

May 8, 2023

Board Meeting

Information

Zoom address: <https://us06web.zoom.us/j/84004018579>

Call-in Number: (669) 900-9128 or (720) 707-2699

Meeting ID: 840 0401 8579

**WALKER RIVER IRRIGATION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
YERINGTON, NEVADA**

**May 8, 2023
Monday 10:00 A.M.**

**NOTICE OF MEETING
of the Board of Directors of Walker River Irrigation District**

The Board of Directors of the Walker River Irrigation District will conduct a public meeting on Monday, May 8, 2023, beginning at 10:00 A.M. in the Board meeting room at 410 N. Main Street, Yerington, Nevada.

THIS MEETING WILL BE HELD IN PERSON AND HOSTED VIA ZOOM.

The public may attend in person and provide public comment and also comment on Agenda items by emailing comments to jessica@wrid.us. Comments received by email prior to 4:00 P.M. on May 5, 2023, will be entered into the record. Comments may also be submitted during the meeting and by participating in the Joint Zoom Meeting using the information below.

The District appreciates the public's patience and understanding during this difficult and challenging time.

Join Zoom Meeting

<https://us06web.zoom.us/j/84004018579>

Meeting ID: 840 0401 8579

One tap mobile

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+1 312 626 6799 US (Chicago)

+1 360 209 5623 US

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+1 564 217 2000 US

+1 646 558 8656 US (New York)

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Meeting ID: 840 0401 8579

Find your local number: <https://us06web.zoom.us/j/84004018579>

NOTICE

Agenda items may be taken out of order.

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

The Board may combine two or more agenda items for consideration.

The meeting may be continued as deemed necessary.

Requests for supporting material provided to members of the Board, if any, can be provided electronically by a request to jessica@wrid.us. Such supporting material, if any, will be posted on the Walker River Irrigation District website.

OFFICIAL AGENDA

Action may be taken only on those items denoted **“For possible action.”**

1. Public Comment

Any member of the public may address and ask questions of the Board relating to any matter within the Board’s jurisdiction. Public comments need not be related to any item on the Agenda. Action will not be taken on any matter raised by the public until the matter is specifically included on an agenda as an item upon which action will be taken.

2. Roll Call and Determination of Quorum

3. Declaration of Election of Directors Pursuant to NRS 539.117. **(For Possible Action)**

4. Oath of Office for newly elected Directors and presentation of Certificates of Election.

5. The Board of Directors will organize and elect a President. **(For Possible Action)**

6. The Board of Directors will organize and elect a Vice-President. **(For Possible Action)**

7. The Board of Directors will organize and appoint a Secretary who need not be a member of the Board and who also may be the Treasurer. **(For Possible Action)**

8. The Board of Directors will organize and appoint a Treasurer who need not be a member of the Board and who also may be the Secretary. **(For Possible Action)**
9. Consideration of Minutes of the April 7, 2023, Regular meeting. **(For possible action)**
10. Water Master's report
11. Staff Reports including, but not limited to, those items listed:
 - A. Treasurer's Report
 - B. Consideration of Bills and Payroll for payment. **(For possible action)**
 - C. Manager's Report
 - D. Legal Counsel's Report
 - E. Review and Approval of Monthly Storage Transfers. **(For possible action)**
 - F. Storage Water Leasing Program Update
12. Update from the Division of Water Resources regarding groundwater pumping and upcoming fieldwork schedules.
13. Update by Walker Basin Conservancy on activities related to the Walker Basin Restoration Program, including Acquisitions and Conservation and Stewardship Activities.
14. Consideration and action on proposed District Budget for fiscal year July 1, 2023, through June 30, 2024, including the fixing of the charges and levying assessments for that fiscal year on the water right lands within the District, on lands with appurtenant stored water rights within the District, on water right lands within the Local Improvement Districts within the District, on water right lands served by the High Ditch within the District, on reserved water rights, presently or formerly appurtenant to water right lands within the District, and Equipment Rental and Interfund Rental rates. **(For possible action)**
15. Director Comments
16. Public Comment

Any member of the public may address and ask questions of the Board relating to any matter within the Board's jurisdiction. Public comments need not be related to any item on the Agenda. Action will not be taken on any matter raised by the public until the matter is specifically included on an agenda as an item upon which action will be taken.
17. Adjournment

**WALKER RIVER IRRIGATION DISTRICT
BOARD OF DIRECTORS**

Notice is hereby given that on May 8, 2023, the Board of Directors of the Walker River Irrigation District will conduct a meeting. The meeting will commence at 10:00 A.M. at the Walker River Irrigation District Office at 410 N. Main Street, Yerington, Nevada. The Official Agenda for that meeting is attached hereto and made a part of this Notice.

Date: April 28, 2023

ROBERT C. BRYAN
Manager

I, Robert C. Bryan, WRID Manager, do hereby certify that the foregoing Agenda was duly posted on April 28, 2023, at the following locations:

Walker River Irrigation District Office, 410 N. Main Street, Yerington, Nevada
Lyon County Courthouse, Main Street, Yerington, Nevada
U.S. Post Office Bulletin Board, Main Street, Yerington, Nevada
U.S. Post Office Bulletin Board, Highway 208, Smith, Nevada
U.S. Post Office Bulletin Board, Highway 208, Wellington, Nevada
Walker River Irrigation District's website (<http://www.wrid.us>)
The Nevada Public Notice website pursuant to NRS 232.2175 (<https://notice.nv.gov>)



ROBERT C. BRYAN
Manager

To: Walker River Irrigation District volunteers

From: Judy Harker, 47 Terrell Lane, Wellington NV 89444]

Re: Your work on channeling Red Canyon Creek—THANK YOU!

My house is probably the closest one to Red Canyon. I was out of town on a trip when you began your work, and I had no idea what was going on. It wasn't until this past weekend that I thoroughly explored the extent of the creek overflow and how close I came to having it flow onto my property and potentially into my buildings. The left photo below shows the creek at the culvert at the mouth of Red Canyon just after our last snowfall (3/30/23). The flow shown is all on the road, overflowing the culvert. This was eroding two of the jeep trails that go east and northeast from the culvert. Locally we call them "North creek road" because goes east on the north side of the creek, and "No Exit Road" because it goes northeast and winds up at my neighbor's property about a mile away. Most flow here was along No Exit Road.



We walk our dogs in this area every morning. Today (4/30/23), my neighbors and I traced the overflow erosion from just south of my house all the way to the culvert--or rather the channel where the culvert was. In the photo on the right, you can see the erosion cut and mud wash in the foreground and my brown roof between the pinions in the background. The direction of flow was straight to my house. And from looks of things, this was not just a trickle. My best estimate from the house to the closest evidence of overflow water is about 175 yards. I am completely sure that I would have been flooded if you had not acted exactly when you did. To my WRID neighbors and friends, you have my deepest, heartfelt gratitude. And I'm also sure that other homes and properties in my neighborhood would have been damaged, too. THANK YOU from everyone on Terrell Lane!

A meeting of the Walker River Irrigation District (WRID) Board of Directors was held on April 7, 2023. The meeting was called to order at 10:00 AM at the District Board Room, 410 N. Main St, Yerington, Nevada by President SNYDER.

Present:

Jim SNYDER	President
Marcus MASINI	Vice President
Richard NUTI	Treasurer
Dennis ACCIARI	Director
Robert BRYAN	General Manager
Counsel DePAOLI	Legal Counsel, via Zoom
Counsel FERGUSON	Legal Counsel, via Zoom
Jessica HALTERMAN	Secretary
Sandy NEVILLE	Water Rights Specialist

Public Present:

Joanne Sarkisian, USBWC	Angela Bezzone, MBK	Kat Dow, WBC
Brice Boland, WBC	Mike Bryan	Tell Pickett
Chantae Lessard, Hudbay	Tom Young, NDOT	Mike Fuess, NDOT
Jeff Freeman, NDOT		

Public Present via Zoom:

Isaac Metcalf, NDOW	Dawn Johnson, NOAA	Shawn Stavang
Dave Hockaday, LCBOCC	Steven Fulstone	Scott Parker
Smith Valley CAB		

1. Public Comment

None presented.

2. Presentation and discussion by Dawn Johnson with NOAA regarding the current year weather and water outlook for 2023 irrigation season.

Dawn Johnson provided a presentation on the current water year weather and water outlook. Highlights included:

- The Walker Basin is at 301% of median peak for the year and 313% of today's median for the SNOTEL SWE.
- This year has been the wettest by 5" in Lee Vining.
- It has been the coldest Nov 1- Apr 6 period on record.
- This weekend will bring temperatures in the 70s but temperatures will cool down again next week.
- Next week will bring increased breezes and light rain/snow showers.
- The current atmospheric rivers are tracking to the north, but the basin is getting some of the effects right now in the form of clouds.
- 8-14 day outlook favors below normal temperatures with near normal precipitation.
- There are no big signals for 1-2" of liquid for the Walker Basin in the upcoming two weeks.

- Through April, the trend is below normal temperatures with near to above normal precipitation.
- The early summer outlook does predict a warming trend which is typical of the summer months.
- The short range river outlook does predict increased flows as temperatures begin to warm but nothing is approaching monitor stage at this time.
- The snowpack is still at record breaking numbers. At Willow Flat, the basin is at 420% of median with 37.4" of SWE; Sonora Pass has broken the record by nearly 19" being at 315% of median with 72.5" of SWE; Sawmill Ridge is at 311% of median with 49.4" of SWE.
- The spatial snow comparison with 4/6/2017 vs 4/6/2023 shows extensively more snow in the lower basins.
- The low level snowpack is not accurately measured as this extreme amount is not encountered often.
- All SNOTEL sites are above record levels.
- Soil moisture is at the median average. There were not a lot of rain events prior to the snow, so the soil has not had a chance to absorb moisture.
- The April-July water supply outlook shows flows higher than observed flows in 2017
- There is more than 10x the capacity of Topaz in the snowpack and 6x the capacity of Bridgeport.
- The flood matrix shows a high probability of moderate flood stage for the West Walker below Little Walker, moderate probability of moderate flood stage for Walker River near Mason, and high probability of moderate flood stage for the Mono County small streams.
- Freakout Scenarios:
 - o Continue to build and/or maintain snowpack through April followed by a prolonged heatwave in May, June, or early July.
 - o A significant multi-day rain event in April or May after snowmelt has been initiated.
- Goldilocks Scenarios:
 - o Transition to seasonal temperatures and dry conditions ASAP, slowly eliminates low elevation snowpack and starts eating away at mid elevation snowpack.
 - o No big spring rain events.
 - o No prolonged heat waves late April through early July, a few warm days followed by cooldowns is a more ideal pattern.
 - o A cool and dry spring and summer with no heat waves until the snowpack has greatly diminished.

3. Roll Call and Determination of Quorum

Director GIORGI was absent.

4. Consideration of Minutes of the March 7, 2023 Regular Meeting

Vice President MASINI made a motion to approve the minutes; Treasurer NUTI offered a second. The vote was called for and passed.

5. Water Master's Report

Joanne SARKISIAN reported that Bridgeport is at 7,158 acre-feet (17% of capacity) with an outflow of 462cfs and Topaz is at 19,870 acre-feet (33% capacity) with an outflow of 542cfs. Joanne stated both reservoirs are good for the moment and the District will continue to release enough to lower the pools. Joanne is delivering 308cfs systemwide with most of that being decree and a small amount of permit water. All users are encouraged to take water. Smith Valley is receiving only 8.72cfs until Hoyo Canyon is fixed.

6. Staff Reports:

A. Treasurer's Report

Treasurer NUTI reported as of March 31, 2023:

Cash in Checking	\$ 96,172.00
Cash in Money Market	\$ 621,230.91
Cash in CDs	<u>\$ 757,568.24</u>
Total	\$1,474,971.15

B. Consideration of Bills and Payroll for payment

Walker River Irrigation District

March 2023 Bills & Payroll

Payee	Check No.	Date	Amount
City of Yerington	100315	03/07/2023	\$ 83.73
Hunewill Construction Co., Inc.	100316	03/07/2023	\$ 13,531.54
MAMMOTH TIMES	100317	03/07/2023	\$ 53.25
Mason Valley Equipment	100318	03/07/2023	\$ 1,243.09
NV Energy	100319	03/07/2023	\$ 477.16
Purchase Power / Pitney	100320	03/07/2023	\$ 748.97
Ameritas Life Insurance Corp	100321	03/14/2023	\$ 1,263.40
Desert Research Institute	100322	03/14/2023	\$ 29,374.70
JESSE CERVANTES	100323	03/14/2023	\$ 214.20
Jim Menesini Petroleum	100324	03/14/2023	\$ 670.40
Lyon County Recorder	100325	03/14/2023	\$ 20.84
MBK Engineers	100326	03/14/2023	\$ 8,674.75
Nationwide Insurance	100327	03/14/2023	\$ 400.00
NV Energy	100328	03/14/2023	\$ 34.92
O'Reilly Automotive, Inc.	100329	03/14/2023	\$ 91.28
PERS Administrative Fund	100330	03/14/2023	\$ 9,271.77
Public Employees' Benefits	100331	03/14/2023	\$ 870.23
Quill	100332	03/14/2023	\$ 1,028.21
Sierra Office Solutions	100333	03/14/2023	\$ 91.49
Wells Fargo Card Services	100334	03/14/2023	\$ 14,794.28
Southwest Gas Corporation	100335	03/14/2023	\$ 630.72
Alhambra	300020	03/27/2023	\$ 123.40

HomeTown Health	300021	03/27/2023	\$	8,567.84
Verizon Wireless	300022	03/27/2023	\$	297.02
ABILA Dept 2145	100336	03/27/2023	\$	222.24
California Dept. of Water	100337	03/27/2023	\$	19,097.00
D & S Waste Removal	100338	03/27/2023	\$	213.82
Desert Engineering	100339	03/27/2023	\$	653.92
MAMMOTH TIMES	100340	03/27/2023	\$	1,573.75
Mason Valley Tire	100341	03/27/2023	\$	30.00
MF Barcellos	100342	03/27/2023	\$	4,501.74
Nationwide Insurance	100343	03/27/2023	\$	170.00
Quill	100344	03/27/2023	\$	69.99
Reno Gazette Journal	100345	03/27/2023	\$	457.08
Sierra Office Solutions	100346	03/27/2023	\$	118.34
Standard Insurance Company	100347	03/27/2023	\$	1,110.54
USBWC	100348	03/27/2023	\$	196.83
Woodburn & Wedge	100349	03/27/2023	\$	35,960.00
Xerox Corporation	100350	03/27/2023	\$	322.80
Lyon County Treasurer	100351	03/30/2023	\$	127,791.80
Payroll		3/31/2023	\$	65,225.17
EFTPS		3/31/2023	\$	11,915.68
Total Bills & Payroll:			\$	285,047.04

Vice President MASINI inquired about the Hunewill bill; GM BRYAN stated it was aggregate to fix the Colony. Secretary HALTERMAN stated the Colony was billed and has already reimbursed the District.

Treasurer NUTI made a motion to approve the bills; Director ACCIARI offered a second. The vote was called for and passed.

C. Manager's Report

Angele BEZZONE provided a presentation on the current conditions and forecasts. Highlights included:

- o The 50% exceedance estimate for East Walker near Bridgeport is 214TAF, 25% exceedance is 228TAF, and 10% exceedance is 239TAF. The actual flows in 2017 were 208TAF.
- o The 50% exceedance estimate for the West Walker below Little Walker near Coleville is 414TAF, 25% exceedance is 430TAF, and 10% exceedance is 438TAF. The actual flows in 2017 were 406TAF.
- o Reservoir operations will be based on the 50% exceedance levels. Bridgeport is currently below 10,000 acre-feet of storage and will be drawn down to approximately 5,000 acre-feet. That will be held with matching inflow and outflow until 940 cfs is coming out of the reservoir. The operations will be done in effort to keep the outflows regulated without using the siphons.
- o On Topaz, water can be routed around the reservoir. The operations will be based on what is in the river at the Coleville gage and the Hoyer gage. Operations will need to balance water coming through the natural channel and water

coming into the reservoir. Gravity has affected the releases at the reservoir and more water will be routed in the natural channel in effort to draw the reservoir level down.

- o The losses in the West Walker will assist in lowering the flow in the main stem.
- o Based on 2017 loss and gain data, this year the flow expected at the Mason gage is 2,500-3,000 cfs from mid-May through July.
- o In 2017, the Mason gage was above flood stage for approximately 1 month; this year the gage is expected to be above flood stage for approximately 9 weeks.
- o The heatwaves and cooldowns assisted in runoff and reservoir control in 2017, hopefully the weather will be the same pattern this year.

Treasurer NUTI confirmed that the data did not consider the amount of water sitting in Bridgeport Valley; Angela confirmed. GM BRYAN stated the weather service called and stated the lower elevation snow is not well reported and they project nearly 700,000 acre-feet. Treasurer NUTI asked if the East Walker ranches will be pulling water like they did in 2017; GM BRYAN stated there will be some water pulled off, but not as much as 2017. The ranches are willing to help by taking as much water as they can, and they have already sustained water inundation from the March event. In March, the flows significantly surpassed the flows in 2017.

GM BRYAN stated the USGS gage readings were provided in the packet as well as the changes in snowpack and the current snow water equivalents. The Leavitt Meadows gage is reading 1,633% of average because, based on historical figures, there should be no snow at that site and there is 39.2" sitting there. The NRCS April 1st Forecast report has not been received yet. The reservoir tender reported 2' of ice on Bridgeport right now. GM BRYAN is continuing to draw Bridgeport down to 5,000 acre-feet or less and Topaz 10,000 acre-feet or less. Vice President MASINI asked if there is a potential for the inflows exceeding the outflows; GM BRYAN stated it is possible if a warm spell or rain event happens or if Twin Lakes releases a lot of water at once. Vice President MASINI asked if there were gages above Bridgeport Reservoir; GM BRYAN stated there are gages on some streams, but not all. The total inflow amount is calculated by the reservoir gage only. GM BRYAN stated he is already receiving calls from people who are upset about the reservoir levels because of the impact on recreation. President SNYDER asked if NRCS performs measurement on the low level snow; GM BRYAN stated they do readings by helicopter, but nothing officially for low levels. Joanne stated there is approximately 3 feet of snow in Bridgeport valley that is packed tightly; one rancher had to jackhammer a walking path at his ranch. Vice President MASINI asked if ice could present an issue with reservoir releases; GM BRYAN stated it could. Ice did cause a problem with the High and G&H earlier in the season. Vice President MASINI asked about the effect on the dam; GM BRYAN stated the grate at Bridgeport will always be under water and ice will not affect it. Ice could cause a problem at the tube connecting Upper and Lower Twin Lakes.

GM BRYAN stated the shop crew is rebuilding the Colony Ditch. Concrete will be poured early next week. There have been some repairs started on the Saroni Ditch.

Stan Marriott has a crew cleaning the concrete section of the Saroni as well as the drain. On Monday, GM BRYAN will meet with the Saroni Advisory Board to discuss work to be done. GM BRYAN hopes to have the canal ready for water within the next couple of weeks. GM BRYAN needs to draw down Topaz and needs users on the West to take water to keep the flows controlled in town.

GM BRYAN has been in contact with BIA and WRPT so they can operate their rivers and reservoir effectively. To date, there has been 62,400 acre-feet delivered to Walker Lake and that number continues to rise.

On March 8th, GM BRYAN attended a stakeholders map meeting with Hudbay to discuss the open pit, shovel-ready truck operation. They are reaching out to the general public in Mason Valley and Smith Valley. If anyone is interested in talking with them, they would like to talk.

