

**WALKER RIVER IRRIGATION DISTRICT  
LOCAL IMPROVEMENT DISTRICT #4 SARONI CANAL ADVISORY BOARD  
MEETING  
SMITH, NEVADA**

**September 26, 2023  
Tuesday 9:00 A.M.**

**NOTICE OF ADVISORY BOARD ANNUAL MEETING  
of the Local Improvement District #4 Saroni Canal**

The Advisory Board of Local Improvement District #4 (Saroni Canal) of the Walker River Irrigation District will conduct a meeting on Tuesday, September 26, 2023, beginning at 9:00 A.M. in the Old Smith Valley Courthouse at 2 Day Lane, Smith, Nevada.

The Advisory Board may remove or delay discussion relating to an agenda item at any time.

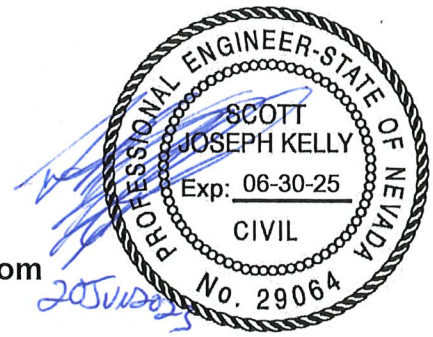
The meeting may be continued as deemed necessary.

**Topics of Discussion**

1. Public Comment
2. Discussion of Field Memorandum that was submitted to the Plymouth Ditch Company by their consultant Black Eagle Consulting, Inc. for Hoyer Canyon below the Saroni Canal.
3. Open discussion on all current financials for the Saroni Canal.
4. Open discussion on the March 2023 Flood event and the Spring-Thaw.
5. Open discussion on possible upcoming repairs, maintenance, and projects.
6. Public Comment
7. Adjournment



**Field Memorandum**  
**Black Eagle Consulting, Inc**  
**1345 Capital Boulevard, Suite A**  
**Reno, Nevada**  
**Phone: 775 359-6600**  
**Fax: 775 359-7766**  
**Email: mail@blackeagleconsulting.com**



Project No.: 2820-01-1

Project Name: Plymouth Ditch

To: Mr. Robert Lekumberry, Plymouth Ditch Co.

From: Scott Kelly, P.E.  
Jonathan Payne, P.E.

Date: June 20, 2023

Location: Lyon County, Nevada

**RE: Temporary Mitigation Recommendations**

This memo is provided as guidance for temporary restoration of irrigation flows in the Plymouth Ditch. The slope above the Plymouth Ditch has experienced a slope failure, damaging the maintenance access road and containment berm on the north side of the ditch, approximately 0.4 mile southwest of the intersection of Hoyo Canyon Road and Route 208. The area is directly downslope from the Saroni Ditch.

Failure of the Plymouth Ditch canal is due to landslide movement of the uphill slope between the Saroni and Plymouth Ditches. It appears that grading for the Saroni Ditch has included placing uncontrolled fill within a ravine and on a steep original slope between the 2 ditches. This fill material is experiencing slope failure. Movement of the slope failure has displaced the Plymouth Ditch and its containment berm and maintenance road. The containment berm consists of an embankment fill approximately 10 to 15 feet in height at the failure location. Tension cracks have opened at the periphery of the slide mass, within the surface of the maintenance road, and are indicative of displacement of the berm. Similar tension cracks are visible in aerial photos dating back to 2019. The berm was reconstructed at this location in March of this year. It is our understanding that previous repairs to the berm have been performed.

A steady flow of water is visible exiting the slide mass, just above the Plymouth Ditch. Water is the most common trigger that destabilizes a slope. Seepage from the Saroni Ditch is likely the primary source of this water.

The first step to restoring the Plymouth Ditch to service is to arrest the introduction of additional water to the soils in the hillside. If the introduction of additional water is not arrested, continued slope failure can be anticipated. The Saroni Ditch should be lined with a 60-mil thick HDPE membrane, that is anchored to the channel walls and flowline. This liner should extend a minimum of 500 feet upstream and downstream of the slide area.

Tension cracks in the Plymouth Ditch maintenance road and containment berm should be sealed by filling with a neat Portland cement grout with no aggregates. The Plymouth Ditch should then be lined in a similar manner as the Saroni Ditch. Following installation of this liner, both ditches should be monitored closely. If any changes are observed, they must be addressed immediately.

These recommendations are intended only to temporarily place the Plymouth Ditch in service. A permanent solution will be necessary for long-term performance of the ditch.

Mr. Robert Lekumberry  
Plymouth Ditch Company  
PO Box 248  
Smith, NV 89430

**Exhibit A**  
June 20, 2023

**RE: Proposal to Provide Temporary Mitigation Recommendations  
Plymouth Ditch – Phase I  
Lyon County, Nevada**

Dear Mr. Lekumberry:

Black Eagle Consulting, Inc. (BEC) is pleased to submit the following proposal to provide geotechnical repair recommendations for the above referenced project. The project will involve multiple phases of temporary and permanent repairs and slope stabilization of the Plymouth Ditch, approximately ½ mile west of Highway 208 in Hoyo Canyon in Lyon County, Nevada. The slope above the Plymouth Ditch and below the Saroni Ditch has experienced a slope failure. As a result, the downhill containment levee of the Plymouth Ditch has been damaged by this deformation. It is possible that further slope movement will continue to impact the Plymouth Ditch and could jeopardize the Saroni Ditch.

Representatives of BEC visited the site with several individuals representing different entities on June 13, 2023. During this visit we discussed potential short and long-term solution alternatives for the slope instability.

We propose to conduct this project in three distinct phases.

- **Phase I – Temporary Mitigation Recommendations to place the ditch into service for this irrigation season**
- **Phase II – Feasibility and Cost Analysis for Permanent Mitigation.** Three construction solutions were discussed briefly during our site visit. Cost estimates and feasibility engineering are proposed in order to identify the most cost-effective permanent solution to maintain the Plymouth Ditch. The construction alternatives include:
  - Permanently lining or piping the Saroni Ditch to reduce/prevent seepage (this is considered necessary for all permanent solutions).
  - Slope stabilization in order to address the slope failure and allow reconstruction of the Plymouth Ditch in its existing location. Potentially the most expensive solution
  - Rerouting the Plymouth Ditch around the slope failure using an inverted siphon. All of these permanent solutions have major cost implications. Potentially the most cost-effective solution, but feasibility is questionable.
  - We will work with local contractors, a licensed Civil Engineer, and your board member Alton Anker to develop feasibility and cost ranges for these solutions.
- **Phase III – Final Design Investigation.** Includes the necessary geotechnical investigation and design of a final solution to perpetuate both the Plymouth and Saroni Ditches for continued future service. The scope of the geotechnical investigation could vary dependent on if a slope stabilization or inverted siphon is selected for the permanent solution.



For the Phase I portion of the project, BEC will include a design memorandum with temporary repair recommendations to restore flow to the Plymouth Ditch as quickly as possible for irrigation customers. The memo will also discuss site conditions and our observations from the site visit.

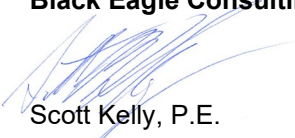
The cost for Phase I services will be \$1,500.00. The initial design memorandum is being sent under separate cover. Separate proposals will be provided for each subsequent phase.

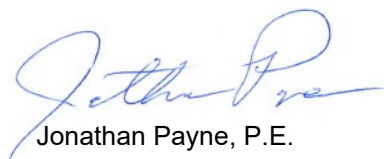
Phase II will include contracting with a Professional Land Surveyor, licensed in the State of Nevada to provide a topographic survey of the project area. This survey will provide the overall geometry of the slope and ditches. From the survey data, BEC will work with a civil engineer, licensed in the State of Nevada, to develop options and cost comparisons for potential alternatives for a permanent solution. We will coordinate with a surveying and civil engineering company to provide these services and a cost estimate.

We wish to thank you for the opportunity to submit this proposal and look forward to the possibility of working with you on this project.

Sincerely,

**Black Eagle Consulting, Inc.**

  
Scott Kelly, P.E.  
Geotechnical Division Manager

  
Jonathan Payne, P.E.  
Senior Geological Engineer

Enclosures: Professional Services Agreement  
2023 Standard Rates for Services

SK:JP:mrc





# BLACK EAGLE CONSULTING, INC.

## 2023 STANDARD RATES FOR SERVICES

The following lists a schedule of fees associated with engineering, materials testing, and construction testing and inspection support services. For projects lasting less than 4 weeks, invoices will be submitted upon project completion, while monthly invoices will be submitted for projects that last longer than 4 weeks. Overtime is defined as any hour of service provided in excess of 40 hours in a single week or any hour of service provided on a Saturday or Sunday. Any overtime work will be invoiced at time and one-half. Double time is defined as any hour of service provided on a holiday. Any double time work will be invoiced at double time.

<b><u>SUPPORT SERVICE</u></b>	<b><u>RATE/HOUR</u></b>
President	\$175.00
Vice President	\$175.00
Senior Consultant	\$175.00
<b>ENGINEERING:</b>	
Division Manager	\$170.00
Project Manager	\$140.00
Project Engineer/Geologist	\$135.00
Engineering Technician	\$100.00
Drafting	\$ 85.00
<b>MATERIALS TESTING:</b>	
Division Manager	\$150.00
Senior Materials Technician	\$100.00
Materials Technician II	\$ 87.00
Materials Technician I	\$ 80.00
<b>CONSTRUCTION TESTING AND INSPECTION:</b>	
Division Manager	\$160.00
Project Manager	\$135.00
Field Manager/Assistant Project Manager	\$110.00
Inspector/Tester	\$ 98.00
<b>TRAVEL AND EQUIPMENT:</b>	
Vehicle	\$ 10.00
Mileage	\$ 1.50/mile
Per Diem	P.O.R.*
Nuclear Densometer	\$ 10.00
Coring Machine	\$ 50.00
Pachometer	\$ 20.00
Torque Wrench	\$ 20.00
Skidmore-Wilhelm Bolt Tension	\$ 20.00
Ultrasonic Equipment	\$ 25.00
Thickness Gauge	\$ 20.00
Schmidt Hammer	\$ 15.00
Vane Shear	\$ 15.00
HERZ	\$ 65.00
ReMi Geophysical	\$600.00/day
Crosshole Sonic Logging	\$500.00/day
Floor Flatness Equipment + Labor	\$200.00/Hour
<b>CLERICAL:</b>	
Clerical/Word Processor	\$ 65.00
Computer	\$ 10.00
Supplies	Cost + 10%
Copying	\$ 0.20/page
Color Copies: 8-1/2" x 11"	\$ 0.50/page
Color Copies: 11" x 17"	\$ 2.00/page
<b>OUTSIDE SERVICES:</b>	Cost + 10%



