



BOARD MEETING AGENDA
March 10, 2026 - 9:00 a.m.
22086 Avenue 160, Porterville CA 93257

Join Zoom Meeting

<https://us06web.zoom.us/j/6707587901?pwd=WVNBcjVHVUhpWWVFbTR3U01PTmVQZz09&omn=86444753929>

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. **Government Code Section 54956.8** – Conference with Real Property Negotiators/Property: **Consider First right of Refusal for the Purchase of 122.189 shares of Hubbs & Minor Ditch Company. Agency Negotiator: Michael Knight. Negotiating Parties: Porterville Irrigation District and Mark Shepard. Under Negotiation: Terms and Price.**
11. **CLOSED SESSION ITEMS** - Report action taken in closed session required by Government Code § 54957.1
12. **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.
13. **MINUTES** – Approval of the Minutes of the Board of Director’s meeting of January 13, 2026.
14. **BILLS AND VOUCHERS** – Bills to be reviewed for approval.

15. **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 |
16. **REQUEST FOR PROPOSAL AUDIT SERVICE** – Review, discuss and approve bid for Audit Services.
17. **Board Consideration to Purchase Ditch Company Shares** – Consider purchasing 122.189 shares of Hubbs & Minor Ditch Company Water Shares.
18. **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 #13

**Minutes of Regular Meeting, Board of Directors
February 17, 2026**

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:

Mike George
Matt Kidder
Douglass Jackson
Nick Gatti
Adam Mendoza
Bill Wallace
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 10:00 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

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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.

No comments.

APPROVAL OF THE MINUTES

M/S/U Gisler, Witzel to approve the Minutes of the Board of Directors Meeting of January 13, 2026, as presented.

AUTHORIZATION TO PAY BILLS

Current bills and historical bills were presented for approval.

M/S/U Gisler, Witzel 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 December 2025 Balance Sheet, showing the status of the banking accounts, and Income Statements for the same period. Also included in the packet were the CAMP account statement and the LAIF account statement for January 2026. Board directed to move \$1.5 million from CAMP investment to LAIF Investment.

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

Administration Report: GM Geivet reported on the well soundings for the Spring period. Soundings were generally positive. Board requested the future reports include averages data for all wells and a rolling ten-year graph.

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

- Deliveries: The district delivered nearly 3,000 acre-feet of Class 2 water in January. A 1,000-acre-foot swap with Lower Tule proved beneficial before the Bureau shut down Class 2 declarations on February 3rd.
- Forecast: Class 1 water is currently at a 55% allocation, but recent storms are expected to increase this to 70-75% or higher.
- Storage Concerns: There was discussion regarding Millerton Lake storage; staff expressed concern that the Bureau shut down Class 2 deliveries prematurely, potentially limiting the ability to manage upcoming snow runoff.

Operations:

- Fill Station: Paperwork for the city annexation is complete, with City Council approval expected in March.
- Maintenance: Staff completed bank repairs, washout fixes, and pre-emergent spraying.
- Infrastructure: A degraded corrugated pipe at Road 216 was identified as a concern for future repair.

Status Report of Authorities: TRA & FWA: TRA Sean Geivet stated meeting was scheduled for tomorrow February 18th. FWA: Sean Geivet noted that FWA has appointed Johnny Amaral as the new CEO.

Eastern Tule Groundwater Sustainability Agency (ETGSA): District Manager reported that the GSA is shutting down at the end of February. TBID will assist with the shutdown.

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. Meeting scheduled for February 17th.

Success Reservoir Enlargement Project (SREP) Update: The enlargement project is basically complete. They are looking at the overages and waiting on funding for the shortfall.

Future Planning:

- Project Updates: SA4 is moving toward construction following a pre-construction meeting. SA3 is seeking a 3-to-6-month extension from the DWR.
- P1 Project: Engineering for the P1 project is complex due to existing utility infrastructure, such as power poles.
- Turnout Maintenance: The Board discussed responsibility for degraded canal gates and turnouts; staff will research historical maintenance policies and specific site details for future consideration.

ADJOURNMENT – President Eric Borba adjourned the meeting at 10:45 a.m.

Jeffrey S. Row, *District Secretary-Treasurer*

Mar 6, 2026

9:44 am

Porterville Irrigation District ENCLOSURE #14.A.

Check Register (Checks and EFTs of All Types)

(Report period: February 18, 2026 to March 31, 2026)

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
Cash Account #1 [B OF A GENERAL ACCOUNT]					
19565	02/23/26	ZX AG	ZX AG SOLUTIONS	0.00	2025.00
19564	02/23/26	TRA	TULE RIVER ASSOCIATION	0.00	4938.88
19563	02/23/26	THOMPSONE	EMMA THOMPSON	0.00	100.00
19562	02/23/26	THE MARCOM	THE MARCOM GROUP INC	0.00	95.00
19561	02/23/26	SUCCESS	SUCCESS POWER PROJECT	0.00	3649.00
19560	02/23/26	PRR	PORTERVILLE ROCK & RECYCLE INC	0.00	434.67
19559	02/23/26	PROVOST	PROVOST & PRITCHARD	0.00	4477.00
19558	02/23/26	ODP	ODP BUSINESS SOLUTIONS, LLC	0.00	288.58
19557	02/23/26	MCCOWAN	McCOWAN, JOSEPH B	0.00	58.40
19556	02/23/26	FWA	FRIANT WATER AUTHORITY	0.00	16673.00
19555	02/23/26	ERIKSENREIMB	ERIKSEN, HOWARD C	0.00	600.00
19554	02/23/26	ERIKSEN	ERIKSEN, HOWARD C	0.00	3327.69
19553	02/23/26	CUTTONE	CUTTONE & MASTRO CPAs	0.00	500.00
19552	02/23/26	BWS	BARNES WELDING SUPPLY	0.00	3495.97
19551	02/23/26	BUSINESSCARD	BUSINESS CARD (SEE #14.A.2)	0.00	3657.98
19547	02/23/26	AMEX	AMERICAN EXPRESS	0.00	201.01
19550	02/23/26	BUSINESSCARD	*		Voided: Continued Stub
19549	02/23/26	BUSINESSCARD	*		Voided: Continued Stub
19548	02/23/26	BUSINESSCARD	*		Voided: Continued Stub
Cash account Total				0.00	44522.18
Cash Account #2 [B OF A PAYROLL ACCOUNT]					
EFT	02/24/26	270645584933928			
		PAYROLL	US Tax Deposit		5467.52
EFT	02/24/26	1-556-282-960			
		PAYROLL	CA Tax Deposit		2255.12
EFT	02/24/26	0-092-536-400			
		PAYROLL	CA Unemployment Deposit		196.99
11186	02/25/26	PAYROLL	MICHAEL KNIGHT		4778.19
11187	02/25/26	PAYROLL	ROY W LOWE		1804.39
11185	02/25/26	PAYROLL	ANN T FLOWER ERIKSEN		1643.33
11189	02/25/26	PAYROLL	JEFFREY S ROW		4325.35
11188	02/25/26	PAYROLL	RYAN MORTENSEN		1705.89
11193	02/27/26	PAYROLL	TIMOTHY J WITZEL		83.12
11192	02/27/26	PAYROLL	JOSEPH B MCCOWAN		332.46
11191	02/27/26	PAYROLL	DAVID E GISLER		124.67
11190	02/27/26	PAYROLL	ERIC L BORBA		207.79
Cash account Total				0.00	22924.82
Report Total				0.00	67447.00

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

Activity since last Board Meeting 2/17/26

Feb 19, 2026

2:11 pm

Porterville Irrigation District ENCLOSURE #14.A.2.