On April 6th, NDWR gave the spring to spring water measurement level presentation. The presentation is available on the District website.

There is a breakdown of the legislative water bills and the activity on each of them in the packet. President SNYDER asked if SB262 relating to qualified electors had been addressed; GM BRYAN stated he was unfamiliar with the bill but will get the language on it.

GM BRYAN has been meeting with MBK, NWS, NOAA, RFC, BIA, Lyon County Emergency Management, and others regarding the Spring Thaw. There will be several meetings next week. A town hall meeting will be scheduled during the week of the 17th to start the public outreach. The potential impacts will be discussed. GM BRYAN has also reached out to the Emergency Manager to schedule a meeting for the ditch companies with hopefully a representative from the State and FEMA in attendance.

President SNYDER asked if there are any numbers on the extent of damages to date; GM BRYAN stated he did not have a figure but asked everyone to submit information to the District or Emergency Management. GM BRYAN stated the figures for the Colony are available and he could estimate what the Saroni will cost.

Vice President MASINI asked if the rented equipment is now on the Saroni and asked if it will be kept after the work is done; GM BRYAN stated he would like to hold on to it for as long as needed. The current problem is that the District has more equipment than operators. GM BRYAN has reached out to companies for operators, but everyone is concerned with flooding and no one is available.

D. Legal Counsel's Report

Counsel DePAOLI wanted to let the Board know that today is the day where discovery and initial disclosures begin in the Mineral County case. The case has

been fairly quiet, but will be moving along from this point. Counsel DePAOLI advised SB362 looks like it relates to members of town boards and does not deal with electors of an irrigation district at this point.

E. Storage Water Leasing Program Update

Angela BEZZONE stated the program is moving forward. The proofs of publication were submitted to the California State Water Resources Control Board on Wednesday proving the petition was published. Their deadline to issue the order is this coming Wednesday. The application period closes on May 12th with a final commitment date of May 31st. At this point, there is approximately 3,200 acre-feet of water enrolled with just over 1,600 acre-feet from the west and just under 1,600 acre-feet from the East. WBC has not submitted their application yet. Angela, Wes, and the team will be working on the release plan. It will more than likely include releases to be made well after flood operations. Releases could start as late as the end of August-beginning of September and can go through October.

F. 2023 Election Update

Secretary HALTERMAN stated there was no opposition in any of the Districts. Jim is the Director for District 1, David Giorgi is the Director for District 2, and Richard Nuti is the Director for District 4. The appointments and oaths will be completed next month. NOTE: Secretary HALTERMAN corrected herself later in the meeting- Marcus Masini is the Director for District 1, Jim Snyder is the Director for District 2, David Giorgi is the Director for District 3, Richard Nuti is Director for District 4, and Dennis Acciari is the Director for District 5.

7. Update from the Division of Water Resources regarding groundwater pumping and upcoming fieldwork schedules.

Secretary HALTERMAN read the following email from AJ Jensby:

‘DWR will not be at the WRID meeting this month. A few points for the board, our presentation yesterday is available from Bert. Groundwater across both basins continued to decline but the rate flattened and came closer to the 12-16 drought. We expect big increases next spring with all of the surface water available and limited supplemental pumping. We want to thank WRID for hosting us yesterday morning and getting the word out to all about our presentation.’

8. Update by the Walker River Conservancy on activities related to the Walker Basin Restoration Program, including Acquisitions and Conservation and Stewardship Activities.

Kat DOW stated they are close on the application on the East Walker but still a couple of months out.

9. Consideration and action on proposed District Budget for fiscal year July 1, 2023, through June 30, 2024, including the fixing of the charges and levying assessments for that fiscal year on the water right lands within the District, on lands with appurtenant

stored water rights within the District, on water right lands within the Local Improvement Districts within the District, on water right lands held by the High Ditch within the District, on reserved water rights, presently or formerly appurtenant to water right lands within the District, and Equipment Rental and Interfund Rental rates.

GM BRYAN stated the current and proposed assessment rates are:

- General	\$10/acre currently	\$12/acre proposed
- Reservoir	\$4.70/acre currently	\$5/acre proposed
- Equipment	\$2.75/acre currently	\$3.50/acre proposed
- Local #1	\$1/acre currently	No proposed change
- Local #2	\$1/acre currently	\$1.50/acre proposed
- Local #3	\$1.30/acre currently	No proposed change
- Local #4	(reg) \$11/acre currently	\$20/acre proposed
	(special) \$8/acre currently	No proposed special assessment until the cash deficit is zero
- High Ditch	\$10/acre	No proposed change

Repairs and maintenance will be done on Local #1, Local #2, and the High Ditch.

The current cash balances are included for each fund as well as a projection for the ending balance on June 30, 2023 and June 30, 2024.

Treasurer NUTI asked if the new vehicle proposed in the Reservoir Fund is to replace a ditch rider vehicle; GM BRYAN stated it replaced the 1997 Ford which was a ditch rider vehicle. The ditch rider was put into another vehicle and the Water Rights Specialist is in the Explorer. The new vehicle would be to replace the Water Rights Specialist's truck that was given to the ditch rider.

GM BRYAN stated the District is attempting to get reimbursed for repairs from the March flood event and private landowners will be billed for work.

President SNYDER asked for the totals of all the funds at the end of each year; Secretary HALTERMAN stated the total for FY23 is approximately \$1,770,000 and FY24 is approximately \$1,672,000. President SNYDER asked if that anticipates any high expenses; Secretary HALTERMAN stated it does not. GM BRYAN stated in 2017, labor cost was approximately \$200,000 from April through August. In 2017, there were five operators in five excavators from April through August; GM BRYAN does not expect that to happen this year. Last week at the Colony, the equipment crew and an office staff member were running machines. GM BRYAN stated he is trying to keep it 'lean and green.' The District continues to work with Lyon County and the State of Nevada. There will be flooding and hopefully the District can recuperate some costs. The District is not a flood control district but does help with flood mitigation. President SNYDER asked if any of the costs had been considered in the cash projections; GM BRYAN stated the budget has a line item for \$50,000 for river repair that is normally not expended. President SNYDER clarified that the flood mitigation costs were not included in the expenses or cash projections and the

cash was being eroded; Secretary HALTERMAN confirmed. GM BRYAN stated the District is the lowest assessed district in Nevada. Pershing County assesses \$45/acre and TCID assesses close to that but also assesses non-water righted ground in the City of Fernley and Fallon. GM BRYAN stated the District is not a flood control District and has talked to the County about them taxing for flood operations. GM BRYAN stated those funds should not only be used on a flood year, but the drought years also need to have work done.

President SNYDER asked where the budget could be altered to bring the cash deficit into a positive; GM BRYAN stated the flood mitigation should be in the Reservoir Fund or the Equipment Fund. The General Fund could be altered for office operations. Treasurer NUTI asked how many acres the District encompasses; GM BRYAN stated the District is in an area of 246,000 acres. President SNYDER clarified that there are only approximately 80,000 water righted acres. Treasurer NUTI suggested beginning the discussion and consideration of assessing the non-water righted acres; GM BRYAN stated other irrigation districts do assess non-water righted acres. Treasurer NUTI stated assessing the non-water righted acres does open the door for more people to expect things to be done; GM BRYAN stated the District is not a flood control district because of that concern. GM BRYAN stated people in Douglas County have purchased land that abuts District property and they expect the District to drop everything to fix a culvert that runs through the District property. Because we have stayed at arm's length, there is no liability to fix anything or control water. Treasurer NUTI stated the topic does need to be discussed; Vice President MASINI stated the District ends up taking care of the problem anyway. President SNYDER asked which funds could be increased to stop the erosion of the cash carryover and suggested \$2-\$3 increase; Treasurer NUTI stated that would be acceptable and would bring in at least \$160,000 more. GM BRYAN stated the appropriate level would be to go to the County and have them include the tax in their tax roll and do the work on a bad water year. It is too late to do mitigation this year, it needed to be done over the last three years. GM BRYAN stated he does agree but the County needs to take the forefront in assisting. GM BRYAN stated there will be a lot of opposition from the County Commission and from owners that may not flood. President SNYDER asked to augment the budget to stop the cash erosion; Treasurer NUTI stated the expenses will not go down. GM BRYAN stated the trend has changed significantly over the last twenty years. Twenty years ago the District only had a \$150,000 cash balance and was considering the elimination of the Equipment Rental Fund. If the Rental Fund is eliminated, the District would need to go out to bid for projects, repairs, and maintenance. The Rental Fund was not eliminated, but in order to save money, infrastructure was neglected. The District infrastructure is in much better shape than it was in 2017, so there will not be extensive work on the drains this year.

President SNYDER asked if the budget had to be acted on at this meeting; GM BRYAN stated it did not have to be approved immediately, but the sooner the better as Secretary HALTERMAN must file with the County Treasurer. Treasurer NUTI stated the proposed budget for the 3 major funds is \$20.50 per acre; GM BRYAN stated that is dependent on which local applies. Treasurer NUTI asked which fund the Hoyer Canyon work is going through; GM BRYAN stated all of the work on the Colony and Hoyer Canyon is going through the Equipment Fund. Secretary HALTERMAN stated the acre base for the

Reservoir Fund is approximately 1,600 acres more than the Equipment Fund. Secretary Halterman stated if \$2/acre more is assessed, the cash balance next year would be a positive change. GM BRYAN stated the District will be doing large projects at the end of the year that will be funded by the NFWF grant and will increase the infrastructure. Treasurer NUTI stated he is concerned that the equipment crew is getting stretched too thin. When the crew is working on projects, there needs to be someone performing maintenance on the drains. GM BRYAN stated if he had two more full time employees, he could have at least one person on an excavator. GM BRYAN stated the office is understaffed as well. Water card changes are taking longer and longer because some users have nearly 100 cards. Other irrigation districts charge for water card changes, copies, emails, etc. President SNYDER appreciates the efficiency. Treasurer NUTI stated there are things in the District where the can was kicked down the road and we are now needing to address them. Vice President MASINI expressed that he would like to talk to people in the districts and get feedback on how they will react to an increase. GM BRYAN stated the budget has been available for over a month and he has no concerns with showing people what is going on. If no one gives feedback, nothing can be changed. President SNYDER asked if the budget could be changed even though it had been published; GM BRYAN stated it can be changed and redistributed. GM BRYAN stated changes could be made but he needs to know what numbers need to be changed. Secretary HALTERMAN requested to revisit the ending balances. If the budget is increased by \$2 per acre, the June 30, 2024 ending balance is estimated to be approximately \$1.836 (approximately \$60,000 increase) and \$3 per acre budget increase would increase the ending balance by approximately \$147,000. Vice President MASINI requested clarification on what the increase was based on; Secretary HALTERMAN stated it is an increase from the estimated June 30, 2023 ending cash balance. President SNYDER asked to recalculate the budget by adding \$1 to the proposed amount in the General Fund, the Reservoir Fund, and the Equipment Fund along with an increase in Local #2. President SNYDER requested a note be included on why the budget was being recalculated; GM BRYAN stated a note could be included. Vice President MASINI stated he was not sure the \$3 would cover everything considering the legal expenses; GM BRYAN stated last year the budget was not hit, but it will be close this year. GM BRYAN stated two reiterations could be provided with comparisons on proposed and recalculated amounts and the cash breakdown could be updated. Vice President MASINI asked why Local #2 was deficient; GM BRYAN stated it has been kept low for the past few years, but repairs and maintenance have increased over the past few years. Vice President MASINI asked if funds from other funds were used in Local #2; GM BRYAN stated the funds are kept separate.

Vice President MASINI made a motion to rework the drafts into Option A and Option B based on the discussion in the meeting; Treasurer NUTI offered a second. The vote was called for and passed.

- 10. Review and consideration of establishing the final apportionment of benefits and costs associated with the proposed Colony Canal local improvement district based upon a fraction the numerator of which is the number of acres in each parcel with an appurtenant surface water right and the denominator of which is the total number of acres with appurtenant surface water rights within the improvement district.**

Appurtenant surface water rights include, water rights adjudicated in the final decree entered on April 14, 1936, as amended April 24, 1940, in the United States District Court for the District of Nevada, Case in Equity No. C-125, entitled *United States of America, Plaintiff vs. Walker River Irrigation District, et al., Defendants*, and also previously apportioned benefits from those certain storage water rights allocated to and held by Walker River Irrigation District in the final decree entered on April 14, 1936, as amended April 24, 1940, in the United States District Court for the District of Nevada, Case in Equity No. C-125, entitled *United States of America, Plaintiff vs. Walker River Irrigation District, et al., Defendants*. All expenses associated with the care, operation, maintenance, management, repair, and necessary current improvement or replacement of the Colony Canal will be based upon that apportionment of benefits. (For possible action).

Counsel FERGUSON stated in February, the Board considered the preliminary apportionment of benefits for the proposed Colony Canal Local Improvement District. At that time, Counsel walked through the steps taken. The apportionment of benefits was provided in the packet and did not change from the previous meeting and are still appurtenant to the canal. The apportionment of benefits would be included in the assessment.

Treasurer NUTI made a motion to approve the final apportionment of benefits for the Colony Canal Local Improvement District as stated in the agenda item for this particular purpose; Director ACCIARI offered a second. The vote was called for and approved unanimously.

11. Discussion, consideration, and possible award of bids submitted for the WRID annual financial audit.

Secretary HALTERMAN stated only one sealed bid was submitted. Secretary HALTERMAN stated another local CPA firm expressed interest, but no bid was submitted. The notice was posted in newspapers locally, Fernley, Dayton, Fallon, and Gardnerville/Minden. Notices were delivered by hand to the Yerington CPA firms. A phone call was made to local firms prior to April 1st asking if there were any comments, questions, or concerns. Sandy with Sciarani & Company sat with Secretary HALTERMAN last week to look at the books. Sciarani & Company was not going to put in a bid due to being overcommitted, but the books looked good and they should be able to complete the audit in a timely manner if awarded. President SNYDER opened the sealed bid. Sciarani & Company provided a 3-year proposal for fiscal years June 30, 2023 through June 30, 2027 in the amount of \$22,000 per year plus \$5,000 per year if a Single Audit is required. President SNYDER asked how the proposal compares to the past costs; Secretary HALTERMAN stated it is approximately \$2,000 more than previous years, but the previous years varied depending on work performed. Secretary HALTERMAN stated she obligated as much time and effort needed to assist in completing the audit before October 1st this year as her schedule was a hold up in year's past.

Treasurer NUTI made a motion to accept the 3-year bid proposal from Sciarani & Company; Vice President MASINI offered a second. The vote was called for and passed.

12. Director Comments

None presented.

13. Public Comment

None presented.

14. Adjournment

Director ACCIARI made a motion to adjourn; Treasurer NUTI offered a second. The vote was called for and passed. The meeting adjourned at 12:02pm.

Jim Snyder, President

Marcus Masini, Vice President

Richard Nuti, Treasurer

Dennis Acciari, Director

ABSENT

David Giorgi, Director

Walker River Irrigation District
Balance Sheet
As of 4/30/2023

	<u>Current Year</u>
Assets	
Current Assets	
Cash & Cash Equivalents	
Cash in Checking	111,442.42
Cash in Money Market	757,367.08
Cash in CDs	<u>757,568.24</u>
Total Cash & Cash Equivalents	<u>1,626,377.74</u>
Total Current Assets	<u>1,626,377.74</u>
Total Assets	<u><u>1,626,377.74</u></u>

Walker River Irrigation District

General Ledger Report- HYTE

HYTE

Date	Trans.	Journal	Reference	Balance
Accounts Payable				
Account:	101-1100-01 (General-Cash in Checking)			
04/01/2023			Account Beginning Balance	\$17,508,547.20
04/12/2023	175-88	Accounts Payable	Ameritas Life Insura-Computer Check-100352	(\$681.10)
04/12/2023	175-98	Accounts Payable	City of Yerington-Computer Check-100354	(\$55.82)
04/12/2023	175-106	Accounts Payable	John Deere Credit-Computer Check-100356	(\$17.18)
04/12/2023	175-108	Accounts Payable	Lyon County Recorder-Computer Check-100357	(\$32.73)
04/12/2023	175-112	Accounts Payable	NV Energy-Computer Check-100359	(\$252.23)
04/12/2023	175-120	Accounts Payable	Pitney Bowes Global -Computer Check-100361	(\$213.42)
04/12/2023	175-122	Accounts Payable	Public Employees' Be-Computer Check-100362	(\$870.23)
04/12/2023	175-124	Accounts Payable	Purchase Power / Pit-Computer Check-100363	(\$592.50)
04/12/2023	175-128	Accounts Payable	Quill-Computer Check-100364	(\$363.98)
04/12/2023	175-136	Accounts Payable	Southwest Gas Corpor-Computer Check-100366	(\$283.14)
04/12/2023	175-142	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368	(\$943.49)
04/12/2023	175-152	Accounts Payable	Xerox Corporation-Computer Check-100369	(\$420.80)
04/12/2023	175-154	Accounts Payable	Xerox Financial Serv-Computer Check-100370	(\$60.44)
04/13/2023	176-6	Accounts Payable	PERS Administrative -Computer Check-100371	(\$6,868.13)
			Account Subtotals	(\$11,655.19)
04/30/2023			Account Net Change	(\$11,655.19)
04/30/2023			Account Ending Balance	<u><u>\$17,496,892.01</u></u>
Account:	101-2000-01 (General-Accounts Payable)			
04/01/2023			Account Beginning Balance	(\$63,496.23)
04/01/2023	175-39	Accounts Payable	Ameritas Life Insura-STMNT 4/1/2023	(\$681.10)
04/01/2023	175-49	Accounts Payable	Xerox Corporation-018567611	(\$420.80)
04/04/2023	175-35	Accounts Payable	Public Employees' Be-STMNT 4/4/2023	(\$870.23)
04/05/2023	175-37	Accounts Payable	Lyon County Recorder-23-2318	(\$32.73)
04/12/2023	175-87	Accounts Payable	Ameritas Life Insura-Computer Check-100352	\$681.10
04/12/2023	175-97	Accounts Payable	City of Yerington-Computer Check-100354	\$55.82
04/12/2023	175-105	Accounts Payable	John Deere Credit-Computer Check-100356	\$17.18
04/12/2023	175-107	Accounts Payable	Lyon County Recorder-Computer Check-100357	\$32.73
04/12/2023	175-111	Accounts Payable	NV Energy-Computer Check-100359	\$252.23
04/12/2023	175-119	Accounts Payable	Pitney Bowes Global -Computer Check-100361	\$213.42
04/12/2023	175-121	Accounts Payable	Public Employees' Be-Computer Check-100362	\$870.23
04/12/2023	175-123	Accounts Payable	Purchase Power / Pit-Computer Check-100363	\$592.50
04/12/2023	175-127	Accounts Payable	Quill-Computer Check-100364	\$363.98
04/12/2023	175-135	Accounts Payable	Southwest Gas Corpor-Computer Check-100366	\$283.14
04/12/2023	175-141	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368	\$943.49
04/12/2023	175-151	Accounts Payable	Xerox Corporation-Computer Check-100369	\$420.80
04/12/2023	175-153	Accounts Payable	Xerox Financial Serv-Computer Check-100370	\$60.44
04/13/2023	176-2	Accounts Payable	PERS Administrative -MARCH2023	(\$6,868.13)
04/13/2023	176-5	Accounts Payable	PERS Administrative -Computer Check-100371	\$6,868.13
			Account Subtotals	\$2,782.20
04/30/2023			Account Net Change	\$2,782.20
04/30/2023			Account Ending Balance	<u><u>(\$60,714.03)</u></u>
Account:	101-2135-01 (General-Retirement Payable)			
04/01/2023			Account Beginning Balance	(\$10,296.55)
04/13/2023	176-1	Accounts Payable	PERS Administrative -MARCH2023	\$6,868.13
			Account Subtotals	\$6,868.13
04/30/2023			Account Net Change	\$6,868.13
04/30/2023			Account Ending Balance	<u><u>(\$3,428.42)</u></u>
Account:	101-5020-01 (General-Group Insurance Expense)			
04/01/2023			Account Beginning Balance	\$51,369.12
04/01/2023	175-38	Accounts Payable	Ameritas Life Insura-STMNT 4/1/2023	\$681.10
			Account Subtotals	\$681.10
04/30/2023			Account Net Change	\$681.10
04/30/2023			Account Ending Balance	<u><u>\$52,050.22</u></u>
Account:	101-5050-01 (General-Retired Employees Insuran)			
04/01/2023			Account Beginning Balance	\$7,832.07
04/04/2023	175-34	Accounts Payable	Public Employees' Be-STMNT 4/4/2023	\$870.23

