

May 7, 2026

Board Meeting
Information

Zoom address: <https://us06web.zoom.us/j/83276658883>

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

Meeting ID: 832 7665 8883

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

**May 7, 2026
Thursday 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 Thursday, May 7, 2026, 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 6, 2026, 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/83276658883>

Meeting ID: 832 7665 8883

One tap mobile

+13462487799,,86294590120# US (Houston)
+16694449171,,86294590120# US

Dial by your location

- +1 346 248 7799 US (Houston)
 - +1 669 444 9171 US
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- +1 720 707 2699 US (Denver)
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- +1 253 215 8782 US (Tacoma)
 - +1 646 931 3860 US
 - +1 689 278 1000 US

- +1 301 715 8592 US (Washington DC)
 - +1 305 224 1968 US
 - +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
 - +1 360 209 5623 US
 - +1 386 347 5053 US
 - +1 507 473 4847 US
 - +1 564 217 2000 US
- +1 646 558 8656 US (New York)

Meeting ID: 862 9459 0120

Find your local number: <https://us06web.zoom.us/j/kcF6h8w4Az>

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. Consideration of Minutes of April 7, 2026, Regular meeting. **(For possible action)**

4. Water Master’s report

5. 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. Storage Water Transfers
6. Update from the Division of Water Resources regarding groundwater pumping and upcoming fieldwork schedules.
7. Update by Walker Basin Conservancy on activities related to the Walker Basin Restoration Program, including Acquisitions and Conservation and Stewardship Activities.
8. Review and consideration of establishing the final apportionment of benefits and costs associated with the proposed Campbell 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 Campbell Canal will be based upon that apportionment of benefits. **(For possible action)**
9. Review and consideration for approval of proposed Walker River Irrigation District Invasive Mussel Prevention/ Monitoring Plan for Bridgeport and Topaz Reservoirs. **(For possible action)**
10. Annual Review on the performance of the Walker River Irrigation District General Manager Robert C. Bryan and consideration of possible adjustment in compensation. **(For possible action)**
11. Director Comments
12. 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.

13. Adjournment

**WALKER RIVER IRRIGATION DISTRICT
BOARD OF DIRECTORS**

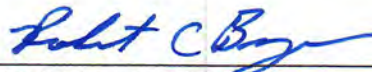
Notice is hereby given that on May 7, 2026, the Board of Directors of the Walker River Irrigation District will conduct a meeting. The meeting will commence at 10:00 A.M. at the Walker River Irrigation District Office at 410 N. Main Street, Yerington, Nevada. The Official Agenda for that meeting is attached hereto and made a part of this Notice.

Date: April 30, 2026

ROBERT C. BRYAN
Manager

I, Robert C. Bryan, WRID Manager, do hereby certify that the foregoing Agenda was duly posted on April 30, 2026, 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

PROVISIONAL

A meeting of the Walker River Irrigation District (WRID) Board of Directors was held on April 7, 2026. 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 |
| David GIORGI | Director |
| Dennis ACCIARI | Director, via phone |
| Robert BRYAN | General Manager |
| Jessica HALTERMAN | Secretary |
| Gordon DePAOLI | Legal Counsel, via Zoom |
| Sandy NEVILLE | Water Rights Specialist |

Public Present:

| | | |
|-------------------------|----------------------|----------------------|
| Joanne Sarkisian, USBWC | Lauren Bartels, NDWR | Carly Venghaus, NDWR |
| LD Bowden, SVMVCD | Mark Phillips | |

Public Present via Zoom:

| | | |
|-----------|----|----------|
| Michael G | RJ | KJ Joshi |
|-----------|----|----------|

1. Public Comment

None presented.

2. Roll Call and Determination of Quorum

All 5 members were present with Director ACCIARI on the phone.

3. Consideration of Minutes of the March 9, 2026, Regular Meeting

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

4. Water Master's Report

Joanne SARKISIAN reported Bridgeport was at 36,980 acre-feet (87% capacity) and Topaz was 57,300 acre-feet (95% capacity). The decree was on Full until April 3rd on the East when it dropped to 1880, and April 4th on the West when it dropped to below 1880. Joanne stated she is delivering 300cfs of decree and 11cfs of storage water.

Director GIORGI asked if a notebook with the decree can be given to the River Rider in Antelope; Joanne stated she would send one to Susan.

Vice President MASINI asked why Bridgeport levels went down; GM BRYAN the reservoir lost water 6 out of 7 days last week due to the priority being too high; the losses evened out when the decree dropped.

5. Staff Reports:

A. Treasurer’s Report

Treasurer NUTI reported as of March 31, 2026:

| | |
|----------------------|----------------------|
| Cash in Checking | \$ 18,293.74 |
| Cash in Money Market | \$2,386,501.44 |
| Cash in CDs | <u>\$ 840,024.18</u> |
| Total | \$3,244,819.36 |

Secretary HALTERMAN stated she put information on CD and Treasury Bond rates in the packet along with the Investment Policy authorizing the Treasurer to make the decision on investing money. GM BRYAN stated the motion allowed a decision to be made without taking it to the Board, but if a change is made, the Board will be advised. Secretary HALTERMAN stated she is unfamiliar with Treasury Bonds, but the terms of 20+ years would not be recommended.

B. Consideration of Bills and Payroll for payment

**Cash Disbursement Journals
March 2026 Bills & Payroll**

| Payee | Check No. | Date | Amount |
|---------------------------|------------------|-------------|---------------|
| Wells Fargo Card Services | 101786 | 03/09/2026 | \$ 6,389.27 |
| PrimePay | 300310 | 03/10/2026 | \$ 245.71 |
| Spaeth Technologies Inc. | 300311 | 03/11/2026 | \$ 402.50 |
| Ameritas Life Insurance | 101787 | 03/11/2026 | \$ 2,782.64 |
| CALNEVA WATER | 101788 | 03/11/2026 | \$ 5,445.00 |
| City of Yerington | 101789 | 03/11/2026 | \$ 117.21 |
| Giomi, Inc. | 101790 | 03/11/2026 | \$ 143.02 |
| JASON MILLIGAN | 101791 | 03/11/2026 | \$ 375.00 |
| Jim Menesini Petroleum | 101792 | 03/11/2026 | \$ 1,533.92 |
| John Deere Credit | 101793 | 03/11/2026 | \$ 151.33 |
| Les Schwab Tire Center | 101794 | 03/11/2026 | \$ 1,781.45 |
| Lyon County Recorder | 101795 | 03/11/2026 | \$ 64.44 |
| Marianne Leinassar | 101796 | 03/11/2026 | \$ 500.00 |
| MF Barcellos | 101797 | 03/11/2026 | \$ 615.76 |
| Nationwide Insurance | 101798 | 03/11/2026 | \$ 400.00 |
| New Gen Automotive | 101799 | 03/11/2026 | \$ 2,147.42 |
| NV Energy | 101800 | 03/11/2026 | \$ 41.93 |
| NV Energy | 101801 | 03/11/2026 | \$ 286.39 |
| NV Energy | 101802 | 03/11/2026 | \$ 34.37 |

PROVISIONAL

| | | | |
|-------------------------------|--------|------------|--------------|
| O'Reilly Automotive, Inc. | 101803 | 03/11/2026 | \$ 357.95 |
| Power Plan | 101804 | 03/11/2026 | \$ 1,864.60 |
| Public Employees' Benefits | 101805 | 03/11/2026 | \$ 675.23 |
| Quill | 101806 | 03/11/2026 | \$ 577.27 |
| SCOTT ROBINSON | 101807 | 03/11/2026 | \$ 375.00 |
| Sticks and Stones Buildings | 101808 | 03/11/2026 | \$ 312.11 |
| Wells Fargo Card Services | 101809 | 03/11/2026 | \$ 7,502.75 |
| Woodburn & Wedge | 101810 | 03/11/2026 | \$25,647.09 |
| XEROX BUSINESS SOLUTIONS | 101811 | 03/11/2026 | \$ 114.51 |
| Xerox Financial Services | 101812 | 03/11/2026 | \$ 30.22 |
| PERS Administrative Fund | 101813 | 03/11/2026 | \$13,314.56 |
| HomeTown Health | 300312 | 03/27/2026 | \$ 8,488.00 |
| John Deere Financial Leasing | 300313 | 03/27/2026 | \$ 6,567.83 |
| Pitney Bowes Global Financial | 300314 | 03/27/2026 | \$ 225.46 |
| Southwest Gas Corporation | 300315 | 03/27/2026 | \$ 251.85 |
| Spectrum Business | 300316 | 03/27/2026 | \$ 521.42 |
| Vision Service Plan - Nevada | 300317 | 03/27/2026 | \$ 629.58 |
| PRIMO Brands | 300318 | 03/27/2026 | \$ 157.29 |
| Purchase Power / Pitney | 300319 | 03/27/2026 | \$ 401.00 |
| D & S Waste Removal | 101814 | 03/27/2026 | \$ 203.64 |
| JASON MILLIGAN | 101815 | 03/27/2026 | \$ 1,485.00 |
| MacLeod Watts Inc | 101816 | 03/27/2026 | \$ 2,800.00 |
| MBK Engineers | 101817 | 03/27/2026 | \$ 2,957.50 |
| New Gen Automotive | 101818 | 03/27/2026 | \$ 253.04 |
| Plymouth Ditch Company | 101819 | 03/27/2026 | \$ 222.26 |
| SCOTT ROBINSON | 101820 | 03/27/2026 | \$ 1,485.00 |
| The Ferraro Group | 101821 | 03/27/2026 | \$15,000.00 |
| USBWC | 101822 | 03/27/2026 | \$107,896.55 |
| Woodburn & Wedge | 101823 | 03/27/2026 | \$50,148.25 |
| JASON MILLIGAN | 101824 | 03/27/2026 | \$ 500.00 |
| Payroll | | 3/15/2026 | \$ 9,482.81 |
| EFTPS | | 3/15/2026 | \$ 1,606.03 |
| Payroll | | 3/15/2026 | \$35,904.35 |
| EFTPS | | 3/15/2026 | \$ 8,597.40 |

Total Bills & Payroll

\$330,012.91

Vice President MASINI asked what NewGen Automotive was; GM BRYAN stated it is a company in Gardnerville that performed repairs on two vehicles. Secretary HALTERMAN stated the larger bill on the credit card was for work on the 1997 Ford spray truck.