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				
010826	01/08/26	WANTABL FRAUD DISPUTE/0	02/07/26	1.09	0.00	1.09
010826	01/08/26	WANTABL FRAUD REFUND/0	Cr	-1.09	0.00	-1.09
010826	01/08/26	SHELL RAM/DIESEL GAS	02/07/26	120.83	0.00	120.83
011226	01/12/26	T&C 2021A FORD/GAS	02/11/26	66.66	0.00	66.66
011226	01/12/26	AATRIX EDD/941 FORM	02/11/26	10.79	0.00	10.79
011226	01/12/26	AATRIX EDD/CA DE-9 FOR	02/11/26	16.10	0.00	16.10
011226	01/12/26	AATRIX W-2	02/11/26	29.99	0.00	29.99
011226	01/12/26	LOWES OFFICE/IT CLOSE	02/11/26	132.26	0.00	132.26
011326	01/13/26	T&C MRKT OFFICE SUPPLY	02/12/26	47.03	0.00	47.03
011326	01/13/26	SHELL EQUIP/DIESEL GA	02/12/26	126.88	0.00	126.88
011226	01/14/26	LOWES OFFICE/IT CLOSE	02/13/26	16.89	0.00	16.89
011626	01/16/26	SHOPNSAVE CHEVY/GAS	02/15/26	62.28	0.00	62.28
011626	01/16/26	SHELL SPRAY RIG/GAS	02/15/26	22.82	0.00	22.82
011926	01/19/26	POPLAR MR 2021A FORD/GAS	02/18/26	75.00	0.00	75.00
011926	01/19/26	T&C SHOP SUPPLIES	02/18/26	136.44	0.00	136.44
011926	01/19/26	LOWES OFFICE/IT CLOSE	02/18/26	124.79	0.00	124.79
012026	01/20/26	VALERO 2021B FORD/GAS	02/19/26	89.75	0.00	89.75
012026	01/20/26	JOES WESTS RAM/DIESEL GAS	02/19/26	128.66	0.00	128.66
012126	01/21/26	FGS TRASHPUMP/ENG	02/20/26	10.17	0.00	10.17
012126	01/21/26	FGS PRUNER/HAND T	02/20/26	33.78	0.00	33.78
012226	01/22/26	T&C 2021A FORD/GAS	02/21/26	82.50	0.00	82.50
012326	01/23/26	VALERO 2021B FORD/GAS	02/22/26	73.06	0.00	73.06
012326	01/23/26	POPLAR MA GAS REBATE	Cr	-0.75	0.00	-0.75
012425	01/24/26	T&C SAFETY EQUIP	02/23/26	16.37	0.00	16.37
012626	01/26/26	JOES WESTS 2021B FORD/GAS	02/25/26	80.55	0.00	80.55
012626	01/26/26	T&C RAT/MOUSE POIS	02/25/26	74.24	0.00	74.24
012626	01/26/26	OREILLY BATTERY/DUMP	02/25/26	105.12	0.00	105.12
012726	01/27/26	LOWES OFFICE/IT CLOSE	02/26/26	115.43	0.00	115.43
012926	01/29/26	T&C 2021A FORD/GAS	02/28/26	80.51	0.00	80.51
012926	01/29/26	VALERO 2021B FORD/GAS	02/28/26	81.66	0.00	81.66
012926	01/29/26	AATRIX 1099-NEC	02/28/26	34.10	0.00	34.10
012926	01/29/26	LOWES RETURN/SHOP SU	Cr	-188.17	0.00	-188.17
012926	01/29/26	LOWES SHOP SUPPLIES	02/28/26	89.46	0.00	89.46
012926	01/29/26	LOWES OFFICE/OUTSIDE	02/28/26	240.35	0.00	240.35
012926	01/29/26	JOES WESTS RAM&EQUIP/DIES	02/28/26	300.00	0.00	300.00
013026	01/30/26	CROUZET MOD BUILD/DRAI	03/01/26	649.39	0.00	649.39
013126	01/31/26	SHOPNSAVE CHEVY/GAS	03/02/26	52.54	0.00	52.54
020326	02/03/26	VALERO 2021B FORD/GAS	03/05/26	81.07	0.00	81.07
020426	02/04/26	T&C 2021A FORD/GAS	03/06/26	76.01	0.00	76.01
020426	02/04/26	OREILLY HYD OIL/TRACTO	03/06/26	179.13	0.00	179.13
020426	02/04/26	OREILLY BATTERY/MF EQI	03/06/26	184.29	0.00	184.29
Vendor Total				3657.98	0.00	3657.98
Report Total				3657.98	0.00	3657.98

Porterville Irrigation District ENCLOSURE #14.B.

Bank Transactions

(Report period: February 18, 2026 to March 31, 2026)

Date	RefNo	Description	Deposits	Withdraws	Charges	Credits
Cash Account #1 [B OF A GENERAL ACCOUNT]						
02/19/26	1879	CAMP Transfer	100000.00			
02/24/26	724	PR 5695110823			23000.00	
02/24/26	1871	Assessments	222.34			
02/24/26	1880	CAMP Transfer	100000.00			
02/25/26	1872	Assesments	10635.37			
02/25/26	1873	Assesments	8733.45			
02/26/26	1874	Cobra/FWA 2022 refund	30574.10			
02/27/26	1875	Assessments	8096.46			
02/27/26	1876	A/R cash receipts	58469.95			
02/27/26	1877	A/R cash receipts	16424.65			
02/27/26	1883	CCAT	1716.66			
02/27/26	1884	Assessments	3.03			
03/03/26	725	Assessments			3.03	
03/03/26	1878	Assessments	3.03			
Cash Account Total			334879.04	0.00	23003.03	0.00
Cash Account #2 [B OF A PAYROLL ACCOUNT]						
02/24/26	531	PR 5695110823	23000.00			
Cash Account Total			23000.00	0.00	0.00	0.00
Cash Account #7 [B of A Deposit Account]						
02/28/26	25	Feb 2026 Interest				0.02
Cash Account Total			0.00	0.00	0.00	0.02
Cash Account #8 [CAMP]						
02/19/26	20	CAMP Transfer			100000.00	
02/24/26	21	CAMP Transfer			100000.00	
02/27/26	23	CCAT			1716.66	
02/27/26	24	CCAT				1716.66
02/28/26	26	Feb 2026 Interest				18996.56
Cash Account Total			0.00	0.00	201716.66	20713.22
Report Total			357879.04	0.00	224719.69	20713.24

Activity since last BOARD Meeting 2/17/26

Mar 6, 2026

2:29 pm

Porterville Irrigation District ENCLOSURE #14.C.

