSEN, RYAN					
JAN2026	01/05/26	CELL PHONE REI	01/20/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
OCS						
	OACYS TECHNOLOGY					
202442I	01/01/26	INTERNET/BACK	01/31/26	362.45	0.00	362.45
202442T	01/01/26	TELEPHONE SERV	01/31/26	194.96	0.00	194.96
		Vendor Total		557.41	0.00	557.41
ROW						
	ROW, JEFFREY S					
JAN2026	01/05/26	CELL PHONE REI	01/20/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
SCE						
	SOUTHERN CALIFORNIA EDISON					
DEC2025	12/29/25	ELECTRICAL CHG	01/18/26	2187.41	0.00	2187.41
		Vendor Total		2187.41	0.00	2187.41
TBID						
	TERRA BELLA IRRIGATION DISTRICT					
596-JMA	12/31/25	JMA/DEC	01/30/26	10678.46	0.00	10678.46

2:08 pm

Porterville Irrigation District

Accounts Payable Open Invoice Report

Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
Vendor Total				10678.46	0.00	10678.46
THE MARCOM 68238	THE MARCOM GROUP INC 12/29/25	GSA/WEB UPDAT	01/10/26	300.00	0.00	300.00
Vendor Total				300.00	0.00	300.00
US JAN2026	US POSTAL SERVICE 01/06/26	6 MONS/PO BOX R	02/05/26	134.00	0.00	134.00
Vendor Total				134.00	0.00	134.00
WM 4958855-0165-2	WASTE MANAGEMENT/USA WASTE 01/01/26	JAN-MAR 2026	01/31/26	116.19	0.00	116.19
Vendor Total				116.19	0.00	116.19
WEISENBERGER	WEISENBERGER HARDWARE INC					
15121	12/01/25	OFFICE/HALLWA	12/31/25	233.66	0.00	233.66
15184	12/01/25	CREDIT:HLW PRO	Cr	-40.41	0.00	-40.41
15599	12/02/25	OFFICE/RESTRM	01/01/26	12.21	0.00	12.21
16068	12/04/25	OFFICE/RESTRM S	01/03/26	85.78	0.00	85.78
16183	12/04/25	OFFICE/RESTRM L	01/03/26	60.08	0.00	60.08
16192	12/04/25	OFFICE/RESTRM S	01/03/26	41.49	0.00	41.49
16354	12/05/25	OFFICE/RESTRM S	01/04/26	209.05	0.00	209.05
16559	12/05/25	CREDIT: RESTRM	Cr	-92.84	0.00	-92.84
17052	12/08/25	DRILL SCR/SHOPS	01/07/26	36.37	0.00	36.37
17391	12/09/25	OFFICE/RESTRM	01/08/26	7.45	0.00	7.45
17393	12/09/25	MOD BUILD/AC FI	01/08/26	10.90	0.00	10.90
18219	12/12/25	SHOP SUPPLIES	01/11/26	11.34	0.00	11.34
18595	12/13/25	SHOP SUPPLIES	01/12/26	50.21	0.00	50.21
18670	12/13/25	SHOP SUPPLIES	01/12/26	41.49	0.00	41.49
18788	12/15/25	SHOP SUPPLIES	01/14/26	59.83	0.00	59.83
18821	12/15/25	OFFICE/LIGHTS	01/14/26	39.47	0.00	39.47
18850	12/15/25	SHOP SUPPLIES	01/14/26	68.57	0.00	68.57
19570	12/17/25	OFFICE/HALLWY	01/16/26	80.06	0.00	80.06
19786	12/18/25	OFFICE/SINK REP	01/17/26	71.85	0.00	71.85
19976	12/18/25	OFFICE/PAINT SU	01/17/26	24.01	0.00	24.01
20178	12/19/25	OFFICE/CAULK S	01/18/26	15.04	0.00	15.04
20183	12/19/25	OFFICE/ELECT RE	01/18/26	91.67	0.00	91.67
20209	12/19/25	SHOP SUPPLY	01/18/26	25.12	0.00	25.12
21483	12/26/25	OFFICE/DOOR RE	01/25/26	63.99	0.00	63.99
22408	12/30/25	OFFICE/IT CLOSE	01/29/26	260.54	0.00	260.54
22773	12/31/25	OFFICE/IT CLOSE	01/30/26	63.02	0.00	63.02
22783	12/31/25	OFFICE/IT CLOSE	01/30/26	52.40	0.00	52.40

Porterville Irrigation District
Accounts Payable Open Invoice Report
Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
		Vendor Total		1582.35	0.00	1582.35
		Report Total		626112.84	0.00	626112.84

Porterville Irrigation District

Balance Sheet

ENCLOSURE #14.A.1.

	November 2025	November 2024	\$ Variance	% Variance
ASSETS				
Current Assets				
Cash On Deposit - LAIF	2,307,755.97	294,424.72	2,013,331.25	683.8%
Cash On Deposit - CAMP	6,478,856.66	7,993,673.27	(1,514,816.61)	-19.0%
Cash On Deposit - BofA	541.75	541.51	0.24	0.0%
Cash In Bank - B of A General Fund	116,483.74	595,541.41	(479,057.67)	-80.4%
Cash In Bank - B of A Payroll Acct	240.95	280.63	(39.68)	-14.1%
Cash in Bank-BofA Agency Funds Ditch Cos	11,516.61	6,293.49	5,223.12	83.0%
Petty Cash	200.00	200.00	0.00	0.0%
Water District Users	184,579.25	257,810.00	(73,230.75)	-28.4%
Assessment Receivable	1,541,937.82	1,280,247.91	261,689.91	20.4%
Certificate of Sale 2013-14 (G)	518.69	316.75	201.94	63.8%
Certificate of Sale 2014-15 (H)	509.44	316.75	192.69	60.8%
Certificate of Sale 2015-16 (I)	493.17	316.75	176.42	55.7%
Certificate of Sale 2016-17 (J)	476.82	316.75	160.07	50.5%
Certificate of Sale 2017-18 (K)	456.19	384.10	72.09	18.8%
Certificate of Sale 2018-19 (L)	1,526.91	1,207.10	319.81	26.5%
Certificate of Sale 2019-20 (M)	1,935.06	1,560.44	374.62	24.0%
Certificate of Sale 2020-21 (N)	5,350.90	4,292.54	1,058.36	24.7%
Certificate of Sale 2021-22 (O)	5,639.14	5,327.36	311.78	5.9%
Certificate of Sale 2022-23 (P)	6,335.09	7,446.74	(1,111.65)	-14.9%
Certificate of Sale 2023-24 (Q)	13,077.99	25,502.75	(12,424.76)	-48.7%
Certificate of Sale 2024-25 (R)	(21,897.30)	0.00	(21,897.30)	100.0%
Miscellaneous Commercial	0.00	0.80	(0.80)	-100.0%
Due From Other Ditch Companies	379.84	25.00	354.84	1419.4%
Accounts Receivable - Other	(2.41)	(1,659.27)	1,656.86	99.9%
Service Area #1 Project Receivable	2,000.00	2,000.00	0.00	0.0%
Prepaid Insurance	15,879.40	17,031.22	(1,151.82)	-6.8%
Prepaid Fees	31,322.24	31,322.24	0.00	0.0%
Prepaid Water	53,442.59	53,442.59	0.00	0.0%
TOTAL Current Assets	10,759,556.51	10,578,163.55	181,392.96	1.7%
Fixed Assets				
USBR 9(d) Contract	4,219,004.84	4,219,004.84	0.00	0.0%
Success Reservoir Storage Right	225,995.41	225,995.41	0.00	0.0%
Land	3,207.20	3,207.20	0.00	0.0%
Other Land Rights	14,153.16	14,153.16	0.00	0.0%
T & D - Diversion & Structure	3,608,102.66	3,511,138.06	96,964.60	2.8%
T & D - Pumps	43,506.08	43,506.08	0.00	0.0%
General Plant - Auto	139,350.47	168,156.12	(28,805.65)	-17.1%
General Plant - Office Equipment	167,246.47	26,352.96	140,893.51	534.6%
General Plant - Field/Shop Equipment	245,919.76	222,834.39	23,085.37	10.4%
General Plant - Building & Improvements	82,268.71	58,011.76	24,256.95	41.8%
Accumulated Depreciation	(890,542.96)	(777,025.80)	(113,517.16)	-14.6%
CONSTRUCTION IN PROGRESS	448,335.74	575,122.04	(126,786.30)	-22.0%
TOTAL Fixed Assets	8,306,547.54	8,290,456.22	16,091.32	0.2%