# BLACK EAGLE CONSULTING, INC.

## 2023 STANDARD RATES FOR SERVICES

<u>TESTS</u>	<u>UNIT PRICE</u>
<b>SOILS TESTING:</b>	
Moisture Content (ASTM D 2216)	\$ 25.00/test
Moisture Content and Dry Density (ASTM D 2937)	\$ 50.00/test
Atterberg Limit (ASTM D 4318)	\$115.00/test
Minus 200 Wash (ASTM D 1140)	\$ 80.00/test
Standard Sieve Analysis (ASTM D 6913)	\$125.00/test
Hydrometer Analysis minus No. 10 (ASTM D 422)	\$225.00/test
Soil Specific Gravity (ASTM D 854)	\$110.00/test
R-Value, Untreated Field Sample (ASTM D 2844)	\$350.00/test
▪ ¾" Batching	add \$ 35.00/test
Consolidation, 4 points & 1 Rebound Point (ASTM D 2435)	\$400.00/test
Direct Shear, UU, CU, CD (ASTM D 3080)	\$400.00/test
Unconfined Compression (ASTM D 2166)	\$100.00/test
Durability Index	\$150.00/test
California Bearing Ratio	\$700.00/test
Resistivity (Miller Soil Box)	\$100.00/test
Standard Proctor Compaction (ASTM D 698)	
Method A or B (4-inch mold) or Method C (6-inch mold)	\$175.00/test
Modified Proctor Compaction (ASTM D 1557)	
Method A or B (4-inch mold) or Method C (6-inch mold)	\$200.00/test
Compaction Check Point (4-inch or 6-inch mold)	\$ 60.00/test
Rock Correction (ASTM D 4718)	\$ 95.00/test
Harvard Miniature (Nev T-101)	\$250.00/test
Expansion Index	\$180.00/test
<b>AGGREGATE TESTING:</b>	
Standard Sieve Analysis (ASTM D 6913)	\$125.00/test
Atterberg Limit (ASTM D 4318)	\$115.00/test
Moisture Content (ASTM D 2216)	\$ 25.00/test
Specific Gravity Fine Aggregate with Absorption (ASTM C 128)	\$ 95.00/test
Specific Gravity Coarse Aggregate with Absorption (ASTM C 127)	\$ 95.00/test
Clay Lumps and Friable Particles (ASTM C 142)	\$ 90.00/test
Flat and Elongated Particles (CRD 119, 120)	\$ 85.00/test
Fractured Faces (Nev T-230)	\$ 85.00/test
Sand Equivalent (ASTM D 2419)	\$125.00/test
Cleanness Test of Aggregate	\$125.00/test
Organic Impurities (ASTM C 40)	\$ 75.00/test
Dry Unit Weight of Aggregate (ASTM C 29)	\$ 60.00/test
Sodium Soundness of Aggregate (ASTM C 88)	\$ 95.00/fraction
Los Angeles Rattler, 1.5 inch minus aggregate size (ASTM C 131) and Los Angeles Rattler, greater than 1.5-inch aggregate size (ASTM C 535)	\$300.00/test
<b>PORTLAND CEMENT TESTING:</b>	
Compression of Concrete Cylinder (ASTM C 39)	\$ 25.00/ea.
Compression of Grout Cylinder (UBC 24-28)	\$ 25.00/ea.
Compression of Mortar Cylinder (UBC 24-22)	\$ 25.00/ea.
Compression of Cored Concrete (ASTM C 42)	\$ 50.00/ea.
Compression of Shotcrete per Core	\$100.00/ea.
Flexural Strength of Concrete Beams (ASTM C 78, C 293)	\$100.00/ea.
Splitting Tensile Strength of Concrete Cylinder (ASTM C 496)	\$ 55.00/ea.



# BLACK EAGLE CONSULTING, INC.

## 2023 STANDARD RATES FOR SERVICES

### **MASONRY TESTING:**

Compression of Masonry Unit (ASTM C 140) (Set of 3)	\$210.00/set
Compression of Masonry Prism (ASTM C 1314)	\$150.00/ea.
Shrinkage (Set of 3)	\$450.00/set
Moisture (Set of 3)	\$120.00/set

### **ASPHALT CONCRETE TESTING:**

Bitumen Content by Ignition	\$120.00/test
Asphalt Gradation	\$100.00/test
Marshall Stability and Flow, Compaction and Unit Weight (ASTMD 1559)	\$230.00/test
Maximum Theoretical Specific Gravity (ASTM D 2041)	\$100.00/test
Unit Weight of Asphalt Cores (ASTM D 2726)	\$ 40.00/ea.
Hveem Compaction and Stability	\$130.00/ea.
Hot Mix Asphalt Mix Design	P.O.R.*
CTB Mix Design	P.O.R.*

### **MISCELLANEOUS:**

Mobile Asphalt/Soils Testing Laboratory	P.O.R.*
Special Handling	\$ 75.00/hour
Rush Charge	50% Additional Charge
Fireproofing	\$ 75.00/test

---

---

### *ADDITIONAL INFORMATION*

---

---

Laboratory test unit prices are based upon the average running time required for each test. Special research, sample or equipment preparation or laboratory consulting will be based upon hourly personnel charges. Fixed unit prices do not include extra preparation time for large bulk samples, saturated samples or extremely clayey samples. This time will be invoiced on a per-hour basis. Special report preparation and data presentation beyond industry standards will also be invoiced on a per-hour basis. Cost estimates for hourly charges will be provided on a project-specific basis upon request.

Any specialized testing not covered by this fee schedule will be developed or subcontracted out under Black Eagle Consulting, Inc. supervision. Costs for these tests will be time-and-materials. When applicable, subcontractors' fees will be invoiced at cost plus ten (10) percent.

All samples will be discarded thirty (30) days after submission of our report, unless otherwise directed by the client. Upon request, Black Eagle Consulting, Inc. will deliver samples to the client, shipping collect on delivery, or will store them for an agreed charge.

\* Price on request

**BLACK EAGLE CONSULTING, INC.**  
**GEOTECHNICAL CONSULTING PROFESSIONAL SERVICES AGREEMENT**

THIS AGREEMENT is made and entered into this 20<sup>th</sup> day of JUNE, 2023 and between PLYMOUTH DITCH COMPANY, Hereinafter referred to as "CLIENT" and Black Eagle Consulting, Inc., herein after referred to as "CONSULTANT."

CLIENT: Plymouth Ditch Company

ADDRESS: PO Box 248  
Smith, NV 89430

PROJECT: Plymouth Ditch – Phase I; Lyon County, Nevada

I. SCOPE OF SERVICES: Temporary Mitigation Recommendations in accordance with Exhibit A dated June 20, 2023.

II. COMPENSATION: Quote: \$1,500.00 in accordance with Exhibit A dated June 20, 2023.

III. PROFESSIONAL SERVICES:

1. In providing service under this Agreement, Consultant will endeavor to perform its services in a manner consistent with that level of care and skill ordinarily exercised by members of the same profession practicing in the same County and at the same time the services were performed. Consultant's services shall be deemed acceptable under this standard, and Client waives all claims against Consultant which in any way relate to or arise from a claim of a breach of this standard, if Client does not notify Consultant in writing of such deficiencies or defects in Consultant's services within one year after performance of said Services. Upon notice to Consultant and by mutual agreement between the parties, the Consultant will without additional compensation, correct those services and meeting such a standard as the sole remedy related thereto. The Consultant makes no warranty, expressed or implied, as to its professional services rendered under this Agreement.
2. Client recognizes that subsurface conditions may vary from those encountered at the location where borings/test pits, surveys, or exploration are made by Consultant and that the data, interpretations and recommendations of Consultant are based solely on information available to Consultant. Consultant shall have no liability for geotechnical conditions different from those observed in the explorations. In the event geotechnical conditions different from those observed in the explorations are observed, corresponding revisions of geotechnical conclusions and recommendations may be necessary.
3. If expansive clay, collapsible soils, or expansive bedrock are present, such conditions cannot be completely eliminated and some expansive movements of any improvements constructed over expansive clay or expansive bedrock should be anticipated and Client releases Consultant from liability for any damages which result from expansive movements of improvements which Consultant reports should be anticipated in its geotechnical report
4. Groundwater levels will be measured at the time of exploration. From this date of exploration, groundwater elevation may vary seasonally with changes in precipitation, runoff, and irrigation practices. Consultant makes no warranty either expressed or implied that water levels measured at the time of exploration will represent future conditions and Client releases Consultant from any claim related groundwater elevations which are not measured at the time of exploration.
5. The geotechnical investigation including exploration, testing, analysis, conclusions, and recommendations will be prepared for a specific project and cannot be extrapolated to other projects or locations. Any revision of the scope of the project, ownership, site conditions, ordinances or policies of review agencies will require a review and update of geotechnical conclusions and recommendations.
6. Recommendations are based upon the assumption that sufficient inspection and material testing will be provided during all phases of construction. During construction we should be retained to observe and test all site preparation, grading, fill placement, foundation preparation, underground utilities, and pavement. If Consultant is not retained to perform construction observations, Client assumes all responsibility for interpretation of the geotechnical report and any differences between the geotechnical report and actual site conditions which could have been observed by Consultant, and Client waives any claims against the Consultant related thereto.

IV. HAZARDOUS SUBSTANCES: Both parties acknowledge that the Consultant's scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event the Consultant or any other party encounters any hazardous or toxic materials, or should it become known to the Consultant that such materials may be present on or about the site, the Consultant may, at its option and without liability for consequential or any other damages, notify appropriate local, state or federal agencies and suspend performance of its services under this Agreement until the Client retains appropriate consultants or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the site is in full compliance with all applicable laws and regulations. Client, shall compensate for any additional work on a time and expense basis in accordance with the Consultant's current Standard Fee Schedule which relates to the presence of any hazardous or toxic materials. Client releases, covenants not to sue and agrees to defend and indemnify Consultant for any claim or cause of action which may arise out of, or is in any way connected to the presence of hazardous or toxic materials.

V. PAYMENT:

1. For services rendered, the Client shall pay Consultant upon submission of monthly invoices an amount equal to the actual hours of services furnished for the month or on a percentage of the Lump Sum amount.
2. In addition, the Client shall reimburse the Consultant at cost plus ten percent (10%) for service of Special Consultant, Subcontractor or other costs paid by the Consultant.
3. In the event all or any portion of the work shall be suspended, abandoned or terminated, the Client shall pay Consultant for all fees, charges and services already provided for the Project not to exceed the Contract Sum.
4. Client agrees to pay Consultant's invoices within thirty days after the date of the invoice. Client agrees to pay a late payment charge which will be computed at the periodic rate of one and one-half percent (1-1/2%) per month, which is an ANNUAL PERCENTAGE of eighteen percent (18%), and will be applied to any unpaid balance commencing thirty (30) days after the date of the original invoice.
5. Client agrees that the periodic billings from Consultant are correct, conclusive, and binding on Client unless Client, within ten (10) days from the receipt of such billing, notifies Consultant in writing of alleged inaccuracies, discrepancies, or errors in the billing.
6. If payment in full is not made by the Client within forty-five (45) days of the mailing date of any invoice, Consultant may treat such non-payment as a material breach of this Agreement and, at Consultant option, may without further notice, immediately stop work or terminate this Agreement without breaching this Agreement.



VI. CHANGES IN WORK: If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the Consultant are revealed, to the extent they effect the scope of series, compensation, schedule, allocation of risks or other material terms of this Agreement, the Consultant may call for renegotiation of appropriate portions of this Agreement. In establishing fees for any additional services to be performed, the Consultant shall utilize its standard hourly fee schedule in effect at that time. If terms cannot be agreed to, Consultant has the absolute right to terminate this Agreement.

VII. RIGHT OF ENTRY:

1. The Client will provide the right of entry to Consultant and all necessary equipment in order to work.
2. While Consultant will take all reasonable precautions to minimize any damage to the property, it is understood by the Client that in the normal course of work some damage may occur, the correction of which is not part of this Agreement.

VIII. UTILITIES:

1. In the performance of the work required hereunder, Consultant will take all reasonable precaution to avoid damage to subterranean structures or utilities. If subsurface exploration is required in dedicated rights of way, the Consultant shall notify USA DIG for utility clearance.
2. The Client agrees to defend, indemnify and hold Consultant harmless for any damages related to subterranean structures which are not called to Consultant's attention and correctly shown on the plans furnished. On private property, the Client will be responsible for identification and location of all underground utilities and structures. The Consultant can retain the services of an underground utility location service for such identification and location if mutually agreed upon in writing. The additional work required pursuant to the foregoing shall be compensated on an actual time and expense basis.

IX. SAMPLES: Consultant will retain all soil and rock samples for thirty (30) days. Further storage of samples can be made at Client's expense upon ten (10) days prior written notice from Client to Consultant.

X. OWNERSHIP OF DOCUMENTS:

1. Consultant shall be deemed the sole owner and author of its work product derived from performance of the services including all drawings, specifications, tests, reports, surveys, summaries, plans, maps, inventions, know-how, spreadsheets and other documents and Property, including those in electronic form prepared by Consultant, are ("Work Product") and Consultant shall retain all common law, statutory and other reserved rights, including copyrights to such Work Product. During the existence of this Agreement, Consultant grants the Client a nonexclusive license to reproduce the Work Product solely for the purposes of completing the project, provided that Client shall comply with all obligations, including prompt payment of all sums when due, under this Agreement. Any termination of this Agreement prior to completion of the Consultant's Services shall terminate this license. The nonexclusive license shall not be assigned to any other person or entity unless such assignment is approved in advance and in writing by Consultant. Neither the Client nor any other person may change or modify the Work Product without Consultant's written authorization.
2. Any unauthorized reuse, distribution or alterations to the Work Product will be at Clients sole risk and without liability or legal exposure to Consultant. The Client releases Consultant from any liability and shall defend, indemnify, protect and hold harmless Consultant as to all claims, liabilities, damages, expenses of any nature, including attorney fees, arising in whole or in part, directly or indirectly, from such unauthorized reuse, distribution or alteration to the Work Product. This obligation shall survive termination of this Agreement.