Director GIORGI made a motion to approve the bills; Vice President MASINI offered a second. The vote was called for and passed.

C. Manager's Report

GM BRYAN stated there is a breakdown of the USGS gages in the packet. Topaz is currently at 75,320 acre-feet (96% capacity) and Bridgeport is currently at 36,950 acre-feet (87% capacity). There has been a slight amount of storage water called for. The District well began on April 1st and there was enough interest to run the well for the entire month and there are a few names already on the list for May.

The shop crew completed the repairs on the Colony Canal before the decree fell. They are currently working with Lyon County Road Department to reinforce Hoye Canyon Road. The crew took a pesticide applicator course last week; the testing will be done in Reno in a few weeks.

The District received feedback from NDOT last week. They went to bid on March 18th. There were some slight modifications to the agreement, where they are now asking the contractor to replace culverts between November 1st and February 28th so as not to interfere with the irrigation season. Paving will not take place until 2027. And there are no further details on who is funding the culverts. GM BRYAN is still going to request a meeting with NDOT, the contractor, the users, and the ditch companies. Treasure NUTI asked if there is enough right-of-way on the culverts to install new pipe next to old pipe to keep water running until the off season; GM BRYAN stated there are some areas where that could be done, but other areas are too narrow or there are multiple pipes already in the ground.

GM BRYAN stated on March 6, 2026, the Mono County Board of Supervisors approved an ordinance to establish a Water Vessel Inspection Program to combat the Invasive Golden Mussels. This ordinance created a program that requires the inspection and decontamination of boats and other water vessels. Effective April 10th, all boats and trailered watercraft must be inspected and decontaminated before being placed in Mono County reservoirs. Secretary HALTERMAN is working with Mono and Douglas County to figure out how the inspections will happen at Topaz, but the two Bridgeport lessees will be required to comply with the ordinance once it is in effect. Secretary HALTERMAN is also working with Mono County to figure out ways to block unauthorized boat launching in both reservoirs. Next month, there will be an agenda item for the ordinance and a proposed District policy manual.

PROVISIONAL

On March 24th, NDWR held the annual meetings in Smith and Mason Valleys. A pumping goal was given at the meeting but has since then been increased. Secretary HALTERMAN sent an email with the increased pumping goals.

On April 3rd, GM BRYAN and Secretary HALTERMAN had a meeting with Douglas County Parks to discuss the lease. The lease has expired and Douglas County is requesting we review the lease to ensure everything is still applicable and make changes if needed. Counsel DePAOLI will review the lease agreement then the changes can be sent to Douglas County. Once Douglas County reviews the changes, the agreement will be brought back to the WRID Board for approval before the Douglas County Commissioners approve it.

The District has received a storage water transfer for the Allman property, formerly the Heller property. The transfer is for Newlands water only and will be transferred to a portion of an un-water righted property. The application has been published and after the comment period, it will be brought to the Board for approval.

Vice President MASINI asked how many of the culverts the District is responsible for on Highway 95a; GM BRYAN stated there is a lateral through Spradlin's & Lommori's, one in front of Santos', the East Drain, and a few little stubs. There are several smaller private culverts as well. Vice President MASINI stated now would be a good time to replace the ones that need to be replaced; GM BRYAN stated NDOT has a no-cut policy, and it took almost 5 years to get the permit to replace the culvert on Highway 208. GM BRYAN stated he has met with NDOT regarding the aging infrastructure and most of the culverts are CMP and are eroded.

[Director ACCIARI left the meeting at 10:25am]

D. Legal Counsel's Report

Counsel DePAOLI stated the Singatse applications were returned for correction in the middle of March, so they are not officially filed, and the clock has not started.

E. Storage Water Transfers

Vice President MASINI asked what the cut-off date for reservoir-to-reservoir transfers is; GM BRYAN stated May 1st and the ones filed so far have been fairly even.

Treasurer NUTI advised a correction was needed to reflect Houghton transferred water to Weaver, and Thomas to Peri.

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

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

Lauren BARTELS stated the snowpack peaked in late February and there was an unseasonably warm March, so the pumping goals were updated based on the April 1st numbers. The Mason Valley pumping goal is less than 91,400 acre-feet and the Smith Valley pumping goal is less than 25,000 acre-feet. The numbers are still less than what would historically be pumped on a water year like this. The current pumping number in Smith Valley is 600 acre-feet, Mason Valley is 6,400 acre-feet mostly from Homestretch and NDOW, and the East Walker is 8 acre-feet from the Borealis Mine. Lauren and Carly will be out next month doing inventory. Lauren reminded everyone to report pumping numbers.

President SNYDER asked how he could calculate for his share of reduction; Lauren stated it is based on the ranch, and she would look into how to calculate for reduction.

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

No representative was present, but Carlie sent an email stating there was no update other than they would be leasing storage water soon.

8. Consideration of and action on establishing a price at which the District would offer Lyon County APN 014-081-06 for sale, subject to agreement on all other terms and conditions of a purchase agreement.

President SNYDER requested this item be moved to the beginning of the agenda directly after Item 3.

GM BRYAN stated this is the 80-acre parcel that KJ Joshi and the NetZero Group have expressed interest in. At this time, GM BRYAN is looking for a set price for a Purchase and Sale Agreement. Once the price is set, any Purchase and Sale Agreement would need to come back to the Board for a unanimous approval. President SNYDER asked if the price had to be set right now; GM BRYAN stated it did.

Vice President MASINI made a motion to set the purchase price for the 80-acres, Lyon County APN 014-081-06, at \$40,000 per acre subject to all other terms and conditions of the Purchase Agreement; Treasurer NUTI offered a second. The vote was called for and passed unanimously.

GM BRYAN stated he and Counsel DePAOLI will work on a PSA and communicate with KJ.

9. Consideration and action on proposed District Budget for fiscal year July 1, 2026, through June 30, 2027, 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.

GM BRYAN stated the budget packet was supplied and there were not any changes from the draft supplied last month. Each fund has a breakdown of the final numbers from last year, the budget this year, the Year-to-date for this year, and the proposed budget for next year.

- The General Fund recommendation is \$14.50 per acre which is an increase of \$1.50 per acre. The increase is to cover expenses as well as possible not to end up in the red. Treasurer NUTI asked if the Shawn's pay was included in the is fund; GM BRYAN stated his pay is included in the Reservoir fund. GM BRYAN stated office supply rates are increasing, especially the postage rates, but we are required by statute to mail the usage reports. Without the grant funding, the legal is now being fully funded by the District even though the cases pertaining to NFWF and WBC have not ended.
- The Reservoir Fund recommendation is \$6.00 per acre; there is no change from last year. Shawn's pay is covered under this fund, but he is now here 1 day per week instead of 3-4 since his pay was covered by the grant prior to this year. There is also an expense item for the Hydromapper, but it is being fully reimbursed by WBC. The District will now be charging to perform flowtracker measurements. The cost of this had been covered by the NFWF grant, but that funding is no longer available.
- The Equipment Fund recommendation is \$5.00 per acre, which is an increase of \$.50 per acre. A new truck is being proposed to replace a 2015 truck with over 150,000 miles. The loader payment is also included in this fund as well.
- The Local #1 Fund recommendation is to remain at \$1.00 per acre. There are no significant changes to the revenues or expenses from prior years. Director GIORGI asked if more work is needed to repair damage from the high-water year; GM BRYAN stated he is working with Lyon County Road Department on a few places that need to be cleaned and fixed.
- The Local #2 Fund recommendation is to remain at \$2.00 per acre. There are no significant changes to the revenues or expenses from prior years, however the balance is getting low due to larger repairs and maintenance projects. Secretary HALTERMAN stated the NRCS project contribution was nearly \$80,000 and the Hwy 208 culvert replacement was just over \$80,000 as well so the fund balance decreased quickly. Vice President MASINI asked what happens if a major repair is needed and the fund has no money; GM BRYAN stated the District will ask the property owner or the contractor to cover some of the cost and the other District funds will cover the rest until the fund balances. Secretary HALTERMAN stated the proposed Impact Fee will help in covering some of the plan reviews that are costing the District right now.
- The Local #3 Fund recommendation is to remain at \$1.30 per acre. There are no significant changes to the revenues or expenses from prior years.
- The Local #4 Fund recommendation is to remain at \$25.00 per acre. There are no significant changes to the revenues or expenses from prior years.
- The Local #5 Fund recommendation is to remain at \$10.00 per acre. There are no significant changes to the revenues or expenses from prior years.
- The Local #6 Fund has been included in the packet with the anticipation that the Campbell Canal will be acquired by the District before July 1st. The Campbell Canal has set their assessment at \$8.00 per acre.

- The Water Distribution Fund (High Ditch) recommendation is to remain at \$10.00 per acre. There are no significant changes to the revenues or expenses from prior years.

Director GIORGI asked what it would cost to clean the river; GM BRYAN stated there is nowhere to put the material and it is too costly to have it hauled away. When the river was cleaned in 2015, NFWF, City of Yerington, and Lyon County covered some of the cost and the Conservation District obtained funding. Some of the material was spread on properties, but most people did not want the material left anywhere near their property. There is currently more sediment in the river than there was before the 2015 cleaning.

Treasurer NUTI made a motion to approve the budget as presented; Director GIORGI offered a second. The vote was called for and passed.