	<i>November 2025</i>	<i>November 2024</i>	<i>\$ Variance</i>	<i>% Variance</i>
Other Assets				
Penalty; Cost; Interest	3,813.94	7,859.44	(4,045.50)	-51.5%
Certificate of Sale 2010-11 (D)	570.52	316.75	253.77	80.1%
Certificate of Sale 2011-12 (E)	551.79	312.75	239.04	76.4%
Certificate of Sale 2012-13 (F)	534.42	316.75	217.67	68.7%
Lease Receivable	824,264.00	33,776.00	790,488.00	2340.4%
Success Power Project	14,245.03	10,987.35	3,257.68	29.6%
Ditch Stocks	111,703.96	111,703.96	0.00	0.0%
USBR O&M Surplus	755,921.25	181,765.00	574,156.25	315.9%
Deferred Outflows of Resources - Cont.	58,527.00	37,659.00	20,868.00	55.4%
Deferred Outflows of Resources - Act.	103,392.00	167,645.00	(64,253.00)	-38.3%
TOTAL Other Assets	1,873,523.91	552,342.00	1,321,181.91	239.2%
TOTAL ASSETS	20,939,627.96	19,420,961.77	1,518,666.19	7.8%
LIABILITIES				
Current Liabilities				
Accounts Payable	180,310.84	67,985.83	112,325.01	165.2%
Tulare Co Recording Fees	89.00	1,169.00	(1,080.00)	-92.4%
Customer Refunds	16.08	16.08	0.00	0.0%
BOND INTEREST PAYABLE	0.00	16,074.36	(16,074.36)	-100.0%
FICA Tax Withheld	0.00	16.74	(16.74)	-100.0%
Medicare Withheld	0.00	3.93	(3.93)	-100.0%
PERS Withheld	4,843.84	0.00	4,843.84	100.0%
Health Insurance-Employee	(942.40)	0.00	(942.40)	100.0%
CA SDI Withheld	(256.41)	0.00	(256.41)	100.0%
Accrued Vacation Expense	12,246.11	11,433.86	812.25	7.1%
Accrued Labor	2,350.92	13,394.00	(11,043.08)	-82.4%
Deferred Assessment Revenue	1,494,609.48	1,494,021.89	587.59	0.0%
AGENCY FUND - DITCH COMPANIES	11,572.61	6,293.49	5,279.12	83.9%
TOTAL Current Liabilities	1,704,840.07	1,610,409.18	94,430.89	5.9%
Long-Term Liabilities				
CHASE 9(d) Contract Bonds	2,346,660.00	2,793,460.00	(446,800.00)	-16.0%
Net Pension Liability	576,303.00	564,694.00	11,609.00	2.1%
Deferred Inflows of Resources -Actuarial	54,351.00	70,972.00	(16,621.00)	-23.4%
TOTAL Long-Term Liabilities	2,977,314.00	3,429,126.00	(451,812.00)	-13.2%
TOTAL LIABILITIES	4,682,154.07	5,039,535.18	(357,381.11)	-7.1%
EQUITY				
Deffered Inflow of Resources	824,264.00	32,798.00	791,466.00	2413.2%
UNAPPROPRIATED RETAINED EARNINGS	14,179,355.55	11,959,187.69	2,220,167.86	18.6%
Year-to-Date Earnings	1,253,854.34	2,389,440.90	(1,135,586.56)	-47.5%
TOTAL EQUITY	16,257,473.89	14,381,426.59	1,876,047.30	13.0%
TOTAL LIABILITIES & EQUITY	20,939,627.96	19,420,961.77	1,518,666.19	7.8%

Porterville Irrigation District

Income Statement

ENCLOSURE #14.A.2.