				Account Subtotals	\$870.23
04/30/2023				Account Net Change	\$870.23
04/30/2023				Account Ending Balance	\$8,702.30
Account:	101-5260-01 (General-Office Supplies)				
04/01/2023				Account Beginning Balance	\$16,230.39
04/01/2023	175-48	Accounts Payable	Xerox Corporation-018567611		\$420.80
04/05/2023	175-36	Accounts Payable	Lyon County Recorder-23-2318		\$32.73
				Account Subtotals	\$453.53
04/30/2023				Account Net Change	\$453.53
04/30/2023				Account Ending Balance	\$16,683.92
Account:	102-1100-01 (Reservoir Fund-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$5,074,816.37)
04/12/2023	175-94	Accounts Payable	Cal Poly Corporation-Computer Check-100353		(\$10,140.44)
04/12/2023	175-104	Accounts Payable	Jim Menesini Petrole-Computer Check-100355		(\$1,682.27)
04/12/2023	175-110	Accounts Payable	Marriott Constructio-Computer Check-100358		(\$12,122.00)
04/12/2023	175-116	Accounts Payable	NV Energy-Computer Check-100359		(\$42.20)
04/12/2023	175-150	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		(\$268.36)
				Account Subtotals	(\$24,255.27)
04/30/2023				Account Net Change	(\$24,255.27)
04/30/2023				Account Ending Balance	(\$5,099,071.64)
Account:	102-2000-01 (Reservoir Fund-Accounts Payable)				
04/01/2023				Account Beginning Balance	(\$2,401.11)
04/01/2023	175-47	Accounts Payable	NV Energy-STMNT 4/1/2023		(\$42.20)
04/04/2023	175-4	Accounts Payable	Marriott Constructio-302		(\$12,122.00)
04/12/2023	175-84	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		(\$10,140.44)
04/12/2023	175-93	Accounts Payable	Cal Poly Corporation-Computer Check-100353		\$10,140.44
04/12/2023	175-103	Accounts Payable	Jim Menesini Petrole-Computer Check-100355		\$1,682.27
04/12/2023	175-109	Accounts Payable	Marriott Constructio-Computer Check-100358		\$12,122.00
04/12/2023	175-115	Accounts Payable	NV Energy-Computer Check-100359		\$42.20
04/12/2023	175-149	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		\$268.36
				Account Subtotals	\$1,950.63
04/30/2023				Account Net Change	\$1,950.63
04/30/2023				Account Ending Balance	(\$450.48)
Account:	102-5090-01 (Reservoir Fund-Utilities Expense)				
04/01/2023				Account Beginning Balance	\$307.22
04/01/2023	175-46	Accounts Payable	NV Energy-STMNT 4/1/2023		\$42.20
				Account Subtotals	\$42.20
04/30/2023				Account Net Change	\$42.20
04/30/2023				Account Ending Balance	\$349.42
Account:	102-5160-01 (Reservoir Fund-Engineering Expense)				
04/01/2023				Account Beginning Balance	\$0.00
04/12/2023	175-83	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		\$10,140.44
				Account Subtotals	\$10,140.44
04/30/2023				Account Net Change	\$10,140.44
04/30/2023				Account Ending Balance	\$10,140.44
Account:	102-6013-01 (Reservoir Fund-Flood Mitigation Expenses)				
04/01/2023				Account Beginning Balance	\$1,682.27
04/04/2023	175-3	Accounts Payable	Marriott Constructio-302		\$9,657.00
04/04/2023	175-5	Accounts Payable	Marriott Constructio-302		\$2,465.00
				Account Subtotals	\$12,122.00
04/30/2023				Account Net Change	\$12,122.00
04/30/2023				Account Ending Balance	\$13,804.27
Account:	104-1100-01 (Local #2-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$282,018.33)
04/12/2023	175-132	Accounts Payable	Rick Blakely-Computer Check-100365		(\$4,055.00)
				Account Subtotals	(\$4,055.00)
04/30/2023				Account Net Change	(\$4,055.00)
04/30/2023				Account Ending Balance	(\$286,073.33)
Account:	104-2000-01 (Local #2-Accounts Payable)				
04/01/2023				Account Beginning Balance	(\$1,397.50)
04/03/2023	175-29	Accounts Payable	Rick Blakely-STMNT 4/3/2023		(\$4,055.00)
04/12/2023	175-131	Accounts Payable	Rick Blakely-Computer Check-100365		\$4,055.00
				Account Subtotals	\$0.00
04/30/2023				Account Net Change	\$0.00
04/30/2023				Account Ending Balance	(\$1,397.50)

Account: 104-5070-01 (Local #2-Repairs and Maintenance E)

04/01/2023				Account Beginning Balance	\$4,997.62
04/03/2023	175-28	Accounts Payable	Rick Blakely-STMNT 4/3/2023		\$4,055.00
				Account Subtotals	\$4,055.00
04/30/2023				Account Net Change	\$4,055.00
04/30/2023				Account Ending Balance	\$9,052.62

Account: 106-1100-01 (Local #4-Cash in Checking)

04/01/2023				Account Beginning Balance	(\$1,269,534.85)
04/12/2023	175-96	Accounts Payable	Cal Poly Corporation-Computer Check-100353		(\$4,262.50)
				Account Subtotals	(\$4,262.50)
04/30/2023				Account Net Change	(\$4,262.50)
04/30/2023				Account Ending Balance	(\$1,273,797.35)

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

04/01/2023				Account Beginning Balance	(\$861.02)
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
				Account Subtotals	\$0.00
04/30/2023				Account Net Change	\$0.00
04/30/2023				Account Ending Balance	(\$861.02)

Account: 106-5160-01 (Local #4-Engineering Expense)

04/01/2023				Account Beginning Balance	\$0.00
04/12/2023	175-85	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		\$4,262.50
				Account Subtotals	\$4,262.50
04/30/2023				Account Net Change	\$4,262.50
04/30/2023				Account Ending Balance	\$4,262.50

Account: 107-1100-01 (Equipment-Cash in Checking)

04/01/2023				Account Beginning Balance	(\$3,924,316.18)
04/12/2023	175-90	Accounts Payable	Ameritas Life Insura-Computer Check-100352		(\$405.60)
04/12/2023	175-100	Accounts Payable	City of Yerington-Computer Check-100354		(\$27.91)
04/12/2023	175-102	Accounts Payable	Jim Menesini Petrole-Computer Check-100355		(\$155.00)
04/12/2023	175-114	Accounts Payable	NV Energy-Computer Check-100359		(\$126.11)
04/12/2023	175-118	Accounts Payable	O'Reilly Automotive,-Computer Check-100360		(\$207.21)
04/12/2023	175-134	Accounts Payable	Southwest Gas Corpor-Computer Check-100366		(\$141.57)
04/12/2023	175-138	Accounts Payable	THE PARTS HOUSE-Computer Check-100367		(\$12.58)
04/12/2023	175-148	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		(\$875.90)
04/13/2023	176-8	Accounts Payable	PERS Administrative -Computer Check-100371		(\$3,369.00)
				Account Subtotals	(\$5,320.88)
04/30/2023				Account Net Change	(\$5,320.88)
04/30/2023				Account Ending Balance	(\$3,929,637.06)

Account: 107-2000-01 (Equipment-Accounts Payable)

04/01/2023				Account Beginning Balance	(\$4,648.27)
04/01/2023	175-41	Accounts Payable	Ameritas Life Insura-STMNT 4/1/2023		(\$405.60)
04/12/2023	175-89	Accounts Payable	Ameritas Life Insura-Computer Check-100352		\$405.60
04/12/2023	175-99	Accounts Payable	City of Yerington-Computer Check-100354		\$27.91
04/12/2023	175-101	Accounts Payable	Jim Menesini Petrole-Computer Check-100355		\$155.00
04/12/2023	175-113	Accounts Payable	NV Energy-Computer Check-100359		\$126.11
04/12/2023	175-117	Accounts Payable	O'Reilly Automotive,-Computer Check-100360		\$207.21
04/12/2023	175-133	Accounts Payable	Southwest Gas Corpor-Computer Check-100366		\$141.57
04/12/2023	175-137	Accounts Payable	THE PARTS HOUSE-Computer Check-100367		\$12.58
04/12/2023	175-147	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		\$875.90
04/13/2023	176-4	Accounts Payable	PERS Administrative -MARCH2023		(\$3,369.00)
04/13/2023	176-7	Accounts Payable	PERS Administrative -Computer Check-100371		\$3,369.00
				Account Subtotals	\$1,546.28
04/30/2023				Account Net Change	\$1,546.28
04/30/2023				Account Ending Balance	(\$3,101.99)

Account: 107-2135-01 (Equipment-Retirement Payable)

04/01/2023				Account Beginning Balance	\$16.34
04/13/2023	176-3	Accounts Payable	PERS Administrative -MARCH2023		\$3,369.00
				Account Subtotals	\$3,369.00
04/30/2023				Account Net Change	\$3,369.00
04/30/2023				Account Ending Balance	\$3,385.34

Account: 107-5020-01 (Equipment-Group Insurance Expense)

04/01/2023				Account Beginning Balance	\$38,531.47
04/01/2023	175-40	Accounts Payable	Ameritas Life Insura-STMNT 4/1/2023		\$405.60
				Account Subtotals	\$405.60

04/30/2023				Account Net Change	\$405.60
04/30/2023				Account Ending Balance	<u>\$38,937.07</u>
Account:	203-1100-02 (Plymouth Ditch-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$41,257.89)
04/12/2023	175-144	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>(\$109.10)</u>
				Account Subtotals	(\$109.10)
04/30/2023				Account Net Change	<u>(\$109.10)</u>
04/30/2023				Account Ending Balance	<u>(\$41,366.99)</u>
Account:	203-2000-02 (Plymouth Ditch-Accounts Payable)				
04/01/2023				Account Beginning Balance	(\$109.10)
04/12/2023	175-143	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>\$109.10</u>
				Account Subtotals	\$109.10
04/30/2023				Account Net Change	<u>\$109.10</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	211-1100-02 (Colony Ditch-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$44,012.71)
04/12/2023	175-140	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>(\$85.64)</u>
				Account Subtotals	(\$85.64)
04/30/2023				Account Net Change	<u>(\$85.64)</u>
04/30/2023				Account Ending Balance	<u>(\$44,098.35)</u>
Account:	211-2000-02 (Colony Ditch-Accounts Payable)				
04/01/2023				Account Beginning Balance	(\$85.64)
04/12/2023	175-139	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>\$85.64</u>
				Account Subtotals	\$85.64
04/30/2023				Account Net Change	<u>\$85.64</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	301-1100-03 (301- Grants-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$399,890.27)
04/12/2023	175-92	Accounts Payable	Cal Poly Corporation-Computer Check-100353		<u>(\$17,383.53)</u>
04/12/2023	175-126	Accounts Payable	Purchase Power / Pit-Computer Check-100363		<u>(\$12.00)</u>
04/12/2023	175-130	Accounts Payable	Quill-Computer Check-100364		<u>(\$17.49)</u>
04/12/2023	175-146	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>(\$100.00)</u>
				Account Subtotals	(\$17,513.02)
04/30/2023				Account Net Change	<u>(\$17,513.02)</u>
04/30/2023				Account Ending Balance	<u>(\$417,403.29)</u>
Account:	301-2000-03 (301- Grants-Accounts Payable)				
04/01/2023				Account Beginning Balance	(\$129.49)
04/12/2023	175-78	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		<u>(\$4,229.50)</u>
04/12/2023	175-80	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		<u>(\$4,865.00)</u>
04/12/2023	175-82	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		<u>(\$8,289.03)</u>
04/12/2023	175-91	Accounts Payable	Cal Poly Corporation-Computer Check-100353		\$17,383.53
04/12/2023	175-125	Accounts Payable	Purchase Power / Pit-Computer Check-100363		\$12.00
04/12/2023	175-129	Accounts Payable	Quill-Computer Check-100364		\$17.49
04/12/2023	175-145	Accounts Payable	Wells Fargo Card Ser-Computer Check-100368		<u>\$100.00</u>
				Account Subtotals	\$129.49
04/30/2023				Account Net Change	<u>\$129.49</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	301-6009-03 (301- Grants-Storage Leasing Program)				
04/01/2023				Account Beginning Balance	\$241,906.34
04/12/2023	175-81	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		<u>\$8,289.03</u>
				Account Subtotals	\$8,289.03
04/30/2023				Account Net Change	<u>\$8,289.03</u>
04/30/2023				Account Ending Balance	<u>\$250,195.37</u>
Account:	301-6014-03 (301- Grants-Conveyance Loss Study)				
04/01/2023				Account Beginning Balance	\$0.00
04/12/2023	175-77	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		\$4,229.50
04/12/2023	175-79	Accounts Payable	Cal Poly Corporation-STMNT 4/12/2023		<u>\$4,865.00</u>
				Account Subtotals	\$9,094.50
04/30/2023				Account Net Change	<u>\$9,094.50</u>
04/30/2023				Account Ending Balance	<u>\$9,094.50</u>
Accounts Receivable					
Account:	101-1700-01 (General-Accounts Receivable)				
04/01/2023				Account Beginning Balance	\$25,563.07
04/13/2023	177-3	Accounts Receivable	Campbell Ditch Compa-Invoice Line Item-136-361		<u>\$35.00</u>
				Account Subtotals	\$35.00

04/30/2023				Account Net Change	\$35.00
04/30/2023				Account Ending Balance	<u>\$25,598.07</u>
Account:	101-4090-01 (General-Material Sales Revenue)				
04/01/2023				Account Beginning Balance	\$0.00
04/13/2023	177-1	Accounts Receivable	Campbell Ditch Compa-Invoice Line Item-136-361		<u>(\$35.00)</u>
				Account Subtotals	<u>(\$35.00)</u>
04/30/2023				Account Net Change	<u>(\$35.00)</u>
04/30/2023				Account Ending Balance	<u><u>(\$35.00)</u></u>
Account:	106-1200-01 (Local #4-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$1,156,423.50
04/03/2023	168-2	Accounts Receivable	Deposit 158 - Summarized Accounts Receivable Payment		\$30,629.32
04/21/2023	177-2	Accounts Receivable	Deposit 165 - Summarized Accounts Receivable Payment		<u>\$4,705.75</u>
				Account Subtotals	<u>\$35,335.07</u>
04/30/2023				Account Net Change	<u>\$35,335.07</u>
04/30/2023				Account Ending Balance	<u><u>\$1,191,758.57</u></u>
Account:	106-1700-01 (Local #4-Accounts Receivable)				
04/01/2023				Account Beginning Balance	\$86,632.40
04/03/2023	168-1	Accounts Receivable	FIM Corporation-Payment-52		<u>(\$30,548.65)</u>
04/03/2023	168-3	Accounts Receivable	Leinassar Alan & Mar-Payment-53		<u>(\$80.67)</u>
04/21/2023	177-4	Accounts Receivable	Weaver Lura-Payment-55		<u>(\$946.75)</u>
04/21/2023	177-6	Accounts Receivable	Weaver Lura-Payment-55		<u>(\$395.50)</u>
04/21/2023	177-5	Accounts Receivable	Weaver Lura-Payment-55		<u>(\$3,363.50)</u>
				Account Subtotals	<u>(\$35,335.07)</u>
04/30/2023				Account Net Change	<u>(\$35,335.07)</u>
04/30/2023				Account Ending Balance	<u><u>\$51,297.33</u></u>
Account:	107-1200-01 (Equipment-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$3,811,023.81
04/03/2023	171-1	Accounts Receivable	Deposit 159 - Summarized Accounts Receivable Payment		<u>\$3,507.50</u>
				Account Subtotals	<u>\$3,507.50</u>
04/30/2023				Account Net Change	<u>\$3,507.50</u>
04/30/2023				Account Ending Balance	<u><u>\$3,814,531.31</u></u>
Account:	107-1700-01 (Equipment-Accounts Receivable)				
04/01/2023				Account Beginning Balance	\$60,527.73
04/03/2023	171-2	Accounts Receivable	Mason Valley Conserv-Payment-54		<u>(\$3,381.00)</u>
04/03/2023	171-3	Accounts Receivable	Mason Valley Conserv-Payment-54		<u>(\$126.50)</u>
				Account Subtotals	<u>(\$3,507.50)</u>
04/30/2023				Account Net Change	<u>(\$3,507.50)</u>
04/30/2023				Account Ending Balance	<u><u>\$57,020.23</u></u>
Cash Receipts					
Account:	101-1200-01 (General-Cash in Money Market)				
04/01/2023				Account Beginning Balance	(\$17,753,574.93)
04/04/2023	174-2	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$43,871.95
04/04/2023	174-19	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$88,446.31
04/04/2023	174-43	Cash Receipts	Deposit 163 - Summarized Cash Receipts Receipt		\$25.00
04/24/2023	179-2	Cash Receipts	Deposit 167 - Summarized Cash Receipts Receipt		\$1,500.00
04/24/2023	179-4	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		<u>\$171,853.87</u>
				Account Subtotals	<u>\$305,697.13</u>
04/30/2023				Account Net Change	<u>\$305,697.13</u>
04/30/2023				Account Ending Balance	<u><u>(\$17,447,877.80)</u></u>
Account:	101-1711-01 (General-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$11,246.57
04/04/2023	174-20	Cash Receipts	LYON COUNTY-162-116		<u>(\$260.72)</u>
04/24/2023	179-5	Cash Receipts	LYON COUNTY-168-121		<u>(\$10,242.98)</u>
				Account Subtotals	<u>(\$10,503.70)</u>
04/30/2023				Account Net Change	<u>(\$10,503.70)</u>
04/30/2023				Account Ending Balance	<u><u>\$742.87</u></u>
Account:	101-1712-01 (General-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$12,178.65
04/24/2023	179-6	Cash Receipts	LYON COUNTY-168-121		<u>(\$25,791.58)</u>
				Account Subtotals	<u>(\$25,791.58)</u>
04/30/2023				Account Net Change	<u>(\$25,791.58)</u>
04/30/2023				Account Ending Balance	<u><u>(\$13,612.93)</u></u>
04/01/2023				Account Beginning Balance	\$104,300.08
04/04/2023	174-3	Cash Receipts	WALKER BASIN CONSERV-161-115		<u>(\$11,131.74)</u>
04/04/2023	174-21	Cash Receipts	LYON COUNTY-162-116		<u>(\$4,359.00)</u>