- 10. Review and consideration of establishing a preliminary apportionment of benefits and costs associated with the proposed Campbell 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, as further described in the lists attached as Exhibits A and 8. Appurtenant surface water rights include, water rights 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 of America, Plaintiff vs Walker River Irrigation District, et al., Defendants. Therefore, all expenses associated with the care, operation, maintenance, management, repair, and necessary current improvement or replacement of the Campbell Canal will be based upon this apportionment of benefits after it is adopted in final form by the District.**

GM BRYAN stated this is the same procedure that the Colony Ditch had to go through. The apportionment of benefits was included in the packet and available for review. The Exhibits show the water right holders, the parcel numbers, and the percentage of their water rights on the ditch. Treasurer NUTI asked how the recent improvements were working at the split; GM BRYAN stated it is working well. Peri & Sons straightened part of the canal. The improvements have helped the ditch rider. Director GIORGI asked if the canal through the Penrose subdivision would increase the liability in the District; GM BRYAN stated it would not be any more of a liability than it is right now. There is a report to pipe the section, but that amount pipe is expensive.

Vice President MASINI requested clarification on the reserved water-right acre amount on Exhibit B; GM BRYAN stated that the Campbell Canal has a total of 7,867 water-righted acres, but out of that amount, 1,052 acres are reserved water rights. The reserved rights are billed through the WRID office and will continue to do so.

Treasurer NUTI made a motion to establish a preliminary apportionment of benefits and costs associated with the Campbell Canal local improvement district; Director GIORGI offered a second. The vote was called for and approved.

11. Review, discussion and possible adoption of Regulation No. 15 proposal authorizing the District to establish, administer, maintain and enforce a formal program requiring Applications for Agreements related to requests for permission to encroach on District rights-of-way and to assess fees to reimburse the District for expenses incurred in the review of such requests.

GM BRYAN stated this is a follow up to the topic introduced last year. This regulation would allow the District to charge for the plan review of large projects that are currently costing the District time and money. This regulation would require an up-front payment to the District before any work takes place. GM BRYAN stated he would like to see the table under Section 15.4.4 pulled out of the regulation and the fees be reviewed and approved each year with the budget. But for this first year, it can remain in the regulation. Treasurer NUTI asked what the process would be if someone came in and wanted to develop a subdivision; GM BRYAN stated it would be an upfront \$1500, then the remainder of the fee would be paid as the project is finished. Treasurer NUTI continued his question on what the process would be if someone wants to develop a subdivision, but there was a box culvert, bridge, or an additional need, and if there would there be an additional fee; GM BRYAN stated he would look to incorporate all of the fees up front. Treasurer NUTI asked if there would be fees for each section; GM BRYAN stated it would be one fee up front, but if something comes up later, there would be another fee. Vice President MASINI clarified that all culverts, bridges, and easements would be addressed with the initial subdivision proposal; GM BRYAN confirmed. President SNYDER confirmed that currently, the District must approve each of these projects; GM BRYAN confirmed and stated he talks with legal, engineering, and ditch companies before signing off. Vice President MASINI asked if the fees would be charged if the City or County asks the District to look at the plans; GM BRYAN stated the customer would be charged and not the agency. Vice President MASINI asked if the fees were reasonable; GM BRYAN stated the fees were based off of Steamboat Canal in Reno. Treasurer NUTI stated he does not want to see additional steps added to the applicant as they try to get their project approved. GM BRYAN stated that all of the projects come across his desk right now anyway. Treasurer NUTI clarified that he did not want to see the applicant burdened by steps added each time they go to the County and their building permit delayed. Vice President MASINI stated he wants to see the District taken care of but does not want to have the process held up even more than it already is at the County level. President SNYDER asked if the District would have its own application; GM BRYAN stated there is a separate application. Vice President MASINI stated users have asked if this applies to users; Secretary HALTERMAN stated it is for development not directly related to irrigation. Vice President MASINI stated he sees both sides of it (users already pay assessments) but did want it brought up. Secretary HALTERMAN stated if the work was for a user and irrigation based, the charges would fall back to the regular budget and equipment rental amounts. Vice President MASINI asked what about the companies who have requested the District dig the ditch; GM BRYAN stated there are different ways to approach the request. An estimate would be

PROVISIONAL

given to them on the labor and equipment costs. Vice President MASINI asked if there should be a section that gives the District the authority to charge more like a construction job rather than the company getting the interfund rental rates; GM BRYAN stated it would depend on what is in the agreement. Secretary HALTERMAN stated there is a section in the regulation that states there would be additional fees on top of the application fee if the District were to do the job. Director GIORGI asked what would happen if work is done by another contactor and it is not to District standards; GM BRYAN stated he will fix it and send a bill.

Counsel DePAOLI stated he made a few minor changes and sent them to the Board, but one of them was to make it clear that anything the District provides in way of permission only pertains to the District right-of-way and does not give permission to do anything on anyone's land.

Secretary HALTERMAN stated in Section 15.4.6 it requires the applicant notify the District if work ceases for more than 4 hours and that may not be feasible for the District to ask. Counsel DePAOLI stated that could be changed. GM BRYAN suggested changing the time to a week. Vice President MASINI suggested also at the completion of the project. Discussion was held and recommended that the 4 hours be changed to one week.

Treasurer NUTI made a motion to approve Regulation No. 15 with the change to review and approve charges with the annual budget; Vice President MASINI offered a second. The vote was called for and approved.

12. Director Comments

None presented.

13. Public Comment

None presented.

14. Adjournment

The meeting was adjourned at 11:52am.

Jim Snyder, President

Marcus Masini, Vice President

Richard Nuti, Treasurer

Dennis Acciari, Director

David Giorgi, Director

Walker River Irrigation District
Balance Sheet
As of 4/30/2026

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Current Year

Assets

Current Assets

Cash & Cash Equivalents

Cash in Checking 119,686.87

Cash in Money Market 2,460,162.01

Cash in CDs 842,081.48

Total Cash & Cash Equivalents 3,421,930.36

Total Current Assets 3,421,930.36

Total Assets 3,421,930.36

CD Breakdown

| <u>CD Breakdown</u> | <u>Amount</u> | <u>Rate</u> | <u>Maturity</u> |
|--------------------------|---------------|-------------|-----------------|
| GNCU *3674 | 288,235.79 | 3.25% | Aug-2027 |
| GNCU *0279 | 354,393.90 | 2.72% | Oct-2026 |
| GNCU *3800 | 199,421.29 | 3.06% | May-2027 |
| GNCU *6547 (saving acct) | 30.50 | 0 | |

General Ledger Report-HYTE

GL Report- HYTE

PROVISIONAL

| Date | Trans. | Journal | Reference | Balance |
|---|----------|------------------|--|-------------------------|
| Accounts Payable | | | | |
| Account: 101-1100-01 (General-Cash in Checking) | | | | |
| 04/01/2026 | | | <i>Account Beginning Balance</i> | \$24,349,810.55 |
| 04/07/2026 | 1181-51 | Accounts Payable | Ameritas Life Insura-Computer Check-101825 | (\$808.29) |
| 04/07/2026 | 1181-55 | Accounts Payable | Lyon County Recorder-Computer Check-101826 | (\$28.92) |
| 04/07/2026 | 1181-57 | Accounts Payable | Mickey Mutual Ditch -Computer Check-101827 | (\$9.54) |
| 04/07/2026 | 1181-61 | Accounts Payable | NV Energy-Computer Check-101828 | (\$182.45) |
| 04/07/2026 | 1181-63 | Accounts Payable | NV Energy-Computer Check-101829 | (\$13.94) |
| 04/07/2026 | 1181-65 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$2,502.49) |
| 04/07/2026 | 1181-95 | Accounts Payable | XEROX BUSINESS SOLUT-Computer Check-101831 | (\$26.75) |
| 04/15/2026 | 1188-113 | Accounts Payable | PRIMO Brands-Bank Draft-300320 | (\$144.83) |
| 04/15/2026 | 1188-117 | Accounts Payable | Southwest Gas Corpor-Bank Draft-300321 | (\$67.06) |
| 04/15/2026 | 1188-121 | Accounts Payable | CALNEVA WATER-Computer Check-101832 | (\$1,890.00) |
| 04/15/2026 | 1188-123 | Accounts Payable | City of Yerington-Computer Check-101833 | (\$107.18) |
| 04/15/2026 | 1188-137 | Accounts Payable | PERS Administrative -Computer Check-101837 | (\$10,119.72) |
| 04/15/2026 | 1188-141 | Accounts Payable | Public Employees' Be-Computer Check-101838 | (\$675.23) |
| 04/15/2026 | 1188-149 | Accounts Payable | USBWC-Computer Check-101841 | (\$14,403.99) |
| 04/15/2026 | 1188-151 | Accounts Payable | Xerox Financial Serv-Computer Check-101842 | (\$30.22) |
| 04/30/2026 | 1188-153 | Accounts Payable | HomeTown Health-Bank Draft-300322 | (\$4,126.00) |
| 04/30/2026 | 1188-161 | Accounts Payable | Purchase Power / Pit-Bank Draft-300325 | (\$603.75) |
| 04/30/2026 | 1188-163 | Accounts Payable | Vision Service Plan -Bank Draft-300326 | (\$109.30) |
| 04/30/2026 | 1188-167 | Accounts Payable | XEROX BUSINESS SOLUT-Bank Draft-300327 | (\$589.17) |
| 04/30/2026 | 1188-169 | Accounts Payable | CSC-Computer Check-101843 | (\$272.25) |
| 04/30/2026 | 1188-179 | Accounts Payable | MBK Engineers-Computer Check-101845 | (\$1,644.00) |
| 04/30/2026 | 1188-181 | Accounts Payable | MF Barcellos-Computer Check-101846 | (\$455.99) |
| 04/30/2026 | 1188-189 | Accounts Payable | NV Energy-Computer Check-101847 | (\$3,716.75) |
| 04/30/2026 | 1188-193 | Accounts Payable | Quill-Computer Check-101849 | (\$161.73) |
| 04/30/2026 | 1188-195 | Accounts Payable | Standard Insurance C-Computer Check-101850 | (\$150.53) |
| 04/30/2026 | 1188-201 | Accounts Payable | Woodburn & Wedge-Computer Check-101852 | (\$37,632.90) |
| <i>Account Subtotals</i> | | | | (\$80,472.98) |
| 04/30/2026 | | | <i>Account Net Change</i> | (\$80,472.98) |
| 04/30/2026 | | | <i>Account Ending Balance</i> | <u>\$24,269,337.57</u> |
| Account: 102-1100-01 (Reservoir Fund-Cash in Checking) | | | | |
| 04/01/2026 | | | <i>Account Beginning Balance</i> | (\$6,561,098.83) |
| 04/15/2026 | 1188-129 | Accounts Payable | Giomi, Inc.-Computer Check-101834 | (\$71.49) |
| 04/15/2026 | 1188-135 | Accounts Payable | NV Energy-Computer Check-101836 | (\$42.39) |
| 04/15/2026 | 1188-147 | Accounts Payable | The Ferraro Group-Computer Check-101840 | (\$7,500.00) |
| 04/30/2026 | 1188-175 | Accounts Payable | Jim Menesini Petrole-Computer Check-101844 | (\$1,969.84) |
| 04/30/2026 | 1188-183 | Accounts Payable | MF Barcellos-Computer Check-101846 | (\$892.24) |
| 04/30/2026 | 1188-199 | Accounts Payable | U.S. Geological Surv-Computer Check-101851 | (\$48,828.00) |
| 04/30/2026 | 1188-203 | Accounts Payable | JASON MILLIGAN-Computer Check-101853 | (\$100.00) |
| <i>Account Subtotals</i> | | | | (\$59,403.96) |
| 04/30/2026 | | | <i>Account Net Change</i> | (\$59,403.96) |
| 04/30/2026 | | | <i>Account Ending Balance</i> | <u>(\$6,620,502.79)</u> |
| Account: 106-1100-01 (Local #4-Cash in Checking) | | | | |
| 04/01/2026 | | | <i>Account Beginning Balance</i> | (\$1,490,483.00) |
| 04/07/2026 | 1181-69 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| 04/15/2026 | 1188-133 | Accounts Payable | JASON MILLIGAN-Computer Check-101835 | (\$100.00) |
| 04/15/2026 | 1188-145 | Accounts Payable | SCOTT ROBINSON-Computer Check-101839 | (\$100.00) |
| 04/30/2026 | 1188-173 | Accounts Payable | Jim Menesini Petrole-Computer Check-101844 | (\$175.87) |
| <i>Account Subtotals</i> | | | | (\$388.37) |
| 04/30/2026 | | | <i>Account Net Change</i> | (\$388.37) |
| 04/30/2026 | | | <i>Account Ending Balance</i> | <u>(\$1,490,871.37)</u> |
| Account: 107-1100-01 (Equipment-Cash in Checking) | | | | |
| 04/01/2026 | | | <i>Account Beginning Balance</i> | (\$4,565,455.67) |
| 04/07/2026 | 1181-53 | Accounts Payable | Ameritas Life Insura-Computer Check-101825 | (\$583.03) |
| 04/07/2026 | 1181-59 | Accounts Payable | NV Energy-Computer Check-101828 | (\$91.23) |
| 04/07/2026 | 1181-67 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$670.54) |
| 04/15/2026 | 1188-115 | Accounts Payable | PRIMO Brands-Bank Draft-300320 | (\$72.42) |
| 04/15/2026 | 1188-119 | Accounts Payable | Southwest Gas Corpor-Bank Draft-300321 | (\$33.53) |
| 04/15/2026 | 1188-125 | Accounts Payable | City of Yerington-Computer Check-101833 | (\$53.59) |
| 04/15/2026 | 1188-127 | Accounts Payable | Giomi, Inc.-Computer Check-101834 | (\$233.56) |
| 04/15/2026 | 1188-131 | Accounts Payable | JASON MILLIGAN-Computer Check-101835 | (\$480.00) |
| 04/15/2026 | 1188-139 | Accounts Payable | PERS Administrative -Computer Check-101837 | (\$4,010.81) |