Accounts Payable Open Invoice Report

Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
4CREEKS 4C109601	4CREEKS INC 02/20/26	GSA/INTEG GW A	03/22/26	6953.50	0.00	6953.50
		Vendor Total		6953.50	0.00	6953.50
ACWA 0708572	ACWA-JPIA 03/02/26	HEALTH INS/APR	04/01/26	19132.34	0.00	19132.34
		Vendor Total		19132.34	0.00	19132.34
BUREAU 1808547735 1808547737 1808547736	BUREAU OF RECLAMATION 02/26/26 02/26/26 02/26/26	4309D 375187-SUR 4309D 375189-WA 4309D 375188-RES	03/28/26 03/28/26 03/28/26	20769.00 27296.40 40469.88	0.00 0.00 0.00	20769.00 27296.40 40469.88
		Vendor Total		88535.28	0.00	88535.28
CLINES BUSIN 278546	CLINE'S BUSINESS EQUIPMENT INC 03/02/26	COPIES/MAINTEN	04/01/26	275.24	0.00	275.24
		Vendor Total		275.24	0.00	275.24
THOMPSONE MAR2026	EMMA THOMPSON 03/05/26	JANITORIAL/MAR	03/05/26	200.00	0.00	200.00
		Vendor Total		200.00	0.00	200.00
ERIKSEN 03/01/26-03/15/26	ERIKSEN, HOWARD C 03/03/26	CONTRACT LABO	03/03/26	3327.69	0.00	3327.69
		Vendor Total		3327.69	0.00	3327.69
ERIKSENREIMB MAR2026	ERIKSEN, HOWARD C 03/03/26	CELL PHONE REI	03/03/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
FLOWER FEB_2026 MAR2026	FLOWER ERIKSEN, ANN T 02/28/26 03/03/26	EXPENSE REIM CELL PHONE REI	03/15/26 03/18/26	218.05 25.00	0.00 0.00	218.05 25.00
		Vendor Total		243.05	0.00	243.05

Porterville Irrigation District

Accounts Payable Open Invoice Report

2:29 pm

Sorted by Vendor name

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
FWA						
FRIANT WATER AUTHORITY						
INV-000000389	02/19/26	SLDMWA	03/21/26	24005.12	0.00	24005.12
INV-000000421	03/02/26	FKC OM&R/APR	04/01/26	28556.00	0.00	28556.00
		Vendor Total		52561.12	0.00	52561.12
LOWE						
LOWE, ROY W						
MAR2026	03/03/26	CELL PHONE REI	03/18/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
LTRID						
LOWER TULE RIVER IRRIGATION DISTRICT						
703-2026	02/26/26	POPLAR ASMT	03/28/26	13.75	0.00	13.75
		Vendor Total		13.75	0.00	13.75
LUHDORFF						
LUHDORFF & SCALMANINI CONSULT ENGINEERS						
44291	02/25/26	251063-GSP PREPA	03/27/26	8242.50	0.00	8242.50
		Vendor Total		8242.50	0.00	8242.50
MORTENSEN						
MORTENSEN, RYAN						
MAR2026	03/03/26	CELL PHONE REI	03/18/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
MOSSAMAN						
NOSSAMAN LLP						
589432	02/27/26	GSA-STATE LOBB	03/29/26	3068.00	0.00	3068.00
589434	02/27/26	GSA-FEDERAL AD	03/29/26	2000.00	0.00	2000.00
		Vendor Total		5068.00	0.00	5068.00
OCS						
OACYS TECHNOLOGY						
203317	02/25/26	ON-SITE SERVICE	03/27/26	1381.25	0.00	1381.25
203209I	03/01/26	INTERNET/BACK	03/31/26	362.45	0.00	362.45
203209T	03/01/26	TELEPHONE SERV	03/31/26	194.96	0.00	194.96
		Vendor Total		1938.66	0.00	1938.66
PRR						
PORTERVILLE ROCK & RECYCLE INC						

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
81320	03/02/26	CRUSHRCK/HUBB	04/01/26	498.34	0.00	498.34
81379	03/03/26	ROCK&DIRT/P2 R	04/02/26	705.55	0.00	705.55
		Vendor Total		1203.89	0.00	1203.89
ROW	ROW, JEFFREY S					
MAR2026	03/03/26	CELL PHONE REI	03/18/26	25.00	0.00	25.00
		Vendor Total		25.00	0.00	25.00
RUDELL	RUDELL, STANTON, BIXLER,					
163724	02/25/26	GENERAL LEGAL	03/27/26	6939.98	0.00	6939.98
163723	02/25/26	PIDGSA/GENERAL	03/27/26	3224.50	0.00	3224.50
		Vendor Total		10164.48	0.00	10164.48
SVT	SEQUOIA VALLEY TRANSPORT INC					
09118	03/03/26	HAUL ROCK/J ST-	03/03/26	825.00	0.00	825.00
		Vendor Total		825.00	0.00	825.00
SCE	SOUTHERN CALIFORNIA EDISON					
FEB2026	02/27/26	ELECTRICAL CHG	03/19/26	841.03	0.00	841.03
		Vendor Total		841.03	0.00	841.03
TBID	TERRA BELLA IRRIGATION DISTRICT					
598-JMA	02/28/26	JMA/FEB	03/30/26	11486.64	0.00	11486.64
		Vendor Total		11486.64	0.00	11486.64
WEISENBERGER	WEISENBERGER HARDWARE INC					
31078	02/02/26	SCREWS/SHOP SU	03/04/26	8.16	0.00	8.16
32944	02/09/26	PROPAN BOTTLE/	03/11/26	71.00	0.00	71.00
33484	02/10/26	SHOP SUPPLIES	03/12/26	43.33	0.00	43.33
35107	02/17/26	YARDSTICK/SHOP	03/19/26	4.33	0.00	4.33
35452	02/18/26	TPOSTS&SIGNS/V	03/20/26	54.14	0.00	54.14
35732	02/19/26	SHOP SUPPLIES	03/21/26	9.62	0.00	9.62
36644	02/23/26	SHOP SUPPLIES	03/25/26	87.76	0.00	87.76
36574	02/23/26	SHOP SUPPLIES	03/25/26	35.68	0.00	35.68
37181	02/24/26	TAPE FLAG/SUPP	03/26/26	5.45	0.00	5.45
126A00	02/26/26	SIGNS/SHOP SUPP	03/28/26	13.09	0.00	13.09

Porterville Irrigation District

Accounts Payable Open Invoice Report

Sorted by Vendor name

2:29 pm

Invoice No.	Invoice Date	Reference	Due Date	Original Amount	Activity to Date	Current Balance
		Vendor Total		332.56	0.00	332.56
		Report Total		211444.73	0.00	211444.73

Porterville Irrigation District

Balance Sheet

ENCLOSURE #15.A.1.