04/24/2023	179-7	Cash Receipts	LYON COUNTY-168-121		(\$23,195.15)
				<i>Account Subtotals</i>	(\$38,685.89)
04/30/2023				<i>Account Net Change</i>	(\$38,685.89)
04/30/2023				<i>Account Ending Balance</i>	<u>\$65,614.19</u>
Account:	101-1721-01 (General-USBWC Assessments Receiva)				
04/01/2023				<i>Account Beginning Balance</i>	\$18,742.12
04/04/2023	174-22	Cash Receipts	LYON COUNTY-162-116		(\$89.16)
04/24/2023	179-8	Cash Receipts	LYON COUNTY-168-121		(\$3,502.77)
				<i>Account Subtotals</i>	(\$3,591.93)
04/30/2023				<i>Account Net Change</i>	(\$3,591.93)
04/30/2023				<i>Account Ending Balance</i>	<u>\$15,150.19</u>
Account:	101-1722-01 (General-USBWC Assessments Receiva)				
04/01/2023				<i>Account Beginning Balance</i>	\$0.00
04/24/2023	179-9	Cash Receipts	LYON COUNTY-168-121		(\$10,162.52)
				<i>Account Subtotals</i>	(\$10,162.52)
04/30/2023				<i>Account Net Change</i>	(\$10,162.52)
04/30/2023				<i>Account Ending Balance</i>	<u>(\$10,162.52)</u>
Account:	101-4000-01 (General-Penalty and Interest Reve)				
04/01/2023				<i>Account Beginning Balance</i>	(\$146,101.38)
04/04/2023	174-23	Cash Receipts	LYON COUNTY-162-116		(\$331.98)
04/24/2023	179-10	Cash Receipts	LYON COUNTY-168-121		(\$30,737.77)
				<i>Account Subtotals</i>	(\$31,069.75)
04/30/2023				<i>Account Net Change</i>	(\$31,069.75)
04/30/2023				<i>Account Ending Balance</i>	<u>(\$177,171.13)</u>
Account:	101-4020-01 (General-Assessment Revenue)				
04/01/2023				<i>Account Beginning Balance</i>	(\$559,677.30)
04/04/2023	174-1	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$32,740.21)
04/04/2023	174-18	Cash Receipts	LYON COUNTY-162-116		(\$12,820.29)
04/04/2023	174-41	Cash Receipts	LYON COUNTY-162-116		(\$70,585.16)
04/24/2023	179-3	Cash Receipts	LYON COUNTY-168-121		(\$68,221.10)
				<i>Account Subtotals</i>	(\$184,366.76)
04/30/2023				<i>Account Net Change</i>	(\$184,366.76)
04/30/2023				<i>Account Ending Balance</i>	<u>(\$744,044.06)</u>
Account:	101-4050-01 (General-Rent Revenue)				
04/01/2023				<i>Account Beginning Balance</i>	(\$13,500.00)
04/24/2023	179-1	Cash Receipts	USBWC-167-120		(\$1,500.00)
				<i>Account Subtotals</i>	(\$1,500.00)
04/30/2023				<i>Account Net Change</i>	(\$1,500.00)
04/30/2023				<i>Account Ending Balance</i>	<u>(\$15,000.00)</u>
Account:	101-5230-01 (General-Election Expense)				
04/01/2023				<i>Account Beginning Balance</i>	\$804.24
04/04/2023	174-42	Cash Receipts	JIM SNYDER-163-117		(\$25.00)
				<i>Account Subtotals</i>	(\$25.00)
04/30/2023				<i>Account Net Change</i>	(\$25.00)
04/30/2023				<i>Account Ending Balance</i>	<u>\$779.24</u>
Account:	102-1200-01 (Reservoir Fund-Cash in Money Market)				
04/01/2023				<i>Account Beginning Balance</i>	\$6,319,066.57
04/04/2023	174-5	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$15,742.11
04/04/2023	174-25	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$6,927.79
04/24/2023	179-12	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		\$48,694.40
				<i>Account Subtotals</i>	\$71,364.30
04/30/2023				<i>Account Net Change</i>	\$71,364.30
04/30/2023				<i>Account Ending Balance</i>	<u>\$6,390,430.87</u>
Account:	102-1711-01 (Reservoir Fund-Assessments Receivable -)				
04/01/2023				<i>Account Beginning Balance</i>	\$3,863.28
04/04/2023	174-26	Cash Receipts	LYON COUNTY-162-116		(\$44.37)
04/24/2023	179-13	Cash Receipts	LYON COUNTY-168-121		(\$3,439.62)
				<i>Account Subtotals</i>	(\$3,483.99)
04/30/2023				<i>Account Net Change</i>	(\$3,483.99)
04/30/2023				<i>Account Ending Balance</i>	<u>\$379.29</u>
Account:	102-1712-01 (Reservoir Fund-Assessments Receivable -)				
04/01/2023				<i>Account Beginning Balance</i>	\$5,533.03
04/24/2023	179-14	Cash Receipts	LYON COUNTY-168-121		(\$9,054.05)
				<i>Account Subtotals</i>	(\$9,054.05)
04/30/2023				<i>Account Net Change</i>	(\$9,054.05)

04/30/2023				Account Ending Balance	<u><u>(\$3,521.02)</u></u>
Account:	102-4020-01 (Reservoir Fund-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$316,230.38)
04/04/2023	174-4	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$15,742.11)
04/04/2023	174-24	Cash Receipts	LYON COUNTY-162-116		(\$6,883.42)
04/24/2023	179-11	Cash Receipts	LYON COUNTY-168-121		<u>(\$36,200.73)</u>
				Account Subtotals	(\$58,826.26)
04/30/2023				Account Net Change	<u>(\$58,826.26)</u>
04/30/2023				Account Ending Balance	<u><u>(\$375,056.64)</u></u>
Account:	103-1200-01 (Local #1-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$104,130.42
04/04/2023	174-7	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$106.61
04/04/2023	174-28	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$323.61
04/24/2023	179-16	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		<u>\$1,181.22</u>
				Account Subtotals	\$1,611.44
04/30/2023				Account Net Change	<u>\$1,611.44</u>
04/30/2023				Account Ending Balance	<u><u>\$105,741.86</u></u>
Account:	103-4020-01 (Local #1-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$6,302.22)
04/04/2023	174-6	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$106.61)
04/04/2023	174-27	Cash Receipts	LYON COUNTY-162-116		(\$323.61)
04/24/2023	179-15	Cash Receipts	LYON COUNTY-168-121		<u>(\$1,181.22)</u>
				Account Subtotals	(\$1,611.44)
04/30/2023				Account Net Change	<u>(\$1,611.44)</u>
04/30/2023				Account Ending Balance	<u><u>(\$7,913.66)</u></u>
Account:	104-1200-01 (Local #2-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$273,205.25
04/04/2023	174-9	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$161.54
04/04/2023	174-30	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$68.49
04/24/2023	179-18	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		<u>\$5,876.71</u>
				Account Subtotals	\$6,106.74
04/30/2023				Account Net Change	<u>\$6,106.74</u>
04/30/2023				Account Ending Balance	<u><u>\$279,311.99</u></u>
Account:	104-1711-01 (Local #2-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$1,058.65
04/24/2023	179-19	Cash Receipts	LYON COUNTY-168-121		<u>(\$1,054.79)</u>
				Account Subtotals	(\$1,054.79)
04/30/2023				Account Net Change	<u>(\$1,054.79)</u>
04/30/2023				Account Ending Balance	<u><u>\$3.86</u></u>
Account:	104-1712-01 (Local #2-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$302.71
04/24/2023	179-20	Cash Receipts	LYON COUNTY-168-121		<u>(\$2,846.67)</u>
				Account Subtotals	(\$2,846.67)
04/30/2023				Account Net Change	<u>(\$2,846.67)</u>
04/30/2023				Account Ending Balance	<u><u>(\$2,543.96)</u></u>
Account:	104-4020-01 (Local #2-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$13,194.55)
04/04/2023	174-8	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$161.54)
04/04/2023	174-29	Cash Receipts	LYON COUNTY-162-116		(\$68.49)
04/24/2023	179-17	Cash Receipts	LYON COUNTY-168-121		<u>(\$1,975.25)</u>
				Account Subtotals	(\$2,205.28)
04/30/2023				Account Net Change	<u>(\$2,205.28)</u>
04/30/2023				Account Ending Balance	<u><u>(\$15,399.83)</u></u>
Account:	105-1200-01 (Local #3-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$28,844.01
04/04/2023	174-11	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$1,538.42
04/04/2023	174-32	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$918.37
04/24/2023	179-22	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		<u>\$2,109.87</u>
				Account Subtotals	\$4,566.66
04/30/2023				Account Net Change	<u>\$4,566.66</u>
04/30/2023				Account Ending Balance	<u><u>\$33,410.67</u></u>
Account:	105-1711-01 (Local #3-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$90.00
04/04/2023	174-33	Cash Receipts	LYON COUNTY-162-116		(\$35.12)
04/24/2023	179-23	Cash Receipts	LYON COUNTY-168-121		<u>(\$8.66)</u>

				Account Subtotals	(\$43.78)
04/30/2023				Account Net Change	(\$43.78)
04/30/2023				Account Ending Balance	<u>\$46.22</u>
Account:	105-1712-01 (Local #3-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$759.45
04/24/2023	179-24	Cash Receipts	LYON COUNTY-168-121		(\$17.11)
				Account Subtotals	(\$17.11)
04/30/2023				Account Net Change	(\$17.11)
04/30/2023				Account Ending Balance	<u>\$742.34</u>
Account:	105-4020-01 (Local #3-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$28,818.27)
04/04/2023	174-10	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$1,538.42)
04/04/2023	174-31	Cash Receipts	LYON COUNTY-162-116		(\$883.25)
04/24/2023	179-21	Cash Receipts	LYON COUNTY-168-121		(\$2,084.10)
				Account Subtotals	(\$4,505.77)
04/30/2023				Account Net Change	(\$4,505.77)
04/30/2023				Account Ending Balance	<u>(\$33,324.04)</u>
Account:	106-1200-01 (Local #4-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$1,156,423.50
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
				Account Subtotals	\$14,073.31
04/30/2023				Account Net Change	\$14,073.31
04/30/2023				Account Ending Balance	<u>\$1,170,496.81</u>
Account:	106-4020-01 (Local #4-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$60,149.75)
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)
				Account Subtotals	(\$14,073.31)
04/30/2023				Account Net Change	(\$14,073.31)
04/30/2023				Account Ending Balance	<u>(\$74,223.06)</u>
Account:	107-1200-01 (Equipment-Cash in Money Market)				
04/01/2023				Account Beginning Balance	\$3,811,023.81
04/04/2023	174-15	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$9,003.61
04/04/2023	174-37	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$3,591.83
04/21/2023	178-2	Cash Receipts	Deposit 166 - Summarized Cash Receipts Receipt		\$500.00
04/24/2023	179-28	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		\$27,503.50
				Account Subtotals	\$40,598.94
04/30/2023				Account Net Change	\$40,598.94
04/30/2023				Account Ending Balance	<u>\$3,851,622.75</u>
Account:	107-1711-01 (Equipment-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$2,872.83
04/04/2023	174-38	Cash Receipts	LYON COUNTY-162-116		(\$66.19)
04/24/2023	179-29	Cash Receipts	LYON COUNTY-168-121		(\$2,600.54)
				Account Subtotals	(\$2,666.73)
04/30/2023				Account Net Change	(\$2,666.73)
04/30/2023				Account Ending Balance	<u>\$206.10</u>
Account:	107-1712-01 (Equipment-Assessments Receivable -)				
04/01/2023				Account Beginning Balance	\$3,102.55
04/24/2023	179-30	Cash Receipts	LYON COUNTY-168-121		(\$6,142.16)
				Account Subtotals	(\$6,142.16)
04/30/2023				Account Net Change	(\$6,142.16)
04/30/2023				Account Ending Balance	<u>(\$3,039.61)</u>
Account:	107-4020-01 (Equipment-Assessment Revenue)				
04/01/2023				Account Beginning Balance	(\$185,830.23)
04/04/2023	174-14	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$9,003.61)
04/04/2023	174-36	Cash Receipts	LYON COUNTY-162-116		(\$3,525.64)
04/24/2023	179-27	Cash Receipts	LYON COUNTY-168-121		(\$18,760.80)
				Account Subtotals	(\$31,290.05)
04/30/2023				Account Net Change	(\$31,290.05)
04/30/2023				Account Ending Balance	<u>(\$217,120.28)</u>
Account:	107-4075-01 (Equipment-Outside Labor Revenue)				
04/01/2023				Account Beginning Balance	(\$21,220.00)

04/21/2023	178-1	Cash Receipts	WES SMITH-166-119		(\$500.00)
				<i>Account Subtotals</i>	(\$500.00)
04/30/2023				<i>Account Net Change</i>	(\$500.00)
04/30/2023				<i>Account Ending Balance</i>	(\$21,720.00)
Account:	108-1200-01 (High Ditch-Cash in Money Market)				
04/01/2023				<i>Account Beginning Balance</i>	\$165,232.56
04/04/2023	174-17	Cash Receipts	Deposit 161 - Summarized Cash Receipts Receipt		\$414.69
04/04/2023	174-40	Cash Receipts	Deposit 162 - Summarized Cash Receipts Receipt		\$113.34
04/24/2023	179-32	Cash Receipts	Deposit 168 - Summarized Cash Receipts Receipt		\$1,325.70
				<i>Account Subtotals</i>	\$1,853.73
04/30/2023				<i>Account Net Change</i>	\$1,853.73
04/30/2023				<i>Account Ending Balance</i>	\$167,086.29
Account:	108-4020-01 (High Ditch-Assessment Revenue)				
04/01/2023				<i>Account Beginning Balance</i>	(\$9,245.09)
04/04/2023	174-16	Cash Receipts	WALKER BASIN CONSERV-161-115		(\$414.69)
04/04/2023	174-39	Cash Receipts	LYON COUNTY-162-116		(\$113.34)
04/24/2023	179-31	Cash Receipts	LYON COUNTY-168-121		\$1,325.70
				<i>Account Subtotals</i>	(\$1,853.73)
04/30/2023				<i>Account Net Change</i>	(\$1,853.73)
04/30/2023				<i>Account Ending Balance</i>	(\$11,098.82)
Account:	201-1200-02 (Campbell Ditch-Cash in Money Market)				
04/01/2023				<i>Account Beginning Balance</i>	\$21,344.56
04/04/2023	173-2	Cash Receipts	Deposit 160 - Summarized Cash Receipts Receipt		\$1,421.35
				<i>Account Subtotals</i>	\$1,421.35
04/30/2023				<i>Account Net Change</i>	\$1,421.35
04/30/2023				<i>Account Ending Balance</i>	\$22,765.91
Account:	201-1700-02 (Campbell Ditch-Accounts Receivable)				
04/01/2023				<i>Account Beginning Balance</i>	\$1,421.35
04/04/2023	173-1	Cash Receipts	Campbell Ditch Compa-160-114		(\$1,421.35)
				<i>Account Subtotals</i>	(\$1,421.35)
04/30/2023				<i>Account Net Change</i>	(\$1,421.35)
04/30/2023				<i>Account Ending Balance</i>	\$0.00
Journal Entry					
Account:	101-1100-01 (General-Cash in Checking)				
04/01/2023				<i>Account Beginning Balance</i>	\$17,508,547.20
04/15/2023	185-9	Journal Entry	PAYROLL		(\$25,819.07)
				<i>Account Subtotals</i>	(\$25,819.07)
04/30/2023				<i>Account Net Change</i>	(\$25,819.07)
04/30/2023				<i>Account Ending Balance</i>	\$17,482,728.13
Account:	101-2100-01 (General-FIT Payable)				
04/01/2023				<i>Account Beginning Balance</i>	(\$8,570.67)
04/15/2023	185-8	Journal Entry	PAYROLL		(\$2,608.19)
04/30/2023	188-1	Journal Entry	Excel		\$2,608.19
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	(\$8,570.67)
Account:	101-2110-01 (General-Social Security Payable)				
04/01/2023				<i>Account Beginning Balance</i>	(\$267.84)
04/30/2023	186-189	Journal Entry	PAYROLL		(\$66.96)
04/30/2023	188-2	Journal Entry	Excel		\$66.96
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	(\$267.84)
Account:	101-2115-01 (General-Medicare Payable)				
04/01/2023				<i>Account Beginning Balance</i>	(\$2,728.67)
04/15/2023	185-7	Journal Entry	PAYROLL		(\$524.18)
04/30/2023	188-3	Journal Entry	Excel		\$524.18
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	(\$2,728.67)
Account:	101-2125-01 (General-Worker's Comp Payable)				
04/01/2023				<i>Account Beginning Balance</i>	(\$2,575.81)
04/15/2023	185-6	Journal Entry	PAYROLL		\$504.30
				<i>Account Subtotals</i>	\$504.30
04/30/2023				<i>Account Net Change</i>	\$504.30

04/30/2023			
Account:	101-2135-01 (General-Retirement Payable)		
04/01/2023			
04/15/2023	185-5	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	101-5010-01 (General-Wages & Salaries Expense)		
04/01/2023			
04/15/2023	185-4	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	101-5030-01 (General-Worker's Comp Insurance E)		
04/01/2023			
04/15/2023	185-3	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	101-5040-01 (General-Retirement Expense)		
04/01/2023			
04/15/2023	185-2	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	101-5280-01 (General-Payroll Tax Expense)		
04/01/2023			
04/15/2023	185-1	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	102-1100-01 (Reservoir Fund-Cash in Checking)		
04/01/2023			
04/20/2023	190-28	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	102-2100-01 (Reservoir Fund-FIT Payable)		
04/01/2023			
04/30/2023	186-138	Journal Entry	PAYROLL
04/30/2023	188-5	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	102-2110-01 (Reservoir Fund-Social Security Payable)		
04/01/2023			
04/30/2023	186-137	Journal Entry	PAYROLL
04/30/2023	188-6	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	102-2115-01 (Reservoir Fund-Medicare Payable)		
04/01/2023			
04/30/2023	186-136	Journal Entry	PAYROLL
04/30/2023	188-7	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	102-2125-01 (Reservoir Fund-Worker's Comp Payable)		
04/01/2023			
04/20/2023	190-27	Journal Entry	Excel
04/30/2023	186-135	Journal Entry	PAYROLL
04/30/2023	186-143	Journal Entry	PAYROLL
04/30/2023			