XI. CONTRACTOR'S OR CLIENT'S WORK: Client agrees that its contractors and subcontractors are responsible for the completion or quality of work that is performed by the Client or its contractors or subcontractors. Client therefore agrees to release, hold harmless, defend and indemnify Consultant from any claim related to its contractors and subcontractors completion or quality of work or the construction means, methods, techniques, sequences, time delays, procedures or safety precautions and programs in connection with the Project or the failure of any contractor, subcontractor, vendor or other project participant to comply with any laws, ordinances, regulations, rules, codes, orders, criteria, standards, contracts, reports or plans.

XII. LIABILITY INSURANCE: The Consultant shall provide and maintain comprehensive general liability coverage of not less than \$1,000,000 combined single limit bodily injury and property damage and automobile liability of not less than \$1,000,000 combined single limit bodily injury and property damage liability. The Consultant shall provide Workers' Compensation coverage in accordance with the laws of the State of Nevada. The Consultant shall provide and maintain professional liability insurance with an aggregate limit of \$500,000.

XIII. LIMITATION OF LIABILITY: In order to obtain the benefits of a fee which includes a lesser allowance for risk funding, and in recognition of the relative risks and benefits to both the Client and Consultant, the risks have been allocated such that Client agrees, to the fullest extent permitted by law, to limit the risks and liability of Consultant to the Client and to all other parties, including owners and subsequent owners of the project, contractors, subcontractors, consultants, lenders, suppliers, manufacturers and secured parties for all claims, losses, costs, damages or expenses of any nature, including attorney's fees, such that the total aggregate liability of Consultant, its owners, officers, directors, partners, employees, vendors and subconsultants, shall not exceed fifty thousand dollars (\$50,000), or Consultant's total fee for the services rendered on this project, whichever is less. Client further agrees to defend, indemnify, protect, hold harmless and reimburse Consultant as to all claims, liabilities, damages, costs, and expenses of any nature, including attorney's and expert's fees, brought by Client or any third party, including those named above which exceed this aggregate amount. The duty to defend Consultant shall arise immediately upon Consultant notice to Client of a claim which exceeds the aggregate liability set forth above. The obligations of this paragraph shall survive termination of this Agreement.

XIV. TERMINATION: This Agreement may be terminated by either party upon seven (7) days advance written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party.

XV. DISPUTES:

1. If Consultant commences a claim due to Client's breach of this Agreement, or if Client institutes a lawsuit against Consultant for any alleged negligence, error, omission or other failure to perform, and if Client fails to obtain a judgment in Client's favor, or if the lawsuit is dismissed, or if judgment is rendered for Consultant, Client agrees to pay Consultant all costs of defense, including attorneys' fees, expert witness fees, court costs and any and all other expenses of defense. Such payment shall be made immediately following dismissal, or awarded by the court in its judgment.
2. Client agrees to indemnify, defend, and hold Consultant harmless from and against any and all claims, demands, losses, damages, and expenses, or liability of any kind or nature, including third-party claims, which Consultant may sustain or incur, or which may be imposed upon it, because of or arising out of, or attributable to, the actions or conduct of Client, or any of Client's agents or employees.
3. The services are being performed by Consultant as a Nevada corporation and the parties intend that the Consultant's services in connection with the project shall not subject Consultant's owners, individual employees, officers or directors to any personal legal exposure for the risks associated with the project. Therefore Client agrees that its sole and exclusive remedy, any claim or demand shall be asserted only against Black Eagle Consulting, Inc. a Nevada corporation, and not against any individual owners, employees, officers or directors and Client hereby releases any such individual owner, employee, officer or director from any such claim.

4. In the event that Client has a claim, demand, legal or administrative action of any type against Consultant, Client must file such claim in Washoe County, Nevada within two (2) years from Consultants last invoice under this Agreement. Client hereby waives the right to assert a claim, demand, legal or administrative action, of any type against Consultant after such time frame and the same shall be deemed forever barred.

XVI. STANDARD CONDITIONS:

1. This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of Client and Consultant.
2. This Agreement shall not be assigned by either Client or Consultant without the prior written consent of the other.
3. Consultant's waiver of any term, condition, or covenant, or breach of any term, condition, covenant, shall not constitute the waiver of any other term, condition or covenant, or the breach of any other term, condition or covenant.
4. This Agreement is between Client and Consultant only and there are no third-party beneficiaries of this Agreement other than as expressly set forth herein.

XVII. CHOICE OF LAW: This Professional Services Agreement shall be interpreted and construed according to the laws of the State of Nevada.

IN WITNESS WHEREOF, the parties hereto have accepted, made and executed this Agreement upon the terms, conditions, and provisions above stated, the day and year first above written.

CONSULTANT: BLACK EAGLE CONSULTING, INC.

CLIENT: Plymouth Ditch Company

BY: 

BY: \_\_\_\_\_

NAME: Shaun Smith, P.E., LEED AP

NAME: \_\_\_\_\_

TITLE: President

TITLE: \_\_\_\_\_

*N:\Promo\Contracts\2023\GEO\Plymouth Ditch Company.Plymouth Dirch Phase I.geo psa.doc*

*Revised: August 17, 2011*

**Walker River Irrigation District**  
**Local #4**  
**Saroni Canal**  
**2023-2024 Fiscal Year**  
**Summary of Operating Revenue and Expenses**  
**as of 9/25/2023**

**Acreage Basis: 3951**

		\$ 11.00	\$ 20.00
		\$ 8.00	\$ -
		<b>2022-2023</b>	<b>2023-2024</b>
<b>Assessments</b>		<b>Final</b>	<b>To Date</b>
4020-17	O & M General	\$ 43,184	\$ 1,467
	Special Assessment	\$ 31,271	\$ -
	Special Project Assessment	\$ 15,930	\$ 32
	Additional O&M Assessment	\$ 20,216	\$ 26
	Reimbursement Assessment	\$ 72,102	
<b>Total Revenue</b>		<b>\$ 182,703</b>	<b>\$ 1,526</b>
		<b>2022-2023</b>	<b>2022-2023</b>
<b>Operating Expenses</b>		<b>Final</b>	<b>Approved</b>
5010-17	Salaries & Wages	\$ 16,000	\$ 4,000
5030-17	Industrial Insurance	\$ 1,046	\$ 222
5060-17	Fuel, Oil, Grease	\$ 628	\$ 349
5070-17	Repair & Maintenance	\$ 45,061	\$ -
5080-17	Supplies & Small Tools	\$ 50	\$ -
5140-17	Miscellaneous	\$ -	\$ -
5150-17	Telephone/ Cell Phone	\$ 111	\$ 22
5210-17	Legal Counsel	\$ 325	\$ -
5270-17	Computer Expense	\$ 148	\$ 24
5280-17	Payroll Taxes	\$ 1,434	\$ 366
5380-17	Surveying/Engineering	\$ 4,263	\$ -
6002-17	Saroni Projects	\$ 5,071	\$ 6,173
6003-17	Ditch Vehicle Expense	\$ -	
5510-17	Interfund Labor Expense	\$ 1,409	
<b>Total Operating Expenses</b>		<b>\$ 75,546</b>	<b>\$ 11,156</b>
<b>Total Operating Income or Loss</b>		<b>\$ 107,157</b>	<b>\$ (9,630)</b>
Saroni Projects: Lateral B Takeout		\$ 5,071.00	
Spring Gulch			\$ 6,173

PROVISIONAL

# Walker River Irrigation District Project Detail Report

Date	Batch	Source	Reference	Balance
<b>RENNER - RENNER/LATERAL B</b>				
<b>106-6002-01 - Local #4-Saroni Project Expense</b>				
			<i>Beginning Balance</i>	\$0.00
02/09/2023	128 - 59	Accounts Payable	Briggs Manufacturing-20220977	\$5,070.88
			<i>Net Change</i>	<u>\$5,070.88</u>
			<i>Ending Balance</i>	<u><u>\$5,070.88</u></u>
<b>SpringGulch - Spring Gulch</b>				
<b>106-6002-01 - Local #4-Saroni Project Expense</b>				
			<i>Beginning Balance</i>	\$0.00
07/21/2023	249 - 23	Accounts Payable	Western Nevada Suppl-19851759	\$4,572.00
07/28/2023	305 - 23	Accounts Payable	Western Nevada Suppl-19851723	\$1,601.12
			<i>Net Change</i>	<u>\$6,173.12</u>
			<i>Ending Balance</i>	<u><u>\$6,173.12</u></u>

# Walker River Irrigation District

## Trial Balance Report- Ditch Company

FY23

Account Number	Description	Debit Balance	Credit Balance
<b>106 - Local #4</b>			
106-1100-01	Local #4-Cash in Checking		\$ 1,282,925.95
106-1200-01	Local #4-Cash in Money Market	\$ 1,232,637.55	
106-1700-01	Local #4-Accounts Receivable	\$ 40,961.25	
106-1711-01	Local #4-Assessments Receivable -	\$ 134.62	
106-1712-01	Local #4-Assessments Receivable -	\$ 318.55	
106-1760-01	Local #4-Prepaid expenses	\$ 26,928.00	
106-1840-01	Local #4-Other Improvements	\$ 612,640.65	
106-1877-01	Local #4-AccDepr- Other Improvemen		\$ 98,277.80
106-2000-01	Local #4-Accounts Payable		\$ 166.50
106-2100-01	Local #4-FIT Payable		\$ -
106-2110-01	Local #4-Social Security Payable		\$ -
106-2115-01	Local #4-Medicare Payable		\$ -
106-2125-01	Local #4-Worker's Comp Payable		\$ -
106-3999-01	Local #4-Fund Balance		\$ 367,294.07
106-4020-01	Local #4-Assessment Revenue		\$ 74,455.24
106-4021-01	Local #4-O&M Special Assessment		\$ 21,377.18
106-4022-01	Local #4-Project Special Assessmen		\$ 17,346.73
106-4023-01	Local #4-Reimbursement Assessment		\$ 106,248.30
106-4120-01	Local #4-Miscellaneous Revenue		\$ 6,571.66
106-5010-01	Local #4-Wages & Salaries Expense	\$ 16,000.00	
106-5030-01	Local #4-Worker's Comp Insurance E	\$ 1,046.03	
106-5060-01	Local #4-Fuel, Oil and Grease Expe	\$ 628.33	
106-5070-01	Local #4-Repairs and Maintenance E	\$ 18,132.63	
106-5080-01	Local #4-Small Tools & Supplies Ex	\$ 49.99	
106-5150-01	Local #4-Telephone Expense	\$ 111.47	
106-5160-01	Local #4-Engineering Expense	\$ 4,262.50	
106-5210-01	Local #4-Legal Fees Expense	\$ 325.00	
106-5270-01	Local #4-Computer Expense	\$ 148.18	
106-5280-01	Local #4-Payroll Tax Expense	\$ 1,434.01	
106-5510-01	Local #4-Interfund Labor Expense	\$ 1,408.75	
106-6002-01	Local #4-Saroni Project Expense	\$ 5,070.88	
106-7000-01	Local #4-Transfers In/Out (AR clearing account)	\$ 12,425.04	
	<i>Totals for 106 - Local #4:</i>	\$ 1,974,663.43	\$ 1,974,663.43
<b>GRAND TOTALS :</b>		<u>\$ 1,974,663.43</u>	<u>\$ 1,974,663.43</u>