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|--|----------------------------------|------------------|--|------------------|
| 04/15/2026 | 1188-143 | Accounts Payable | SCOTT ROBINSON-Computer Check-101839 | (\$461.00) |
| 04/30/2026 | 1188-155 | Accounts Payable | HomeTown Health-Bank Draft-300322 | (\$4,362.00) |
| 04/30/2026 | 1188-159 | Accounts Payable | John Deere Financial-Bank Draft-300324 | (\$6,567.83) |
| 04/30/2026 | 1188-165 | Accounts Payable | Vision Service Plan -Bank Draft-300326 | (\$100.56) |
| 04/30/2026 | 1188-171 | Accounts Payable | Jim Menesini Petrole-Computer Check-101844 | (\$474.60) |
| 04/30/2026 | 1188-185 | Accounts Payable | MF Barcellos-Computer Check-101846 | (\$235.59) |
| 04/30/2026 | 1188-191 | Accounts Payable | Purcell Tire & Rubbe-Computer Check-101848 | (\$3,942.54) |
| 04/30/2026 | 1188-197 | Accounts Payable | Standard Insurance C-Computer Check-101850 | (\$89.96) |
| <i>Account Subtotals</i> | | | | (\$22,481.79) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$22,481.79) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$4,587,937.46) |
| Account: 108-1100-01 (High Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$168,023.07) |
| 04/07/2026 | 1181-71 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$168,035.57) |
| Account: 109-1100-01 (Local #5-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$230,680.45) |
| 04/07/2026 | 1181-73 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| 04/30/2026 | 1188-157 | Accounts Payable | HorsePower Express L-Bank Draft-300323 | (\$300.00) |
| 04/30/2026 | 1188-177 | Accounts Payable | Jim Menesini Petrole-Computer Check-101844 | (\$289.42) |
| 04/30/2026 | 1188-187 | Accounts Payable | MF Barcellos-Computer Check-101846 | (\$809.11) |
| <i>Account Subtotals</i> | | | | (\$1,411.03) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$1,411.03) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$232,091.48) |
| Account: 201-1100-02 (Campbell Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$80,469.79) |
| 04/07/2026 | 1181-75 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$80,482.29) |
| Account: 202-1100-02 (West Hyland Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$32,377.55) |
| 04/07/2026 | 1181-77 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$32,390.05) |
| Account: 203-1100-02 (Plymouth Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$56,399.94) |
| 04/07/2026 | 1181-79 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$56,412.44) |
| Account: 204-1100-02 (Greenwood Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$27,305.17) |
| 04/07/2026 | 1181-81 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$27,317.67) |
| Account: 205-1100-02 (Mickey Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$28,295.29) |
| 04/07/2026 | 1181-83 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$28,307.79) |
| Account: 206-1100-02 (River Simpson Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$582.86) |
| 04/07/2026 | 1181-85 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |
| 04/30/2026 | <i>Account Ending Balance</i> | | | (\$595.36) |
| Account: 207-1100-02 (Joggles Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$22,269.41) |
| 04/07/2026 | 1181-87 | Accounts Payable | Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| <i>Account Subtotals</i> | | | | (\$12.50) |
| 04/30/2026 | <i>Account Net Change</i> | | | (\$12.50) |

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|----------------------------|--|---|--------------------------|
| 04/30/2026 | Account Ending Balance | | (\$2,281.50) |
| Account: | 208-1100-02 (SAB Ditch-Cash in Checking) | | |
| 04/01/2026 | Account Beginning Balance | | (\$22,245.77) |
| 04/07/2026 | 1181-89 | Accounts Payable Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| Account Subtotals | | | (\$12.50) |
| 04/30/2026 | Account Net Change | | (\$12.50) |
| 04/30/2026 | Account Ending Balance | | <u>(\$22,258.27)</u> |
| Account: | 209-1100-02 (Hall Ditch-Cash in Checking) | | |
| 04/01/2026 | Account Beginning Balance | | (\$32,522.90) |
| 04/07/2026 | 1181-91 | Accounts Payable Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| Account Subtotals | | | (\$12.50) |
| 04/30/2026 | Account Net Change | | (\$12.50) |
| 04/30/2026 | Account Ending Balance | | <u>(\$32,535.40)</u> |
| Account: | 210-1100-02 (Nichol Merritt Ditch-Cash in Checking) | | |
| 04/01/2026 | Account Beginning Balance | | (\$55,130.10) |
| 04/07/2026 | 1181-93 | Accounts Payable Wells Fargo Card Ser-Computer Check-101830 | (\$12.50) |
| Account Subtotals | | | (\$12.50) |
| 04/30/2026 | Account Net Change | | (\$12.50) |
| 04/30/2026 | Account Ending Balance | | <u>(\$55,142.60)</u> |
| Accounts Receivable | | | |
| Account: | 101-1200-01 (General-Cash in Money Market) | | |
| 04/01/2026 | Account Beginning Balance | | (\$24,197,544.73) |
| 04/01/2026 | 1174-19 | Accounts Receivable Deposit 388 - Summarized Accounts Receivables Payment | \$427.20 |
| 04/02/2026 | 1174-33 | Accounts Receivable Deposit 390 - Summarized Accounts Receivables Payment | \$1,444.20 |
| 04/02/2026 | 1174-27 | Accounts Receivable Deposit 389 - Summarized Accounts Receivables Payment | \$693.00 |
| 04/07/2026 | 1183-4 | Accounts Receivable Deposit 391 - Summarized Accounts Receivables Payment | \$1,875.00 |
| 04/23/2026 | 1186-47 | Accounts Receivable Deposit 394 - Summarized Accounts Receivables Payment | \$4,012.84 |
| 04/24/2026 | 1186-55 | Accounts Receivable Deposit 396 - Summarized Accounts Receivables Payment | \$1,350.00 |
| 04/29/2026 | 1187-1 | Accounts Receivable Deposit 398 - Summarized Accounts Receivables Payment | \$3,078.60 |
| Account Subtotals | | | \$12,880.84 |
| 04/30/2026 | Account Net Change | | \$12,880.84 |
| 04/30/2026 | Account Ending Balance | | <u>(\$24,184,663.89)</u> |
| Account: | 102-1200-01 (Reservoir Fund-Cash in Money Market) | | |
| 04/01/2026 | Account Beginning Balance | | \$8,152,375.00 |
| 04/07/2026 | 1183-8 | Accounts Receivable Deposit 391 - Summarized Accounts Receivables Payment | \$1,500.00 |
| Account Subtotals | | | \$1,500.00 |
| 04/30/2026 | Account Net Change | | \$1,500.00 |
| 04/30/2026 | Account Ending Balance | | <u>\$8,153,875.00</u> |
| Account: | 106-1200-01 (Local #4-Cash in Money Market) | | |
| 04/01/2026 | Account Beginning Balance | | \$1,532,693.97 |
| 04/01/2026 | 1174-25 | Accounts Receivable Deposit 388 - Summarized Accounts Receivables Payment | \$750.00 |
| Account Subtotals | | | \$750.00 |
| 04/30/2026 | Account Net Change | | \$750.00 |
| 04/30/2026 | Account Ending Balance | | <u>\$1,533,443.97</u> |
| Account: | 107-1200-01 (Equipment-Cash in Money Market) | | |
| 04/01/2026 | Account Beginning Balance | | \$5,007,431.43 |
| 04/27/2026 | 1199-2 | Accounts Receivable Deposit 400 - Summarized Accounts Receivables Payment | \$966.00 |
| Account Subtotals | | | \$966.00 |
| 04/30/2026 | Account Net Change | | \$966.00 |
| 04/30/2026 | Account Ending Balance | | <u>\$5,008,397.43</u> |
| Cash Receipts | | | |
| Account: | 101-1200-01 (General-Cash in Money Market) | | |
| 04/01/2026 | Account Beginning Balance | | (\$24,197,544.73) |
| 04/13/2026 | 1182-2 | Cash Receipts Deposit 392 - Summarized Cash Receipts Receipt | \$200.00 |
| 04/23/2026 | 1185-2 | Cash Receipts Deposit 395 - Summarized Cash Receipts Receipt | \$100.00 |
| 04/24/2026 | 1189-2 | Cash Receipts Deposit 397 - Summarized Cash Receipts Receipt | \$1,850.00 |
| 04/24/2026 | 1198-2 | Cash Receipts Deposit 399 - Summarized Cash Receipts Receipt | \$246.50 |
| Account Subtotals | | | \$2,396.50 |
| 04/30/2026 | Account Net Change | | \$2,396.50 |
| 04/30/2026 | Account Ending Balance | | <u>(\$24,195,148.23)</u> |
| Journal Entry | | | |
| Account: | 101-1100-01 (General-Cash in Checking) | | |
| 04/01/2026 | Account Beginning Balance | | \$24,349,810.55 |
| 04/15/2026 | 1190-9 | Journal Entry Wagner | (\$1,475.90) |
| 04/15/2026 | 1190-24 | Journal Entry Neville | (\$1,995.45) |
| 04/15/2026 | 1190-31 | Journal Entry Halterman | (\$2,256.04) |
| 04/15/2026 | 1191-3 | Journal Entry EFTPS 4/15/2026 | (\$1,025.48) |