<i>Account Ending Balance</i>	<u><u>(\$2,071.51)</u></u>
<i>Account Beginning Balance</i>	(\$10,296.55)
	<u>(\$6,413.87)</u>
<i>Account Subtotals</i>	(\$6,413.87)
<i>Account Net Change</i>	<u>(\$6,413.87)</u>
<i>Account Ending Balance</i>	<u><u>(\$16,710.42)</u></u>
<i>Account Beginning Balance</i>	\$204,504.89
	<u>\$24,473.45</u>
<i>Account Subtotals</i>	\$24,473.45
<i>Account Net Change</i>	<u>\$24,473.45</u>
<i>Account Ending Balance</i>	<u><u>\$228,978.34</u></u>
<i>Account Beginning Balance</i>	\$6,119.15
	<u>\$700.86</u>
<i>Account Subtotals</i>	\$700.86
<i>Account Net Change</i>	<u>\$700.86</u>
<i>Account Ending Balance</i>	<u><u>\$6,820.01</u></u>
<i>Account Beginning Balance</i>	\$53,514.30
	<u>\$5,880.17</u>
<i>Account Subtotals</i>	\$5,880.17
<i>Account Net Change</i>	<u>\$5,880.17</u>
<i>Account Ending Balance</i>	<u><u>\$59,394.47</u></u>
<i>Account Beginning Balance</i>	\$4,389.92
	<u>\$674.16</u>
<i>Account Subtotals</i>	\$674.16
<i>Account Net Change</i>	<u>\$674.16</u>
<i>Account Ending Balance</i>	<u><u>\$5,064.08</u></u>
<i>Account Beginning Balance</i>	(\$5,074,816.37)
	<u>(\$2,303.84)</u>
<i>Account Subtotals</i>	(\$2,303.84)
<i>Account Net Change</i>	<u>(\$2,303.84)</u>
<i>Account Ending Balance</i>	<u><u>(\$5,077,120.21)</u></u>
<i>Account Beginning Balance</i>	(\$56.12)
	<u>(\$84.81)</u>
	\$84.81
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>(\$56.12)</u></u>
<i>Account Beginning Balance</i>	(\$813.12)
	<u>(\$203.28)</u>
	\$203.28
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>(\$813.12)</u></u>
<i>Account Beginning Balance</i>	(\$190.16)
	<u>(\$47.54)</u>
	\$47.54
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>(\$190.16)</u></u>
<i>Account Beginning Balance</i>	(\$428.70)
	<u>\$514.44</u>
	(\$45.95)
	<u>(\$39.79)</u>
<i>Account Subtotals</i>	\$428.70
<i>Account Net Change</i>	<u>\$428.70</u>

04/30/2023				Account Ending Balance	<u><u>\$0.00</u></u>
Account:	102-5010-01 (Reservoir Fund-Wages & Salaries Expense)				
04/01/2023				Account Beginning Balance	\$14,754.60
04/30/2023	186-134	Journal Entry	PAYROLL		\$878.60
04/30/2023	186-142	Journal Entry	PAYROLL		<u>\$760.80</u>
04/30/2023				Account Subtotals	\$1,639.40
04/30/2023				Account Net Change	<u>\$1,639.40</u>
				Account Ending Balance	<u><u>\$16,394.00</u></u>
Account:	102-5030-01 (Reservoir Fund-Worker's Comp Insurance E)				
04/01/2023				Account Beginning Balance	\$771.66
04/30/2023	186-133	Journal Entry	PAYROLL		\$45.95
04/30/2023	186-141	Journal Entry	PAYROLL		<u>\$39.79</u>
04/30/2023				Account Subtotals	\$85.74
04/30/2023				Account Net Change	<u>\$85.74</u>
				Account Ending Balance	<u><u>\$857.40</u></u>
Account:	102-5280-01 (Reservoir Fund-Payroll Tax Expense)				
04/01/2023				Account Beginning Balance	\$1,227.06
04/30/2023	186-132	Journal Entry	PAYROLL		\$67.21
04/30/2023	186-140	Journal Entry	PAYROLL		\$58.20
04/30/2023	188-63	Journal Entry	Excel		<u>\$24.59</u>
04/30/2023				Account Subtotals	\$150.00
04/30/2023				Account Net Change	<u>\$150.00</u>
				Account Ending Balance	<u><u>\$1,377.06</u></u>
Account:	106-1100-01 (Local #4-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$1,269,534.85)
04/20/2023	190-26	Journal Entry	Excel		(\$523.01)
04/30/2023	186-131	Journal Entry	PAYROLL		(\$1,672.05)
04/30/2023	188-12	Journal Entry	Excel		(\$480.95)
04/30/2023	188-66	Journal Entry	Excel		<u>(\$30.00)</u>
04/30/2023				Account Subtotals	(\$2,706.01)
04/30/2023				Account Net Change	<u>(\$2,706.01)</u>
				Account Ending Balance	<u><u>(\$1,272,240.86)</u></u>
Account:	106-2100-01 (Local #4-FIT Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-130	Journal Entry	PAYROLL		(\$174.95)
04/30/2023	188-9	Journal Entry	Excel		<u>\$174.95</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
				Account Ending Balance	<u><u>\$0.00</u></u>
Account:	106-2110-01 (Local #4-Social Security Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-129	Journal Entry	PAYROLL		(\$248.00)
04/30/2023	188-10	Journal Entry	Excel		<u>\$248.00</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
				Account Ending Balance	<u><u>\$0.00</u></u>
Account:	106-2115-01 (Local #4-Medicare Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-128	Journal Entry	PAYROLL		(\$58.00)
04/30/2023	188-11	Journal Entry	Excel		<u>\$58.00</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
				Account Ending Balance	<u><u>\$0.00</u></u>
Account:	106-2125-01 (Local #4-Worker's Comp Payable)				
04/01/2023				Account Beginning Balance	(\$418.41)
04/20/2023	190-25	Journal Entry	Excel		\$523.01
04/30/2023	186-127	Journal Entry	PAYROLL		<u>(\$104.60)</u>
04/30/2023				Account Subtotals	\$418.41
04/30/2023				Account Net Change	<u>\$418.41</u>
				Account Ending Balance	<u><u>\$0.00</u></u>
Account:	106-5010-01 (Local #4-Wages & Salaries Expense)				
04/01/2023				Account Beginning Balance	\$10,000.00
04/30/2023	186-126	Journal Entry	PAYROLL		<u>\$2,000.00</u>
04/30/2023				Account Subtotals	\$2,000.00
04/30/2023				Account Net Change	<u>\$2,000.00</u>

04/30/2023
Account: 106-5030-01 (Local #4-Worker's Comp Insurance E)
 04/01/2023
 04/30/2023 186-125 Journal Entry PAYROLL

04/30/2023
 04/30/2023
Account: 106-5280-01 (Local #4-Payroll Tax Expense)
 04/01/2023
 04/30/2023 186-124 Journal Entry PAYROLL
 04/30/2023 188-65 Journal Entry Excel

04/30/2023
 04/30/2023
Account: 107-1100-01 (Equipment-Cash in Checking)
 04/01/2023
 04/15/2023 185-41 Journal Entry PAYROLL

04/30/2023
 04/30/2023
Account: 107-2100-01 (Equipment-FIT Payable)
 04/01/2023
 04/15/2023 185-40 Journal Entry PAYROLL
 04/30/2023 188-13 Journal Entry Excel

04/30/2023
 04/30/2023
Account: 107-2110-01 (Equipment-Social Security Payable)
 04/01/2023
 04/15/2023 185-39 Journal Entry PAYROLL
 04/15/2023 187-6 Journal Entry Excel
 04/30/2023 186-94 Journal Entry PAYROLL
 04/30/2023 188-14 Journal Entry Excel

04/30/2023
 04/30/2023
Account: 107-2115-01 (Equipment-Medicare Payable)
 04/01/2023
 04/15/2023 185-38 Journal Entry PAYROLL
 04/15/2023 187-7 Journal Entry Excel
 04/30/2023 186-93 Journal Entry PAYROLL
 04/30/2023 188-15 Journal Entry Excel

04/30/2023
 04/30/2023
Account: 107-2125-01 (Equipment-Worker's Comp Payable)
 04/01/2023
 04/15/2023 185-37 Journal Entry PAYROLL
 04/20/2023 190-23 Journal Entry Excel

04/30/2023
 04/30/2023
Account: 107-2135-01 (Equipment-Retirement Payable)
 04/01/2023
 04/15/2023 185-15 Journal Entry PAYROLL

04/30/2023
 04/30/2023
Account: 107-5010-01 (Equipment-Wages & Salaries Expense)
 04/01/2023
 04/15/2023 185-36 Journal Entry PAYROLL

04/30/2023
 04/30/2023
Account: 107-5030-01 (Equipment-Worker's Comp Insurance E)

Account Ending Balance	<u><u>\$12,000.00</u></u>
Account Beginning Balance	\$523.01
	<u>\$104.60</u>
Account Subtotals	\$104.60
Account Net Change	<u>\$104.60</u>
Account Ending Balance	<u><u>\$627.61</u></u>
Account Beginning Balance	\$885.01
	<u>\$153.00</u>
	<u>\$30.00</u>
Account Subtotals	\$183.00
Account Net Change	<u>\$183.00</u>
Account Ending Balance	<u><u>\$1,068.01</u></u>
Account Beginning Balance	(\$3,924,316.18)
	<u>(\$20,291.52)</u>
Account Subtotals	(\$20,291.52)
Account Net Change	<u>(\$20,291.52)</u>
Account Ending Balance	<u><u>(\$3,944,607.70)</u></u>
Account Beginning Balance	(\$5,734.13)
	<u>(\$851.87)</u>
	<u>\$851.87</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>(\$5,734.13)</u></u>
Account Beginning Balance	(\$1,487.54)
	<u>(\$31.80)</u>
	<u>\$31.80</u>
	<u>(\$44.18)</u>
	<u>\$44.18</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>(\$1,487.54)</u></u>
Account Beginning Balance	(\$2,162.42)
	<u>(\$294.24)</u>
	<u>\$294.24</u>
	<u>(\$242.34)</u>
	<u>\$242.34</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>(\$2,162.42)</u></u>
Account Beginning Balance	(\$3,485.16)
	<u>(\$968.13)</u>
	<u>\$1,205.15</u>
Account Subtotals	\$237.47
Account Net Change	<u>\$237.47</u>
Account Ending Balance	<u><u>(\$3,247.69)</u></u>
Account Beginning Balance	\$16.34
	<u>(\$2,929.30)</u>
Account Subtotals	(\$2,929.30)
Account Net Change	<u>(\$2,929.30)</u>
Account Ending Balance	<u><u>(\$2,912.96)</u></u>
Account Beginning Balance	\$129,827.26
	<u>\$18,502.54</u>
Account Subtotals	\$18,502.54
Account Net Change	<u>\$18,502.54</u>
Account Ending Balance	<u><u>\$148,329.80</u></u>

04/01/2023			
04/15/2023	185-35	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
04/01/2023			
04/15/2023	185-14	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	107-5280-01 (Equipment-Payroll Tax Expense)		
04/01/2023			
04/15/2023	185-34	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	108-1100-01 (High Ditch-Cash in Checking)		
04/01/2023			
04/20/2023	190-22	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	108-2100-01 (High Ditch-FIT Payable)		
04/01/2023			
04/30/2023	186-87	Journal Entry	PAYROLL
04/30/2023	188-17	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	108-2110-01 (High Ditch-Social Security Payable)		
04/01/2023			
04/30/2023	186-86	Journal Entry	PAYROLL
04/30/2023	188-18	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	108-2115-01 (High Ditch-Medicare Payable)		
04/01/2023			
04/30/2023	186-85	Journal Entry	PAYROLL
04/30/2023	188-19	Journal Entry	Excel
04/30/2023			
04/30/2023			
Account:	108-2125-01 (High Ditch-Worker's Comp Payable)		
04/01/2023			
04/20/2023	190-21	Journal Entry	Excel
04/30/2023	186-84	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	108-5010-01 (High Ditch-Wages & Salaries Expense)		
04/01/2023			
04/30/2023	186-83	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	108-5030-01 (High Ditch-Worker's Comp Insurance E)		
04/01/2023			
04/30/2023	186-82	Journal Entry	PAYROLL
04/30/2023			
04/30/2023			
Account:	108-5280-01 (High Ditch-Payroll Tax Expense)		
04/01/2023			
04/30/2023	186-81	Journal Entry	PAYROLL

<i>Account Beginning Balance</i>	\$6,836.56
	<u>\$967.68</u>
<i>Account Subtotals</i>	\$967.68
<i>Account Net Change</i>	<u>\$967.68</u>
<i>Account Ending Balance</i>	<u><u>\$7,804.24</u></u>
<i>Account Beginning Balance</i>	\$27,300.88
	<u>\$2,929.30</u>
<i>Account Subtotals</i>	\$2,929.30
<i>Account Net Change</i>	<u>\$2,929.30</u>
<i>Account Ending Balance</i>	<u><u>\$30,230.18</u></u>
<i>Account Beginning Balance</i>	\$4,012.97
	<u>\$583.83</u>
<i>Account Subtotals</i>	\$583.83
<i>Account Net Change</i>	<u>\$583.83</u>
<i>Account Ending Balance</i>	<u><u>\$4,596.80</u></u>
<i>Account Beginning Balance</i>	(\$146,198.58)
	<u>(\$604.03)</u>
<i>Account Subtotals</i>	(\$604.03)
<i>Account Net Change</i>	<u>(\$604.03)</u>
<i>Account Ending Balance</i>	<u><u>(\$146,802.61)</u></u>
<i>Account Beginning Balance</i>	\$0.00
	<u>(\$33.68)</u>
	<u>\$33.68</u>
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>\$0.00</u></u>
<i>Account Beginning Balance</i>	\$0.00
	<u>(\$62.62)</u>
	<u>\$62.62</u>
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>\$0.00</u></u>
<i>Account Beginning Balance</i>	\$0.00
	<u>(\$14.64)</u>
	<u>\$14.64</u>
<i>Account Subtotals</i>	\$0.00
<i>Account Net Change</i>	<u>\$0.00</u>
<i>Account Ending Balance</i>	<u><u>\$0.00</u></u>
<i>Account Beginning Balance</i>	(\$26.41)
	<u>\$52.82</u>
	<u>(\$26.41)</u>
<i>Account Subtotals</i>	\$26.41
<i>Account Net Change</i>	<u>\$26.41</u>
<i>Account Ending Balance</i>	<u><u>\$0.00</u></u>
<i>Account Beginning Balance</i>	\$2,525.00
	<u>\$505.00</u>
<i>Account Subtotals</i>	\$505.00
<i>Account Net Change</i>	<u>\$505.00</u>
<i>Account Ending Balance</i>	<u><u>\$3,030.00</u></u>
<i>Account Beginning Balance</i>	\$132.05
	<u>\$26.41</u>
<i>Account Subtotals</i>	\$26.41
<i>Account Net Change</i>	<u>\$26.41</u>
<i>Account Ending Balance</i>	<u><u>\$158.46</u></u>
<i>Account Beginning Balance</i>	\$223.46
	<u>\$38.63</u>

04/30/2023	188-69	Journal Entry	Excel		\$7.58
				<i>Account Subtotals</i>	\$46.21
04/30/2023				<i>Account Net Change</i>	\$46.21
04/30/2023				<i>Account Ending Balance</i>	<u>\$269.67</u>
Account:	201-1100-02 (Campbell Ditch-Cash in Checking)				
04/01/2023				<i>Account Beginning Balance</i>	(\$25,797.82)
04/20/2023	190-20	Journal Entry	Excel		(\$193.52)
04/30/2023	186-80	Journal Entry	PAYROLL		(\$1,392.83)
04/30/2023	188-24	Journal Entry	Excel		(\$598.70)
04/30/2023	188-72	Journal Entry	Excel		(\$27.75)
				<i>Account Subtotals</i>	(\$2,212.80)
04/30/2023				<i>Account Net Change</i>	(\$2,212.80)
04/30/2023				<i>Account Ending Balance</i>	<u>(\$28,010.62)</u>
Account:	201-2100-02 (Campbell Ditch-FIT Payable)				
04/01/2023				<i>Account Beginning Balance</i>	\$0.00
04/30/2023	186-79	Journal Entry	PAYROLL		(\$315.64)
04/30/2023	188-21	Journal Entry	Excel		\$315.64
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	<u>\$0.00</u>
Account:	201-2110-02 (Campbell Ditch-Social Security Payable)				
04/01/2023				<i>Account Beginning Balance</i>	\$0.00
04/30/2023	186-78	Journal Entry	PAYROLL		(\$229.40)
04/30/2023	188-22	Journal Entry	Excel		\$229.40
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	<u>\$0.00</u>
Account:	201-2115-02 (Campbell Ditch-Medicare Payable)				
04/01/2023				<i>Account Beginning Balance</i>	\$0.00
04/30/2023	186-77	Journal Entry	PAYROLL		(\$53.66)
04/30/2023	188-23	Journal Entry	Excel		\$53.66
				<i>Account Subtotals</i>	\$0.00
04/30/2023				<i>Account Net Change</i>	\$0.00
04/30/2023				<i>Account Ending Balance</i>	<u>\$0.00</u>
Account:	201-2125-02 (Campbell Ditch-Worker's Comp Payable)				
04/01/2023				<i>Account Beginning Balance</i>	(\$96.76)
04/20/2023	190-19	Journal Entry	Excel		\$193.52
04/30/2023	186-76	Journal Entry	PAYROLL		(\$96.76)
				<i>Account Subtotals</i>	\$96.76
04/30/2023				<i>Account Net Change</i>	\$96.76
04/30/2023				<i>Account Ending Balance</i>	<u>\$0.00</u>
Account:	201-5010-02 (Campbell Ditch-Wages & Salaries Expense)				
04/01/2023				<i>Account Beginning Balance</i>	\$8,469.80
04/30/2023	186-75	Journal Entry	PAYROLL		\$1,850.00
				<i>Account Subtotals</i>	\$1,850.00
04/30/2023				<i>Account Net Change</i>	\$1,850.00
04/30/2023				<i>Account Ending Balance</i>	<u>\$10,319.80</u>
Account:	201-5030-02 (Campbell Ditch-Worker's Comp Insurance E)				
04/01/2023				<i>Account Beginning Balance</i>	\$442.66
04/30/2023	186-74	Journal Entry	PAYROLL		\$96.76
				<i>Account Subtotals</i>	\$96.76
04/30/2023				<i>Account Net Change</i>	\$96.76
04/30/2023				<i>Account Ending Balance</i>	<u>\$539.42</u>
Account:	201-5280-02 (Campbell Ditch-Payroll Tax Expense)				
04/01/2023				<i>Account Beginning Balance</i>	\$750.18
04/30/2023	186-73	Journal Entry	PAYROLL		\$141.53
04/30/2023	188-71	Journal Entry	Excel		\$27.75
				<i>Account Subtotals</i>	\$169.28
04/30/2023				<i>Account Net Change</i>	\$169.28
04/30/2023				<i>Account Ending Balance</i>	<u>\$919.46</u>
Account:	202-1100-02 (West Hyland Ditch-Cash in Checking)				
04/01/2023				<i>Account Beginning Balance</i>	(\$6,207.31)
04/20/2023	190-18	Journal Entry	Excel		(\$99.38)
04/30/2023	186-72	Journal Entry	PAYROLL		(\$715.23)
04/30/2023	188-28	Journal Entry	Excel		(\$307.45)

[illegible]