**Walker River Irrigation District  
General Ledger Report- Saroni FY23**

<b>Date</b>	<b>Trans.</b>	<b>Journal</b>	<b>Reference</b>	<b>Balance</b>
<b>Account:</b>	<b>106-1100-01</b>	<b>(Local #4-Cash in Checking)</b>		
07/01/2022	1-79	Journal Entry	Opening Entry	\$ (1,206,708.33)
07/13/2022	9-40	Accounts Payable	Smith Valley Conserv-Computer Check-100013	\$ (861.02)
08/08/2022	26-151	Accounts Payable	MF Barcellos-Computer Check-100042	\$ (257.62)
08/29/2022	29-30	Accounts Payable	John Deere Credit-Computer Check-100054	\$ (49.99)
08/29/2022	29-82	Accounts Payable	Wells Fargo Card Ser-Computer Check-100064	\$ (22.50)
09/13/2022	43-172	Accounts Payable	MF Barcellos-Computer Check-100083	\$ (103.58)
09/13/2022	43-182	Accounts Payable	Wells Fargo Card Ser-Computer Check-100086	\$ (22.20)
10/05/2022	52-229	Accounts Payable	Spectrum Business-Bank Draft-300006	\$ (10.00)
10/06/2022	54-64	Accounts Payable	Wells Fargo Card Ser-Computer Check-100155	\$ (22.50)
10/26/2022	68-222	Accounts Payable	John Deere Credit-Computer Check-100161	\$ (64.90)
10/26/2022	68-254	Accounts Payable	Nevada Employment Se-Computer Check-100165	\$ (90.00)
11/14/2022	68-344	Accounts Payable	Smith Valley Conserv-Computer Check-100193	\$ (6,096.23)
11/14/2022	68-362	Accounts Payable	Wells Fargo Card Ser-Computer Check-100197	\$ (12.50)
11/28/2022	84-80	Accounts Payable	Woodburn & Wedge-Computer Check-100207	\$ (325.00)
01/11/2023	118-73	Accounts Payable	Farm-Assist, Inc.-Computer Check-100259	\$ (38,896.00)
01/11/2023	118-111	Accounts Payable	Wells Fargo Card Ser-Computer Check-100269	\$ (21.99)
02/13/2023	128-76	Accounts Payable	Briggs Manufacturing-Computer Check-100290	\$ (5,070.88)
04/12/2023	175-96	Accounts Payable	Cal Poly Corporation-Computer Check-100353	\$ (4,262.50)
04/26/2023	191-116	Accounts Payable	Verizon Wireless-Bank Draft-300025	\$ (22.37)
05/10/2023	193-202	Accounts Payable	Wells Fargo Card Ser-Computer Check-100408	\$ (12.50)
06/14/2023	225-216	Accounts Payable	Spectrum Business-Bank Draft-300030	\$ (20.68)
06/14/2023	225-250	Accounts Payable	Verizon Wireless-Bank Draft-300031	\$ (22.37)
06/14/2023	225-284	Accounts Payable	John Deere Credit-Computer Check-100433	\$ (3.50)
06/14/2023	225-340	Accounts Payable	Wells Fargo Card Ser-Computer Check-100449	\$ (12.50)
06/28/2023	235-104	Accounts Payable	MF Barcellos-Computer Check-100453	\$ (123.00)
06/28/2023	235-134	Accounts Payable	Wells Fargo Card Ser-Computer Check-100459	\$ (12.50)
07/29/2022	13-49	Journal Entry	Payroll	\$ (486.79)
07/29/2022	15-178	Journal Entry	Payroll	\$ (1,666.21)
07/29/2022	17-29	Journal Entry	Payroll	\$ (104.60)
08/31/2022	35-178	Journal Entry	Payroll	\$ (1,666.21)
09/01/2022	33-52	Journal Entry	Payroll	\$ (486.79)
09/30/2022	57-139	Journal Entry	Payroll	\$ (1,650.18)
10/04/2022	46-49	Journal Entry	Payroll	\$ (502.82)
10/20/2022	269-2	Journal Entry	Payroll	\$ (313.81)
10/31/2022	59-139	Journal Entry	Payroll	\$ (1,641.43)
11/02/2022	63-70	Journal Entry	Payroll	\$ (511.58)
01/23/2023	292-4	Journal Entry	Payroll	\$ (104.61)
03/31/2023	184-139	Journal Entry	Payroll	\$ (1,669.16)
03/31/2023	189-15	Journal Entry	Payroll	\$ (513.84)
03/31/2023	333-7	Journal Entry	Payroll	\$ (1,408.75)
04/20/2023	190-26	Journal Entry	Payroll	\$ (523.01)
04/30/2023	186-131	Journal Entry	Payroll	\$ (1,672.05)
04/30/2023	188-12	Journal Entry	Payroll	\$ (480.95)
04/30/2023	188-66	Journal Entry	Payroll	\$ (30.00)
05/31/2023	207-70	Journal Entry	Payroll	\$ (1,672.05)
05/31/2023	209-5	Journal Entry	Payroll	\$ (480.95)
05/31/2023	209-28	Journal Entry	Payroll	\$ (30.00)
06/30/2023	233-124	Journal Entry	Payroll	\$ (1,664.85)

06/30/2023	234-5	Journal Entry	Payroll	\$	(488.15)
06/30/2023	234-28	Journal Entry	Payroll	\$	(30.00)
				<i>Ending Balance</i>	\$ (1,282,925.95)

**Account: 106-1200-01 (Local #4-Cash in Money Market)**

07/01/2022	1-80	Journal Entry	Opening Entry	\$	1,060,863.04
11/15/2022	70-2	Accounts Receivable	Deposit 90 - Summarized Accounts Receivable Paymen	\$	5,077.54
11/15/2022	70-6	Accounts Receivable	Deposit 91 - Summarized Accounts Receivable Paymen	\$	4,131.78
11/15/2022	70-11	Accounts Receivable	Deposit 93 - Summarized Accounts Receivable Paymen	\$	49.00
11/15/2022	70-12	Accounts Receivable	Deposit 94 - Summarized Accounts Receivable Paymen	\$	1,227.20
11/15/2022	70-16	Accounts Receivable	Deposit 95 - Summarized Accounts Receivable Paymen	\$	29.40
11/15/2022	70-18	Accounts Receivable	Deposit 96 - Summarized Accounts Receivable Paymen	\$	322.14
11/15/2022	70-21	Accounts Receivable	Deposit 97 - Summarized Accounts Receivable Paymen	\$	294.00
11/15/2022	377-3	Journal Entry	To correct Dep 91	\$	2,848.87
11/15/2022	379-2	Journal Entry	To correct dep 90	\$	1,410.06
11/15/2022	380-2	Journal Entry	To correct dep 94	\$	340.80
11/15/2022	381-2	Journal Entry	To correct dep 96	\$	89.46
11/15/2022	382-2	Journal Entry	To correct dep 92	\$	11,133.38
11/30/2022	86-1	Accounts Receivable	Deposit 102 - Summarized Accounts Receivable Payme	\$	2,447.16
11/30/2022	86-18	Accounts Receivable	Deposit 109 - Summarized Accounts Receivable Payme	\$	294.00
12/16/2022	90-6	Accounts Receivable	Deposit 117 - Summarized Accounts Receivable Payme	\$	56.35
12/20/2022	96-2	Accounts Receivable	Deposit 123 - Summarized Accounts Receivable Payme	\$	914.26
12/20/2022	96-4	Accounts Receivable	Deposit 124 - Summarized Accounts Receivable Payme	\$	17,801.18
01/06/2023	107-1	Accounts Receivable	Deposit 134 - Summarized Accounts Receivable Payme	\$	1,960.00
01/18/2023	114-2	Accounts Receivable	Deposit 140 - Summarized Accounts Receivable Payme	\$	806.70
04/03/2023	168-2	Accounts Receivable	Deposit 158 - Summarized Accounts Receivable Payme	\$	30,629.32
04/21/2023	177-2	Accounts Receivable	Deposit 165 - Summarized Accounts Receivable Payme	\$	4,705.75
05/11/2023	194-2	Accounts Receivable	Deposit 173 - Summarized Accounts Receivable Payme	\$	7,569.54
06/02/2023	200-6	Accounts Receivable	Deposit 177 - Summarized Accounts Receivable Payme	\$	196.00
06/28/2023	237-2	Accounts Receivable	Deposit 185 - Summarized Accounts Receivable Payme	\$	2,940.00
08/18/2022	27-85	Cash Receipts	Deposit 63 - Summarized Cash Receipts Receipt	\$	759.99
08/25/2022	27-121	Cash Receipts	Deposit 67 - Summarized Cash Receipts Receipt	\$	324.62
08/25/2022	27-116	Cash Receipts	Deposit 68 - Summarized Cash Receipts Receipt	\$	30.58
10/27/2022	83-6	Cash Receipts	Deposit 84 - Summarized Cash Receipts Receipt	\$	759.99
10/27/2022	108-3	Cash Receipts	Deposit 130 - Summarized Cash Receipts Receipt	\$	21,678.37
12/20/2022	98-10	Cash Receipts	Deposit 127 - Summarized Cash Receipts Receipt	\$	252.00
12/20/2022	98-3	Cash Receipts	Deposit 128 - Summarized Cash Receipts Receipt	\$	14,171.57
01/12/2023	127-3	Cash Receipts	Deposit 147 - Summarized Cash Receipts Receipt	\$	7,409.74
02/15/2023	130-13	Cash Receipts	Deposit 148 - Summarized Cash Receipts Receipt	\$	759.99
02/15/2023	130-3	Cash Receipts	Deposit 151 - Summarized Cash Receipts Receipt	\$	14,002.90
04/04/2023	174-13	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt	\$	759.99
04/04/2023	174-35	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt	\$	27.28
04/24/2023	179-26	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt	\$	13,286.04
05/11/2023	195-24	Cash Receipts	Deposit 174 - Summarized Cash Receipts Receipt	\$	3.33
06/28/2023	236-15	Cash Receipts	Deposit 184 - Summarized Cash Receipts Receipt	\$	274.23
				<i>Ending Balance</i>	\$ 1,232,637.55

**Account: 106-1700-01 (Local #4-Accounts Receivable)**

01/18/2023	113-28	Accounts Receivable	Bonham Douglas-Invoice Line Item-107-320	\$	161.34
11/14/2022	69-4	Accounts Receivable	Bonham Douglas-Invoice Line Item-11-25	\$	32.46
11/15/2022	69-64	Accounts Receivable	Bonham Douglas-Invoice Line Item-38-53	\$	26.34
01/18/2023	113-30	Accounts Receivable	CEAS Company-Invoice Line Item-108-321	\$	10,621.55
01/18/2023	113-34	Accounts Receivable	Christof Brian S-Invoice Line Item-110-323	\$	154.62
11/14/2022	69-10	Accounts Receivable	Christof Brian S-Invoice Line Item-14-28	\$	31.11
11/15/2022	69-70	Accounts Receivable	Christof Brian S-Invoice Line Item-41-56	\$	25.24

11/14/2022	69-14	Accounts Receivable	Davidson David & Pat-Invoice Line Item-16-30	\$	27.05
01/18/2023	113-38	Accounts Receivable	Dickson David & Patr-Invoice Line Item-112-325	\$	134.45
11/15/2022	69-74	Accounts Receivable	Dickson David & Patr-Invoice Line Item-43-58	\$	21.95
01/18/2023	113-40	Accounts Receivable	Dreyer Smith Valley -Invoice Line Item-113-326	\$	8,067.00
01/18/2023	113-44	Accounts Receivable	Fenili Peter-Invoice Line Item-115-328	\$	5,378.00
01/18/2023	113-50	Accounts Receivable	Gleason James & Marl-Invoice Line Item-118-331	\$	669.02
11/14/2022	69-34	Accounts Receivable	Gleason James & Marl-Invoice Line Item-24-38	\$	134.60
11/15/2022	69-98	Accounts Receivable	Gleason James & Marl-Invoice Line Item-49-66	\$	109.22
01/18/2023	113-54	Accounts Receivable	Houghton Timothy & J-Invoice Line Item-120-333	\$	134.45
01/18/2023	113-58	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-122-335	\$	268.90
11/15/2022	69-42	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-28-42	\$	54.10
11/15/2022	69-106	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-53-70	\$	43.90
01/18/2023	113-60	Accounts Receivable	Makita Long Ly-Invoice Line Item-123-336	\$	134.45
11/15/2022	69-44	Accounts Receivable	Makita Long Ly-Invoice Line Item-29-43	\$	27.05
11/15/2022	69-108	Accounts Receivable	Makita Long Ly-Invoice Line Item-54-71	\$	21.95
01/18/2023	113-62	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-124-337	\$	106.48
11/15/2022	69-46	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-30-44	\$	21.42
11/15/2022	69-110	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-55-72	\$	17.38
01/18/2023	113-64	Accounts Receivable	Renner Trent-Invoice Line Item-125-338	\$	1,129.38
01/18/2023	113-26	Accounts Receivable	Trust Berrington 201-Invoice Line Item-106-319	\$	806.70
01/18/2023	113-32	Accounts Receivable	Trust Carrasco Famil-Invoice Line Item-109-322	\$	154.62
01/18/2023	113-36	Accounts Receivable	Trust Davis Family-Invoice Line Item-111-324	\$	537.80
01/18/2023	113-52	Accounts Receivable	Trust Heller Family-Invoice Line Item-119-332	\$	4,302.40
11/14/2022	69-36	Accounts Receivable	Trust Heller Family-Invoice Line Item-25-39	\$	865.60
11/15/2022	69-100	Accounts Receivable	Trust Heller Family-Invoice Line Item-50-67	\$	702.40
01/18/2023	113-48	Accounts Receivable	Trust Steven A Fulst-Invoice Line Item-117-330	\$	43.29
01/18/2023	113-66	Accounts Receivable	Walker Basin Conserv-Invoice Line Item-126-339	\$	4,302.40
11/15/2022	69-56	Accounts Receivable	Weaver Lura-Invoice Line Item-35-49	\$	946.75
11/15/2022	69-120	Accounts Receivable	Weaver Lura-Invoice Line Item-60-77	\$	768.25
06/30/2023	329-19	Journal Entry	Verizon INV 9936499145	\$	(22.37)
			<i>Ending Balance</i>	\$	40,961.25