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|---|----------------------------------|---------------|-------------------------|---------------------------------|
| 04/15/2026 | 1191-4 | Journal Entry | EFTPS 4/15/2026 | (\$68.49) |
| 04/16/2026 | 1197-3 | Journal Entry | MMK TRANSFER | \$125,000.00 |
| 04/30/2026 | 1195-105 | Journal Entry | Cruz | (\$406.34) |
| 04/30/2026 | 1195-112 | Journal Entry | Bryan | (\$11,977.20) |
| 04/30/2026 | 1195-121 | Journal Entry | Halterman | (\$2,256.04) |
| 04/30/2026 | 1195-130 | Journal Entry | Neville | (\$1,916.00) |
| 04/30/2026 | 1195-139 | Journal Entry | Wagner | (\$1,475.90) |
| 04/30/2026 | 1196-5 | Journal Entry | EFTPS 4/30/2026 | (\$3,329.16) |
| 04/30/2026 | 1200-1 | Journal Entry | To correct deposit fund | \$246.50 |
| <i>Account Subtotals</i> | | | | <u>\$97,069.00</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>\$97,069.00</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>\$24,446,879.55</u></u> |
| Account: 101-1200-01 (General-Cash in Money Market) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$24,197,544.73) |
| 04/16/2026 | 1197-1 | Journal Entry | MMK TRANSFER | (\$125,000.00) |
| 04/30/2026 | 1200-2 | Journal Entry | To correct deposit fund | \$246.50 |
| <i>Account Subtotals</i> | | | | <u>(\$125,246.50)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$125,246.50)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$24,322,791.23)</u></u> |
| Account: 102-1100-01 (Reservoir Fund-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$6,561,098.83) |
| 04/30/2026 | 1194-1 | Journal Entry | April 2026 Interfund | (\$6,319.25) |
| 04/30/2026 | 1195-89 | Journal Entry | Bridgeman | (\$702.60) |
| 04/30/2026 | 1195-97 | Journal Entry | Huggans | (\$811.39) |
| 04/30/2026 | 1195-175 | Journal Entry | MacCabe | (\$4,000.00) |
| 04/30/2026 | 1196-9 | Journal Entry | EFTPS 4/30/2026 | \$265.58 |
| <i>Account Subtotals</i> | | | | <u>(\$12,098.82)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$12,098.82)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$6,573,197.65)</u></u> |
| Account: 105-1100-01 (Local #3-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$870,288.26) |
| 04/30/2026 | 1194-3 | Journal Entry | April 2026 Interfund | \$3,864.00 |
| <i>Account Subtotals</i> | | | | <u>(\$3,864.00)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$3,864.00)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$874,152.26)</u></u> |
| Account: 106-1100-01 (Local #4-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$1,490,483.00) |
| 04/30/2026 | 1195-14 | Journal Entry | Milligan | (\$2,667.17) |
| 04/30/2026 | 1196-68 | Journal Entry | EFTPS 4/30/2026 | \$589.33 |
| <i>Account Subtotals</i> | | | | <u>(\$3,256.50)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$3,256.50)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$1,493,739.50)</u></u> |
| Account: 107-1100-01 (Equipment-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$4,565,455.67) |
| 04/15/2026 | 1190-38 | Journal Entry | Figueroa | (\$1,611.34) |
| 04/15/2026 | 1190-45 | Journal Entry | Cortez | (\$2,062.14) |
| 04/15/2026 | 1190-52 | Journal Entry | Varo | (\$1,308.96) |
| 04/15/2026 | 1191-5 | Journal Entry | EFTPS 4/15/2026 | (\$730.18) |
| 04/15/2026 | 1191-10 | Journal Entry | EFTPS 4/15/2026 | (\$50.68) |
| 04/30/2026 | 1194-5 | Journal Entry | April 2026 Interfund | \$10,183.25 |
| 04/30/2026 | 1195-148 | Journal Entry | Cortez | (\$1,932.89) |
| 04/30/2026 | 1195-157 | Journal Entry | Figueroa | (\$1,611.34) |
| 04/30/2026 | 1195-166 | Journal Entry | Varo | (\$1,287.54) |
| 04/30/2026 | 1196-13 | Journal Entry | EFTPS 4/30/2026 | (\$753.34) |
| 04/30/2026 | 1200-3 | Journal Entry | To correct deposit fund | \$966.00 |
| <i>Account Subtotals</i> | | | | <u>(\$199.16)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$199.16)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$4,565,654.83)</u></u> |
| Account: 107-1200-01 (Equipment-Cash in Money Market) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | \$5,007,431.43 |
| 04/30/2026 | 1200-4 | Journal Entry | To correct deposit fund | \$966.00 |
| <i>Account Subtotals</i> | | | | <u>(\$966.00)</u> |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$966.00)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>\$5,006,465.43</u></u> |
| Account: 108-1100-01 (High Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$168,023.07) |
| 04/30/2026 | 1195-57 | Journal Entry | Holcomb | (\$461.64) |