	January 2026	January 2025	\$ Variance	% Variance
ASSETS				
Current Assets				
Cash On Deposit - LAIF	2,319,528.96	297,848.96	2,021,680.00	678.8%
Cash On Deposit - CAMP	6,522,940.27	8,410,568.43	(1,887,628.16)	-22.4%
Cash On Deposit - BofA	541.79	541.55	0.24	0.0%
Cash In Bank - B of A General Fund	31,538.80	112,182.36	(80,643.56)	-71.9%
Cash In Bank - B of A Payroll Acct	209.44	224.97	(15.53)	-6.9%
Cash in Bank-BofA Agency Funds Ditch Cos	11,516.61	3,521.30	7,995.31	227.1%
Petty Cash	200.00	200.00	0.00	0.0%
Water District Users	192,394.51	55,504.55	136,889.96	246.6%
Assessment Receivable	559,863.85	490,663.27	69,200.58	14.1%
10% Penalty - 1st Installment	0.00	(316.47)	316.47	100.0%
2nd Installment Receivable	0.00	(3,164.65)	3,164.65	100.0%
Certificate of Sale 2013-14 (G)	518.69	518.69	0.00	0.0%
Certificate of Sale 2014-15 (H)	509.44	509.44	0.00	0.0%
Certificate of Sale 2015-16 (I)	493.17	493.17	0.00	0.0%
Certificate of Sale 2016-17 (J)	476.82	476.82	0.00	0.0%
Certificate of Sale 2017-18 (K)	456.19	456.19	0.00	0.0%
Certificate of Sale 2018-19 (L)	1,526.91	1,526.91	0.00	0.0%
Certificate of Sale 2019-20 (M)	1,935.06	1,935.06	0.00	0.0%
Certificate of Sale 2020-21 (N)	5,350.90	5,350.90	0.00	0.0%
Certificate of Sale 2021-22 (O)	5,639.14	6,813.10	(1,173.96)	-17.2%
Certificate of Sale 2022-23 (P)	6,335.09	8,788.16	(2,453.07)	-27.9%
Certificate of Sale 2023-24 (Q)	13,077.99	18,244.83	(5,166.84)	-28.3%
Certificate of Sale 2024-25 (R)	(22,110.75)	0.00	(22,110.75)	100.0%
Due From Other Ditch Companies	379.84	25.00	354.84	1419.4%
Accounts Receivable - Other	68.93	(2.41)	71.34	2960.2%
Service Area #1 Project Receivable	2,000.00	2,000.00	0.00	0.0%
Prepaid Insurance	12,695.67	13,509.38	(813.71)	-6.0%
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	9,752,852.15	9,513,184.34	239,667.81	2.5%
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	3,608,102.66	0.00	0.0%
T & D - Pumps	43,506.08	43,506.08	0.00	0.0%
General Plant - Auto	139,350.47	139,350.47	0.00	0.0%
General Plant - Office Equipment	167,246.47	167,246.47	0.00	0.0%
General Plant - Field/Shop Equipment	251,136.61	245,919.76	5,216.85	2.1%
General Plant - Building & Improvements	140,108.04	82,268.71	57,839.33	70.3%
Accumulated Depreciation	(1,060,490.01)	(890,542.96)	(169,947.05)	-19.1%
CONSTRUCTION IN PROGRESS	438,222.52	325,858.05	112,364.47	34.5%

	<i>January 2026</i>	<i>January 2025</i>	<i>\$ Variance</i>	<i>% Variance</i>
TOTAL Fixed Assets	8,189,543.45	8,184,069.85	5,473.60	0.1%
Other Assets				
Penalty; Cost; Interest	4,464.21	371.74	4,092.47	1100.9%
Certificate of Sale 2010-11 (D)	570.52	570.52	0.00	0.0%
Certificate of Sale 2011-12 (E)	551.79	551.79	0.00	0.0%
Certificate of Sale 2012-13 (F)	534.42	534.42	0.00	0.0%
Lease Receivable	824,264.00	824,264.00	0.00	0.0%
Success Power Project	14,245.03	14,245.03	0.00	0.0%
Ditch Stocks	111,703.96	111,703.96	0.00	0.0%
USBR O&M Surplus	755,921.25	755,921.25	0.00	0.0%
Deferred Outflows of Resources - Cont.	58,527.00	58,527.00	0.00	0.0%
Deferred Outflows of Resources - Act.	103,392.00	103,392.00	0.00	0.0%
TOTAL Other Assets	1,874,174.18	1,870,081.71	4,092.47	0.2%
TOTAL ASSETS	19,816,569.78	19,567,335.90	249,233.88	1.3%
LIABILITIES				
Current Liabilities				
Accounts Payable	61,745.71	58,224.61	3,521.10	6.0%
Tulare Co Recording Fees	69.00	669.00	(600.00)	-89.7%
Customer Refunds	16.08	16.08	0.00	0.0%
PERS Withheld	941.41	0.00	941.41	100.0%
Health Insurance-Employee	(1,127.32)	0.00	(1,127.32)	100.0%
CA SDI Withheld	(256.41)	0.00	(256.41)	100.0%
Accrued Vacation Expense	25,556.00	12,246.11	13,309.89	108.7%
Accrued Labor	3,962.33	2,350.92	1,611.41	68.5%
Deferred Assessment Revenue	747,304.74	747,010.94	293.80	0.0%
AGENCY FUND - DITCH COMPANIES	11,572.61	3,521.30	8,051.31	228.6%
TOTAL Current Liabilities	849,784.15	824,038.96	25,745.19	3.1%
Long-Term Liabilities				
CHASE 9(d) Contract Bonds	1,891,310.00	2,346,660.00	(455,350.00)	-19.4%
Net Pension Liability	576,303.00	576,303.00	0.00	0.0%
Deferred Inflows of Resources -Actuarial	54,351.00	54,351.00	0.00	0.0%
TOTAL Long-Term Liabilities	2,521,964.00	2,977,314.00	(455,350.00)	-15.3%
TOTAL LIABILITIES	3,371,748.15	3,801,352.96	(429,604.81)	-11.3%
EQUITY				
Deffered Inflow of Resources	824,264.00	824,264.00	0.00	0.0%
UNAPPROPRIATED RETAINED EARNINGS	14,928,315.80	14,179,355.55	748,960.25	5.3%
Year-to-Date Earnings	692,241.83	762,363.39	(70,121.56)	-9.2%
TOTAL EQUITY	16,444,821.63	15,765,982.94	678,838.69	4.3%
TOTAL LIABILITIES & EQUITY	19,816,569.78	19,567,335.90	249,233.88	1.3%

Porterville Irrigation District

Income Statement

ENCLOSURE #15.A.2.