04/30/2023				Account Net Change	\$0.00
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	203-2110-02 (Plymouth Ditch-Social Security Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-62	Journal Entry	PAYROLL		(\$186.00)
04/30/2023	188-30	Journal Entry	Excel		<u>\$186.00</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	203-2115-02 (Plymouth Ditch-Medicare Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-61	Journal Entry	PAYROLL		(\$43.50)
04/30/2023	188-31	Journal Entry	Excel		<u>\$43.50</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	203-2125-02 (Plymouth Ditch-Worker's Comp Payable)				
04/01/2023				Account Beginning Balance	(\$78.45)
04/20/2023	190-15	Journal Entry	Excel		\$156.90
04/30/2023	186-60	Journal Entry	PAYROLL		<u>(\$78.45)</u>
04/30/2023				Account Subtotals	\$78.45
04/30/2023				Account Net Change	<u>\$78.45</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	203-5010-02 (Plymouth Ditch-Wages & Salaries Expense)				
04/01/2023				Account Beginning Balance	\$7,500.00
04/30/2023	186-59	Journal Entry	PAYROLL		<u>\$1,500.00</u>
04/30/2023				Account Subtotals	\$1,500.00
04/30/2023				Account Net Change	<u>\$1,500.00</u>
04/30/2023				Account Ending Balance	<u>\$9,000.00</u>
Account:	203-5030-02 (Plymouth Ditch-Worker's Comp Insurance E)				
04/01/2023				Account Beginning Balance	\$392.25
04/30/2023	186-58	Journal Entry	PAYROLL		<u>\$78.45</u>
04/30/2023				Account Subtotals	\$78.45
04/30/2023				Account Net Change	<u>\$78.45</u>
04/30/2023				Account Ending Balance	<u>\$470.70</u>
Account:	203-5280-02 (Plymouth Ditch-Payroll Tax Expense)				
04/01/2023				Account Beginning Balance	\$663.75
04/30/2023	186-57	Journal Entry	PAYROLL		\$114.75
04/30/2023	188-75	Journal Entry	Excel		<u>\$22.50</u>
04/30/2023				Account Subtotals	\$137.25
04/30/2023				Account Net Change	<u>\$137.25</u>
04/30/2023				Account Ending Balance	<u>\$801.00</u>
Account:	204-1100-02 (Greenwood Ditch-Cash in Checking)				
04/01/2023				Account Beginning Balance	(\$6,181.66)
04/20/2023	190-14	Journal Entry	Excel		(\$62.76)
04/30/2023	186-56	Journal Entry	PAYROLL		(\$514.08)
04/30/2023	188-36	Journal Entry	Excel		(\$131.82)
04/30/2023	188-78	Journal Entry	Excel		<u>(\$9.00)</u>
04/30/2023				Account Subtotals	(\$717.66)
04/30/2023				Account Net Change	<u>(\$717.66)</u>
04/30/2023				Account Ending Balance	<u>(\$6,899.32)</u>
Account:	204-2100-02 (Greenwood Ditch-FIT Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-55	Journal Entry	PAYROLL		(\$40.02)
04/30/2023	188-33	Journal Entry	Excel		<u>\$40.02</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>
Account:	204-2110-02 (Greenwood Ditch-Social Security Payable)				
04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-54	Journal Entry	PAYROLL		(\$74.40)
04/30/2023	188-34	Journal Entry	Excel		<u>\$74.40</u>
04/30/2023				Account Subtotals	\$0.00
04/30/2023				Account Net Change	<u>\$0.00</u>
04/30/2023				Account Ending Balance	<u>\$0.00</u>

Account: 204-2115-02 (Greenwood Ditch-Medicare Payable)

04/01/2023			
04/30/2023	186-53	Journal Entry	PAYROLL
04/30/2023	188-35	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 204-2125-02 (Greenwood Ditch-Worker's Comp Payable)

04/01/2023			
04/20/2023	190-13	Journal Entry	Excel
04/30/2023	186-52	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 204-5010-02 (Greenwood Ditch-Wages & Salaries Expense)

04/01/2023			
04/30/2023	186-51	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 204-5030-02 (Greenwood Ditch-Worker's Comp Insurance E)

04/01/2023			
04/30/2023	186-50	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 204-5280-02 (Greenwood Ditch-Payroll Tax Expense)

04/01/2023			
04/30/2023	186-49	Journal Entry	PAYROLL
04/30/2023	188-77	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 205-1100-02 (Mickey Ditch-Cash in Checking)

04/01/2023			
04/20/2023	190-12	Journal Entry	Excel
04/30/2023	186-48	Journal Entry	PAYROLL
04/30/2023	188-40	Journal Entry	Excel
04/30/2023	188-80	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 205-2100-02 (Mickey Ditch-FIT Payable)

04/01/2023			
04/30/2023	186-47	Journal Entry	PAYROLL
04/30/2023	188-37	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 205-2110-02 (Mickey Ditch-Social Security Payable)

04/01/2023			
04/30/2023	186-46	Journal Entry	PAYROLL
04/30/2023	188-38	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 205-2115-02 (Mickey Ditch-Medicare Payable)

04/01/2023			
04/30/2023	186-45	Journal Entry	PAYROLL
04/30/2023	188-39	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 205-2125-02 (Mickey Ditch-Worker's Comp Payable)

04/01/2023

Account Beginning Balance	\$0.00
	(\$17.40)
	<u>\$17.40</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	(\$31.38)
	\$62.76
	<u>(\$31.38)</u>
Account Subtotals	\$31.38
Account Net Change	<u>\$31.38</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$3,000.00
	<u>\$600.00</u>
Account Subtotals	\$600.00
Account Net Change	<u>\$600.00</u>
Account Ending Balance	<u><u>\$3,600.00</u></u>

Account Beginning Balance	\$156.90
	<u>\$31.38</u>
Account Subtotals	\$31.38
Account Net Change	<u>\$31.38</u>
Account Ending Balance	<u><u>\$188.28</u></u>

Account Beginning Balance	\$265.50
	\$45.90
	<u>\$9.00</u>
Account Subtotals	\$54.90
Account Net Change	<u>\$54.90</u>
Account Ending Balance	<u><u>\$320.40</u></u>

Account Beginning Balance	(\$4,978.39)
	(\$69.04)
	(\$565.49)
	(\$145.00)
	<u>(\$9.90)</u>
Account Subtotals	(\$789.43)
Account Net Change	<u>(\$789.43)</u>
Account Ending Balance	<u><u>(\$5,767.82)</u></u>

Account Beginning Balance	\$0.00
	(\$44.02)
	<u>\$44.02</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$0.00
	(\$81.84)
	<u>\$81.84</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$0.00
	(\$19.14)
	<u>\$19.14</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	(\$34.52)
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04/20/2023	190-11	Journal Entry	Excel	\$69.04
04/30/2023	186-44	Journal Entry	PAYROLL	(\$34.52)

04/30/2023
04/30/2023
Account: 205-5010-02 (Mickey Ditch-Wages & Salaries Expense)

04/01/2023				Account Beginning Balance	\$3,060.00
04/30/2023	186-43	Journal Entry	PAYROLL		\$660.00

04/30/2023
04/30/2023
Account: 205-5030-02 (Mickey Ditch-Worker's Comp Insurance E)

04/01/2023				Account Beginning Balance	\$160.04
04/30/2023	186-42	Journal Entry	PAYROLL		\$34.52

04/30/2023
04/30/2023
Account: 205-5280-02 (Mickey Ditch-Payroll Tax Expense)

04/01/2023				Account Beginning Balance	\$270.99
04/30/2023	186-41	Journal Entry	PAYROLL		\$50.49
04/30/2023	188-79	Journal Entry	Excel		\$9.90

04/30/2023
04/30/2023
Account: 207-1100-02 (Joggles Ditch-Cash in Checking)

04/01/2023				Account Beginning Balance	(\$4,228.72)
04/20/2023	190-10	Journal Entry	Excel		(\$68.00)
04/30/2023	186-40	Journal Entry	PAYROLL		(\$489.37)
04/30/2023	188-44	Journal Entry	Excel		(\$210.36)
04/30/2023	188-82	Journal Entry	Excel		(\$9.75)

04/30/2023
04/30/2023
Account: 207-2100-02 (Joggles Ditch-FIT Payable)

04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-39	Journal Entry	PAYROLL		(\$110.90)
04/30/2023	188-41	Journal Entry	Excel		\$110.90

04/30/2023
04/30/2023
Account: 207-2110-02 (Joggles Ditch-Social Security Payable)

04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-38	Journal Entry	PAYROLL		(\$80.60)
04/30/2023	188-42	Journal Entry	Excel		\$80.60

04/30/2023
04/30/2023
Account: 207-2115-02 (Joggles Ditch-Medicare Payable)

04/01/2023				Account Beginning Balance	\$0.00
04/30/2023	186-37	Journal Entry	PAYROLL		(\$18.86)
04/30/2023	188-43	Journal Entry	Excel		\$18.86

04/30/2023
04/30/2023
Account: 207-2125-02 (Joggles Ditch-Worker's Comp Payable)

04/01/2023				Account Beginning Balance	(\$34.00)
04/20/2023	190-9	Journal Entry	Excel		\$68.00
04/30/2023	186-36	Journal Entry	PAYROLL		(\$34.00)

04/30/2023
04/30/2023
Account: 207-5010-02 (Joggles Ditch-Wages & Salaries Expense)

04/01/2023				Account Beginning Balance	\$3,050.00
04/30/2023	186-35	Journal Entry	PAYROLL		\$650.00

	Account Subtotals	\$34.52
	Account Net Change	\$34.52
	Account Ending Balance	\$0.00
	Account Beginning Balance	\$3,060.00
		\$660.00
	Account Subtotals	\$660.00
	Account Net Change	\$660.00
	Account Ending Balance	\$3,720.00
	Account Beginning Balance	\$160.04
		\$34.52
	Account Subtotals	\$34.52
	Account Net Change	\$34.52
	Account Ending Balance	\$194.56
	Account Beginning Balance	\$270.99
		\$50.49
		\$9.90
	Account Subtotals	\$60.39
	Account Net Change	\$60.39
	Account Ending Balance	\$331.38
	Account Beginning Balance	(\$4,228.72)
		(\$68.00)
		(\$489.37)
		(\$210.36)
		(\$9.75)
	Account Subtotals	(\$777.48)
	Account Net Change	(\$777.48)
	Account Ending Balance	(\$5,006.20)
	Account Beginning Balance	\$0.00
		(\$110.90)
		\$110.90
	Account Subtotals	\$0.00
	Account Net Change	\$0.00
	Account Ending Balance	\$0.00
	Account Beginning Balance	\$0.00
		(\$80.60)
		\$80.60
	Account Subtotals	\$0.00
	Account Net Change	\$0.00
	Account Ending Balance	\$0.00
	Account Beginning Balance	\$0.00
		(\$18.86)
		\$18.86
	Account Subtotals	\$0.00
	Account Net Change	\$0.00
	Account Ending Balance	\$0.00
	Account Beginning Balance	(\$34.00)
		\$68.00
		(\$34.00)
	Account Subtotals	\$34.00
	Account Net Change	\$34.00
	Account Ending Balance	\$0.00
	Account Beginning Balance	\$3,050.00
		\$650.00
	Account Subtotals	\$650.00

04/30/2023
04/30/2023
Account: **207-5030-02 (Joggles Ditch-Worker's Comp Insurance E)**
04/01/2023
04/30/2023 186-34 Journal Entry PAYROLL

04/30/2023
04/30/2023
Account: **207-5280-02 (Joggles Ditch-Payroll Tax Expense)**
04/01/2023
04/30/2023 186-33 Journal Entry PAYROLL
04/30/2023 188-81 Journal Entry Excel

04/30/2023
04/30/2023
Account: **208-1100-02 (SAB Ditch-Cash in Checking)**
04/01/2023
04/20/2023 190-8 Journal Entry Excel
04/30/2023 186-32 Journal Entry PAYROLL
04/30/2023 188-48 Journal Entry Excel
04/30/2023 188-84 Journal Entry Excel

04/30/2023
04/30/2023
Account: **208-2100-02 (SAB Ditch-FIT Payable)**
04/01/2023
04/30/2023 186-31 Journal Entry PAYROLL
04/30/2023 188-45 Journal Entry Excel

04/30/2023
04/30/2023
Account: **208-2110-02 (SAB Ditch-Social Security Payable)**
04/01/2023
04/30/2023 186-30 Journal Entry PAYROLL
04/30/2023 188-46 Journal Entry Excel

04/30/2023
04/30/2023
Account: **208-2115-02 (SAB Ditch-Medicare Payable)**
04/01/2023
04/30/2023 186-29 Journal Entry PAYROLL
04/30/2023 188-47 Journal Entry Excel

04/30/2023
04/30/2023
Account: **208-2125-02 (SAB Ditch-Worker's Comp Payable)**
04/01/2023
04/20/2023 190-7 Journal Entry Excel
04/30/2023 186-28 Journal Entry PAYROLL

04/30/2023
04/30/2023
Account: **208-5010-02 (SAB Ditch-Wages & Salaries Expense)**
04/01/2023
04/30/2023 186-27 Journal Entry PAYROLL

04/30/2023
04/30/2023
Account: **208-5030-02 (SAB Ditch-Worker's Comp Insurance E)**
04/01/2023
04/30/2023 186-26 Journal Entry PAYROLL

04/30/2023
04/30/2023
Account: **208-5280-02 (SAB Ditch-Payroll Tax Expense)**

Account Net Change	\$650.00
Account Ending Balance	<u>\$3,700.00</u>
Account Beginning Balance	\$159.52
Account Subtotals	<u>\$34.00</u>
Account Net Change	\$34.00
Account Ending Balance	<u>\$193.52</u>
Account Beginning Balance	\$270.08
	\$49.73
	<u>\$9.75</u>
Account Subtotals	\$59.48
Account Net Change	<u>\$59.48</u>
Account Ending Balance	<u>\$329.56</u>
Account Beginning Balance	(\$4,205.30)
	(\$68.00)
	(\$489.40)
	(\$210.31)
	<u>(\$9.75)</u>
Account Subtotals	(\$777.46)
Account Net Change	<u>(\$777.46)</u>
Account Ending Balance	<u>(\$4,982.76)</u>
Account Beginning Balance	\$0.00
	(\$110.89)
	<u>\$110.89</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u>\$0.00</u>
Account Beginning Balance	\$0.00
	(\$80.60)
	<u>\$80.60</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u>\$0.00</u>
Account Beginning Balance	\$0.00
	(\$18.82)
	<u>\$18.82</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u>\$0.00</u>
Account Beginning Balance	(\$34.00)
	\$68.00
	<u>(\$34.00)</u>
Account Subtotals	\$34.00
Account Net Change	<u>\$34.00</u>
Account Ending Balance	<u>\$0.00</u>
Account Beginning Balance	\$3,050.00
	<u>\$650.00</u>
Account Subtotals	\$650.00
Account Net Change	<u>\$650.00</u>
Account Ending Balance	<u>\$3,700.00</u>
Account Beginning Balance	\$159.52
	<u>\$34.00</u>
Account Subtotals	\$34.00
Account Net Change	<u>\$34.00</u>
Account Ending Balance	<u>\$193.52</u>

04/01/2023			
04/30/2023	186-25	Journal Entry	PAYROLL
04/30/2023	188-83	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 209-1100-02 (Hall Ditch-Cash in Checking)

04/01/2023			
04/20/2023	190-6	Journal Entry	Excel
04/30/2023	186-24	Journal Entry	PAYROLL
04/30/2023	188-52	Journal Entry	Excel
04/30/2023	188-86	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 209-2100-02 (Hall Ditch-FIT Payable)

04/01/2023			
04/30/2023	186-23	Journal Entry	PAYROLL
04/30/2023	188-49	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 209-2110-02 (Hall Ditch-Social Security Payable)

04/01/2023			
04/30/2023	186-22	Journal Entry	PAYROLL
04/30/2023	188-50	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 209-2115-02 (Hall Ditch-Medicare Payable)

04/01/2023			
04/30/2023	186-21	Journal Entry	PAYROLL
04/30/2023	188-51	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 209-2125-02 (Hall Ditch-Worker's Comp Payable)

04/01/2023			
04/20/2023	190-5	Journal Entry	Excel
04/30/2023	186-20	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 209-5010-02 (Hall Ditch-Wages & Salaries Expense)

04/01/2023			
04/30/2023	186-19	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 209-5030-02 (Hall Ditch-Worker's Comp Insurance E)

04/01/2023			
04/30/2023	186-18	Journal Entry	PAYROLL

04/30/2023
04/30/2023

Account: 209-5280-02 (Hall Ditch-Payroll Tax Expense)

04/01/2023			
04/30/2023	186-17	Journal Entry	PAYROLL
04/30/2023	188-85	Journal Entry	Excel

04/30/2023
04/30/2023

Account: 210-1100-02 (Nichol Merritt Ditch-Cash in Checking)

04/01/2023			
04/20/2023	190-4	Journal Entry	Excel

Account Beginning Balance	\$270.06
	\$49.71
	<u>\$9.75</u>
Account Subtotals	\$59.46
Account Net Change	<u>\$59.46</u>
Account Ending Balance	<u><u>\$329.52</u></u>

Account Beginning Balance	(\$6,117.43)
	(\$100.70)
	(\$824.66)
	(\$211.48)
	<u>(\$14.44)</u>
Account Subtotals	(\$1,151.28)
Account Net Change	<u>(\$1,151.28)</u>
Account Ending Balance	<u><u>(\$7,268.71)</u></u>

Account Beginning Balance	\$0.00
	(\$64.20)
	<u>\$64.20</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$0.00
	(\$119.36)
	<u>\$119.36</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$0.00
	(\$27.92)
	<u>\$27.92</u>
Account Subtotals	\$0.00
Account Net Change	<u>\$0.00</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	(\$50.35)
	\$100.70
	<u>(\$50.35)</u>
Account Subtotals	\$50.35
Account Net Change	<u>\$50.35</u>
Account Ending Balance	<u><u>\$0.00</u></u>

Account Beginning Balance	\$4,462.50
	<u>\$962.50</u>
Account Subtotals	\$962.50
Account Net Change	<u>\$962.50</u>
Account Ending Balance	<u><u>\$5,425.00</u></u>

Account Beginning Balance	\$233.39
	<u>\$50.35</u>
Account Subtotals	\$50.35
Account Net Change	<u>\$50.35</u>
Account Ending Balance	<u><u>\$283.74</u></u>

Account Beginning Balance	\$395.22
	\$73.64
	<u>\$14.44</u>
Account Subtotals	\$88.08
Account Net Change	<u>\$88.08</u>
Account Ending Balance	<u><u>\$483.30</u></u>