Year-to-Date Variance, November 2025 - current month

	11 Months Ended November 30, 2025	11 Months Ended November 30, 2025 Budget	Variance Fav/<Unf>	% Var
Income				
Water Sales - District Users	1,546,360.14	1,890,050.00	(343,689.86)	-18.2 %
Water Recharge Credit Revenue	944,982.09	0.00	944,982.09	
1st Installment	747,010.95	748,000.00	(989.05)	-0.1 %
1st Installment-10% Penalty	3,884.52	4,500.00	(615.48)	-13.7 %
2nd Installment	747,010.94	748,000.00	(989.06)	-0.1 %
2nd Installment - 5% Penalty	7,212.41	3,200.00	4,012.41	125.4 %
Cost Charge	0.00	363.00	(363.00)	-100.0 %
Interests/Delinquencies	3,813.94	550.00	3,263.94	593.4 %
Success Power Project	0.00	4,587.00	(4,587.00)	-100.0 %
Misc Income (Administration)	109,324.52	88.00	109,236.52	124132.4 %
Rental Income	17,065.62	22,462.00	(5,396.38)	-24.0 %
Refunds (Operations)	28,069.05	22,913.00	5,156.05	22.5 %
Water Share Lease Revenue	252.50	23,012.00	(22,759.50)	-98.9 %
Interest Income - LAIF	9,907.01	9,163.00	744.01	8.1 %
Interest Income - Other	326,750.40	275,000.00	51,750.40	18.8 %
TOTAL Income	4,491,644.09	3,751,888.00	739,756.09	19.7 %
***** NET INCOME	4,491,644.09	3,751,888.00	739,756.09	19.7 %
***** GROSS PROFIT	4,491,644.09	3,751,888.00	739,756.09	19.7 %
Expenses				
CVP Water (O&M)	278,946.57	345,000.00	66,053.43	19.1 %
CVP Trinity PUD O&M)	0.00	1,837.00	1,837.00	100.0 %
CVP-Friant Surcharge (O&M)	56,140.00	100,837.00	44,697.00	44.3 %
CVP-Wildlife Restoration (O&M)	147,244.51	137,500.00	(9,744.51)	-7.1 %
Friant Water Authority O & M	304,416.00	297,913.00	(6,503.00)	-2.2 %
Friant Water Auth-SLD (O&M)	323,874.35	275,000.00	(48,874.35)	-17.8 %
Other Water Costs (O&M)	75,016.50	0.00	(75,016.50)	
Payroll - Gross Wages (O&M)	94,481.92	99,000.00	4,518.08	4.6 %
Payroll - Overtime (O&M)	6,682.05	4,587.00	(2,095.05)	-45.7 %
Payroll - Paid Leave (O&M)	7,646.60	10,087.00	2,440.40	24.2 %
Payroll Tax Expense (O&M)	8,912.11	10,087.00	1,174.89	11.6 %
Payroll - Standby (O&M)	2,929.52	3,212.00	282.48	8.8 %
PERS (O&M)	0.00	28,875.00	28,875.00	100.0 %
Health Insurance (O&M)	37,837.36	37,862.00	24.64	0.1 %

	<i>11 Months Ended November 30, 2025</i>	<i>11 Months Ended November 30, 2025 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Dental Insurance (O&M)	1,538.24	1,562.00	23.76	1.5 %
Vision Insurance (O&M)	520.52	528.00	7.48	1.4 %
Worker's Comp (O&M)	5,396.70	5,225.00	(171.70)	-3.3 %
Employee Training (O&M)	0.00	462.00	462.00	100.0 %
Repairs - Real Property (O&M)	897.27	913.00	15.73	1.7 %
Repairs-Distribution Sys (O&M)	45,187.47	91,663.00	46,475.53	50.7 %
Repairs - Motor Vehicles (O&M)	3,906.02	9,163.00	5,256.98	57.4 %
Repairs - Equipment (O&M)	20,872.66	18,337.00	(2,535.66)	-13.8 %
Supplies - General (O&M)	23,527.21	18,337.00	(5,190.21)	-28.3 %
Supplies - Weed Control (O&M)	23,841.96	27,500.00	3,658.04	13.3 %
Channel Clearing (O&M)	3,386.00	3,212.00	(174.00)	-5.4 %
Gasoline & Oil (O&M)	23,065.49	25,663.00	2,597.51	10.1 %
Success Reservoir O & M	124,467.00	38,038.00	(86,429.00)	-227.2 %
Miscellaneous (O&M)	(90.88)	44.00	134.88	306.5 %
Contract Labor (O&M)	72,426.18	87,087.00	14,660.82	16.8 %
Utilities-Electric P-2 (O&M)	4,064.84	1,837.00	(2,227.84)	-121.3 %
Utilities - Electric P-1 (O&M)	2,907.61	2,750.00	(157.61)	-5.7 %
Utilities/Rhodes Fine (O&M)	5,033.02	9,163.00	4,129.98	45.1 %
Director Fees (A&G)	5,220.00	4,818.00	(402.00)	-8.3 %
Director-Medical Ins (A&G)	0.00	46,750.00	46,750.00	100.0 %
Payroll - Gross Wages (A&G)	219,639.06	180,587.00	(39,052.06)	-21.6 %
Payroll - Overtime Wages (A&G)	4,046.99	0.00	(4,046.99)	
Payroll - Paid Leave (A&G)	15,042.73	13,750.00	(1,292.73)	-9.4 %
Payroll Tax (A&G)	19,208.10	18,337.00	(871.10)	-4.8 %
PERS (A&G)	4,800.08	2,838.00	(1,962.08)	-69.1 %
Pension Expense (A&G)	78,776.68	18,337.00	(60,439.68)	-329.6 %
Health Insurance (A&G)	120,108.88	66,913.00	(53,195.88)	-79.5 %
Dental Insurance (A&G)	4,439.40	4,268.00	(171.40)	-4.0 %
Vision Insurance (A&G)	1,372.28	1,309.00	(63.28)	-4.8 %
Worker's Comp (A&G)	1,254.66	1,287.00	32.34	2.5 %
Employee Training (A&G)	0.00	462.00	462.00	100.0 %
Mngt Services (JMA) (A&G)	121,582.77	114,587.00	(6,995.77)	-6.1 %
Repairs - Real Property (A&G)	16,669.37	9,163.00	(7,506.37)	-81.9 %
Repairs - Equipment (A&G)	0.00	462.00	462.00	100.0 %
Janitorial Expenses (A&G)	2,200.00	1,925.00	(275.00)	-14.3 %
Supplies - General (A&G)	46,149.03	9,163.00	(36,986.03)	-403.6 %
Computer Expenses (A&G)	89,238.37	9,163.00	(80,075.37)	-873.9 %
Utilities-Electric/Propane (A&G)	0.00	2,937.00	2,937.00	100.0 %
Telephone Service (A&G)	3,516.32	4,125.00	608.68	14.8 %
Refuse Disposal (A&G)	445.65	363.00	(82.65)	-22.8 %
Pest Control (A&G)	480.00	462.00	(18.00)	-3.9 %
Engineering Services (A&G)	127,844.20	13,750.00	(114,094.20)	-829.8 %
Legal Expenses (A&G)	262,756.52	183,337.00	(79,419.52)	-43.3 %
Audit Services (A&G)	13,150.00	15,125.00	1,975.00	13.1 %
Insurance & Bonds (A&G)	19,092.70	14,663.00	(4,429.70)	-30.2 %
Election Costs (A&G)	525.96	1,400.00	874.04	62.4 %