Year-to-Date Variance, January 2026 - current month

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var.</i>
Income				
Water Sales - District Users	168,055.80	0.00	168,055.80	
1st Installment	747,304.74	747,295.81	8.93	0.0 %
1st Installment-10% Penalty	0.00	5,517.11	(5,517.11)	-100.0 %
Interests/Delinquencies	326.09	106.27	219.82	206.9 %
Misc Income (Administration)	137.90	55.88	82.02	146.8 %
Rental Income	3,433.32	1,372.79	2,060.53	150.1 %
Interest Income - LAIF	11,772.99	0.00	11,772.99	
Interest Income - Other	22,371.48	0.00	22,371.48	
TOTAL Income	953,402.32	754,347.86	199,054.46	26.4 %
***** NET INCOME	953,402.32	754,347.86	199,054.46	26.4 %
***** GROSS PROFIT	953,402.32	754,347.86	199,054.46	26.4 %
Expenses				
CVP Water (O&M)	0.00	(10,126.62)	(10,126.62)	-100.0 %
CVP Trinity PUD O&M)	0.00	(59.85)	(59.85)	-100.0 %
CVP-Friant Surcharge (O&M)	0.00	(2,793.00)	(2,793.00)	-100.0 %
CVP-Wildlife Restoration (O&M)	0.00	(4,480.77)	(4,480.77)	-100.0 %
Friant Water Authority O & M	28,556.00	40,482.00	11,926.00	29.5 %
FWA Middle Reach Project	0.00	154,759.00	154,759.00	100.0 %
Friant Water Auth-SLD (O&M)	2,326.80	21,253.77	18,926.97	89.1 %
Other Water Costs (O&M)	22,399.00	0.00	(22,399.00)	
Payroll - Gross Wages (O&M)	3,981.77	6,644.94	2,663.17	40.1 %
Payroll - Overtime (O&M)	447.15	231.68	(215.47)	-93.0 %
Payroll - Paid Leave (O&M)	4,748.31	1,017.47	(3,730.84)	-366.7 %
Payroll Tax Expense (O&M)	960.21	849.76	(110.45)	-13.0 %
Payroll - Standby (O&M)	190.81	315.98	125.17	39.6 %
Health Insurance (O&M)	3,783.74	1,699.86	(2,083.88)	-122.6 %
Dental Insurance (O&M)	143.77	67.44	(76.33)	-113.2 %
Vision Insurance (O&M)	47.32	47.32	0.00	
Worker's Comp (O&M)	1,451.87	1,125.71	(326.16)	-29.0 %
Repairs - Motor Vehicles (O&M)	3,292.89	20.00	(3,272.89)	-16364.4 %
Repairs - Equipment (O&M)	250.29	0.00	(250.29)	
Supplies - General (O&M)	1,328.85	0.00	(1,328.85)	
Supplies - Weed Control (O&M)	0.00	283.45	283.45	100.0 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Channel Clearing (O&M)	319.00	0.00	(319.00)	
Gasoline & Oil (O&M)	2,030.77	994.12	(1,036.65)	-104.3 %
Contract Labor (O&M)	6,655.38	0.00	(6,655.38)	
Utilities-Electric P-2 (O&M)	102.15	188.19	86.04	45.7 %
Utilities - Electric P-1 (O&M)	352.87	178.04	(174.83)	-98.2 %
Utilities/Rhodes Fine (O&M)	669.22	0.00	(669.22)	
Director Fees (A&G)	720.00	270.00	(450.00)	-166.7 %
Director-Medical Ins (A&G)	0.00	4,249.65	4,249.65	100.0 %
Payroll - Gross Wages (A&G)	29,817.71	5,769.02	(24,048.69)	-416.9 %
Payroll - Paid Leave (A&G)	2,029.83	1,445.38	(584.45)	-40.4 %
Payroll Tax (A&G)	2,960.88	767.32	(2,193.56)	-285.9 %
PERS (A&G)	320.00	0.00	(320.00)	
Pension Expense (A&G)	6,229.04	1,269.79	(4,959.25)	-390.6 %
Health Insurance (A&G)	13,424.50	2,549.79	(10,874.71)	-426.5 %
Dental Insurance (A&G)	463.73	171.32	(292.41)	-170.7 %
Vision Insurance (A&G)	141.96	47.32	(94.64)	-200.0 %
Worker's Comp (A&G)	572.73	133.94	(438.79)	-327.6 %
Mngt Services (JMA) (A&G)	16,260.64	8,818.89	(7,441.75)	-84.4 %
Repairs - Real Property (A&G)	2,377.55	0.00	(2,377.55)	
Janitorial Expenses (A&G)	100.00	199.00	99.00	49.7 %
Supplies - General (A&G)	598.63	159.65	(438.98)	-275.0 %
Computer Expenses (A&G)	17,985.71	382.45	(17,603.26)	-4602.8 %
Utilities-Electric/Propane (A&G)	0.00	368.71	368.71	100.0 %
Telephone Service (A&G)	319.96	424.36	104.40	24.6 %
Refuse Disposal (A&G)	116.19	91.92	(24.27)	-26.4 %
Pest Control (A&G)	45.00	40.00	(5.00)	-12.5 %
Engineering Services (A&G)	9,217.50	2,745.00	(6,472.50)	-235.8 %
Legal Expenses (A&G)	16,326.94	5,517.01	(10,809.93)	-195.9 %
Insurance & Bonds (A&G)	1,641.82	850.79	(791.03)	-93.0 %
Taxes & Licenses (A&G)	90.98	0.00	(90.98)	
Travel, Meals & Lodging (A&G)	139.40	41.54	(97.86)	-235.6 %
Water Rights Fees (SWRCB) (A&G)	0.00	28,313.23	28,313.23	100.0 %
FWA - General Member Activities (A&G)	22,538.00	0.00	(22,538.00)	
Tule River Association (A&G)	15,201.01	4,442.91	(10,758.10)	-242.1 %
Dues & Subscriptions (A&G)	0.00	10,810.00	10,810.00	100.0 %
TOTAL Expenses	243,677.88	292,577.48	48,899.60	16.7 %
***** OPERATING PROFIT	709,724.44	461,770.38	247,954.06	53.7 %
Other Income & Expenses				
OTHER INCOME/EXPENSE	0.00	(383.29)	383.29	100.0 %
Bond Financing Legal Fees (A&G)	0.00	(429,240.00)	429,240.00	100.0 %
Bond Interest Expense	(17,482.61)	(10,180.24)	(7,302.37)	-71.7 %
TOTAL Other Income & Expenses	(17,482.61)	(439,803.53)	422,320.92	96.0 %

	<i>1 Months Ended January 31, 2026</i>	<i>1 Months Ended January 31, 2026 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
***** PROFIT BEFORE TAXES	692,241.83	21,966.85	670,274.98	3051.3 %
***** NET PROFIT	692,241.83	21,966.85	670,274.98	3051.3 %

Porterville Irrigation District

Income Statement

ENCLOSURE #15.A.3.