PROVISIONAL

| | | | | |
|---|----------------------------------|---------------|-----------------|------------------------------|
| 04/30/2026 | 1196-43 | Journal Entry | EFTPS 4/30/2026 | (855.41) |
| <i>Account Subtotals</i> | | | | (548.17) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(548.17)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$168,571.24)</u></u> |
| Account: 109-1100-01 (Local #5-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$230,680.45) |
| 04/30/2026 | 1195-8 | Journal Entry | Powrie | (\$1,627.92) |
| 04/30/2026 | 1196-18 | Journal Entry | EFTPS 4/30/2026 | <u>(\$1,085.83)</u> |
| <i>Account Subtotals</i> | | | | (\$2,713.75) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$2,713.75)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$233,394.20)</u></u> |
| Account: 201-1100-02 (Campbell Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$80,469.79) |
| 04/30/2026 | 1195-17 | Journal Entry | Tibbals | (\$1,675.60) |
| 04/30/2026 | 1196-23 | Journal Entry | EFTPS 4/30/2026 | <u>(\$603.95)</u> |
| <i>Account Subtotals</i> | | | | (\$2,279.55) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$2,279.55)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$82,749.34)</u></u> |
| Account: 202-1100-02 (West Hyland Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$32,377.55) |
| 04/30/2026 | 1195-25 | Journal Entry | Tibbals | (\$758.01) |
| 04/30/2026 | 1196-28 | Journal Entry | EFTPS 4/30/2026 | <u>(\$273.22)</u> |
| <i>Account Subtotals</i> | | | | (\$1,031.23) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$1,031.23)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$33,408.78)</u></u> |
| Account: 204-1100-02 (Greenwood Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$27,305.17) |
| 04/30/2026 | 1195-65 | Journal Entry | Holcomb | (\$665.18) |
| 04/30/2026 | 1196-33 | Journal Entry | EFTPS 4/30/2026 | <u>(\$124.68)</u> |
| <i>Account Subtotals</i> | | | | (\$789.86) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$789.86)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$28,095.03)</u></u> |
| Account: 205-1100-02 (Mickey Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$28,295.29) |
| 04/30/2026 | 1195-73 | Journal Entry | Holcomb | (\$665.18) |
| 04/30/2026 | 1196-38 | Journal Entry | EFTPS 4/30/2026 | <u>(\$124.68)</u> |
| <i>Account Subtotals</i> | | | | (\$789.86) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$789.86)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$29,085.15)</u></u> |
| Account: 207-1100-02 (Joggles Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$22,269.41) |
| 04/30/2026 | 1195-33 | Journal Entry | Tibbals | (\$518.63) |
| 04/30/2026 | 1196-48 | Journal Entry | EFTPS 4/30/2026 | <u>(\$186.95)</u> |
| <i>Account Subtotals</i> | | | | (\$705.58) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$705.58)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$22,974.99)</u></u> |
| Account: 208-1100-02 (SAB Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$22,245.77) |
| 04/30/2026 | 1195-41 | Journal Entry | Tibbals | (\$518.65) |
| 04/30/2026 | 1196-53 | Journal Entry | EFTPS 4/30/2026 | <u>(\$186.92)</u> |
| <i>Account Subtotals</i> | | | | (\$705.57) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$705.57)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$22,951.34)</u></u> |
| Account: 209-1100-02 (Hall Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$32,522.90) |
| 04/30/2026 | 1195-81 | Journal Entry | Holcomb | (\$914.14) |
| 04/30/2026 | 1196-58 | Journal Entry | EFTPS 4/30/2026 | <u>(\$171.37)</u> |
| <i>Account Subtotals</i> | | | | (\$1,085.51) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$1,085.51)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$33,608.41)</u></u> |
| Account: 210-1100-02 (Nichol Merritt Ditch-Cash in Checking) | | | | |
| 04/01/2026 | <i>Account Beginning Balance</i> | | | (\$55,130.10) |
| 04/30/2026 | 1195-49 | Journal Entry | Canales | (\$2,190.42) |
| 04/30/2026 | 1196-63 | Journal Entry | EFTPS 4/30/2026 | <u>(\$523.33)</u> |
| <i>Account Subtotals</i> | | | | (\$2,713.75) |
| 04/30/2026 | <i>Account Net Change</i> | | | <u>(\$2,713.75)</u> |
| 04/30/2026 | <i>Account Ending Balance</i> | | | <u><u>(\$57,843.85)</u></u> |

PROVISIONAL

Cash & Cash Equivalent Balances for last 5+ years

| | 2022 | 2023 | 2024 | 2025 |
|-----------|-----------------|------------------------|-----------------|-----------------|
| January | \$ 1,808,499.63 | \$ 1,811,994.37 | \$ 1,600,418.18 | \$ 2,619,315.48 |
| February | \$ 1,805,941.91 | \$ 1,788,963.88 | \$ 1,502,996.47 | \$ 1,987,278.44 |
| March | \$ 1,858,591.28 | \$ 1,686,319.00 | \$ 1,543,071.47 | \$ 1,991,323.89 |
| April | \$ 1,820,778.95 | \$ 1,474,971.15 | \$ 2,009,947.01 | \$ 1,998,804.44 |
| May | \$ 1,670,141.12 | \$ 1,626,377.74 | \$ 1,869,068.04 | \$ 2,043,552.82 |
| June | \$ 1,800,294.94 | \$ 1,507,711.59 | \$ 1,833,214.45 | \$ 1,931,203.92 |
| July | \$ 1,563,023.36 | \$ 1,471,224.14 | \$ 1,679,407.64 | \$ 1,704,712.63 |
| August | \$ 1,588,179.79 | \$ 1,326,483.43 | \$ 1,900,166.14 | \$ 1,469,360.20 |
| September | \$ 1,421,835.88 | \$ 1,196,776.31 | \$ 1,895,282.81 | \$ 1,595,623.71 |
| October | \$ 1,201,135.61 | \$ 1,322,963.56 | \$ 1,716,145.98 | \$ 1,893,603.86 |
| November | \$ 1,858,446.11 | \$ 1,776,139.04 | \$ 2,164,601.61 | \$ 2,737,892.09 |
| December | \$ 1,740,894.64 | \$ 1,805,839.10 | \$ 2,417,539.41 | \$ 3,270,026.31 |

PROVISIONAL

Net Position- Cash FY26

| | <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>Local #5 Colony</u> |
|---------------------------|---------------------|-----------------------|-----------------------|--|------------------------------|----------------------------------|-------------------------------|------------------------|------------------------|
| 6/30/2025 | \$ 587,612.94 | \$ 1,396,298.00 | \$ 335,487.92 | \$ 26,927.23 | \$ 95,725.00 | \$ 13,146.02 | \$ 148,530.59 | \$ 7,000.78 | \$ 10,072.38 |
| 7/31/2025 | \$ 674,023.56 | \$ 1,353,558.26 | \$ 297,297.38 | \$ 26,404.86 | \$ 94,516.27 | \$ 13,213.85 | \$ 98,654.44 | \$ 2,945.77 | \$ 1,112.46 |
| 8/31/2025 | \$ 649,344.71 | \$ 1,339,284.67 | \$ 320,546.41 | \$ 26,269.87 | \$ 94,313.38 | \$ 16,246.48 | \$ 100,361.43 | \$ 5,111.34 | \$ (3,400.88) |
| 9/30/2025 | \$ 472,457.14 | \$ 1,502,067.84 | \$ 350,390.23 | \$ 28,451.25 | \$ 93,932.61 | \$ 21,913.32 | \$ 106,255.26 | \$ 23,272.75 | \$ 28,586.17 |
| 10/31/2025 | \$ 549,282.59 | \$ 1,486,204.62 | \$ 356,551.51 | \$ 28,664.83 | \$ 93,966.32 | \$ 24,176.48 | \$ 108,231.60 | \$ 24,833.45 | \$ 144,282.84 |
| 11/30/2025 | \$ 660,685.48 | \$ 1,470,214.14 | \$ 332,372.12 | \$ 28,652.33 | \$ 93,966.32 | \$ 24,176.48 | \$ 108,231.60 | \$ 20,942.21 | \$ 135,395.19 |
| 12/31/2025 | \$ 758,256.12 | \$ 1,323,794.67 | \$ 296,144.44 | \$ 28,639.83 | \$ 93,966.32 | \$ 24,176.48 | \$ 108,231.60 | \$ 18,669.02 | \$ 135,637.06 |
| 1/31/2026 | \$ 529,286.84 | \$ 1,571,153.78 | \$ 349,846.86 | \$ 32,319.72 | \$ 94,229.39 | \$ 26,472.54 | \$ 118,074.14 | \$ 41,391.53 | \$ 167,937.98 |
| 2/28/2026 | \$ 484,948.82 | \$ 1,574,530.15 | \$ 450,020.75 | \$ 30,952.12 | \$ 88,486.35 | \$ 22,554.88 | \$ (16,078.35) | \$ 41,818.44 | \$ 126,278.31 |
| 3/31/2026 | \$ 683,073.48 | \$ 1,596,830.67 | \$ 413,800.76 | \$ 30,818.65 | \$ 88,486.35 | \$ 21,999.41 | \$ (15,607.63) | \$ 42,950.97 | \$ 123,127.72 |
| 4/30/2026 | \$ 758,551.12 | \$ 1,521,273.39 | \$ 419,294.81 | \$ 29,257.98 | \$ 88,486.35 | \$ 20,469.91 | \$ (26,394.63) | \$ 39,316.10 | \$ 104,834.94 |
| Change in Net Position | \$ 170,938.18 | \$ 124,975.39 | \$ 83,806.89 | \$ 2,330.75 | \$ (7,238.65) | \$ 7,323.89 | \$ (174,925.22) | \$ 32,315.32 | \$ 94,762.56 |

Cash Disbursement Journals
April 2026 Bills & Payroll

PROVISIONAL

| Payee | Check No. | Date | Amount |
|---|---------------|-------------------|--------------------|
| Ameritas Life Insurance Corp | 101825 | 04/07/2026 | \$ 1,391.32 |
| Lyon County Recorder | 101826 | 04/07/2026 | \$ 28.92 |
| Mickey Mutual Ditch Co. | 101827 | 04/07/2026 | \$ 9.54 |
| NV Energy | 101828 | 04/07/2026 | \$ 273.68 |
| NV Energy | 101829 | 04/07/2026 | \$ 13.94 |
| Wells Fargo Card Services Payment Remittance Center | 101830 | 04/07/2026 | \$ 3,335.53 |
| XEROX BUSINESS SOLUTIONS | 101831 | 04/07/2026 | \$ 26.75 |
| PRIMO Brands | 300320 | 04/15/2026 | \$ 217.25 |
| Southwest Gas Corporation | 300321 | 04/15/2026 | \$ 100.59 |
| CALNEVA WATER | 101832 | 04/15/2026 | \$ 1,890.00 |
| City of Yerington | 101833 | 04/15/2026 | \$ 160.77 |
| Giomi, Inc. | 101834 | 04/15/2026 | \$ 305.05 |
| JASON MILLIGAN | 101835 | 04/15/2026 | \$ 580.00 |
| NV Energy | 101836 | 04/15/2026 | \$ 42.39 |
| PERS Administrative Fund | 101837 | 04/15/2026 | \$ 14,130.53 |
| Public Employees' Benefits Program | 101838 | 04/15/2026 | \$ 675.23 |
| SCOTT ROBINSON | 101839 | 04/15/2026 | \$ 580.00 |
| The Ferraro Group | 101840 | 04/15/2026 | \$ 7,500.00 |
| USBWC | 101841 | 04/15/2026 | \$ 14,403.99 |
| Xerox Financial Services | 101842 | 04/15/2026 | \$ 30.22 |
| HomeTown Health | 300322 | 04/30/2026 | \$ 8,488.00 |
| HorsePower Express LLC | 300323 | 04/30/2026 | \$ 300.00 |
| John Deere Financial Leasing Department | 300324 | 04/30/2026 | \$ 6,567.83 |
| Purchase Power / Pitney Bowes | 300325 | 04/30/2026 | \$ 603.75 |
| Vision Service Plan - Nevada | 300326 | 04/30/2026 | \$ 209.86 |
| XEROX BUSINESS SOLUTIONS | 300327 | 04/30/2026 | \$ 589.17 |
| CSC | 101843 | 04/30/2026 | \$ 272.25 |
| Jim Menesini Petroleum | 101844 | 04/30/2026 | \$ 2,909.73 |
| MBK Engineers | 101845 | 04/30/2026 | \$ 1,644.00 |
| MF Barcellos | 101846 | 04/30/2026 | \$ 2,392.93 |
| NV Energy | 101847 | 04/30/2026 | \$ 3,716.75 |
| Purcell Tire & Rubber Co. | 101848 | 04/30/2026 | \$ 3,942.54 |
| Quill | 101849 | 04/30/2026 | \$ 161.73 |
| Standard Insurance Company | 101850 | 04/30/2026 | \$ 240.49 |
| U.S. Geological Survey | 101851 | 04/30/2026 | \$ 48,828.00 |
| Woodburn & Wedge | 101852 | 04/30/2026 | \$ 37,632.90 |
| Payroll | | 4/15/2026 | \$ 10,709.83 |
| EFTPS | | 4/15/2026 | \$ 1,870.33 |
| Payroll | | 4/30/2026 | \$ 35,147.25 |
| EFTPS | | 4/30/2026 | \$ 8,304.87 |