Account Beginning Balance	(\$21,342.83)
	<u>(\$261.50)</u>

04/30/2023	186-16	Journal Entry	PAYROLL	(\$2,089.56)
04/30/2023	188-56	Journal Entry	Excel	(\$601.69)
04/30/2023	188-88	Journal Entry	Excel	(\$37.50)
				<u>Account Subtotals</u> (\$2,990.25)
				<u>Account Net Change</u> (\$2,990.25)
				<u>Account Ending Balance</u> (\$24,333.08)
04/30/2023				Account Beginning Balance (\$27.39)
04/01/2023				(\$219.19)
04/30/2023	186-15	Journal Entry	PAYROLL	\$219.19
04/30/2023	188-53	Journal Entry	Excel	
				<u>Account Subtotals</u> \$0.00
				<u>Account Net Change</u> \$0.00
				<u>Account Ending Balance</u> (\$27.39)
04/30/2023				Account Beginning Balance \$0.00
04/01/2023				(\$310.00)
04/30/2023	186-14	Journal Entry	PAYROLL	\$310.00
04/30/2023	188-54	Journal Entry	Excel	
				<u>Account Subtotals</u> \$0.00
				<u>Account Net Change</u> \$0.00
				<u>Account Ending Balance</u> \$0.00
04/30/2023				Account Beginning Balance \$0.00
04/01/2023				(\$72.50)
04/30/2023	186-13	Journal Entry	PAYROLL	\$72.50
04/30/2023	188-55	Journal Entry	Excel	
				<u>Account Subtotals</u> \$0.00
				<u>Account Net Change</u> \$0.00
				<u>Account Ending Balance</u> \$0.00
04/30/2023				Account Beginning Balance \$0.00
04/01/2023				(\$130.75)
04/20/2023	190-3	Journal Entry	Excel	\$261.50
04/30/2023	186-12	Journal Entry	PAYROLL	(\$130.75)
				<u>Account Subtotals</u> \$130.75
				<u>Account Net Change</u> \$130.75
				<u>Account Ending Balance</u> \$0.00
04/30/2023				Account Beginning Balance \$12,500.00
04/01/2023				\$2,500.00
04/30/2023	186-11	Journal Entry	PAYROLL	\$2,500.00
				<u>Account Subtotals</u> \$2,500.00
				<u>Account Net Change</u> \$2,500.00
				<u>Account Ending Balance</u> \$15,000.00
04/30/2023				Account Beginning Balance \$653.75
04/01/2023				\$130.75
04/30/2023	186-10	Journal Entry	PAYROLL	\$130.75
				<u>Account Subtotals</u> \$130.75
				<u>Account Net Change</u> \$130.75
				<u>Account Ending Balance</u> \$784.50
04/30/2023				Account Beginning Balance \$1,106.24
04/01/2023				\$191.25
04/30/2023	186-9	Journal Entry	PAYROLL	\$37.50
04/30/2023	188-87	Journal Entry	Excel	
				<u>Account Subtotals</u> \$228.75
				<u>Account Net Change</u> \$228.75
				<u>Account Ending Balance</u> \$1,334.99
04/30/2023				Account Beginning Balance (\$44,012.71)
04/01/2023				(\$230.12)
04/20/2023	190-2	Journal Entry	Excel	(\$1,446.12)
04/30/2023	186-8	Journal Entry	PAYROLL	(\$922.18)
04/30/2023	188-60	Journal Entry	Excel	(\$33.00)
04/30/2023	188-90	Journal Entry	Excel	
				<u>Account Subtotals</u> (\$2,631.42)
				<u>Account Net Change</u> (\$2,631.42)
				<u>Account Ending Balance</u> (\$46,644.13)
04/30/2023				Account Beginning Balance \$0.00
04/01/2023				(\$585.58)
04/30/2023	186-7	Journal Entry	PAYROLL	

04/30/2023 188-57 Journal Entry Excel

04/30/2023
04/30/2023

Account: 211-2110-02 (Colony Ditch-Social Security Payable)

04/01/2023
04/30/2023 186-6 Journal Entry PAYROLL
04/30/2023 188-58 Journal Entry Excel

04/30/2023
04/30/2023

Account: 211-2115-02 (Colony Ditch-Medicare Payable)

04/01/2023
04/30/2023 186-5 Journal Entry PAYROLL
04/30/2023 188-59 Journal Entry Excel

04/30/2023
04/30/2023

Account: 211-2125-02 (Colony Ditch-Worker's Comp Payable)

04/01/2023
04/20/2023 190-1 Journal Entry Excel
04/30/2023 186-4 Journal Entry PAYROLL

04/30/2023
04/30/2023

Account: 211-5010-02 (Colony Ditch-Wages & Salaries Expense)

04/01/2023
04/30/2023 186-3 Journal Entry PAYROLL

04/30/2023
04/30/2023

Account: 211-5030-02 (Colony Ditch-Worker's Comp Insurance E)

04/01/2023
04/30/2023 186-2 Journal Entry PAYROLL

04/30/2023
04/30/2023

Account: 211-5280-02 (Colony Ditch-Payroll Tax Expense)

04/01/2023
04/30/2023 186-1 Journal Entry PAYROLL
04/30/2023 188-89 Journal Entry Excel

04/30/2023
04/30/2023

\$585.58
Account Subtotals \$0.00
Account Net Change \$0.00
Account Ending Balance \$0.00

Account Beginning Balance \$0.00
(\$272.80)
\$272.80

Account Subtotals \$0.00
Account Net Change \$0.00
Account Ending Balance \$0.00

Account Beginning Balance \$0.00
(\$63.80)
\$63.80

Account Subtotals \$0.00
Account Net Change \$0.00
Account Ending Balance \$0.00

Account Beginning Balance (\$115.06)
\$230.12
(\$115.06)

Account Subtotals \$115.06
Account Net Change \$115.06
Account Ending Balance \$0.00

Account Beginning Balance \$10,200.00
\$2,200.00

Account Subtotals \$2,200.00
Account Net Change \$2,200.00
Account Ending Balance \$12,400.00

Account Beginning Balance \$533.46
\$115.06

Account Subtotals \$115.06
Account Net Change \$115.06
Account Ending Balance \$648.52

Account Beginning Balance \$903.30
\$168.30
\$33.00

Account Subtotals \$201.30
Account Net Change \$201.30
Account Ending Balance \$1,104.60

Cash & Cash Equivalent Balances for last 5+ years

	2019	2020	2021	2022	2023
January	\$ 2,774,664.08	\$ 2,698,995.65	\$ 1,595,797.77	\$ 1,808,499.63	\$ 1,811,994.37
February	\$ 2,608,581.71	\$ 2,653,618.99	\$ 1,649,432.95	\$ 1,805,941.91	\$ 1,788,963.88
March	\$ 2,470,877.11	\$ 2,608,927.11	\$ 1,486,551.79	\$ 1,858,591.28	\$ 1,686,319.00
April	\$ 2,776,243.95	\$ 2,430,849.36	\$ 1,542,452.33	\$ 1,820,778.95	\$ 1,474,971.15
May	\$ 2,758,566.68	\$ 2,347,656.69	\$ 1,668,053.83	\$ 1,670,141.12	\$ 1,626,377.74
June	\$ 2,649,311.61	\$ 2,073,214.01	\$ 1,572,457.67	\$ 1,800,294.94	
July	\$ 2,405,243.06	\$ 1,915,363.18	\$ 1,449,159.71	\$ 1,563,023.36	
August	\$ 2,379,564.66	\$ 1,762,583.28	\$ 1,604,588.00	\$ 1,588,179.79	
September	\$ 2,296,206.25	\$ 1,734,127.72	\$ 1,523,514.42	\$ 1,421,835.88	
October	\$ 2,326,691.69	\$ 2,127,177.07	\$ 1,843,319.85	\$ 1,201,135.61	
November	\$ 2,646,079.87	\$ 1,835,973.02	\$ 1,603,494.30	\$ 1,858,446.11	
December	\$ 2,570,577.66	\$ 1,758,426.30	\$ 1,731,358.16	\$ 1,740,894.64	

Net Position FY23

	<u>General Fund</u>	<u>Reservoir Fund</u>	<u>Equipment Fund</u>	<u>Water Distribution Fund</u>	<u>Local #1 SV Drain</u>	<u>Local #2 Wabuska/West</u>	<u>Local #3 East/Main</u>	<u>Local #4 Saroni</u>	<u>Federal Grants Fund</u>
6/30/2022	\$ 689,738.00	\$ 1,116,994.00	\$ (104,808.00)	\$ 13,152.00	\$ 104,745.00	\$ (12,964.00)	\$ 198,545.00	\$ (145,845.00)	\$ (218,141.00)
7/31/2022	\$ 650,593.20	\$ 1,116,328.02	\$ (93,952.54)	\$ 12,260.52	\$ 104,516.42	\$ (12,824.58)	\$ 197,853.85	\$ (148,963.62)	\$ (149,646.06)
8/31/2022	\$ 492,150.73	\$ 1,137,609.80	\$ (94,169.76)	\$ 12,215.71	\$ 104,737.58	\$ (12,625.93)	\$ 195,052.36	\$ (149,844.75)	\$ (174,172.91)
9/30/2022	\$ 343,987.34	\$ 1,130,257.06	\$ (102,778.30)	\$ 11,649.88	\$ 104,737.58	\$ (14,308.05)	\$ 187,813.67	\$ (152,107.50)	\$ (198,122.56)
10/31/2022	\$ 339,255.77	\$ 1,086,508.26	\$ (115,359.94)	\$ 11,386.48	\$ 104,854.24	\$ (18,767.75)	\$ 188,753.37	\$ (153,679.16)	\$ (159,609.72)
11/30/2022	\$ 235,204.55	\$ 1,077,041.30	\$ (166,708.17)	\$ 11,267.36	\$ 104,854.24	\$ (18,767.75)	\$ 188,753.37	\$ (146,752.25)	\$ (179,900.41)
12/31/2022	\$ 261,803.07	\$ 1,105,082.72	\$ (162,564.90)	\$ 13,098.25	\$ 106,200.92	\$ (16,904.37)	\$ 193,128.21	\$ (113,556.89)	\$ (218,904.53)
1/31/2023	\$ 475,420.72	\$ 1,186,341.64	\$ (96,880.65)	\$ 16,661.93	\$ 109,882.08	\$ (10,947.66)	\$ 202,693.50	\$ (128,029.81)	\$ (230,172.96)
2/28/2023	\$ 583,986.72	\$ 1,266,790.19	\$ (77,728.18)	\$ 19,585.56	\$ 111,047.22	\$ (8,000.58)	\$ 211,561.61	\$ (110,928.06)	\$ (243,107.76)
3/31/2023	\$ 691,939.36	\$ 1,268,709.50	\$ (85,145.83)	\$ 20,113.22	\$ 111,476.75	\$ (8,583.05)	\$ 211,630.29	\$ (79,511.76)	\$ (316,226.80)
4/30/2023	\$ 691,939.36	\$ 1,402,015.39	\$ (94,556.83)	\$ 20,283.68	\$ 110,295.53	\$ (6,761.34)	\$ 213,740.16	\$ (70,671.48)	\$ (333,739.82)
Change in Net Position	\$ 2,201.36	\$ 285,021.39	\$ 10,251.17	\$ 7,131.68	\$ 5,550.53	\$ 6,202.66	\$ 15,195.16	\$ 75,173.52	\$ (115,598.82)

BOR-Campbell Balance: \$ 134,309.30
NFWF Reimbursement Balance: \$ 199,430.52
\$ 333,739.82

Walker River Irrigation District
April 2023 Bills & Payroll

Payee	Check #	Date	Amount
Ameritas Life Insurance Corp	100352	4/12/2023	\$ 1,086.70
Cal Poly Corporation / ITRC	100353	4/12/2023	\$ 31,786.47
City of Yerington	100354	4/12/2023	\$ 83.73
Jim Menesini Petroleum	100355	4/12/2023	\$ 1,837.27
John Deere Credit	100356	4/12/2023	\$ 17.18
Lyon County Recorder	100357	4/12/2023	\$ 32.73
Marriott Construction Services LLC	100358	4/12/2023	\$ 12,122.00
NV Energy	100359	4/12/2023	\$ 420.54
O'Reilly Automotive, Inc.	100360	4/12/2023	\$ 207.21
Pitney Bowes Global Financial Services LLC	100361	4/12/2023	\$ 213.42
Public Employees' Benefits Program	100362	4/12/2023	\$ 870.23
Purchase Power / Pitney Bowes	100363	4/12/2023	\$ 604.50
Quill	100364	4/12/2023	\$ 381.47
Rick Blakely	100365	4/12/2023	\$ 4,055.00
Southwest Gas Corporation	100366	4/12/2023	\$ 424.71
THE PARTS HOUSE	100367	4/12/2023	\$ 12.58
Wells Fargo Card Services	100368	4/12/2023	\$ 2,382.49
Xerox Corporation	100369	4/12/2023	\$ 420.80
Xerox Financial Services	100370	4/12/2023	\$ 60.44
PERS Administrative Fund	100371	4/13/2023	\$ 10,237.13
Alhambra	300023	4/26/2023	\$ 124.90
HomeTown Health	300024	4/26/2023	\$ 8,567.84
Verizon Wireless	300025	4/26/2023	\$ 296.54
Vision Service Plan - Nevada	300026	4/26/2023	\$ 186.05
Allied Sanitation and Septic Services	100372	4/26/2023	\$ 131.25
Battle Born Media LLC	100373	4/26/2023	\$ 3,375.00
Giomi, Inc.	100374	4/26/2023	\$ 117.32
Hunewill Construction Co., Inc.	100375	4/26/2023	\$ 1,642.94
MBK Engineers	100376	4/26/2023	\$ 5,540.00
MF Barcellos	100377	4/26/2023	\$ 9,245.02
Nevada Energy Systems, Inc.	100378	4/26/2023	\$ 1,960.00
Pape' Machinery Exchange	100379	4/26/2023	\$ 44,246.22
Quill	100380	4/26/2023	\$ 533.73
Reno Gazette Journal	100381	4/26/2023	\$ 3,245.70
Standard Insurance Company	100382	4/26/2023	\$ 304.06
True Value	100383	4/26/2023	\$ 162.61
U.S. Geological Survey	100384	4/26/2023	\$ 21,418.00
USBWC	100385	4/26/2023	\$ 52,440.34
Woodburn & Wedge	100386	4/26/2023	\$ 47,092.50
Xerox Financial Services	100387	4/26/2023	\$ 30.22
Payroll		4/30/2023	\$ 49,831.81
Paycor Fees		4/30/2023	\$ 221.00
Paycor Tax Fund		4/30/2023	\$ 12,060.40
NPAIP Worker's Comp		4/30/2023	\$ 4,810.50
Total Bills & Payroll			\$ 334,840.55

Legal Expenses for last 5 years- in CALENDAR years

	2018	2019	2020	2021	2022
January	\$ 9,248.73	\$ 49,366.91	\$ 27,519.50	\$ 91,978.75	\$ 34,932.50
February	\$ 7,909.56	\$ 26,816.90	\$ 35,946.10	\$ 112,658.30	\$ 36,874.47
March	\$ 16,385.50	\$ 20,238.22	\$ 42,378.90	\$ 71,055.00	\$ 30,682.50
April	\$ 15,208.34	\$ 33,802.35	\$ 38,281.75	\$ 32,827.47	\$ 38,681.77
May	\$ 11,289.60	\$ 39,307.41	\$ 40,495.00	\$ 37,405.59	\$ 50,775.59
June	\$ 16,206.50	\$ 32,246.10	\$ 32,134.50	\$ 42,480.00	\$ 66,923.19
July	\$ 22,347.00	\$ 28,084.90	\$ 21,077.00	\$ 44,915.50	\$ 61,670.23
August	\$ 28,317.74	\$ 34,060.00	\$ 47,057.48	\$ 50,448.05	\$ 44,790.00
September	\$ 23,883.34	\$ 33,322.09	\$ 76,114.03	\$ 34,686.50	\$ 115,820.93
October	\$ 24,154.50	\$ 25,099.20	\$ 63,705.68	\$ 52,842.50	\$ 50,673.00
November	\$ 27,425.09	\$ 33,135.00	\$ 67,668.00	\$ 68,478.93	\$ 60,790.08
December	\$ 27,903.66	\$ 33,203.10	\$ 62,750.40	\$ 19,994.53	\$ 47,589.00
	\$ 230,279.56	\$ 388,682.18	\$ 555,128.34	\$ 659,771.12	\$ 640,203.26

Legal Expenses for last 5 years- in FISCAL years

	2018/19	2019/20	2020/21	2021/22	2022-23
July	\$ 28,317.74	\$ 34,060.00	\$ 47,057.48	\$ 50,448.05	\$ 44,790.00
August	\$ 23,883.34	\$ 33,322.09	\$ 76,114.03	\$ 34,686.50	\$ 115,820.93
September	\$ 24,154.50	\$ 25,099.20	\$ 63,705.68	\$ 52,842.50	\$ 50,673.00
October	\$ 27,425.09	\$ 33,135.00	\$ 67,668.00	\$ 68,478.93	\$ 60,790.08
November	\$ 27,903.66	\$ 33,203.10	\$ 62,750.40	\$ 19,994.53	\$ 47,589.00
December	\$ 49,366.91	\$ 27,519.50	\$ 91,978.75	\$ 34,932.50	\$ 43,202.00
January	\$ 26,816.90	\$ 35,946.10	\$ 112,658.30	\$ 36,874.47	\$ 45,161.42
February	\$ 20,238.22	\$ 42,378.90	\$ 71,055.00	\$ 30,682.50	\$ 35,960.00
March	\$ 33,802.35	\$ 38,281.75	\$ 32,827.47	\$ 38,681.77	\$ 47,092.50
April	\$ 39,307.41	\$ 40,495.00	\$ 37,405.59	\$ 50,775.59	
May	\$ 32,246.10	\$ 32,134.50	\$ 42,480.00	\$ 66,923.19	
June	\$ 28,084.90	\$ 21,077.00	\$ 44,915.50	\$ 61,670.23	
	\$ 361,547.12	\$ 396,652.14	\$ 750,616.20	\$ 546,990.76	\$ 491,078.93

<u>Period Ending</u>	<u>Matter</u>	<u>Matter Name</u>	<u>Amount</u>	<u>Fund</u>
3/31/2023	17090007	Extension of Hoye Canyon	\$ 1,247.50	101
Fiscal Year Total			\$ 1,247.50	
9/30/2022	17090017	Response to Auditors	\$ 32.50	101
10/31/2022	17090017	Response to Auditors	\$ 487.50	101
Fiscal Year Total			\$ 520.00	
7/31/2022	17090018	Board of Directors Meeting	\$ 3,120.00	101
8/31/2022	17090018	Board of Directors Meeting	\$ 2,860.00	101
9/30/2022	17090018	Board of Directors Meeting	\$ 1,397.50	101
10/31/2022	17090018	Board of Directors Meeting	\$ 2,340.00	101
11/30/2022	17090018	Board of Directors Meeting	\$ 2,957.50	101
12/31/2022	17090018	Board of Directors Meeting	\$ 3,867.50	101
1/31/2023	17090018	Board of Directors Meeting	\$ 2,535.00	101
2/28/2023	17090018	Board of Directors Meeting	\$ 5,232.50	101
3/31/2023	17090018	Board of Directors Meeting	\$ 4,940.00	101
Fiscal Year Total			\$ 29,250.00	
10/31/2022	17090021	Memo of Understanding- Saroni Canal	\$ 325.00	106
Fiscal Year Total			\$ 325.00	
12/31/2022	17090054	Douglas Co Park Lease- Topaz	\$ 747.50	102
Fiscal Year Total			\$ 747.50	
8/31/2022	17090057	Pasture Lease	\$ 162.50	102
12/31/2022	17090057	Pasture Lease	\$ 97.50	102
3/31/2023	17090057	Pasture Lease	\$ 325.00	102
Fiscal Year Total			\$ 585.00	
7/31/2022	17090063	Tribe's Counterclaim C-125-B	\$ 3,055.00	101
8/31/2022	17090063	Tribe's Counterclaim C-125-B	\$ 76,223.43	101
9/30/2022	17090063	Tribe's Counterclaim C-125-B	\$ 11,880.50	101
10/31/2022	17090063	Tribe's Counterclaim C-125-B	\$ 35,510.08	101
11/30/2022	17090063	Tribe's Counterclaim C-125-B	\$ 17,921.50	101
12/31/2022	17090063	Tribe's Counterclaim C-125-B	\$ 7,382.00	101
1/31/2023	17090063	Tribe's Counterclaim C-125-B	\$ 11,775.00	101
2/28/2023	17090063	Tribe's Counterclaim C-125-B	\$ 3,412.50	101
3/31/2023	17090063	Tribe's Counterclaim C-125-B	\$ 3,250.00	101
Fiscal Year Total			\$ 170,410.01	
8/31/2022	17090066	Legislation	\$ 325.00	101
1/31/2023	17090066	Legislation	\$ 162.50	101
2/28/2023	17090066	Legislation	\$ 162.50	101
3/31/2023	17090066	Legislation	\$ 3,250.00	101
Fiscal Year Total			\$ 3,900.00	
2/28/2023	17090079	Lease with U.S. Board of Water Commissioners	\$ 162.50	101
Fiscal Year Total			\$ 162.50	