**Account: 106-1711-01 (Local #4-Assessments Receivable - )**

07/01/2022	1-81	Journal Entry	Opening Entry	\$	180.00
06/28/2023	236-16	Cash Receipts	LYON COUNTY-184-131	\$	(45.38)
			<i>Ending Balance</i>	\$	134.62

**Account: 106-1712-01 (Local #4-Assessments Receivable - )**

07/01/2022	1-82	Journal Entry	Opening Entry	\$	318.55
			<i>Ending Balance</i>	\$	318.55

**Account: 106-1760-01 (Local #4-Prepaid expenses)**

12/15/2022	118-3	Accounts Payable	Farm-Assist, Inc.-16180	\$	26,928.00
			<i>Ending Balance</i>	\$	26,928.00

**Account: 106-1840-01 (Local #4-Other Improvements)**

07/01/2022	1-83	Journal Entry	Opening Entry	\$	612,640.65
			<i>Ending Balance</i>	\$	612,640.65

**Account: 106-1877-01 (Local #4-AccDepr- Other Improvemen)**

07/01/2022	1-84	Journal Entry	Opening Entry	\$	(98,277.80)
			<i>Ending Balance</i>	\$	(98,277.80)

**Account: 106-2000-01 (Local #4-Accounts Payable)**

07/01/2022	1-85	Journal Entry	Opening Entry	\$	(861.02)
07/13/2022	9-39	Accounts Payable	Smith Valley Conserv-Computer Check-100013	\$	861.02
07/22/2022	26-45	Accounts Payable	Wells Fargo Card Ser-STMNT 7/22/2022	\$	(22.50)
07/31/2022	26-77	Accounts Payable	MF Barcellos-STMNT 7/31/22	\$	(257.62)
08/03/2022	26-111	Accounts Payable	John Deere Credit-STMNT 8/03/22	\$	(49.99)



08/08/2022	26-150	Accounts Payable	MF Barcellos-Computer Check-100042	\$	257.62
08/23/2022	43-6	Accounts Payable	Wells Fargo Card Ser-STMNT 8/23/2022	\$	(22.50)
08/23/2022	43-76	Accounts Payable	Wells Fargo Card Ser-STMNT 8/23/2022-1	\$	0.30
08/29/2022	29-29	Accounts Payable	John Deere Credit-Computer Check-100054	\$	49.99
08/29/2022	29-81	Accounts Payable	Wells Fargo Card Ser-Computer Check-100064	\$	22.50
08/31/2022	43-61	Accounts Payable	MF Barcellos-STMNT 8/31/2022	\$	(103.58)
09/08/2022	68-10	Accounts Payable	John Deere Credit-S00750	\$	(64.90)
09/10/2022	52-14	Accounts Payable	Spectrum Business-0130032091022	\$	(10.00)
09/13/2022	43-171	Accounts Payable	MF Barcellos-Computer Check-100083	\$	103.58
09/13/2022	43-181	Accounts Payable	Wells Fargo Card Ser-Computer Check-100086	\$	22.20
09/22/2022	52-49	Accounts Payable	Wells Fargo Card Ser-STMNT 9/22/2022	\$	(22.50)
10/05/2022	52-228	Accounts Payable	Spectrum Business-Bank Draft-300006	\$	10.00
10/06/2022	54-63	Accounts Payable	Wells Fargo Card Ser-Computer Check-100155	\$	22.50
10/23/2022	68-80	Accounts Payable	Wells Fargo Card Ser-STMNT 10/23/2022	\$	(12.50)
10/25/2022	68-129	Accounts Payable	Nevada Employment Se-Q3/2002	\$	(90.00)
10/26/2022	68-221	Accounts Payable	John Deere Credit-Computer Check-100161	\$	64.90
10/26/2022	68-253	Accounts Payable	Nevada Employment Se-Computer Check-100165	\$	90.00
11/01/2022	68-186	Accounts Payable	Smith Valley Conserv-3- SARONI	\$	(6,096.23)
11/14/2022	68-343	Accounts Payable	Smith Valley Conserv-Computer Check-100193	\$	6,096.23
11/14/2022	68-361	Accounts Payable	Wells Fargo Card Ser-Computer Check-100197	\$	12.50
11/16/2022	84-36	Accounts Payable	Woodburn & Wedge-STMNT 11/16/2022	\$	(325.00)
11/28/2022	84-79	Accounts Payable	Woodburn & Wedge-Computer Check-100207	\$	325.00
12/15/2022	118-2	Accounts Payable	Farm-Assist, Inc.-16180	\$	(38,896.00)
12/23/2022	118-10	Accounts Payable	Wells Fargo Card Ser-STMNT 12/23/2022	\$	(21.99)
01/11/2023	118-72	Accounts Payable	Farm-Assist, Inc.-Computer Check-100259	\$	38,896.00
01/11/2023	118-110	Accounts Payable	Wells Fargo Card Ser-Computer Check-100269	\$	21.99
02/09/2023	128-60	Accounts Payable	Briggs Manufacturing-20220977	\$	(5,070.88)
02/13/2023	128-75	Accounts Payable	Briggs Manufacturing-Computer Check-100290	\$	5,070.88
04/04/2023	191-92	Accounts Payable	Verizon Wireless-9931742920	\$	(22.37)
04/10/2023	225-20	Accounts Payable	Spectrum Business-0130032041023	\$	(10.34)
04/12/2023	175-86	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023	\$	(4,262.50)
04/12/2023	175-95	Accounts Payable	Cal Poly Corporation-Computer Check-100353	\$	4,262.50
04/21/2023	193-50	Accounts Payable	Wells Fargo Card Ser-STMNT 4/21/2023	\$	(12.50)
04/26/2023	191-115	Accounts Payable	Verizon Wireless-Bank Draft-300025	\$	22.37
05/04/2023	225-10	Accounts Payable	Verizon Wireless-9934130900	\$	(22.37)
05/06/2023	225-152	Accounts Payable	John Deere Credit-S08777	\$	(3.50)
05/10/2023	193-201	Accounts Payable	Wells Fargo Card Ser-Computer Check-100408	\$	12.50
05/10/2023	225-49	Accounts Payable	Spectrum Business-0130032051023	\$	(10.34)
05/23/2023	225-175	Accounts Payable	Wells Fargo Card Ser-STMNT 5/23/2023	\$	(12.50)
05/31/2023	235-31	Accounts Payable	MF Barcellos-STMNT 5/31/2023	\$	(123.00)
06/04/2023	245-89	Accounts Payable	Verizon Wireless-9936499145	\$	(22.37)
06/14/2023	225-215	Accounts Payable	Spectrum Business-Bank Draft-300030	\$	20.68
06/14/2023	225-249	Accounts Payable	Verizon Wireless-Bank Draft-300031	\$	22.37
06/14/2023	225-283	Accounts Payable	John Deere Credit-Computer Check-100433	\$	3.50
06/14/2023	225-339	Accounts Payable	Wells Fargo Card Ser-Computer Check-100449	\$	12.50
06/22/2023	235-51	Accounts Payable	Wells Fargo Card Ser-STMNT 6/22/2023	\$	(12.50)
06/28/2023	235-103	Accounts Payable	MF Barcellos-Computer Check-100453	\$	123.00
06/28/2023	235-133	Accounts Payable	Wells Fargo Card Ser-Computer Check-100459	\$	12.50
06/30/2023	245-63	Accounts Payable	Jim Menesini Petrole-330282	\$	(144.13)
			<i>Ending Balance</i>	\$	(166.50)
<b>Account:</b>	<b>106-2100-01 (Local #4-FIT Payable)</b>				
07/29/2022	13-52	Journal Entry	Payroll	\$	180.79
07/29/2022	15-176	Journal Entry	Payroll	\$	(180.79)

08/31/2022	35-176	Journal Entry	Payroll	\$	(180.79)
09/01/2022	33-55	Journal Entry	Payroll	\$	180.79
09/30/2022	57-138	Journal Entry	Payroll	\$	(196.82)
10/04/2022	46-52	Journal Entry	Payroll	\$	196.82
10/31/2022	59-138	Journal Entry	Payroll	\$	(205.56)
11/02/2022	63-71	Journal Entry	Payroll	\$	205.56
03/31/2023	184-138	Journal Entry	Payroll	\$	(177.84)
03/31/2023	189-11	Journal Entry	Payroll	\$	177.84
04/30/2023	186-130	Journal Entry	Payroll	\$	(174.95)
04/30/2023	188-9	Journal Entry	Payroll	\$	174.95
05/31/2023	207-69	Journal Entry	Payroll	\$	(174.95)
05/31/2023	209-49	Journal Entry	Payroll	\$	174.95
06/30/2023	233-123	Journal Entry	Payroll	\$	(182.15)
06/30/2023	234-49	Journal Entry	Payroll	\$	182.15

*Ending Balance* \$ -

**Account: 106-2110-01 (Local #4-Social Security Payable)**

07/29/2022	13-51	Journal Entry	Payroll	\$	248.00
07/29/2022	15-174	Journal Entry	Payroll	\$	(248.00)
08/31/2022	35-174	Journal Entry	Payroll	\$	(248.00)
09/01/2022	33-54	Journal Entry	Payroll	\$	248.00
09/30/2022	57-137	Journal Entry	Payroll	\$	(248.00)
10/04/2022	46-51	Journal Entry	Payroll	\$	248.00
10/31/2022	59-137	Journal Entry	Payroll	\$	(248.02)
11/02/2022	63-72	Journal Entry	Payroll	\$	248.02
03/31/2023	184-137	Journal Entry	Payroll	\$	(248.00)
03/31/2023	189-12	Journal Entry	Payroll	\$	248.00
04/30/2023	186-129	Journal Entry	Payroll	\$	(248.00)
04/30/2023	188-10	Journal Entry	Payroll	\$	248.00
05/31/2023	207-68	Journal Entry	Payroll	\$	(248.00)
05/31/2023	209-3	Journal Entry	Payroll	\$	248.00
06/30/2023	233-63	Journal Entry	Payroll	\$	(248.00)
06/30/2023	234-3	Journal Entry	Payroll	\$	248.00

*Ending Balance* \$ -

**Account: 106-2115-01 (Local #4-Medicare Payable)**

07/29/2022	13-50	Journal Entry	Payroll	\$	58.00
07/29/2022	15-172	Journal Entry	Payroll	\$	(58.00)
08/31/2022	35-172	Journal Entry	Payroll	\$	(58.00)
09/01/2022	33-53	Journal Entry	Payroll	\$	58.00
09/30/2022	57-136	Journal Entry	Payroll	\$	(58.00)
10/04/2022	46-50	Journal Entry	Payroll	\$	58.00
10/31/2022	59-136	Journal Entry	Payroll	\$	(58.00)
11/02/2022	63-73	Journal Entry	Payroll	\$	58.00
03/31/2023	184-136	Journal Entry	Payroll	\$	(58.00)
03/31/2023	189-13	Journal Entry	Payroll	\$	58.00
04/30/2023	186-128	Journal Entry	Payroll	\$	(58.00)
04/30/2023	188-11	Journal Entry	Payroll	\$	58.00
05/31/2023	207-67	Journal Entry	Payroll	\$	(58.00)
05/31/2023	209-4	Journal Entry	Payroll	\$	58.00
06/30/2023	233-62	Journal Entry	Payroll	\$	(58.00)
06/30/2023	234-4	Journal Entry	Payroll	\$	58.00