Year-to-Date Performance, January 2026 - current month

	<i>1 Months Ended January 31, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Income				
Water Sales - District Users	168,055.80	2,312,825.02	2,144,769.22	7.3 %
Water Sales - District Users Exchange	0.00	140,400.00	140,400.00	
Water Banking Revenue	0.00	6,113.75	6,113.75	
Water Recharge Credit Revenue	0.00	224,925.00	224,925.00	
1st Installment	747,304.74	747,295.81	(8.93)	100.0 %
1st Installment-10% Penalty	0.00	5,517.11	5,517.11	
2nd Installment	0.00	747,295.81	747,295.81	
2nd Installment - 5% Penalty	0.00	3,021.93	3,021.93	
Cost Charge	0.00	585.00	585.00	
Interests/Delinquencies	326.09	1,310.88	984.79	24.9 %
Misc Income (Administration)	137.90	193,733.12	193,595.22	0.1 %
Rental Income	3,433.32	16,720.62	13,287.30	20.5 %
Refunds (Operations)	0.00	136,252.63	136,252.63	
Water Share Lease Revenue	0.00	8,000.00	8,000.00	
Interest Income - LAIF	11,772.99	31,213.64	19,440.65	37.7 %
Interest Income - Other	22,371.48	736.60	(21,634.88)	3037.1 %
TOTAL Income	953,402.32	4,575,946.92	3,622,544.60	20.8 %
***** NET INCOME	953,402.32	4,575,946.92	3,622,544.60	20.8 %
***** GROSS PROFIT	953,402.32	4,575,946.92	3,622,544.60	20.8 %
Expenses				
CVP Water (O&M)	0.00	445,485.79	445,485.79	
CVP Trinity PUD O&M)	0.00	987.00	987.00	
CVP-Friant Surcharge (O&M)	0.00	46,060.00	46,060.00	
CVP-Wildlife Restoration (O&M)	0.00	74,118.55	74,118.55	
Friant Water Authority O & M	28,556.00	498,923.85	470,367.85	5.7 %
FWA Middle Reach Project	0.00	698,162.30	698,162.30	
Friant Water Auth-SLD (O&M)	2,326.80	315,771.83	313,445.03	0.7 %
Other Water Costs (O&M)	22,399.00	5,094.90	(17,304.10)	439.6 %
Payroll - Gross Wages (O&M)	3,981.77	95,372.87	91,391.10	4.2 %
Payroll - Overtime (O&M)	447.15	2,133.54	1,686.39	21.0 %
Payroll - Paid Leave (O&M)	4,748.31	11,589.02	6,840.71	41.0 %
Payroll Tax Expense (O&M)	960.21	8,934.79	7,974.58	10.7 %
Payroll - Standby (O&M)	190.81	3,631.57	3,440.76	5.3 %

***1 Months Ended
January 31, 2026***

***Annual
Budget***

Unused

% Used

		<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
PERS (O&M)	0.00	32,221.00	32,221.00	
Health Insurance (O&M)	3,783.74	20,228.34	16,444.60	18.7 %
Dental Insurance (O&M)	143.77	809.28	665.51	17.8 %
Vision Insurance (O&M)	47.32	567.84	520.52	8.3 %
Worker's Comp (O&M)	1,451.87	5,156.34	3,704.47	28.2 %
Employee Training (O&M)	0.00	80.00	80.00	
Repairs-Distribution Sys (O&M)	0.00	24,657.12	24,657.12	
Repairs - Motor Vehicles (O&M)	3,292.89	4,879.75	1,586.86	67.5 %
Repairs - Equipment (O&M)	250.29	0.00	(250.29)	
Supplies - General (O&M)	1,328.85	1,277.87	(50.98)	104.0 %
Supplies - Weed Control (O&M)	0.00	12,513.48	12,513.48	
Channel Clearing (O&M)	319.00	80.00	(239.00)	398.8 %
Gasoline & Oil (O&M)	2,030.77	13,492.16	11,461.39	15.1 %
Miscellaneous (O&M)	0.00	100.00	100.00	
Contract Labor (O&M)	6,655.38	0.00	(6,655.38)	
Utilities-Electric P-2 (O&M)	102.15	1,841.42	1,739.27	5.5 %
Utilities - Electric P-1 (O&M)	352.87	1,462.24	1,109.37	24.1 %
Utilities/Rhodes Fine (O&M)	669.22	0.00	(669.22)	
Director Fees (A&G)	720.00	5,085.00	4,365.00	14.2 %
Director-Medical Ins (A&G)	0.00	50,570.85	50,570.85	
Payroll - Gross Wages (A&G)	29,817.71	87,283.08	57,465.37	34.2 %
Payroll - Paid Leave (A&G)	2,029.83	13,219.46	11,189.63	15.4 %
Payroll Tax (A&G)	2,960.88	8,243.26	5,282.38	35.9 %
PERS (A&G)	320.00	0.00	(320.00)	
Pension Expense (A&G)	6,229.04	15,780.96	9,551.92	39.5 %
Health Insurance (A&G)	13,424.50	30,342.51	16,918.01	44.2 %
Dental Insurance (A&G)	463.73	2,055.84	1,592.11	22.6 %
Vision Insurance (A&G)	141.96	567.84	425.88	25.0 %
Worker's Comp (A&G)	572.73	587.56	14.83	97.5 %
Mngt Services (JMA) (A&G)	16,260.64	115,348.25	99,087.61	14.1 %
Repairs - Real Property (A&G)	2,377.55	1,865.00	(512.55)	127.5 %
Janitorial Expenses (A&G)	100.00	1,094.50	994.50	9.1 %
Supplies - General (A&G)	598.63	5,882.32	5,283.69	10.2 %
Computer Expenses (A&G)	17,985.71	5,659.40	(12,326.31)	317.8 %
Utilities-Electric/Propane (A&G)	0.00	4,295.48	4,295.48	
Telephone Service (A&G)	319.96	5,133.75	4,813.79	6.2 %
Refuse Disposal (A&G)	116.19	373.32	257.13	31.1 %
Pest Control (A&G)	45.00	480.00	435.00	9.4 %
Engineering Services (A&G)	9,217.50	8,008.00	(1,209.50)	115.1 %
Legal Expenses (A&G)	16,326.94	46,337.46	30,010.52	35.2 %
Audit Services (A&G)	0.00	13,300.00	13,300.00	
Insurance & Bonds (A&G)	1,641.82	10,759.25	9,117.43	15.3 %
Election Costs (A&G)	0.00	125.80	125.80	
DCTRA-Admin Dues(A&G)	0.00	3,011.57	3,011.57	
Taxes & Licenses (A&G)	90.98	0.00	(90.98)	
Travel, Meals & Lodging (A&G)	139.40	299.33	159.93	46.6 %