Total Bills & Payroll \$ 220,227.91

District Well:

| | |
|--|----------------------|
| <i>NV Energy 3/18-4/16/25 (HALF MONTH OF WELL USE)</i> | <i>\$ (3,716.75)</i> |
| <i>District Well Revenue</i> | <i>\$ 11,844.60</i> |
| | <i>\$ 8,127.85</i> |

Wells Fargo Breakdown

Statement 3/23/2026

| | | |
|----|-----------------|---|
| \$ | 340.00 | Applied Pavement Tech- Pesticide App Courst |
| \$ | 200.00 | Microsoft.com- Monthly Fee |
| \$ | 2,360.00 | NV Public Agency Insurance- Workers Comp |
| \$ | 415.54 | Zoro Tools- Propane Torch |
| \$ | 19.99 | Adobe.com- Monthly Fee |
| \$ | 3,335.53 | |

PROVISIONAL

Legal Expenses for last 5 years- in CALENDAR years

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| January | \$ 91,978.75 | \$ 34,932.50 | \$ 43,202.00 | \$ 26,587.70 | \$ 40,149.35 | \$ 27,227.14 |
| February | \$ 112,658.30 | \$ 36,874.47 | \$ 45,161.42 | \$ 37,064.35 | \$ 42,920.51 | \$ 25,647.09 |
| March | \$ 71,055.00 | \$ 30,682.50 | \$ 35,960.00 | \$ 44,306.20 | \$ 35,207.00 | \$ 50,148.26 |
| April | \$ 32,827.47 | \$ 38,681.77 | \$ 47,092.50 | \$ 45,886.28 | \$ 24,829.09 | \$ 37,632.90 |
| May | \$ 37,405.59 | \$ 50,775.59 | \$ 41,392.99 | \$ 47,713.80 | \$ 28,664.80 | |
| June | \$ 42,480.00 | \$ 66,923.19 | \$ 32,289.00 | \$ 42,032.25 | \$ 41,432.28 | |
| July | \$ 44,915.50 | \$ 61,670.23 | \$ 28,783.66 | \$ 37,102.00 | \$ 29,822.47 | |
| August | \$ 50,448.05 | \$ 44,790.00 | \$ 26,272.50 | \$ 16,823.42 | \$ 30,750.00 | |
| September | \$ 34,686.50 | \$ 115,820.93 | \$ 35,202.50 | \$ 13,805.00 | \$ 35,178.00 | |
| October | \$ 52,842.50 | \$ 50,673.00 | \$ 30,507.50 | \$ 14,087.00 | \$ 49,226.62 | |
| November | \$ 68,478.93 | \$ 60,790.08 | \$ 15,267.55 | \$ 38,192.50 | \$ 27,741.79 | |
| December | \$ 19,994.53 | \$ 47,589.00 | \$ 29,640.00 | \$ 28,546.09 | \$ 36,497.45 | |
| | \$ 659,771.12 | \$ 640,203.26 | \$ 410,771.62 | \$ 392,146.59 | \$ 422,419.36 | \$ 140,655.39 |

Legal Expenses for last 5 years- in FISCAL years

| | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 |
|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|
| July | \$ 50,448.05 | \$ 44,790.00 | \$ 26,272.50 | \$ 16,823.42 | \$ 30,750.00 |
| August | \$ 34,686.50 | \$ 115,820.93 | \$ 35,202.50 | \$ 13,805.00 | \$ 35,178.00 |
| September | \$ 52,842.50 | \$ 50,673.00 | \$ 30,507.50 | \$ 14,087.00 | \$ 49,226.62 |
| October | \$ 68,478.93 | \$ 60,790.08 | \$ 15,267.55 | \$ 38,192.50 | \$ 27,741.79 |
| November | \$ 19,994.53 | \$ 47,589.00 | \$ 29,640.00 | \$ 28,546.09 | \$ 36,497.45 |
| December | \$ 34,932.50 | \$ 43,202.00 | \$ 26,587.70 | \$ 40,149.35 | \$ 27,227.14 |
| January | \$ 36,874.47 | \$ 45,161.42 | \$ 37,064.35 | \$ 42,920.51 | \$ 25,647.09 |
| February | \$ 30,682.50 | \$ 35,960.00 | \$ 44,306.20 | \$ 35,207.00 | \$ 50,148.25 |
| March | \$ 38,681.77 | \$ 47,092.50 | \$ 45,886.28 | \$ 24,829.09 | \$ 37,632.90 |
| April | \$ 50,775.59 | \$ 41,392.99 | \$ 47,713.80 | \$ 28,664.80 | |
| May | \$ 66,923.19 | \$ 32,289.00 | \$ 42,032.25 | \$ 41,432.28 | |
| June | \$ 61,670.23 | \$ 28,783.66 | \$ 37,102.00 | \$ 29,822.47 | |
| | \$ 546,990.76 | \$ 593,544.58 | \$ 417,582.63 | \$ 354,479.51 | \$ 320,049.24 |

PROVISIONAL

April 2026 Well Water Transfers

| TRANSFEROR | | | River Section | | | | | |
|------------|--------|--------|---------------|------|------|------|--------|--------|
| DATE | USER # | CARD # | AC FT | TO | PAID | | | |
| 3/31/2026 | 650 | 16200 | 25.00 | WEST | YES | | | |
| 3/27/2026 | 201 | 4815 | 15.43 | EAST | YES | | | |
| 4/2/2026 | 3576 | 60291 | 6.67 | WEST | YES | East | 113.53 | |
| 3/31/2026 | 2448 | 29906 | 25.00 | EAST | YES | West | 243.79 | |
| 3/31/2026 | 4230 | 60992 | 25.00 | MAIN | YES | Main | 37.5 | |
| 4/6/2026 | 1153 | 28910 | 25.00 | EAST | YES | | | |
| 3/30/2026 | 1890 | 49403 | 25.00 | WEST | YES | | | |
| 3/30/2026 | 1890 | 37402 | 10.00 | WEST | YES | | 394.82 | |
| 3/30/2026 | 1890 | 37204 | 20.04 | WEST | YES | | | |
| 3/30/2026 | 1890 | 37197 | 9.34 | WEST | YES | | | |
| 3/30/2026 | 2534 | 59426 | 25.00 | WEST | YES | | | |
| 3/28/2026 | 4397 | 61175 | 25.00 | WEST | YES | | | |
| 4/2/2026 | 390 | 8646 | 25.00 | EAST | YES | | | |
| 4/1/2026 | 4392 | 61197 | 17.10 | EAST | YES | | | |
| 3/31/2026 | 2924 | 59478 | 6.97 | WEST | YES | | | |
| 3/31/2026 | 2108 | 54967 | 3.64 | WEST | YES | | | |
| 3/31/2026 | 3833 | 60548 | 2.31 | WEST | YES | | | |
| 3/31/2026 | 2747 | 59164 | 1.32 | WEST | YES | | | |
| 4/6/2026 | 80 | 2200 | 12.50 | MAIN | YES | | | |
| 4/2/2026 | 4253 | 61022 | 11.47 | WEST | YES | | | |
| 3/30/2026 | 4467 | 61290 | 17.59 | WEST | YES | | | |
| 4/2/2026 | 2573 | 48530 | 5.00 | WEST | YES | | | |
| 4/14/2026 | 1980 | 52300 | 25.00 | WEST | YES | | | |
| 4/14/2026 | 3847 | 60564 | 18.75 | WEST | YES | | | |
| 3/30/2026 | 1675 | 42150 | 5.16 | WEST | YES | | | |
| 4/2/2026 | 2958 | 59538 | 2.00 | EAST | YES | | | |
| 4/2/2026 | 3040 | 59666 | 2.00 | EAST | YES | | | |
| 4/2/2026 | 4161 | 60888 | 2.00 | EAST | YES | | | |
| 3/30/2026 | 1500 | 37956 | 0.53 | WEST | YES | | | |
| | | | | | | | | 394.82 |

April Well Water Transfers

**Walker River Irrigation District
2026 Reservoir to Reservoir Transfers**

| DATE | TRANSFEROR | | | River Section | | TRANSFEEE | | FROM | TO |
|-----------|------------|--------|----------|---------------|------|-----------|--------|-----------------|-----------|
| | USER # | CARD # | AC FT | FROM | TO | USER # | CARD # | USER NAME | USER NAME |
| 3/10/2026 | 4501 | 61327 | 1.0501 | WEST | EAST | 162 | 3791 | Bitler | Bitler |
| 3/19/2026 | 462 | 10696 | 82.8419 | EAST | WEST | 930 | 10694 | Cooper | Cooper |
| 3/19/2026 | 462 | 59444 | 13.4517 | EAST | WEST | 930 | 10694 | Cooper | Cooper |
| 3/19/2026 | 3718 | 60407 | 5.2737 | EAST | WEST | 676 | 60281 | Blake | Lazyewe |
| 3/27/2026 | 2366 | 55280 | 24.9769 | EAST | WEST | 650 | 16200 | Twin Prop | Fenili |
| 4/1/2026 | 1915 | 2448 | 150.0000 | WEST | EAST | 2448 | 29906 | Smith Valley Ca | Lommori |
| 4/8/2026 | 2985 | 59591 | 35.1262 | EAST | WEST | 2736 | 59424 | Peri Family | West Fork |
| 4/8/2026 | 2447 | 8903 | 30.7639 | EAST | WEST | 2736 | 59424 | Circle Bar N | West Fork |