*Ending Balance* \$ -

**Account: 106-2125-01 (Local #4-Worker's Comp Payable)**

07/29/2022	15-170	Journal Entry	Payroll	\$	(104.60)
------------	--------	---------------	---------	----	----------

07/29/2022	17-30	Journal Entry	Payroll	\$	104.60
08/31/2022	35-170	Journal Entry	Payroll	\$	(104.60)
09/30/2022	57-135	Journal Entry	Payroll	\$	(104.60)
10/20/2022	66-25	Journal Entry	Payroll	\$	313.81
10/20/2022	66-26	Journal Entry	Payroll	\$	(313.81)
10/20/2022	269-1	Journal Entry	Payroll	\$	313.81
10/31/2022	59-135	Journal Entry	Payroll	\$	(104.61)
01/23/2023	292-3	Journal Entry	Payroll	\$	104.61
03/31/2023	184-135	Journal Entry	Payroll	\$	(104.60)
04/20/2023	190-25	Journal Entry	Payroll	\$	523.01
04/30/2023	186-127	Journal Entry	Payroll	\$	(104.60)
05/31/2023	207-66	Journal Entry	Payroll	\$	(104.60)
06/30/2023	233-61	Journal Entry	Payroll	\$	(104.60)
06/30/2023	371-15	Journal Entry	Payroll	\$	(209.22)
				<i>Ending Balance</i>	\$ -

**Account: 106-3999-01 (Local #4-Fund Balance)**

07/01/2022				<i>Account Beginning Balance</i>	\$861.02
07/01/2022	1-86	Journal Entry	Opening Entry	\$	(368,155.09)
				<i>Ending Balance</i>	\$ (367,294.07)

**Account: 106-4020-01 (Local #4-Assessment Revenue)**

08/18/2022	27-97	Cash Receipts	Walker Basin Conserv-63-57	\$	(759.99)
08/25/2022	27-140	Cash Receipts	Lyon County-67-61	\$	(324.62)
08/25/2022	27-146	Cash Receipts	Steven Fulstone-68-62	\$	(30.58)
10/27/2022	83-25	Cash Receipts	Walker Basin Conserv-84-76	\$	(759.99)
10/27/2022	108-25	Cash Receipts	LYON COUNTY-130-92	\$	(20,448.88)
10/27/2022	108-40	Cash Receipts	LYON COUNTY-130-92	\$	(1,229.49)
12/20/2022	98-23	Cash Receipts	LYON COUNTY-127-89	\$	(252.00)
12/20/2022	98-32	Cash Receipts	LYON COUNTY-128-90	\$	(14,171.57)
01/12/2023	127-16	Cash Receipts	Lyon County-147-102	\$	(7,409.74)
02/15/2023	130-25	Cash Receipts	WALKER BASIN CONSERV-148-103	\$	(759.99)
02/15/2023	130-38	Cash Receipts	LYON COUNTY-151-107	\$	(14,002.90)
04/04/2023	174-12	Cash Receipts	WALKER BASIN CONSERV-161-115	\$	(759.99)
04/04/2023	174-34	Cash Receipts	LYON COUNTY-162-116	\$	(27.28)
04/24/2023	179-25	Cash Receipts	LYON COUNTY-168-121	\$	(13,286.04)
05/11/2023	195-23	Cash Receipts	LYON COUNTY-174-124	\$	(3.33)
06/28/2023	236-14	Cash Receipts	LYON COUNTY-184-131	\$	(228.85)
				<i>Ending Balance</i>	\$ (74,455.24)

**Account: 106-4021-01 (Local #4-O&M Special Assessment)**

11/14/2022	69-1	Accounts Receivable	Blackford Kathy-Invoice Line Item-10-24	\$	(162.30)
11/14/2022	69-3	Accounts Receivable	Bonham Douglas-Invoice Line Item-11-25	\$	(32.46)
11/14/2022	69-5	Accounts Receivable	CEAS Company-Invoice Line Item-12-26	\$	(2,136.95)
11/14/2022	69-7	Accounts Receivable	Trust Carrasco Famil-Invoice Line Item-13-27	\$	(31.11)
11/14/2022	69-9	Accounts Receivable	Christof Brian S-Invoice Line Item-14-28	\$	(31.11)
11/14/2022	69-11	Accounts Receivable	Trust Davis Family-Invoice Line Item-15-29	\$	(108.20)
11/14/2022	69-13	Accounts Receivable	Davidson David & Pat-Invoice Line Item-16-30	\$	(27.05)
11/14/2022	69-15	Accounts Receivable	Dreyer Smith Valley -Invoice Line Item-17-31	\$	(1,623.00)
11/14/2022	69-19	Accounts Receivable	Fenili Peter-Invoice Line Item-19-33	\$	(1,082.00)
11/14/2022	69-21	Accounts Receivable	RN Fulstone Company-Invoice Line Item-20-34	\$	(1,522.92)
11/14/2022	69-27	Accounts Receivable	Trust Steven A Fulst-Invoice Line Item-21-35	\$	(9.79)
11/14/2022	69-29	Accounts Receivable	Garms Gary-Invoice Line Item-22-36	\$	(1,080.43)
11/14/2022	69-31	Accounts Receivable	Garms Gary-Invoice Line Item-23-37	\$	(270.50)
11/14/2022	69-33	Accounts Receivable	Gleason James & Marl-Invoice Line Item-24-38	\$	(134.60)
11/14/2022	69-35	Accounts Receivable	Trust Heller Family-Invoice Line Item-25-39	\$	(865.60)

11/14/2022	69-37	Accounts Receivable	Houghton Timothy & J-Invoice Line Item-26-40	\$	(27.05)
11/15/2022	69-39	Accounts Receivable	Leinassar Alan & Mar-Invoice Line Item-27-41	\$	(16.23)
11/15/2022	69-41	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-28-42	\$	(54.10)
11/15/2022	69-43	Accounts Receivable	Makita Long Ly-Invoice Line Item-29-43	\$	(27.05)
11/15/2022	69-45	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-30-44	\$	(21.42)
11/15/2022	69-47	Accounts Receivable	Renner Trent-Invoice Line Item-31-45	\$	(227.22)
11/15/2022	69-49	Accounts Receivable	SV Development LTD-Invoice Line Item-32-46	\$	(183.94)
11/15/2022	69-51	Accounts Receivable	Six N Ranch Inc-Invoice Line Item-33-47	\$	(3,581.42)
11/15/2022	69-53	Accounts Receivable	Walker Basin Conserv-Invoice Line Item-34-48	\$	(865.60)
11/15/2022	69-55	Accounts Receivable	Weaver Lura-Invoice Line Item-35-49	\$	(946.75)
11/15/2022	69-57	Accounts Receivable	Trust Berrington 201-Invoice Line Item-36-50	\$	(162.30)
11/15/2022	71-9	Accounts Receivable	FIM Corporation-Invoice Line Item-18-79	\$	(6,146.08)
			<i>Ending Balance</i>	\$	(21,377.18)

**Account: 106-4022-01 (Local #4-Project Special Assessmen)**

11/15/2022	69-58	Accounts Receivable	Trust Berrington 201-Invoice Line Item-36-51	\$	(131.70)
11/15/2022	69-61	Accounts Receivable	Blackford Kathy-Invoice Line Item-37-52	\$	(131.70)
11/15/2022	69-63	Accounts Receivable	Bonham Douglas-Invoice Line Item-38-53	\$	(26.34)
11/15/2022	69-65	Accounts Receivable	CEAS Company-Invoice Line Item-39-54	\$	(1,734.05)
11/15/2022	69-67	Accounts Receivable	Trust Carrasco Famil-Invoice Line Item-40-55	\$	(25.24)
11/15/2022	69-69	Accounts Receivable	Christof Brian S-Invoice Line Item-41-56	\$	(25.24)
11/15/2022	69-71	Accounts Receivable	Trust Davis Family-Invoice Line Item-42-57	\$	(87.80)
11/15/2022	69-73	Accounts Receivable	Dickson David & Patr-Invoice Line Item-43-58	\$	(21.95)
11/15/2022	69-75	Accounts Receivable	Dreyer Smith Valley -Invoice Line Item-17-59	\$	(1,317.00)
11/15/2022	69-77	Accounts Receivable	FIM Corporation-Invoice Line Item-44-60	\$	(4,987.30)
11/15/2022	69-83	Accounts Receivable	Fenili Peter-Invoice Line Item-45-61	\$	(878.00)
11/15/2022	69-85	Accounts Receivable	RN Fulstone Company-Invoice Line Item-46-62	\$	(1,235.79)
11/15/2022	69-91	Accounts Receivable	Fulstone Steven A-Invoice Line Item-47-63	\$	(7.95)
11/15/2022	69-93	Accounts Receivable	Garms Gary-Invoice Line Item-48-64	\$	(876.73)
11/15/2022	69-94	Accounts Receivable	Garms Gary-Invoice Line Item-48-65	\$	(219.50)
11/15/2022	69-97	Accounts Receivable	Gleason James & Marl-Invoice Line Item-49-66	\$	(109.22)
11/15/2022	69-99	Accounts Receivable	Trust Heller Family-Invoice Line Item-50-67	\$	(702.40)
11/15/2022	69-101	Accounts Receivable	Houghton Timothy & J-Invoice Line Item-51-68	\$	(21.95)
11/15/2022	69-103	Accounts Receivable	Leinassar Alan & Mar-Invoice Line Item-52-69	\$	(13.17)
11/15/2022	69-105	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-53-70	\$	(43.90)
11/15/2022	69-107	Accounts Receivable	Makita Long Ly-Invoice Line Item-54-71	\$	(21.95)
11/15/2022	69-109	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-55-72	\$	(17.38)
11/15/2022	69-111	Accounts Receivable	Renner Trent-Invoice Line Item-56-73	\$	(94.92)
11/15/2022	69-113	Accounts Receivable	SV Development LTD-Invoice Line Item-57-74	\$	(76.84)
11/15/2022	69-115	Accounts Receivable	Six N Ranch Inc-Invoice Line Item-58-75	\$	(1,496.12)
11/15/2022	69-117	Accounts Receivable	Walker Basin Conserv-Invoice Line Item-59-76	\$	(361.60)
11/15/2022	69-119	Accounts Receivable	Weaver Lura-Invoice Line Item-60-77	\$	(768.25)
11/15/2022	75-1	Accounts Receivable	Walker Basin Conserv-Invoice Line Item-59-94	\$	(340.80)
11/15/2022	76-1	Accounts Receivable	Renner Trent-Invoice Line Item-56-95	\$	(89.46)
11/15/2022	76-7	Accounts Receivable	Six N Ranch Inc-Invoice Line Item-58-96	\$	(1,410.06)
11/15/2022	77-1	Accounts Receivable	SV Development LTD-Invoice Line Item-57-97	\$	(72.42)
			<i>Ending Balance</i>	\$	(17,346.73)

**Account: 106-4023-01 (Local #4-Reimbursement Assessment)**

12/20/2022	96-42	Accounts Receivable	SV Development LTD-Invoice Line Item-96-310	\$	(914.26)
12/20/2022	96-49	Accounts Receivable	Six N Ranch Inc-Invoice Line Item-101-311	\$	(17,801.18)
12/29/2022	106-1	Accounts Receivable	Garms Gary-Invoice Line Item-102-314	\$	(1,344.50)
12/29/2022	106-2	Accounts Receivable	Garms Gary-Invoice Line Item-102-315	\$	(5,370.20)
01/18/2023	113-25	Accounts Receivable	Trust Berrington 201-Invoice Line Item-106-319	\$	(806.70)
01/18/2023	113-27	Accounts Receivable	Bonham Douglas-Invoice Line Item-107-320	\$	(161.34)