	<i>1 Months Ended January 31, 2026</i>	<i>Annual Budget</i>	<i>Unused</i>	<i>% Used</i>
Water Rights Fees (SWRCB) (A&G)	0.00	56,626.46	56,626.46	
FWA - General Member Activities (A&G)	22,538.00	55,360.00	32,822.00	40.7 %
Eastern Tule GSA (A&G)	0.00	58.02	58.02	
Tule River Association (A&G)	15,201.01	46,741.23	31,540.22	32.5 %
Dues & Subscriptions (A&G)	0.00	24,170.00	24,170.00	
Meeting Expense (A&G)	0.00	294.59	294.59	
Assessment On Shares (A&G)	0.00	12,494.05	12,494.05	
Miscellaneous (A&G)	0.00	32,000.00	32,000.00	
Depreciation (A&G)	0.00	105,384.53	105,384.53	
TOTAL Expenses	243,677.88	3,094,471.52	2,850,793.64	7.9 %
***** OPERATING PROFIT	709,724.44	1,481,475.40	771,750.96	47.9 %
Other Income & Expenses				
OTHER INCOME/EXPENSE	0.00	(306.11)	(306.11)	
Bond Interest Expense	(17,482.61)	(37,540.85)	(20,058.24)	46.6 %
TOTAL Other Income & Expenses	(17,482.61)	(37,846.96)	(20,364.35)	46.2 %
***** PROFIT BEFORE TAXES	692,241.83	1,443,628.44	751,386.61	48.0 %
***** NET PROFIT	692,241.83	1,443,628.44	751,386.61	48.0 %

California State Treasurer
Fiona Ma, CPA



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

February 11, 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

January 2026 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
1/15/2026	1/15/2026	QRD	1793091	N/A	SYSTEM	11,772.99

Account Summary

Total Deposit:	11,772.99	Beginning Balance:	2,307,755.97
Total Withdrawal:	0.00	Ending Balance:	2,319,528.96



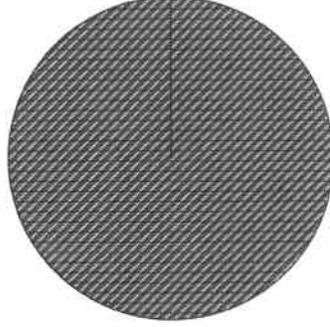
Account Statement - Transaction Summary

For the Month Ending February 28, 2026

Porterville Irrigation District - Porterville Irrigation District - 6199-001

CAMP Pool	
Opening Market Value	6,522,940.27
Purchases	18,996.56
Redemptions	(200,000.00)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$6,341,936.83
Cash Dividends and Income	18,996.56

Asset Summary		
	February 28, 2026	January 31, 2026
CAMP Pool	6,341,936.83	6,522,940.27
Total	\$6,341,936.83	\$6,522,940.27
Asset Allocation		



CAMP Pool
100.00%

ENCLOSURE #15.A.5.

PORTERVILLE IRRIGATION DISTRICT

REQUEST FOR REVISION OF WATER SCHEDULE
 U.S. Bureau of Reclamation
 South-Central California Area Office
 1243 N Street
 Fresno, CA 93721

Prepared By: NIK
 Prepared On: 3/2/2026
 Water Year: 2026

	Contract Available Quantity	Contract Quantity	
		Mar	Apr
USBR DECLARATION		15,000	15,000
CLASS 1 CONTRACT NO. 175R-4309D	100%	30,000	0
CLASS 2 CONTRACT NO. 175R-4309D	0%		

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	15,000	0	0	2,250	3,000	4,500	4,250	1,000	0	0	0	0	0	0	15,000
Total Class 1	15,000	0	0	2,250	3,000	4,500	4,250	1,000	0	0	0	0	0	0	15,000
Class 2 - Contract No. 175r-4309D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Class 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unreleased Restoration Flow															
-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Unreleased Restoration Flow	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers In															
- Contract No. 175r-4309D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Transfers In	0	0	0	0	0	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															
ACCUM. TOTAL	15,000	0	0	2,250	5,250	9,750	14,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000

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

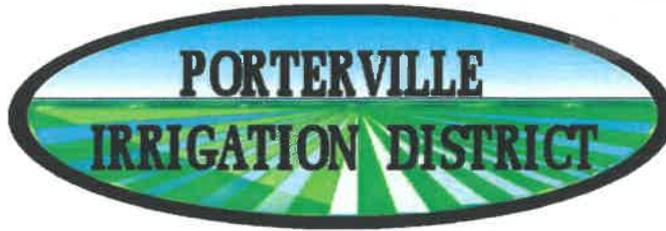
ENCLOSURE #15.C.1.

SEAN P. GEIVET
General Manager

MICHAEL L. KNIGHT
Assistant General Manager

JEFFREY S. ROW
Secretary-Treasurer
Assessor/Collector

AUBREY A. MAURITSON
Ruddell, Stanton, Bixler, Mauritson
& Evans LLP



ERIC L. BORBA
President

DAVID E. GISLER
Vice-President

TIMOTHY J. WITZEL
Director

JOSEPH "BRETT" McCOWAN
Director

REQUEST FOR PROPOSALS (RFP)

Independent Auditing Services

Porterville Irrigation District

1. Introduction

Porterville Irrigation District (PID) is soliciting proposals from qualified Certified Public Accounting (CPA) firms to provide independent auditing services for a three-year period, with optional extensions. The District seeks a firm with demonstrated experience in governmental auditing, including Single Audit requirements under the Uniform Guidance.

2. Background of the District

Porterville Irrigation District is a California special district providing irrigation water service to agricultural lands in the Porterville area. The District is governed by an elected Board of Directors and operates multiple funds and programs that require annual financial reporting in accordance with governmental accounting standards. PID periodically receives state and federal grant funding, necessitating Single Audit compliance in applicable years.