	<i>11 Months Ended November 30, 2025</i>	<i>11 Months Ended November 30, 2025</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
		<i>Budget</i>		
DCTRA-Admin Dues(A&G)	0.00	2,750.00	2,750.00	100.0 %
Taxes & Licenses (A&G)	182.64	187.00	4.36	2.3 %
Travel, Meals & Lodging (A&G)	1,183.28	913.00	(270.28)	-29.6 %
Water Rights Fees (SWRCB) (A&G)	68,971.92	59,587.00	(9,384.92)	-15.7 %
FWA - General Member Activities (A&G)	84,336.00	137,500.00	53,164.00	38.7 %
Eastern Tule GSA (A&G)	44,918.95	0.00	(44,918.95)	
Tule River Association (A&G)	73,663.27	55,000.00	(18,663.27)	-33.9 %
Dues & Subscriptions (A&G)	26,503.90	11,000.00	(15,503.90)	-140.9 %
Meeting Expense (A&G)	669.72	913.00	243.28	26.6 %
Assessment On Shares (A&G)	29,790.45	9,163.00	(20,627.45)	-225.1 %
Contract Labor (A&G)	0.00	462.00	462.00	100.0 %
Miscellaneous (A&G)	11.37	0.00	(11.37)	
TOTAL Expenses	3,212,866.05	2,711,037.00	(501,829.05)	-18.5 %
***** OPERATING PROFIT	1,278,778.04	1,040,851.00	237,927.04	22.9 %
Other Income & Expenses				
OTHER INCOME/EXPENSE	(504.00)	(1,837.00)	1,333.00	72.6 %
Bond Financing Legal Fees (A&G)	0.00	(297,913.00)	297,913.00	100.0 %
Bond Interest Expense	(24,419.70)	0.00	(24,419.70)	
TOTAL Other Income & Expenses	(24,923.70)	(299,750.00)	274,826.30	91.7 %
***** PROFIT BEFORE TAXES	1,253,854.34	741,101.00	512,753.34	69.2 %
***** NET PROFIT	1,253,854.34	741,101.00	512,753.34	69.2 %

Porterville Irrigation District

Income Statement

ENCLOSURE #14.A.3.

Year-to-Date Performance, November 2025 - current month

	<i>11 Months Ended November 30, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
Water Sales - District Users	1,546,360.14	1,890,050.00	343,689.86	81.8 %
Water Recharge Credit Revenue	944,982.09	0.00	(944,982.09)	
1st Installment	747,010.95	748,000.00	989.05	99.9 %
1st Installment-10% Penalty	3,884.52	4,500.00	615.48	86.3 %
2nd Installment	747,010.94	748,000.00	989.06	99.9 %
2nd Installment - 5% Penalty	7,212.41	3,200.00	(4,012.41)	225.4 %
Cost Charge	0.00	400.00	400.00	
Interests/Delinquencies	3,813.94	600.00	(3,213.94)	635.7 %
Success Power Project	0.00	5,000.00	5,000.00	
Misc Income (Administration)	109,324.52	100.00	(109,224.52)	109324.5 %
Rental Income	17,065.62	24,500.00	7,434.38	69.7 %
Refunds (Operations)	28,069.05	25,000.00	(3,069.05)	112.3 %
Water Share Lease Revenue	252.50	25,100.00	24,847.50	1.0 %
Interest Income - LAIF	9,907.01	10,000.00	92.99	99.1 %
Interest Income - Other	326,750.40	300,000.00	(26,750.40)	108.9 %
TOTAL Income	4,491,644.09	3,784,450.00	(707,194.09)	118.7 %
 ***** NET INCOME	 4,491,644.09	 3,784,450.00	 (707,194.09)	 118.7 %
 ***** GROSS PROFIT	 4,491,644.09	 3,784,450.00	 (707,194.09)	 118.7 %
Expenses				
CVP Water (O&M)	278,946.57	345,000.00	66,053.43	80.9 %
CVP Trinity PUD O&M)	0.00	2,000.00	2,000.00	
CVP-Friant Surcharge (O&M)	56,140.00	110,000.00	53,860.00	51.0 %
CVP-Wildlife Restoration (O&M)	147,244.51	150,000.00	2,755.49	98.2 %
Friant Water Authority O & M	304,416.00	325,000.00	20,584.00	93.7 %
Friant Water Auth-SLD (O&M)	323,874.35	300,000.00	(23,874.35)	108.0 %
Other Water Costs (O&M)	75,016.50	0.00	(75,016.50)	
Payroll - Gross Wages (O&M)	94,481.92	108,000.00	13,518.08	87.5 %
Payroll - Overtime (O&M)	6,682.05	5,000.00	(1,682.05)	133.6 %
Payroll - Paid Leave (O&M)	7,646.60	11,000.00	3,353.40	69.5 %
Payroll Tax Expense (O&M)	8,912.11	11,000.00	2,087.89	81.0 %
Payroll - Standby (O&M)	2,929.52	3,500.00	570.48	83.7 %
PERS (O&M)	0.00	31,500.00	31,500.00	
Health Insurance (O&M)	37,837.36	41,300.00	3,462.64	91.6 %

**11 Months Ended
November 30, 2025**

		Annual Budget	Unused	% Used
Dental Insurance (O&M)	1,538.24	1,700.00	161.76	90.5 %
Vision Insurance (O&M)	520.52	575.00	54.48	90.5 %
Worker's Comp (O&M)	5,396.70	5,700.00	303.30	94.7 %
Employee Training (O&M)	0.00	500.00	500.00	
Repairs - Real Property (O&M)	897.27	1,000.00	102.73	89.7 %
Repairs-Distribution Sys (O&M)	45,187.47	100,000.00	54,812.53	45.2 %
Repairs - Motor Vehicles (O&M)	3,906.02	10,000.00	6,093.98	39.1 %
Repairs - Equipment (O&M)	20,872.66	20,000.00	(872.66)	104.4 %
Supplies - General (O&M)	23,527.21	20,000.00	(3,527.21)	117.6 %
Supplies - Weed Control (O&M)	23,841.96	30,000.00	6,158.04	79.5 %
Channel Clearing (O&M)	3,386.00	3,500.00	114.00	96.7 %
Gasoline & Oil (O&M)	23,065.49	28,000.00	4,934.51	82.4 %
Success Reservoir O & M	124,467.00	41,500.00	(82,967.00)	299.9 %
Miscellaneous (O&M)	(90.88)	50.00	140.88	-181.8 %
Contract Labor (O&M)	72,426.18	95,000.00	22,573.82	76.2 %
Utilities-Electric P-2 (O&M)	4,064.84	2,000.00	(2,064.84)	203.2 %
Utilities - Electric P-1 (O&M)	2,907.61	3,000.00	92.39	96.9 %
Utilities/Rhodes Fine (O&M)	5,033.02	10,000.00	4,966.98	50.3 %
Director Fees (A&G)	5,220.00	5,250.00	30.00	99.4 %
Director-Medical Ins (A&G)	0.00	51,000.00	51,000.00	
Payroll - Gross Wages (A&G)	219,639.06	197,000.00	(22,639.06)	111.5 %
Payroll - Overtime Wages (A&G)	4,046.99	0.00	(4,046.99)	
Payroll - Paid Leave (A&G)	15,042.73	15,000.00	(42.73)	100.3 %
Payroll Tax (A&G)	19,208.10	20,000.00	791.90	96.0 %
PERS (A&G)	4,800.08	3,100.00	(1,700.08)	154.8 %
Pension Expense (A&G)	78,776.68	20,000.00	(58,776.68)	393.9 %
Health Insurance (A&G)	120,108.88	73,000.00	(47,108.88)	164.5 %
Dental Insurance (A&G)	4,439.40	4,650.00	210.60	95.5 %
Vision Insurance (A&G)	1,372.28	1,425.00	52.72	96.3 %
Worker's Comp (A&G)	1,254.66	1,400.00	145.34	89.6 %
Employee Training (A&G)	0.00	500.00	500.00	
Mngt Services (JMA) (A&G)	121,582.77	125,000.00	3,417.23	97.3 %
Repairs - Real Property (A&G)	16,669.37	10,000.00	(6,669.37)	166.7 %
Repairs - Equipment (A&G)	0.00	500.00	500.00	
Janitorial Expenses (A&G)	2,200.00	2,100.00	(100.00)	104.8 %
Supplies - General (A&G)	46,149.03	10,000.00	(36,149.03)	461.5 %
Computer Expenses (A&G)	89,238.37	10,000.00	(79,238.37)	892.4 %
Utilities-Electric/Propane (A&G)	0.00	3,200.00	3,200.00	
Telephone Service (A&G)	3,516.32	4,500.00	983.68	78.1 %
Refuse Disposal (A&G)	445.65	400.00	(45.65)	111.4 %
Pest Control (A&G)	480.00	500.00	20.00	96.0 %
Engineering Services (A&G)	127,844.20	15,000.00	(112,844.20)	852.3 %
Legal Expenses (A&G)	262,756.52	200,000.00	(62,756.52)	131.4 %
Audit Services (A&G)	13,150.00	16,500.00	3,350.00	79.7 %
Insurance & Bonds (A&G)	19,092.70	16,000.00	(3,092.70)	119.3 %
Election Costs (A&G)	525.96	1,400.00	874.04	37.6 %