01/18/2023	113-29	Accounts Receivable	CEAS Company-Invoice Line Item-108-321	\$	(10,621.55)
01/18/2023	113-31	Accounts Receivable	Trust Carrasco Famil-Invoice Line Item-109-322	\$	(154.62)
01/18/2023	113-33	Accounts Receivable	Christof Brian S-Invoice Line Item-110-323	\$	(154.62)
01/18/2023	113-35	Accounts Receivable	Trust Davis Family-Invoice Line Item-111-324	\$	(537.80)
01/18/2023	113-37	Accounts Receivable	Dickson David & Patr-Invoice Line Item-112-325	\$	(134.45)
01/18/2023	113-39	Accounts Receivable	Dreyer Smith Valley -Invoice Line Item-113-326	\$	(8,067.00)
01/18/2023	113-41	Accounts Receivable	FIM Corporation-Invoice Line Item-114-327	\$	(30,548.65)
01/18/2023	113-43	Accounts Receivable	Fenili Peter-Invoice Line Item-115-328	\$	(5,378.00)
01/18/2023	113-45	Accounts Receivable	RN Fulstone Company-Invoice Line Item-116-329	\$	(7,569.54)
01/18/2023	113-47	Accounts Receivable	Trust Steven A Fulst-Invoice Line Item-117-330	\$	(43.29)
01/18/2023	113-49	Accounts Receivable	Gleason James & Marl-Invoice Line Item-118-331	\$	(669.02)
01/18/2023	113-51	Accounts Receivable	Trust Heller Family-Invoice Line Item-119-332	\$	(4,302.40)
01/18/2023	113-53	Accounts Receivable	Houghton Timothy & J-Invoice Line Item-120-333	\$	(134.45)
01/18/2023	113-55	Accounts Receivable	Leinassar Alan & Mar-Invoice Line Item-121-334	\$	(80.67)
01/18/2023	113-57	Accounts Receivable	Lommori Wendy Berrin-Invoice Line Item-122-335	\$	(268.90)
01/18/2023	113-59	Accounts Receivable	Makita Long Ly-Invoice Line Item-123-336	\$	(134.45)
01/18/2023	113-61	Accounts Receivable	Moran Arthur & Belin-Invoice Line Item-124-337	\$	(106.48)
01/18/2023	113-63	Accounts Receivable	Renner Trent-Invoice Line Item-125-338	\$	(1,129.38)
01/18/2023	113-65	Accounts Receivable	Walker Basin Conserv-Invoice Line Item-126-339	\$	(4,302.40)
01/18/2023	113-67	Accounts Receivable	Weaver Lura-Invoice Line Item-127-340	\$	(4,705.75)
01/18/2023	113-69	Accounts Receivable	Blackford Kathy-Invoice Line Item-105-318	\$	(806.70)
			<i>Ending Balance</i>	\$	(106,248.30)

**Account: 106-4120-01 (Local #4-Miscellaneous Revenue)**

11/17/2022	74-5	Accounts Receivable	RN Fulstone Company-Invoice Line Item-61-80	\$	(2,314.76)
11/17/2022	74-45	Accounts Receivable	FIM Corporation-Invoice Line Item-62-86	\$	(1,942.14)
11/17/2022	74-46	Accounts Receivable	FIM Corporation-Invoice Line Item-62-87	\$	(2,314.76)
			<i>Ending Balance</i>	\$	(6,571.66)

**Account: 106-5010-01 (Local #4-Wages & Salaries Expense)**

07/29/2022	15-168	Journal Entry	Payroll	\$	2,000.00
08/31/2022	35-168	Journal Entry	Payroll	\$	2,000.00
09/30/2022	57-134	Journal Entry	Payroll	\$	2,000.00
10/31/2022	59-134	Journal Entry	Payroll	\$	2,000.00
03/31/2023	184-134	Journal Entry	Payroll	\$	2,000.00
04/30/2023	186-126	Journal Entry	Payroll	\$	2,000.00
05/31/2023	207-65	Journal Entry	Payroll	\$	2,000.00
06/30/2023	233-60	Journal Entry	Payroll	\$	2,000.00
			<i>Ending Balance</i>	\$	16,000.00

**Account: 106-5030-01 (Local #4-Worker's Comp Insurance E)**

07/29/2022	15-166	Journal Entry	Payroll	\$	104.60
08/31/2022	35-166	Journal Entry	Payroll	\$	104.60
09/30/2022	57-133	Journal Entry	Payroll	\$	104.60
10/31/2022	59-133	Journal Entry	Payroll	\$	104.61
03/31/2023	184-133	Journal Entry	Payroll	\$	104.60
04/30/2023	186-125	Journal Entry	Payroll	\$	104.60
05/31/2023	207-64	Journal Entry	Payroll	\$	104.60
06/30/2023	233-59	Journal Entry	Payroll	\$	104.60
06/30/2023	371-16	Journal Entry	Payroll	\$	209.22
			<i>Ending Balance</i>	\$	1,046.03

**Account: 106-5060-01 (Local #4-Fuel, Oil and Grease Expe)**

07/31/2022	26-76	Accounts Payable	MF Barcellos-STMNT 7/31/22	\$	257.62
08/31/2022	43-60	Accounts Payable	MF Barcellos-STMNT 8/31/2022	\$	103.58
05/31/2023	235-30	Accounts Payable	MF Barcellos-STMNT 5/31/2023	\$	123.00
06/30/2023	245-62	Accounts Payable	Jim Menesini Petrole-330282	\$	144.13

				Ending Balance	\$ 628.33	
<b>Account:</b>	<b>106-5070-01 (Local #4-Repairs and Maintenance E)</b>					
09/08/2022	68-9	Accounts Payable	John Deere Credit-S00750	\$	64.90	
11/01/2022	68-185	Accounts Payable	Smith Valley Conserv-3- SARONI	\$	6,096.23	
12/15/2022	118-1	Accounts Payable	Farm-Assist, Inc.-16180	\$	11,968.00	
05/06/2023	225-151	Accounts Payable	John Deere Credit-S08777	\$	3.50	
				Ending Balance	\$ 18,132.63	
<b>Account:</b>	<b>106-5080-01 (Local #4-Small Tools &amp; Supplies Ex)</b>					
08/03/2022	26-110	Accounts Payable	John Deere Credit-STMNT 8/03/22	\$	49.99	
				Ending Balance	\$ 49.99	
<b>Account:</b>	<b>106-5150-01 (Local #4-Telephone Expense)</b>					
12/23/2022	118-9	Accounts Payable	Wells Fargo Card Ser-STMNT 12/23/2022	\$	21.99	
04/04/2023	191-91	Accounts Payable	Verizon Wireless-9931742920	\$	22.37	
05/04/2023	225-9	Accounts Payable	Verizon Wireless-9934130900	\$	22.37	
06/04/2023	245-88	Accounts Payable	Verizon Wireless-9936499145	\$	22.37	
06/30/2023	329-17	Journal Entry	Verizon INV 9936499145	\$	22.37	
				Ending Balance	\$ 111.47	
<b>Account:</b>	<b>106-5160-01 (Local #4-Engineering Expense)</b>					
04/12/2023	175-85	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023	\$	4,262.50	
				Ending Balance	\$ 4,262.50	
<b>Account:</b>	<b>106-5210-01 (Local #4-Legal Fees Expense)</b>					
11/16/2022	84-35	Accounts Payable	Woodburn & Wedge-STMNT 11/16/2022	\$	325.00	
				Ending Balance	\$ 325.00	
<b>Account:</b>	<b>106-5270-01 (Local #4-Computer Expense)</b>					
07/22/2022	26-44	Accounts Payable	Wells Fargo Card Ser-STMNT 7/22/2022	\$	22.50	
08/23/2022	43-5	Accounts Payable	Wells Fargo Card Ser-STMNT 8/23/2022	\$	22.50	
09/10/2022	52-13	Accounts Payable	Spectrum Business-0130032091022	\$	10.00	
09/22/2022	52-48	Accounts Payable	Wells Fargo Card Ser-STMNT 9/22/2022	\$	22.50	
10/23/2022	68-79	Accounts Payable	Wells Fargo Card Ser-STMNT 10/23/2022	\$	12.50	
04/10/2023	225-19	Accounts Payable	Spectrum Business-0130032041023	\$	10.34	
04/21/2023	193-49	Accounts Payable	Wells Fargo Card Ser-STMNT 4/21/2023	\$	12.50	
05/10/2023	225-48	Accounts Payable	Spectrum Business-0130032051023	\$	10.34	
05/23/2023	225-174	Accounts Payable	Wells Fargo Card Ser-STMNT 5/23/2023	\$	12.50	
06/22/2023	235-50	Accounts Payable	Wells Fargo Card Ser-STMNT 6/22/2023	\$	12.50	
				Ending Balance	\$ 148.18	
<b>Account:</b>	<b>106-5280-01 (Local #4-Payroll Tax Expense)</b>					
07/29/2022	15-164	Journal Entry	Payroll	\$	153.00	
08/31/2022	35-164	Journal Entry	Payroll	\$	153.00	
09/30/2022	57-132	Journal Entry	Payroll	\$	153.00	
10/25/2022	68-128	Accounts Payable	Payroll	\$	90.00	
10/31/2022	59-132	Journal Entry	Payroll	\$	153.01	
03/31/2023	184-132	Journal Entry	Payroll	\$	153.00	
03/31/2023	189-14	Journal Entry	Payroll	\$	30.00	
04/30/2023	186-124	Journal Entry	Payroll	\$	153.00	
04/30/2023	188-65	Journal Entry	Payroll	\$	30.00	
05/31/2023	207-63	Journal Entry	Payroll	\$	153.00	
05/31/2023	209-27	Journal Entry	Payroll	\$	30.00	
06/30/2023	233-58	Journal Entry	Payroll	\$	153.00	
06/30/2023	234-27	Journal Entry	Payroll	\$	30.00	
				Ending Balance	\$ 1,434.01	
<b>Account:</b>	<b>106-5510-01 (Local #4-Interfund Labor Expense)</b>					
03/31/2023	333-8	Journal Entry	March Interfund	\$	1,408.75	
				Ending Balance	\$ 1,408.75	

**Account: 106-6002-01 (Local #4-Saroni Project Expense)**

02/09/2023 128-59 Accounts Payable Briggs Manufacturing-20220977

\$ 5,070.88

*Ending Balance* \$ 5,070.88

Beginning Cash Balance:	(\$145,845.29)
Expenses:	(\$76,217.62)
Income:	\$171,774.51
Ending Cash Balance:	(\$50,288.40)
<b>Change in Cash Balance:</b>	<b>\$95,556.89</b>

# Walker River Irrigation District Trial Balance Report

FY24 Year-to-Date

Account Number	Description	Debit Balance	Credit Balance
<b>106 - Local #4</b>			
106-1100-01	Local #4-Cash in Checking		\$ 1,293,989.87
106-1200-01	Local #4-Cash in Money Market	\$ 1,238,486.20	
106-1700-01	Local #4-Accounts Receivable	\$ 36,622.42	
106-1711-01	Local #4-Assessments Receivable -	\$ 114.62	
106-1712-01	Local #4-Assessments Receivable -	\$ 318.55	
106-1760-01	Local #4-Prepaid expenses	\$ 26,928.00	
106-1840-01	Local #4-Other Improvements	\$ 612,640.65	
106-1877-01	Local #4-AccDepr- Other Improvemen		\$ 98,277.80
106-2000-01	Local #4-Accounts Payable		\$ 883.39
106-2100-01	Local #4-FIT Payable		\$ 14.66
106-2110-01	Local #4-Social Security Payable		\$ -
106-2115-01	Local #4-Medicare Payable		\$ -
106-2125-01	Local #4-Worker's Comp Payable		\$ 221.60
106-3999-01	Local #4-Fund Balance		\$ 531,389.35
106-4020-01	Local #4-Assessment Revenue		\$ 1,467.45
106-5010-01	Local #4-Wages & Salaries Expense	\$ 4,000.00	
106-5030-01	Local #4-Worker's Comp Insurance E	\$ 221.60	
106-5060-01	Local #4-Fuel, Oil and Grease Expe	\$ 349.21	
106-5150-01	Local #4-Telephone Expense	\$ -	
106-5270-01	Local #4-Computer Expense	\$ 23.75	
106-5280-01	Local #4-Payroll Tax Expense	\$ 366.00	
106-6002-01	Local #4-Saroni Project Expense	\$ 6,173.12	
<i>Totals for 106 - Local #4:</i>		\$ 1,926,244.12	\$ 1,926,244.12
<b>GRAND TOTALS :</b>		<u>\$ 1,926,244.12</u>	<u>\$ 1,926,244.12</u>