3. Scope of Work

The selected firm will perform the following services:

- Annual audit of the District's financial statements
- Audit conducted in accordance with:
 - Generally Accepted Auditing Standards (GAAS)
 - Government Auditing Standards (GAGAS / Yellow Book)
 - Governmental Accounting Standards Board (GASB) requirements
- Single Audit under Uniform Guidance (as required)
- Review and evaluation of internal controls
- Compliance testing for state and federal programs
- Preparation of:
 - Independent Auditor's Report
 - Management Letter with recommendations
 - Required supplementary information
- Presentation of audit results to District management and/or the Board

Physical: 22086 Avenue 160, Porterville CA 93257-9261
Phone: 559-782-6321 Fax: 559-782-6327 Email: portervilleid@ocsnet.net
Website: <https://portervilleid.org>

- Availability for consultation throughout the year on accounting and reporting matters

4. Term of Engagement

The District intends to award a contract for **three (3) fiscal years**, with the option to extend for additional one-year periods at the District's discretion.

5. Proposed Timeline (2026)

- RFP Issued – February 1, 2026
- Deadline for Questions – February 16, 2026
- Proposals Due – March 3, 2026
- Board Approval of Award – March 10, 2026
- Audit Fieldwork Begins – April 2026
- Draft Reports Due – June 30, 2026
- Final Reports Due – July 31, 2026

6. Proposal Requirements

Proposals must include the following:

- Firm background and qualifications
- Experience auditing California special districts, irrigation districts, or water agencies
- Description of the proposed audit approach and methodology
- Understanding of PID's operations and reporting requirements
- Proposed schedule for fieldwork and report delivery
- **Fixed annual fee** for each year of the engagement
- List of comparable clients
- Proof of CPA licensure and required insurance coverage

7. Evaluation Criteria

Proposals will be evaluated based on:

- Relevant experience with governmental and special district audits
- Qualifications of assigned staff
- Quality and clarity of the proposed audit approach
- Ability to meet required timelines
- Cost competitiveness
- References and demonstrated performance

8. Submission Instructions

Proposals must be submitted **by email or hard copy** to:

Jeffrey Row, Controller
Porterville Irrigation District
22086 Avenue 160, Porterville CA 93257

jrow@ocsnet.net

Proposals must be received no later than **March 3, 2026 at 4:00 PM PST**.

Questions regarding this RFP must be submitted in writing to the contact above no later than **February 16, 2026**.

9. Terms and Conditions

- The District reserves the right to reject any or all proposals.
- All proposals become the property of the District and may be subject to public disclosure.
- The selected firm must maintain independence in accordance with GAO standards.
- The District may request additional information or clarification from any proposer.
- The District is not responsible for any costs incurred in preparing a proposal.

Porterville Irrigation District

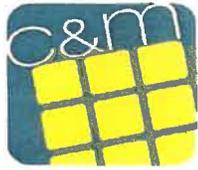
Account Detail Report

Account 532100.010, Prior fiscal year

<u>Account # / Reference / Description</u>	<u>Date</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
<u>2100.010</u> Audit Services (A&G)				0.00
A/P CUTTONE Invoice: 4582 / AUDIT 2024 PROG PMT	03/31	3,400.00		
	Totals for March 2025	3,400.00	0.00	3,400.00
A/P CUTTONE Invoice: 4630 / AUDIT 2024 PROG PMT	04/30	2,000.00		
	Totals for April 2025	2,000.00	0.00	5,400.00
A/P CUTTONE Invoice: 4672 / AUDIT 2024 PROG PMT	06/30	3,600.00		
	Totals for June 2025	3,600.00	0.00	9,000.00
A/P CUTTONE Invoice: 4692 / AUDIT 2024/FINAL	09/25	4,150.00		
	Totals for September 2025	4,150.00	0.00	13,150.00
A/P CUTTONE Invoice: 4816 / SPEC DIST FIN REPORT	12/31	500.00		
	Totals for December 2025	500.00	0.00	13,650.00
	Ending Balance	13,650.00	0.00	13,650.00

**Porterville Irrigation District
Request for Proposal
Audit Services**

	<u>Mailed</u>	<u>Status</u>
Pine, Pedroncelli & Aguilar 308 N. 2nd St Porterville CA 93257	2/3/2026	
M. Green and Company 19 N. D St Porterville CA 93257	2/3/2026	requested copies of last two audits
Price Paige & Company 570 N. Magnolia Ave Clovis CA 93611	2/3/2026	declined
Moss Adams LLP 255 E. River Park Fresno CA 93720	2/3/2026	
Brown Armstrong CPA 8050 N. Palm Ave Suite 300 Fresno CA 93711	2/3/2026	
Hudson Henderson & Company 7473 N. Ingram, Suite 102 Fresno CA 93711	2/3/2026	
Cuttone & Mastro 7543 N. Ingram, Suite 102 Fresno CA 93711	2/3/2026	Gave proposal



CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

December 12, 2025

Board of Directors and Sean Geivet, Manager
Porterville Irrigation District
22086 Avenue 160
Porterville CA 93257

We are pleased to confirm our understanding of the services we are to provide Porterville Irrigation District for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, and the disclosures, which collectively comprise the basic financial statements of Porterville Irrigation District as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Porterville Irrigation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Porterville Irrigation District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedules of Proportionate Share of the Net Pension Liability - Miscellaneous Plan
- 3) Schedules of Contributions - Miscellaneous Plan

We have also been engaged to report on supplementary information other than RSI that accompanies Porterville Irrigation District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Transmission and Distribution Expense
- 2) Schedule of Administrative and General Expense

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

phone 559-261-4300

7543 North Ingram, Suite 102
Fresno, California 93711

fax 559-261-4301

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Although planning has not concluded and modifications may be made, we have identified the following significant risks of material misstatement as part of our audit planning:

1. The reliance on the auditor to evaluate the proper reporting of District transactions in accordance with Governmental Generally Accepted Accounting Principles.
2. That related-party relationships and transactions will not be identified and disclosed.
3. That commitments and contingencies will not be identified and disclosed.
4. That water transfers and exchanges will not be identified and reported properly.
5. Management override of controls and improper revenue recognition (Significant)(Fraud)

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Porterville Irrigation District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare or assist in preparing necessary adjusting journal entries, the Special Districts Financial Transaction Report and financial statements of Porterville Irrigation District in conformity with U.S. generally accepted accounting principles based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Cuttone & Mastro CPA's and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to California State Controller or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cuttone & Mastro CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to California State Controller or its designee. The California State Controller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Joseph P. Mastro is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

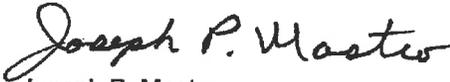
We estimate that our fees for the audit will range from \$11,000 to \$13,200 and \$500 for the preparation of the Special Districts Financial Transaction Report. Our assistance for the preparation of necessary adjusting journal entries including the preparation of the GASB 68 Pension Plan adjustments and disclosures will be bill separately at our standard billing rates. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Reporting

We will issue a written report upon completion of our audit of Porterville Irrigation District's financial statements. Our report will be addressed to Board of Directors of Porterville Irrigation District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Porterville Irrigation District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Joseph P. Mastro
Of Cuttone & Mastro CPA's

RESPONSE:

This letter correctly sets forth the understanding of Porterville Irrigation District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____