	<i>11 Months Ended November 30, 2025</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
DCTRA-Admin Dues(A&G)	0.00	3,000.00	3,000.00	
Taxes & Licenses (A&G)	182.64	200.00	17.36	91.3 %
Travel, Meals & Lodging (A&G)	1,183.28	1,000.00	(183.28)	118.3 %
Water Rights Fees (SWRCB) (A&G)	68,971.92	65,000.00	(3,971.92)	106.1 %
FWA - General Member Activities (A&G)	84,336.00	150,000.00	65,664.00	56.2 %
Eastern Tule GSA (A&G)	44,918.95	0.00	(44,918.95)	
Tule River Association (A&G)	73,663.27	60,000.00	(13,663.27)	122.8 %
Dues & Subscriptions (A&G)	26,503.90	12,000.00	(14,503.90)	220.9 %
Meeting Expense (A&G)	669.72	1,000.00	330.28	67.0 %
Assessment On Shares (A&G)	29,790.45	10,000.00	(19,790.45)	297.9 %
Contract Labor (A&G)	0.00	500.00	500.00	
Miscellaneous (A&G)	11.37	0.00	(11.37)	
Depreciation (A&G)	0.00	141,500.00	141,500.00	
TOTAL Expenses	3,212,866.05	3,067,450.00	(145,416.05)	104.7 %
***** OPERATING PROFIT	1,278,778.04	717,000.00	(561,778.04)	178.4 %
Other Income & Expenses				
OTHER INCOME/EXPENSE	(504.00)	(2,000.00)	(1,496.00)	25.2 %
Bond Financing Legal Fees (A&G)	0.00	(325,000.00)	(325,000.00)	
Bond Interest Expense	(24,419.70)	0.00	24,419.70	
TOTAL Other Income & Expenses	(24,923.70)	(327,000.00)	(302,076.30)	7.6 %
***** PROFIT BEFORE TAXES	1,253,854.34	390,000.00	(863,854.34)	321.5 %
***** NET PROFIT	1,253,854.34	390,000.00	(863,854.34)	321.5 %

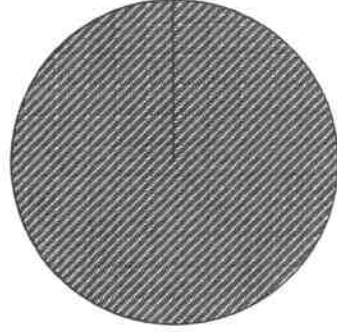


Account Statement - Transaction Summary

For the Month Ending December 31, 2025

Porterville Irrigation District - Porterville Irrigation District - 6199-001

CAMP Pool		Asset Summary	
Opening Market Value	6,478,856.66	December 31, 2025	November 30, 2025
Purchases	21,712.15	6,500,568.81	6,478,856.66
Redemptions	0.00		
Unsettled Trades	0.00		
Change in Value	0.00		
Closing Market Value	\$6,500,568.81	\$6,500,568.81	\$6,478,856.66
Cash Dividends and Income	21,712.15	Asset Allocation	



CAMP Pool
100.00%

ENCLOSURE #14.A.4.

ENCLOSURE #14.A.5.

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

January 05, 2026

LAIF Home
PMIA Average Monthly
Yields

PORTERVILLE IRRIGATION DISTRICT

TREASURER
P.O. BOX 1248
PORTERVILLE, CA 93258

Tran Type Definitions

Account Number: 90-54-013

December 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	2,307,755.97
Total Withdrawal:	0.00	Ending Balance:	2,307,755.97



YOUR BEST PROTECTION

ACWA JPIA

P. O. Box 619082
Roseville, CA
95661-9082

phone
916.786.5742
800.231.5742

www.acwajpia.com

Core Values

- People
- Service
- Integrity
- Innovation

ENCLOSURE #14.B.1.

RECEIVED DEC 09 2025

12/3/2025

Porterville Irrigation District (P007)
PO Box 1248
Porterville, CA 93258

General Manager:

Each year at Fall Conference, the JPIA recognizes members that have a Loss Ratio of 20% or less in either of the Liability, Property, or Workers' Compensation programs (loss ratio = total losses / total premiums).

The members with this distinction receive the "**President's Special Recognition Award**" certificate for each Program that they qualify in.

The JPIA is extremely pleased to present Porterville ID with this special recognition and commends the District on the hard work in reducing claims.

Congratulations to you, your staff, Board, and District. Keep up the good work!

The JPIA wishes you the best in 2026.

Sincerely,

Melody McDonald
President

Enclosure: President's Special Recognition Award(s)

President's Special Recognition Award

*The President of the
ACWA JPIA
hereby presents Special Recognition Award to*

Porterville Irrigation District

In recognition of outstanding performance in the Liability program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 10/01/2021 - 09/30/2024 announced at the ACWA JPIA Board of Director's meeting held in San Diego, California.