**Walker River Irrigation District  
GL Report- Saroni FY24**

Date	Trans.	Journal	Reference	Debit	Amount	edit	Amount	Balance
<b>Account: 106-1100-01 (Local #4-Cash in Checking)</b>								
07/01/2023			Account Beginning Balance					(\$1,282,925.95)
07/13/2023	245-125	Accounts Payable	Verizon Wireless-Bank Draft-300035		\$22.37			
07/13/2023	245-151	Accounts Payable	Jim Menesini Petrole-Computer Check-100469		\$144.13			
07/28/2023	249-63	Accounts Payable	Western Nevada Suppl-Computer Check-100500		\$4,572.00			
08/14/2023	305-110	Accounts Payable	Jim Menesini Petrole-Computer Check-100508		\$182.70			
08/14/2023	305-146	Accounts Payable	Wells Fargo Card Ser-Computer Check-100519		\$12.50			
09/07/2023	348-181	Accounts Payable	Wells Fargo Card Ser-Computer Check-100539		\$11.25			
09/12/2023	351-47	Accounts Payable	Jim Menesini Petrole-Computer Check-100541		\$166.51			
07/31/2023	253-81	Journal Entry	Payroll		\$1,664.85			
07/31/2023	254-5	Journal Entry	Payroll		\$480.82			
07/31/2023	254-28	Journal Entry	Payroll		\$30.00			
08/31/2023	345-81	Journal Entry	Payroll		\$1,664.85			
08/31/2023	346-5	Journal Entry	Payroll		\$480.82			
08/31/2023	346-28	Journal Entry	Payroll		\$30.00			
					\$0.00		\$9,462.80	
06/30/2024			Account Net Change					(\$1,292,388.75)
06/30/2024			Account Ending Balance					(\$1,292,388.75)
<b>Account: 106-1200-01 (Local #4-Cash in Money Market)</b>								
07/01/2023			Account Beginning Balance					\$1,232,637.55
07/17/2023	244-17	Cash Receipts	Deposit 188 - Summarized Cash Rec	\$115.00				
08/08/2023	256-9	Cash Receipts	Deposit 192 - Summarized Cash Rec	\$32.20				
09/08/2023	347-40	Cash Receipts	Deposit 197 - Summarized Cash Rec	\$1,190.17				
09/14/2023	353-28	Cash Receipts	Deposit 201 - Summarized Cash Rec	\$150.08				
07/17/2023	243-4	Accounts Receivable	Deposit 187 - Summarized Accounts	\$58.80				
09/14/2023	352-2	Accounts Receivable	Deposit 198 - Summarized Accounts	\$4,302.40				
					\$5,848.65		\$0.00	
06/30/2024			Account Net Change					\$1,238,486.20
06/30/2024			Account Ending Balance					\$1,238,486.20
<b>Account: 106-1700-01 (Local #4-Accounts Receivable)</b>								
07/01/2023			Account Beginning Balance					\$40,961.25
07/17/2023	243-17	Accounts Receivable	Bonham Douglas-Payment-78		\$32.46			
07/17/2023	243-18	Accounts Receivable	Bonham Douglas-Payment-78		\$26.34			
09/14/2023	352-4	Accounts Receivable	Walker Basin Conserv-Payment-83		\$4,302.40			
07/01/2023	329-20	Journal Entry	<Reversal> Verizon INV 9936499145	\$22.37				
					\$22.37		\$4,361.20	
06/30/2024			Account Net Change					\$36,622.42
06/30/2024			Account Ending Balance					\$36,622.42
<b>Account: 106-1711-01 (Local #4-Assessments Receivable - )</b>								
07/01/2023			Account Beginning Balance					\$134.62
07/17/2023	244-18	Cash Receipts	LYON COUNTY-188-135		\$20.00			
					\$0.00		\$20.00	
06/30/2024			Account Net Change					(\$20.00)
06/30/2024			Account Ending Balance					\$114.62
<b>Account: 106-2000-01 (Local #4-Accounts Payable)</b>								
07/01/2023			Account Beginning Balance					(\$1,027.52)
07/13/2023	245-124	Accounts Payable	Verizon Wireless-Bank Draft-300035	\$22.37				
07/13/2023	245-150	Accounts Payable	Jim Menesini Petrole-Computer Che	\$144.13				
07/21/2023	249-24	Accounts Payable	Western Nevada Suppl-19851759		\$4,572.00			

07/23/2023	305-47	Accounts Payable	Wells Fargo Card Ser-STMNT 7/23/23		\$12.50	
07/28/2023	249-62	Accounts Payable	Western Nevada Suppl-Computer Cl	\$4,572.00		
07/31/2023	305-10	Accounts Payable	Jim Menesini Petrole-333800		\$182.70	
08/14/2023	305-109	Accounts Payable	Jim Menesini Petrole-Computer Che	\$182.70		
08/14/2023	305-145	Accounts Payable	Wells Fargo Card Ser-Computer Che	\$12.50		
08/23/2023	348-77	Accounts Payable	Wells Fargo Card Ser-STMNT 8/23/2023		\$11.25	
09/05/2023	351-23	Accounts Payable	Jim Menesini Petrole-STMNT 9/5/2023		\$166.51	
09/07/2023	348-180	Accounts Payable	Wells Fargo Card Ser-Computer Che	\$11.25		
09/12/2023	351-46	Accounts Payable	Jim Menesini Petrole-Computer Che	\$166.51		
				\$5,111.46	\$4,944.96	
06/30/2024			<i>Account Net Change</i>			\$166.50
06/30/2024			<i>Account Ending Balance</i>			<u>(\$861.02)</u>
<b>Account:</b>	<b>106-2100-01 (Local #4-FIT Payable)</b>					
07/01/2023			<i>Account Beginning Balance</i>			\$0.00
07/31/2023	253-80	Journal Entry	Payroll		\$182.15	
07/31/2023	254-46	Journal Entry	Payroll	\$174.82		
08/31/2023	345-80	Journal Entry	Payroll		\$182.15	
08/31/2023	346-45	Journal Entry	Payroll	\$174.82		
				\$349.64	\$364.30	
06/30/2024			<i>Account Net Change</i>			(\$14.66)
06/30/2024			<i>Account Ending Balance</i>			<u>(\$14.66)</u>
<b>Account:</b>	<b>106-2110-01 (Local #4-Social Security Payable)</b>					
07/01/2023			<i>Account Beginning Balance</i>			\$0.00
07/31/2023	253-41	Journal Entry	Payroll		\$248.00	
07/31/2023	254-3	Journal Entry	Payroll	\$248.00		
08/31/2023	345-41	Journal Entry	Payroll		\$248.00	
08/31/2023	346-3	Journal Entry	Payroll	\$248.00		
				\$496.00	\$496.00	
06/30/2024			<i>Account Net Change</i>			\$0.00
06/30/2024			<i>Account Ending Balance</i>			<u>\$0.00</u>
<b>Account:</b>	<b>106-2115-01 (Local #4-Medicare Payable)</b>					
07/01/2023			<i>Account Beginning Balance</i>			\$0.00
07/31/2023	253-40	Journal Entry	Payroll		\$58.00	
07/31/2023	254-4	Journal Entry	Payroll	\$58.00		
08/31/2023	345-40	Journal Entry	Payroll		\$58.00	
08/31/2023	346-4	Journal Entry	Payroll	\$58.00		
				\$116.00	\$116.00	
06/30/2024			<i>Account Net Change</i>			\$0.00
06/30/2024			<i>Account Ending Balance</i>			<u>\$0.00</u>
<b>Account:</b>	<b>106-2125-01 (Local #4-Worker's Comp Payable)</b>					
07/01/2023			<i>Account Beginning Balance</i>			\$0.00
07/31/2023	253-103	Journal Entry	Payroll		\$110.80	
08/31/2023	345-103	Journal Entry	Payroll		\$110.80	
				\$0.00	\$221.60	
06/30/2024			<i>Account Net Change</i>			(\$221.60)
06/30/2024			<i>Account Ending Balance</i>			<u>(\$221.60)</u>
<b>Account:</b>	<b>106-4020-01 (Local #4-Assessment Revenue)</b>					
07/01/2023			<i>Account Beginning Balance</i>			\$0.00
07/17/2023	244-16	Cash Receipts	LYON COUNTY-188-135		\$95.00	
08/08/2023	256-8	Cash Receipts	STEVEN FULSTONE-192-141		\$32.20	
09/08/2023	347-39	Cash Receipts	WALKER BASIN CONSERV-197-157		\$800.00	
09/08/2023	347-71	Cash Receipts	BALE COUNTER-197-163		\$200.17	
09/08/2023	347-76	Cash Receipts	BALE COUNTER-197-164		\$190.00	

09/14/2023	353-27	Cash Receipts	LYON COUNTY-201-170			\$150.08	
					\$0.00	\$1,467.45	
06/30/2024				Account Net Change			(\$1,467.45)
06/30/2024				Account Ending Balance			(\$1,467.45)
<b>Account:</b>	<b>106-5060-01 (Local #4-Fuel, Oil and Grease Expe)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/31/2023	305-9	Accounts Payable	Jim Menesini Petrole-333800		\$182.70		
09/05/2023	351-22	Accounts Payable	Jim Menesini Petrole-STMNT 9/5/20		\$166.51		
					\$349.21	\$0.00	
06/30/2024				Account Net Change			\$349.21
06/30/2024				Account Ending Balance			\$349.21
<b>Account:</b>	<b>106-5270-01 (Local #4-Computer Expense)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/23/2023	305-46	Accounts Payable	Wells Fargo Card Ser-STMNT 7/23/2		\$12.50		
08/23/2023	348-76	Accounts Payable	Wells Fargo Card Ser-STMNT 8/23/2		\$11.25		
					\$23.75	\$0.00	
06/30/2024				Account Net Change			\$23.75
06/30/2024				Account Ending Balance			\$23.75
<b>Account:</b>	<b>106-6002-01 (Local #4-Saroni Project Expense)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/21/2023	249-23	Accounts Payable	Western Nevada Suppl-19851759		\$4,572.00		
					\$4,572.00	\$0.00	
06/30/2024				Account Net Change			\$4,572.00
06/30/2024				Account Ending Balance			\$4,572.00
<b>Account:</b>	<b>106-5010-01 (Local #4-Wages &amp; Salaries Expense)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/31/2023	253-39	Journal Entry	Payroll		\$2,000.00		
08/31/2023	345-39	Journal Entry	Payroll		\$2,000.00		
					\$4,000.00	\$0.00	
06/30/2024				Account Net Change			\$4,000.00
06/30/2024				Account Ending Balance			\$4,000.00
<b>Account:</b>	<b>106-5030-01 (Local #4-Worker's Comp Insurance E)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/31/2023	253-102	Journal Entry	Payroll		\$110.80		
08/31/2023	345-102	Journal Entry	Payroll		\$110.80		
					\$221.60	\$0.00	
06/30/2024				Account Net Change			\$221.60
06/30/2024				Account Ending Balance			\$221.60
<b>Account:</b>	<b>106-5150-01 (Local #4-Telephone Expense)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/01/2023	329-18	Journal Entry	<Reversal> Verizon INV 9936499145			\$22.37	
					\$0.00	\$22.37	
06/30/2024				Account Net Change			(\$22.37)
06/30/2024				Account Ending Balance			(\$22.37)
<b>Account:</b>	<b>106-5280-01 (Local #4-Payroll Tax Expense)</b>						
07/01/2023				Account Beginning Balance			\$0.00
07/31/2023	253-38	Journal Entry	Payroll		\$153.00		
07/31/2023	254-27	Journal Entry	Payroll		\$30.00		
08/31/2023	345-38	Journal Entry	Payroll		\$153.00		
08/31/2023	346-27	Journal Entry	Payroll		\$30.00		
					\$366.00	\$0.00	
06/30/2024				Account Net Change			\$366.00
06/30/2024				Account Ending Balance			\$366.00