7/31/2022	17090083	Mineral County Intervention	\$ 23,010.00	101
8/31/2022	17090083	Mineral County Intervention	\$ 13,845.00	101
9/30/2022	17090083	Mineral County Intervention	\$ 6,727.50	101
10/31/2022	17090083	Mineral County Intervention	\$ 6,857.50	101
11/30/2022	17090083	Mineral County Intervention	\$ 10,920.00	101
12/31/2022	17090083	Mineral County Intervention	\$ 5,005.00	101
2/28/2023	17090083	Mineral County Intervention	\$ 552.50	101
3/31/2023	17090083	Mineral County Intervention	\$ 12,675.00	101
Fiscal Year Total			\$ 79,592.50	
1/31/2023	17090111	Vacancies on U.S. Board of Water Commissioners	\$ 97.50	101
2/28/2023	17090111	Vacancies on U.S. Board of Water Commissioners	\$ 32.50	101
Fiscal Year Total			\$ 130.00	
8/31/2022	17090121	Paradise Shores, Inc.	\$ 162.50	102
Fiscal Year Total			\$ 162.50	
1/26/2023	17090194	Calif. Regional Water Quality Control Brd.- Grazing WS	\$ 1,105.00	102
Fiscal Year Total			\$ 1,105.00	
7/31/2022	17090223	NFWF Agreement	\$ 910.00	301
9/30/2022	17090223	NFWF Agreement	\$ 55.00	301
12/31/2022	17090223	NFWF Agreement	\$ 132.50	301
2/28/2023	17090223	NFWF Agreement	\$ 55.00	301
Fiscal Year Total			\$ 1,152.50	
7/31/2022	17090228	Settlement Discussions with Walker River	\$ 6,732.50	101
8/31/2022	17090228	Settlement Discussions with Walker River	\$ 9,805.00	101
9/30/2022	17090228	Settlement Discussions with Walker River	\$ 1,785.00	101
10/31/2022	17090228	Settlement Discussions with Walker River	\$ 5,312.50	101
11/30/2022	17090228	Settlement Discussions with Walker River	\$ 1,890.00	101
12/31/2022	17090228	Settlement Discussions with Walker River	\$ 13,780.00	101
1/31/2023	17090228	Settlement Discussions with Walker River	\$ 14,873.92	101
2/28/2023	17090228	Settlement Discussions with Walker River	\$ 7,240.00	101
3/31/2023	17090228	Settlement Discussions with Walker River	\$ 5,515.00	101
Fiscal Year Total			\$ 66,933.92	
7/31/2022	17090303	Topaz Lake Use	\$ 325.00	102
Fiscal Year Total			\$ 325.00	
7/31/2022	17090341	Stored Water Lease Program	\$ 487.50	301
11/30/2022	17090341	Stored Water Lease Program	\$ 487.50	301
12/31/2022	17090341	Stored Water Lease Program	\$ 162.50	301
1/31/2023	17090341	Stored Water Lease Program	\$ 325.00	301
2/28/2023	17090341	Stored Water Lease Program	\$ 487.50	301
3/31/2023	17090341	Stored Water Lease Program	\$ 1,852.50	301
Fiscal Year Total			\$ 3,802.50	
2/28/2023	17090344	Coronal Energy Solar Project	\$ 812.50	104
Fiscal Year Total			\$ 812.50	
9/30/2022	17090350	NDOW Temporary Change Application 88701T	\$ 162.50	301

			Fiscal Year Total	\$ 162.50	
7/31/2022	17090351	Conversion of Ditch Com to LID	\$ 325.00	101	
8/31/2022	17090351	Conversion of Ditch Com to LID	\$ 1,170.00	101	
10/31/2022	17090351	Conversion of Ditch Com to LID	\$ 3,997.50	101	
11/30/2022	17090351	Conversion of Ditch Com to LID	\$ 650.00	101	
12/31/2022	17090351	Conversion of Ditch Com to LID	\$ 1,950.00	101	
1/31/2023	17090351	Conversion of Ditch Com to LID	\$ 3,055.00	101	
2/28/2023	17090351	Conversion of Ditch Com to LID	\$ 1,007.50	101	
3/31/2023	17090351	Conversion of Ditch Com to LID	\$ 325.00	101	
			Fiscal Year Total	\$ 12,480.00	
8/31/2022	17090373	Steven Fulstone/Lauren Ward Water Rights Purchase	\$ 780.00	101	
			Fiscal Year Total	\$ 780.00	
8/31/2022	17090378	East Fork Channel Issues	\$ 2,330.00	102	
9/30/2022	17090378	East Fork Channel Issues	\$ 5,427.50	102	
10/31/2022	17090378	East Fork Channel Issues	\$ 2,287.50	102	
11/30/2022	17090378	East Fork Channel Issues	\$ 3,727.50	102	
12/31/2022	17090378	East Fork Channel Issues	\$ 3,675.00	102	
1/31/2023	17090378	East Fork Channel Issues	\$ 2,457.50	102	
3/31/2023	17090378	East Fork Channel Issues	\$ 1,890.00	102	
			Fiscal Year Total	\$ 21,795.00	
7/31/2022	17090382	NV Energy Substation and Easement	\$ 1,170.00	102	
8/31/2022	17090382	NV Energy Substation and Easement	\$ 845.00	102	
9/30/2022	17090382	NV Energy Substation and Easement	\$ 130.00	102	
10/31/2022	17090382	NV Energy Substation and Easement	\$ 32.50	102	
11/30/2022	17090382	NV Energy Substation and Easement	\$ 1,982.50	102	
12/31/2022	17090382	NV Energy Substation and Easement	\$ 2,112.50	102	
2/28/2023	17090382	NV Energy Substation and Easement	\$ 32.50	102	
3/31/2023	17090382	NV Energy Substation and Easement	\$ 357.50	102	
			Fiscal Year Total	\$ 6,662.50	
10/31/2022	17090383	NV Energy Greenlink	\$ 162.50	102	
11/30/2022	17090383	NV Energy Greenlink	\$ 32.50	102	
			Fiscal Year Total	\$ 195.00	
3/31/2023	17090385	Walker Basin Conservancy use of Stored Water @ Walker Lake	\$ 1,755.00	301	
			Fiscal Year Total	\$ 1,755.00	
7/31/2022	17090390	WBC East Fork Water Rights Changes	\$ 5,655.00	301	
8/31/2022	17090390	WBC East Fork Water Rights Changes	\$ 487.50	301	
11/30/2022	17090390	WBC East Fork Water Rights Changes	\$ 1,040.00	301	
			Fiscal Year Total	\$ 7,182.50	
8/31/2022	17090392	WBC Motion re: Downstream Flow Admin	\$ 6,825.00	301	
9/30/2022	17090392	WBC Motion re: Downstream Flow Admin	\$ 23,042.50	301	
10/31/2022	17090392	WBC Motion re: Downstream Flow Admin	\$ 3,087.50	301	
11/30/2022	17090392	WBC Motion re: Downstream Flow Admin	\$ 5,947.50	301	
12/31/2022	17090392	WBC Motion re: Downstream Flow Admin	\$ 3,022.50	301	
1/31/2023	17090392	WBC Motion re: Downstream Flow Admin	\$ 9,392.50	301	

2/28/2023	17090392	WBC Motion re: Downstream Flow Admin	\$ 12,675.00	301
3/31/2023	17090392	WBC Motion re: Downstream Flow Admin	\$ 3,632.50	301
Fiscal Year Total			\$ 67,625.00	
9/30/2022	17090393	WBC Overpayments	\$ 32.50	101
10/31/2022	17090393	WBC Overpayments	\$ 325.00	101
11/30/2022	17090393	WBC Overpayments	\$ 32.50	101
Fiscal Year Total			\$ 390.00	
10/31/2022	17090394	NDOW Application 92107T	\$ 65.00	101
2/28/2023	17090394	NDOW Application 92107T	\$ 2,047.50	101
Fiscal Year Total			\$ 2,112.50	
12/31/2022	17090395	WBC Acquisition of Mitchell Water Rights	\$ 162.50	301
1/31/2023	17090395	WBC Acquisition of Mitchell Water Rights	\$ 487.50	301
3/31/2023	17090395	WBC Acquisition of Mitchell Water Rights	\$ 65.00	301
Fiscal Year Total			\$ 715.00	
2/28/2023	17090396	Campbell Ditch Local Improvement District	\$ 65.00	101
Fiscal Year Total			\$ 65.00	
2/28/2023	17090397	Assessment Agreement/Deed of Trust	\$ 812.50	101
Fiscal Year Total			\$ 812.50	
2/28/2023	17090398	Proposed EPA Regulation to Protect Tribal Reserved Rights	\$ 1,170.00	101
3/31/2023	17090398	Proposed EPA Regulation to Protect Tribal Reserved Rights	\$ 975.00	101
Fiscal Year Total			\$ 2,145.00	

INVOICE

Date: April 12, 2023

To: Robert C. Bryan, General Manager
Walker River Irrigation District
410 N. Main Street
Yerington, NV 89447-2322

From: Dr. Stuart Styles, ITRC Director

Subject: Invoice for Technical Support for Canal Flow Studies 2022

301-6014-03
RCB

This bill is for time and expenses incurred from March 24, 2022 – March 31, 2023, in connection with ITRC's work for Walker River Irrigation District for technical analysis of the data collected for the Canal Flow Studies during Water Year 2022. The work during this time included the following:

- Compilation, review, and analysis of Telog, FlowTracker, ditchtender, and SCADA data for Water Year 2022 (in progress):
 - Campbell Canal
 - Colony Canal)
 - High Canal
 - Nichol Merritt Canal
 - SAB/Joggles/West Hyland Canal
 - Saroni Canal

Total Amount Due: \$4,229.50

Please mail a check payable to "Cal Poly Corporation" to the following address:

Stuart W. Styles, Director
Irrigation Training and Research Center
One Grand Avenue, Building 08A
San Luis Obispo, CA 93407-0730

The Cal Poly Corporation tax ID number is: 95-1648180.

Thank you.

IRRIGATION TRAINING & RESEARCH CENTER

California Polytechnic State University
San Luis Obispo, CA 93407-0730
Phone: 805.756.2434 FAX: 805.756.2433 www.itrc.org

**Walker River Irrigation District
Canal Flow Studies 2022
3/24/22 - 3/31/23**

<u>Time</u>	<u>Hours</u>	<u>Rates</u>	<u>Subtotals</u>	<u>Totals</u>
Stuart Styles, ITRC Director	1.00	\$215	215.00	
Sierra Layous, Senior Irrigation Engineer	12.50	\$155	1,937.50	
Erika Sos, Engineering Technician	23.00	\$62	1,426.00	
Emily Sarantopoulos, Engineering Technician	10.50	\$62	651.00	
	<u>47.00</u>		<u>4,229.50</u>	
Time Total			\$	4,229.50

Total Expenses 3/24/22 - 3/31/23	\$	4,229.50
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Budget Amount	\$27,000.00
Total Billable Expenses	\$ 4,229.50
Budget Remaining	\$22,770.50

INVOICE

Date: April 12, 2023

To: Robert C. Bryan, General Manager
Walker River Irrigation District
410 N. Main Street
Yerington, NV 89447-2322

361-6014-03
RCB

From: Dr. Stuart Styles, ITRC Director

Subject: Invoice for Technical Support for District Shrink Analysis

This bill is for time and expenses incurred from March 24, 2022 – March 31, 2023, in connection with ITRC's work for Walker River Irrigation District for technical support regarding analysis of the district's shrink (losses to seepage, evaporation, phreatophyte ET, etc). The work during this time included the following:

- Analysis of flows and losses through the Saroni Canal from 2016 to 2021 based on Telog, FlowTracker, ditchtender, and SCADA data.
 - Updated draft report 9/23/2022

Total Amount Due: \$4,865.00

Please mail a check payable to "Cal Poly Corporation" to the following address:

Stuart W. Styles, Director
Irrigation Training and Research Center
One Grand Avenue, Building 08A
San Luis Obispo, CA 93407-0730

The Cal Poly Corporation tax ID number is: 95-1648180.

Thank you.

IRRIGATION TRAINING & RESEARCH CENTER

California Polytechnic State University
San Luis Obispo, CA 93407-0730
Phone: 805.756.2434 FAX: 805.756.2433 www.itrc.org

**Walker River Irrigation District
District Shrink Analysis
3/24/22 - 3/31/23**

<u>Time</u>	<u>Hours</u>	<u>Rates</u>	<u>Subtotals</u>	<u>Totals</u>
Stuart Styles, ITRC Director	1.00	\$215	215.00	
Sierra Layous, Senior Irrigation Engineer	30.00	\$155	4,650.00	
	31.00		4,865.00	
Time Total				\$ 4,865.00

Total Expenses 3/24/22 - 3/31/23	\$ 4,865.00
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Budget Amount	\$35,000.00
Total Billable Expenses	\$ 9,650.50
Total Amount Previously Invoiced	\$ 4,785.50
Total Amount Due	\$ 4,865.00
Budget Remaining	\$25,349.50

INVOICE

Date: April 12, 2023

To: Robert C. Bryan, General Manager
Walker River Irrigation District
410 N. Main Street
Yerington, NV 89447-2322

From: Dr. Stuart Styles, ITRC Director

Subject: Invoice for Technical Support for Canal Flow Studies 2021

This bill is for time and expenses incurred from March 24, 2022 – March 31, 2023, in connection with ITRC's work for Walker River Irrigation District for technical analysis of the data collected for the Canal Flow Studies during Water Year 2021. The work during this time included the following:

- Analysis of flows throughout district during Water Year 2021 based on Telog, FlowTracker, ditchtender, and SCADA data:
 - Campbell Canal
 - Colony Canal
 - High Canal
 - Nichol Merritt Canal
 - SAB/Joggles/West Hyland Canal
 - Saroni Canal
- Compiled data, documents completed (sent 12/22)

Total Amount Due: \$10,600.00

Please mail a check payable to "**Cal Poly Corporation**" to the following address:

Stuart W. Styles, Director
Irrigation Training and Research Center
One Grand Avenue, Building 08A
San Luis Obispo, CA 93407-0730

The Cal Poly Corporation tax ID number is: 95-1648180.

Thank you.

**Walker River Irrigation District
Canal Flow Studies 2021
3/24/22 - 3/31/23**

<u>Time</u>	<u>Hours</u>	<u>Rates</u>	<u>Subtotals</u>	<u>Totals</u>
Stuart Styles, ITRC Director	1.00	\$215	215.00	
Sierra Layous, Senior Irrigation Engineer	67.00	\$155	10,385.00	
	68.00		10,600.00	
Time Total				\$ 10,600.00

Total Expenses 3/24/22 - 3/31/23	\$ 10,600.00
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Budget Amount	\$27,000.00
Total Billable Expenses	\$ 24,732.00
Total Amount Previously Invoiced	\$ 14,132.00
Total Amount Due	\$ 10,600.00
Budget Remaining	\$2,268.00

INVOICE

Date: April 12, 2023

To: Robert C. Bryan, General Manager
Walker River Irrigation District
410 N. Main Street
Yerington, NV 89447-2322

From: Dr. Stuart Styles, ITRC Director

Subject: Invoice for Technical Support for Implementation of Various Water Gauge Improvements 2017 (ITRC/WRID Services Agreement dated 10/4/16)

301-6009-03 8289.03
102-5160-01 10140.44
~~102-5160-01~~ 4262.50
301-6009-03
RCB

This bill is for time and expenses incurred from March 24, 2022 – March 31, 2023, in connection with ITRC's work for Walker River Irrigation District under the above-mentioned agreement. The work during this time included the following:

- General
 - General Support
 - Support with general inquiries, etc., including:
 - Met with district and reviewed current projects (4/2022)
 - Updated and mailed field laptop for district
 - Organization of files, photos, etc.
 - Training Class
 - Water Measurement Training Class held at WRID 4/26-4/28/22
- Bridgeport Outlet Structure
 - Analysis of Petrography report
 - Review of historical documents (reports, videos)
 - Development of initial "Repair of Spillway Walls" document (sent 8/2022)
 - Review with district and CA DSOD (10/2022)
 - Updated ""Repair of Spillway Walls" document (sent 10/2022)
- Saroni Canal
 - Lateral A
 - Lateral A Flow Measurement
 - Surveyed and analyzed staff gages and flow measurements on Saroni Headworks and Weaver, Fenili, and Nuti Turnouts (c. 4/2022).
Correction made to Lateral A Headworks ditchrider table based on as-installed staff gage elevation.
 - Fenili Turnout
 - As-built report – (completed 5/2022)
 - Nuti Turnout
 - As-built report – (completed 5/2022)
 - Lateral A Headworks

IRRIGATION TRAINING & RESEARCH CENTER

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- As-built report, modified as-built ditchrider table – (completed 5/2022)
 -
- Lateral B
 - Renner Turnout
 - Analyzed survey and provided recommendations on gate sizing and elevations (completed 11/2022)
 - End of Lateral B
 - Reviewed survey (in progress)
- Turnouts
 - Cardoni Turnout
 - As-built report – (in progress)
 - Main Turnout
 - As-built report – (in progress)
 - Wedertz 5 Turnout
 - As-built report – (in progress)

Total Amount Due: \$22,691.97

NOTE: The following tasks will be invoiced separately:

- Campbell Split Improvements (no billables in this time period)
- District Canal Flow Analysis 2021
- District Canal Flow Analysis 2022
- District Shrink Analysis

Please mail a check payable to “**Cal Poly Corporation**” to the following address:

Stuart W. Styles, Director
 Irrigation Training and Research Center
 One Grand Avenue, Building 08A
 San Luis Obispo, CA 93407-0730

The Cal Poly Corporation tax ID number is: 95-1648180.

Thank you.

Attachments – Expense Summaries

EXPENSE SUMMARY BY TASK

Task		3/24/2022-3/31/2023	
		%	\$
General	General	15.9%	3,603.75
	Training Class	20.6%	4,685.28
Bridgeport	Outlet	44.7%	10,140.44
Saroni	Lateral A	6.6%	1,488.00
	Lateral B	3.9%	891.25
	Turnouts	8.3%	1,883.25
		100.0%	\$22,691.97

301-6009-03

-102-9160-01

~~102-9160-01~~
301-6009-03

Walker River Irrigation District Improvements to Water Gauging System 3/24/22 - 3/31/23

<u>Time</u>	<u>Hours</u>	<u>Rates</u>	<u>Subtotals</u>	<u>Totals</u>
Stuart Styles, ITRC Director	14.00	\$215	3,010.00	
Sierra Layous, Senior Irrigation Engineer	101.00	\$155	15,655.00	
Karina Hawkins, Engineering Technician	2.00	\$62	124.00	
Grace Mazzilli, Engineering Technician	3.00	\$62	186.00	
Emily Sarantopoulos, Engineering Technician	2.50	\$62	155.00	
Erika Sos, Engineering Technician	40.75	\$62	2,526.50	
	163.25		21,656.50	
Time Total				\$ 21,656.50
<u>Travel</u>				
2013 GMC Yukon Chargeback - May 2022 (82004-16-16 WRID)			9.95	
Tvl/Styles/Yerington, NV (4/25-4/29/22) (82004-16-16 WRID)			890.46	
			\$ 900.41	
Travel Total				\$ 900.41
15% Direct Expense Administrative Fee				\$ 135.06
Total Expenses 3/24/22 - 3/31/23				\$ 22,691.97

March 2023 Storage Water Transfers

[illegible]

1.0065

April 2023 Storage Water Transfers

[illegible]

31.9388