Melody McDonald

Melody McDonald, President



December 01, 2025

President's Special Recognition Award

*The President of the
ACWA JPIA
Hereby presents this Special Recognition Award to*

Porterville Irrigation District

In recognition of outstanding performance in the Workers' Compensation program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 07/01/2021 - 06/30/2024 announced at the ACWA JPIA Board of Directors' meeting held in San Diego, California.

Melody McDonald

Melody McDonald, President



December 01, 2025

President's Special Recognition Award

*The President of the
ACWA JPIA
Hereby presents Special Recognition Award to*

Porterville Irrigation District

In recognition of outstanding performance in the Property program, demonstrated by maintaining exceptionally low claim costs relative to contributions during the period 07/01/2021 - 06/30/2024 announced at the ACWA JPIA Board of Director's meeting held in San Diego, California.

Melody McDonald

Melody McDonald, President



December 01, 2025

PORTERVILLE IRRIGATION DISTRICT

REQUEST FOR REVISION OF WATER SCHEDULE (PRELIMINARY)

U.S. Bureau of Reclamation
South-Central California Area Office
1243 N Street
Fresno, CA 93721

Prepared By: NIK

Prepared On: 12/30/2025

Water Year: 2025

USBR DECLARATION		Contract Available Quantity	
CLASS 1 CONTRACT NO. 175R-4309D	100%	15,000	15,000
CLASS 2 CONTRACT NO. 175R-4309D	10%	30,000	3,000

Classification	Total Available	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Carry over	Total Scheduled
Class 1															
- Contract No. 175r-4309D	14,419	0	0	927	2,161	4,266	1,544	701	956	2,241	1,623	0	0	0	14,419
Total Class 1	14,419	0	0	927	2,161	4,266	1,544	701	956	2,241	1,623	0	0	0	14,419
Class 2															
- Contract No. 175r-4309D	3,000	0	0	0	0	0	0	0	0	0	0	1,500	1,500	0	3,000
Total Class 2	3,000	0	0	0	0	0	0	0	0	0	0	1,500	1,500	0	3,000
Unreleased Restoration Flow															
- 2025 Tier 1, Block A	54	0	54	0	0	0	0	0	0	0	0	0	0	0	54
- 2025 Tier 1, Block A (Transfer to Saucelito ID)	151	0	151	0	0	0	0	0	0	0	0	0	0	0	151
- 2025 Tier 1, Block B	616	0	0	616	0	0	0	0	0	0	0	0	0	0	616
- 2025 Tier 2, Block AA	257	0	0	0	257	0	0	0	0	0	0	0	0	0	257
- 2025 Tier 2, Block BB	310	0	0	0	0	0	310	0	0	0	0	0	0	0	310
- 2025 Tier 2, Block CC	203	0	0	0	0	0	0	203	0	0	0	0	0	0	203
Total Unreleased Restoration Flow	1,591	0	205	616	257	0	310	203	0	0	0	0	0	0	1,591
Transfers In															
- Contract No. 175r-4309D	151	0	0	151	0	0	0	0	0	0	0	0	0	0	151
- Saucelito ID (2025 Class 1)	151	0	0	151	0	0	0	0	0	0	0	0	0	0	151
Total Transfers In		0	0	151	0	0	0	0	0	0	0	0	0	0	
Other															
-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTHLY TOTAL		0	205	1,694	2,418	4,266	1,854	904	956	2,241	1,623	1,500	1,500	0	19,161
ACCUM. TOTAL	19,161	0	205	1,899	4,317	8,583	10,437	11,341	12,297	14,538	16,161	17,661	19,161	19,161	

Shaded areas represent actual deliveries. Bold and Italics are changes to actuals from previous schedule.

ENCLOSURE #14.C.1.

Rainfall at Porterville Irrigation District														Running 5 Yr Avg
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
1960-61	0.53	3.40	0.51	0.92	0.10	0.71		0.30					6.47	1960-61
1961-62		1.82	0.83	1.26	6.12	0.82	0.02	0.17				0.09	11.13	1961-62
1962-63	0.30		0.78		2.21	2.15	2.41	0.12	0.37		0.10	0.46	8.90	1962-63
1963-64	1.64	1.84	0.15	0.99	0.10	1.98		0.76			0.40		7.86	1963-64
1964-65	1.30	1.47	1.71	1.43	0.10	0.72	3.06				0.27	0.08	10.14	1964-65
1965-66		1.66	1.25	0.73	0.93	0.13	0.09	0.29	0.25				5.33	1965-66
1966-67		1.14	4.78	1.75	0.28	1.40	4.43	0.31				0.64	14.73	1966-67
1967-68		2.36	1.00	0.74	0.93	1.27	0.36	0.10					6.76	1967-68
1968-69	1.39	0.77	1.53	7.28	4.92	0.87	0.42	0.24	0.02	0.10		0.19	17.73	1968-69
1969-70	0.14	0.91	0.74	2.06	0.88	1.44	0.37						6.54	1969-70
1970-71		3.13	2.53	0.60	0.87	0.42	0.49	2.12					10.16	1970-71
1971-72	0.03	0.43	3.16	0.37	0.32		0.16	0.09	0.05			0.16	4.77	1971-72
1972-73	1.39	2.97	1.46	3.63	3.36	3.59	0.30						16.70	1972-73
1973-74	1.03	1.58	1.50	3.07	0.29	2.17	0.84						10.48	1973-74
1974-75	1.47	0.77	1.67	0.32	1.51	1.97	0.57						8.28	1974-75
1975-76	1.36	0.57	0.45		3.03	1.03	0.96	0.23			0.04	2.93	10.60	1975-76
1976-77	0.18	0.52	0.53	0.69	0.14	0.28		1.30	0.07		0.17		3.88	1976-77
1977-78	0.19	0.55	3.78	3.06	4.91	3.68	2.44					2.31	20.92	1977-78
1978-79		0.95	1.17	1.99	1.21	2.59	0.15					0.41	8.47	1978-79
1979-80	0.24	0.66	0.62	3.79	2.78	2.04	1.40	0.18					11.71	1979-80
1980-81	0.19	0.04	0.47	2.26	1.59	2.43	0.86	0.37					8.21	1980-81
1981-82	1.18	1.26	0.67	1.68	0.95	3.92	2.22		0.41			1.27	13.56	1981-82
1982-83	1.12	2.62	1.14	4.55	2.99	4.23	0.86	0.26			0.12	0.57	18.46	1982-83
1983-84	0.33	2.03	1.49		0.54	0.96	0.38			0.12	0.19		6.04	1983-84
1984-85	0.52	1.94	1.49	0.74	0.76	1.27						0.69	7.41	1984-85
1985-86	0.37	2.68	1.02	1.73	2.85	3.43	0.13					0.37	12.58	1985-86
1986-87	0.66		0.91	1.63	1.53	1.32	0.22	0.12					6.39	1986-87
1987-88	1.17	1.05	1.12	1.83	0.16	1.25	1.97	0.42					8.97	1987-88
1988-89		1.32	1.83	0.21	1.61	2.36	0.34	0.10				0.35	8.12	1988-89
1989-90	0.30	0.37		2.15	1.38	0.69	0.77	0.81				0.16	6.63	1989-90
1990-91	0.02	0.36	0.35	0.26	0.30	7.84	0.09						9.22	1990-91
1991-92	0.80	0.09	1.15	1.37	3.42	1.45							8.28	1991-92
1992-93	1.02		2.52	3.77	2.68	2.03	0.09	0.03	1.01				13.15	1992-93
1993-94	0.51	1.67	1.46	0.97	2.18	0.71	1.03	0.75				0.26	9.54	1993-94
1994-95	0.62	1.74	1.68	4.33	0.97	4.94	1.13	1.10	0.67				17.18	1994-95
1995-96			2.29	1.89	2.45	1.26	0.60	0.17					8.66	1995-96
1996-97	1.20	2.01	3.70	4.96	0.39						0.04	0.01	12.31	1996-97
1997-98	0.36	2.20	1.80	2.67	5.66	3.78	1.88	1.33	0.37			0.05	20.10	1997-98
1998-99	0.25	1.04	0.82	5.08	0.86	0.56	1.49					0.13	10.23	1998-99
1999-00	0.54			1.87	4.03	1.47	1.28	0.46	0.15		0.03		9.83	1999-00
2000-01	1.28	0.03	0.03	2.24	2.02	0.14	1.66			0.12			7.52	2000-01
2001-02	0.19	1.94	2.35	0.85	0.20	0.94	0.19	0.19					6.85	2001-02
2002-03		1.71	1.78	0.15	1.51	0.55	1.46	1.49			0.10		8.75	2002-03
2003-04		0.77	1.68	1.05	2.19	0.60	0.11						6.40	2003-04
2004-05	1.73	0.66	1.96	2.79	1.33	1.70	1.57	1.98				0.01	13.73	2004-05
2005-06	0.01		0.88	3.04	0.55	3.77	3.32	0.35					11.92	2005-06
2006-07	0.12		1.65	0.43	1.47	0.99	0.37	0.06				0.51	5.60	2006-07
2007-08	0.17		1.43	1.91	2.46	0.04	0.37						6.38	2007-08
2008-09		1.71	1.70	0.68	1.39	0.15	0.35	0.64					6.62	2008-09
2009-10	0.65	0.38	2.45	3.21	2.12	0.54	1.59	0.05					10.99	2009-10
2010-11	0.77	1.74	8.04	1.72	1.21	3.49	0.52	0.35	0.54				18.38	2010-11
2011-12	0.61	0.42		1.25	0.33	2.56	5.41						10.58	2011-12
2012-13		1.59	2.19	0.72	1.01	0.85		0.15					6.51	2012-13
2013-14	0.42	0.48	0.23		0.80	0.64	0.34						2.91	2013-14
2014-15		1.38	1.62	0.14	0.50	0.22				0.15			4.01	2014-15
2015-16	0.19	1.62	2.63	2.57	1.51	1.55	0.57						10.64	2015-16
2016-17	0.74	0.30	1.72	5.07	2.46	0.71	0.90						11.90	2016-17
2017-18		0.06	0.05	0.99	0.42	3.39	0.47	0.01					5.39	2017-18
2018-19	0.03	1.07	0.52	1.59	2.96	3.11	0.05	2.07					11.40	2018-19
2019-20		0.71	1.84	0.50	0.20	2.24	2.69	0.29					8.47	2019-20
2020-21			0.55	1.30	0.15	1.10	0.23						3.33	2020-21
2021-22	1.23	0.05	4.71		0.25	0.92	0.28					0.06	7.50	2021-22
2022-23		0.68	3.06	5.23	3.15	5.45		0.15	0.32		0.92		18.96	2022-23
2023-24	0.14	0.16	0.85	1.92	3.29	1.23	1.58	0.45					9.62	2023-24
2024-25		1.31	0.91	0.30	1.67	2.97	0.55					0.10	7.81	2024-25
2025-26	1.59	1.84	2.35										5.78	2025-26
Average*	0.51	1.12	1.64	1.88	1.71	1.83	0.92	0.33	0.07	0.01	0.04	0.19	10.23	

*Note: Years in red are not yet included in the "average" formulas yet

PORTERVILLE IRRIGATION DISTRICT

Board Meeting: 01/13/2026

OPERATIONS REPORT

WATER REPORT/TODAY'S WATER:

Water running "Recharge" ongoing:

P-1 = 10 cfs

P-2 = 10 cfs

Porter Slough = 10 cfs

PROJECTS:

ONGOING PROJECTS:

Equipment building maintenance ongoing as needed, Ditch bank and storm drain ditches, repairs (ongoing)

Thank you,

Chris Eriksen

Operation/Foreman Ditch Maintenance



**AG & INDUSTRIAL
ENTERPRISES**
13037 AVENUE 72
EARLIMART, CA. 93219
(559) 892-1527 PHONE & FAX

ENCLOSURE #16 Estimate

Date	Estimate #
1/6/2026	E24-251283

Name / Address
PORTERVILLE WATER DISTRICT PO BOX. 1248 PORTERVILLE, CA 93258

Ship To

Account #	Terms	P.O. No.	Valid Until	Rep	Project
23324	Due on receipt		2/6/2026	R.V.	NWSA PIPELINE
Item	Description			Qty	Total
MOBILIZATION & ...	NWSA PIPELINE - 30" PIPELINE OPTION Mobilization/Demobilization, Bonds, Insurance, and Permits			1	62,000.00T
SPECIAL ORDER L...	Worker Protection			1	10,000.00T
SPECIAL ORDER L...	Miscellaneous Facilities and Operations			1	10,000.00T
SPECIAL ORDER L...	SWPPP Preparation and Implementation			1	15,000.00T
SPECIAL ORDER L...	Dust Control			1	15,000.00T
SPECIAL ORDER L...	Compaction and Materials Testing			1	7,500.00T
SPECIAL ORDER L...	Traffic Control Plan & Implementation			1	8,000.00T
SPECIAL ORDER L...	Construct Porter Slough Turnout			1	64,000.00T
SPECIAL ORDER L...	Furnish & Install 30" PVC DR 41			1	20,000.00T
SPECIAL ORDER L...	Furnish & Install Rip Rap			1	20,000.00T
SPECIAL ORDER L...	Furnish & Install Flow Meter & Vault			1	52,600.00T
SPECIAL ORDER L...	Furnish & Install 30" PVC DR 41			1	279,280.00T
SPECIAL ORDER L...	Ave 216 Road Crossing Demolition & Resurfacing			1	37,800.00T
SPECIAL ORDER L...	Construct Sump Box			1	81,420.00T
SPECIAL ORDER L...	Improve Farm Road with Class II Base Rock			1	15,000.00T
				Subtotal	\$697,600.00
Due to market changes, Estimates are valid until the date indicated above.	Project Authorization			Sales Tax (0.0%)	\$0.00
	Signature			Total	\$697,600.00

Project Autorization

Signature

PROVOST & PRITCHARD CONSULTING GROUP

COMPARISON OF BID Porterville Irrigation District

Northwest Service Area Pipeline

Bid Opening Date
Prevailing Wages Required

Project Manager: Matt Kinchuch
Project Engineer: Matt Kinchuch

Item	Description	Quantity	Unit	ENGINEER'S ESTIMATE		APPARENT LOW BIDDER		Ag & Industrial Enterprises Inc.		Ag & Industrial Enterprises Inc.	
				Unit Cost	Total	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
1	Base Bid										
1	Mobilization/Demobilization, Bonds, Insurance, and	1	LS	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000
2	Worker Protection	1	LS	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
3	Miscellaneous Facilities and Operations	1	LS	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
4	SWPPP Preparation and Implementation	1	LS	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
5	Dust Control	1	LS	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
6	Compaction and Materials Testing	1	LS	\$ 12,000	\$ 12,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
7	Traffic Control Plan & Implementation	1	LS	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
8	Construct Porter Slough Turnout	1	LS	\$ 95,000	\$ 95,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
9	Furnish & Install 30" PVC DR 41	50	LF	\$ 180	\$ 9,000	\$ 400	\$ 20,000	\$ 400	\$ 20,000	\$ 400	\$ 20,000
10	Furnish & Install Rip Rap	326	SF	\$ 30.67	\$ 10,000	\$ 61	\$ 19,886	\$ 61.35	\$ 20,000	\$ 61.35	\$ 20,000
11	Furnish & Install Flow Meter & Vault	1	LS	\$ 50,000	\$ 50,000	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600	\$ 52,600
12	Furnish & Install 27" PIP CL-100	1,732	LF	\$ 165.13	\$ 286,000	\$ 117.20	\$ 202,890.40	\$ 161.25	\$ 278,280.00	\$ 161.25	\$ 278,280.00
13	Ave 216 Road Crossing Demolition & Resurfacing	1	LS	\$ 5,000	\$ 5,000	\$ 37,800	\$ 37,800	\$ 37,800	\$ 37,800	\$ 37,800	\$ 37,800
14	Construct Sump Box	1	LS	\$ 170,000	\$ 170,000	\$ 81,420	\$ 81,420	\$ 81,420	\$ 81,420	\$ 81,420	\$ 81,420
15	Improve Farm Road with Class II Base Rock	32,500	SF	\$ 0.68	\$ 22,000	\$ 0.46	\$ 14,950.00	\$ 0.46	\$ 15,000.00	\$ 0.46	\$ 15,000.00
Total Base Bid					\$ 736,000		\$ 621,146.40		\$ 621,146.40		\$ 697,600.00
Subtotal					\$ 736,000		\$ 621,146.40		\$ 621,146.40		\$ 697,600.00
Subtotal					\$ 736,000		\$ 621,146.40		\$ 621,146.40		\$ 697,600.00
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Subtotal					\$ 736,000		\$ 621,146.40		\$ 621,146.40		\$

PROVOST & PRITCHARD CONSULTING GROUP

400 E Main St, Ste 300, Visalia, CA 93291 • (559) 636-1166
www.provostandpritchard.com

PHASE AMENDMENT

To: Sean Geivet
Porterville Irrigation District

Email: sgeivet@ocsnet.net

CC:

Email:

From: Evan Nydam

Date: January 6, 2026

Subject: Northwest Service Area Pipeline – Construction Management Support

COMMENTS:

The Northwest Service Area Project is now slated to start construction having received approval from US Bureau of Reclamation and completing construction bidding. With construction eminent, there is now need for construction management support. The Porterville Irrigation District (**PID**) has requested a construction management support proposal to amend the existing contract with Provost & Pritchard Consulting Group (**Provost & Pritchard**). An additional phase amendment is hereby submitted for Provost & Pritchard to incorporate the following changes:

NORTHWEST SERVICE PIPELINE, JOB NO. 3429-23-001, PHASE CM (NEW PHASE)

Proposed tasks:

1. Construction observation and oversight. This includes Provost & Pritchard staff being present and integral times of the construction effort. This includes construction meetings, structure rebar inspection, submittal review, troubleshooting with the Contractor and PID, if deviations or issues are encountered.
2. Coordination between Contractor and PID. This includes support with process paperwork such as Notice of Award, Contracting, etc. Recommendations on progress and/or final payments to the contractor are also included.
3. Construction Surveying. This includes setting stakes for structure corners and canal/pipeline alignments as construction progresses. Re-staking requested by the contractor can be charged under a separate phase as extra work, if PID chooses to charge the contractor for such additional expenses.

The effort is roughly estimated based on a construction start-up and duration of approximately 13 weeks and one Provost & Pritchard representative part time.

BUDGET AMENDMENT	
Phase CM	\$45,000
New Budget:	\$45,000

SCHEDULE

These services will be provided during the construction of the projects, which the bulk of the work will be from January 2026 to April 2026.

The signature below hereby authorizes a time and materials budget for a new Phase CM to be added under the existing project which was authorized in May 2023.

[https://us-partner-integrations.egnyte.com/msoffice/wopi/files/77c12246-f1a1-4cf2-9833-3a4c17e0af44/WOPIServiceld_TP_EGNYTE_PLUS/WOPIServiceld_212.ppeng.egnyte.com/CM Phase Addition.docx](https://us-partner-integrations.egnyte.com/msoffice/wopi/files/77c12246-f1a1-4cf2-9833-3a4c17e0af44/WOPIServiceld_TP_EGNYTE_PLUS/WOPIServiceld_212.ppeng.egnyte.com/CM%20Phase%20Addition.docx)

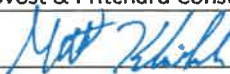
Engineering • Structural • Geotechnical • Surveying • Planning • Environmental • GIS • Construction Services • Hydrogeology • Consulting
Clovis • Visalia • Bakersfield • Modesto • Los Banos • Chico • Sacramento • Sonoma • San Luis Obispo • Riverside • Camarillo • Boise, ID

Please sign, date, and return to Evan Nydam or Matt Klinchuch at Provost & Pritchard Consulting Group by emailing enydam@ppeng.com or mklinchuch@ppeng.com

Client: Porterville Irrigation District

Provost & Pritchard Engineering Group, Inc. dba
Provost & Pritchard Consulting Group

By:

By: 

Name/Title: General Manager

Name/Title: Matt Klincuch, PE
Director of Operations

Date Signed:

Date Signed: 01-01-2025