343.4844

| | FROM | TO |
|------|----------|----------|
| EAST | 192.4343 | 151.0501 |
| WEST | 151.0501 | 192.4343 |

Reservoir to Reservoir Transfers

Walker River Irrigation District
 April 2026 Storage Water Transfers

| DATE | TRANSFEROR | | | River Section | | TRANSFEE | | FROM | TO |
|-----------|------------|--------|----------|---------------|------|----------|--------|-----------------|------------|
| | USER # | CARD # | AC FT | FROM | TO | USER # | CARD # | USER NAME | USER NAME |
| 4/1/2026 | 1915 | 50050 | 150.0000 | WEST | WEST | 4230 | 60992 | Smith Valley Ca | J.W.L Prop |
| 4/2/2026 | 2369 | 59209 | 17.2181 | EAST | EAST | 201 | 4815 | Chisum | Bowden |
| 4/2/2026 | 1033 | 59315 | 20.0000 | WEST | WEST | 1162 | 29213 | Hutchins | Lekumberry |
| 4/6/2026 | 3029 | 59654 | 9.2124 | WEST | WEST | 2736 | 59424 | Hyne | West Fork |
| 4/6/2026 | 3029 | 59654 | 4.5062 | EAST | EAST | 750 | 18100 | Hyne | Fulstone |
| 4/8/2026 | 4192 | 60920 | 100.0000 | EAST | EAST | 1515 | 38675 | Desert Pearl | Park |
| 4/8/2026 | 519 | 12610 | 100.0000 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/8/2026 | 2985 | 59591 | 71.8096 | WEST | WEST | 2736 | 59424 | Peri Family | West Fork |
| 4/8/2026 | 2716 | 12614 | 94.7137 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/8/2026 | 2447 | 8903 | 64.3249 | WEST | WEST | 2736 | 59424 | Circle Bar N | West Fork |
| 4/8/2026 | 1060 | 26500 | 123.2177 | WEST | WEST | 2736 | 59424 | Jason Corp | West Fork |
| 4/14/2026 | 1768 | 12300 | 2.5765 | EAST | EAST | 1649 | 41498 | DeChambeau | Pursel |
| 4/15/2026 | 2894 | 60128 | 100.0000 | EAST | EAST | 4528 | 61350 | Peri Family | Park |
| 4/15/2026 | 1060 | 26500 | 60.2728 | EAST | EAST | 4528 | 61350 | Jason Corp | Park |
| 4/15/2026 | 2858 | 60096 | 91.8994 | EAST | EAST | 4528 | 61350 | Desert Pearl | Park |
| 4/15/2026 | 520 | 12500 | 100.0000 | EAST | EAST | 4528 | 61350 | Desert Pearl | Park |
| 4/15/2026 | 2716 | 12614 | 45.9979 | EAST | EAST | 4528 | 61350 | Desert Pearl | Park |
| 4/15/2026 | 2716 | 12615 | 166.6172 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2716 | 12616 | 37.8854 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2716 | 12617 | 70.8647 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2716 | 12618 | 31.9799 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2716 | 12619 | 13.1311 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2716 | 12620 | 51.5082 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 57 | 1370 | 36.0307 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 165 | 60355 | 93.4387 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2715 | 12613 | 26.8663 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2715 | 12622 | 4.4438 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2720 | 12621 | 56.9631 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 4036 | 60754 | 14.0720 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 1060 | 26400 | 70.4279 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 519 | 12609 | 137.5858 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 519 | 12610 | 116.0599 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 519 | 59162 | 120.7849 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 1510 | 32939 | 13.0479 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 3858 | 60576 | 137.1683 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2985 | 59588 | 4.9749 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 5985 | 59589 | 19.6340 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 5985 | 59590 | 14.1729 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 393 | 8849 | 113.3082 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2987 | 59593 | 34.4448 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2987 | 59594 | 15.0914 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2867 | 59539 | 4.3647 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 2867 | 59540 | 41.7519 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 1390 | 8862 | 23.4205 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 1390 | 8861 | 11.6569 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 519 | 60852 | 51.7655 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/15/2026 | 519 | 60853 | 29.9801 | WEST | WEST | 2736 | 59424 | Desert Pearl | West Fork |
| 4/17/2026 | 1650 | 41600 | 22.0000 | EAST | EAST | 1649 | 41498 | Pursel | Pursel |

Campbell Canal

PROVISIONAL

| <u>Landowner Name</u> | <u>APN(s)</u> | <u>Water Righted Acres</u> | <u>Percentage of Ditch Water Righted Acres</u> |
|---|---------------|------------------------------------|--|
| Acevedo, Gustavo Marques | 14-291-05 | 1.01 | 0.013% |
| Allen, Diana Renee & Jeremny D | 14-291-10 | 1.06 | 0.013% |
| Arsenio Family Trust, Arsenio Farms, LP | 14-241-22 | 240 | 3.051% |
| Blakely Family Living Trust | 14-191-04 | 160 | 2.034% |
| Bodenstein Family Trust | 14-291-06 | 1.01 | 0.013% |
| Bodenstein Family Trust | 14-291-07 | 1.01 | 0.013% |
| Bugling Elk Trust | 14-231-47 | 3.18 | 0.040% |
| Clark, John Kacey & Smith Living Trust | 14-301-02 | 2.91 | 0.037% |
| Coyle, Clarence James | 14-291-14 | 2.52 | 0.032% |
| Coyle, Clarence James & Marcella H. Rawley | 14-291-15 | 1 | 0.013% |
| Desert Pearl Farms, LLC | 14-181-02 | 640 | 8.135% |
| Desert Pearl Farms, LLC | 14-191-17 | 157.39 | 2.001% |
| Desert Pearl Farms, LLC | 01-531-06 | 316.34 | 4.021% |
| Desert Pearl Farms, LLC | 01-531-05 | 379 | 4.817% |
| Desert Pearl Farms, LLC | 01-531-04 | 80.19 | 1.019% |
| Desert Pearl Farms, LLC | 14-191-16 | 22.61 | 0.287% |
| Fairbairn, Patrick A. & Ellen H Fairbairn Revocable Trust | 14-241-42 | 19.81 | 0.252% |
| Four G LLC | 14-241-47 | 50 | 0.636% |
| Four G LLC | 14-241-12 | 180 | 2.288% |
| Jason Corporation | 14-191-01 | 617.47 | 7.848% |
| LJ Land Limited | 14-241-02 | 151.21 | 1.922% |
| Menesini Living Trust | 14-291-03 | 1.53 | 0.019% |
| Menesini, Randy Ellis | 14-291-02 | 1.53 | 0.019% |
| Menesini, Randy Ellis | 14-291-04 | 1 | 0.013% |
| Moreda, Clarence J. Family Trust Agreement | 14-181-01 | 320 | 4.067% |
| Neuhauser, Geneva | 14-291-09 | 1 | 0.013% |
| Neuhauser, Larry & Geneva | 14-291-08 | 1.01 | 0.013% |
| Nevada Onion Holdings, LLC | 14-241-32 | 20.64 | 0.262% |
| Nevada Onion Holdings, LLC | 14-241-03 | 404.75 | 5.145% |
| Nevada Onion Holdings, LLC | 14-241-06 | 160 | 2.034% |
| Ragan, Michelle | 14-291-13 | 4.11 | 0.052% |
| River Bluff Ranch LLC & Sweetwater Ranch Cattle Co & Pacific Premier Trust & Masini, Lawrence B | 14-181-11 | 380 | 4.830% |
| River Bluff Ranch LLC & Sweetwater Ranch Cattle Co & Pacific Premier Trust & Masini, Lawrence B | 14-241-07 | 260 | 3.305% |

EXHIBIT A

Campbell Canal

PROVISIONAL

| | | | |
|--|-----------|----------------|----------------|
| Sceirine Ranches, LLC | 14-401-04 | 80 | 1.017% |
| Sceirine Ranches, LLC | 14-241-14 | 40 | 0.508% |
| Sceirine Ranches, LLC | 14-241-08 | 288.5 | 3.667% |
| Sceirine Ranches, LLC | 14-241-37 | 531.5 | 6.756% |
| Sceirine Ranches, LLC | 14-241-36 | 160 | 2.034% |
| Sceirine Ranches, LLC | 14-241-15 | 35 | 0.445% |
| Snyder, Gary & Fernando Snyder Torres | 14-291-01 | | |
| | | 21.21 | 0.270% |
| United States of America BIA/Yerington Paiute Tribe | 14-181-09 | 1054.79 | 13.407% |
| Ward, Scott | 14-291-11 | 1.01 | 0.013% |
| Wilcox, Michael Richard & Laura Renee | 14-231-46 | 2.54 | 0.032% |
| York, Theresa | 14-301-03 | 17.09 | 0.217% |
| Total Water & Property Owned Acres | | 6814.93 | 86.622% |
| Total Ditch Water Righted Acres | | 7867.44 | 86.622% |

EXHIBIT A

Campbell Canal

PROVISIONAL

| <u>Reserved Owner Name</u> | <u>APN(s)</u> | <u>Water Righted Acres</u> | <u>Benefits/Costs Apportionment</u> |
|---|---------------|--------------------------------|---|
| Desert Pearl Farms, LLC | 01-531-02 | 359.6 | 4.571% |
| Desert Pearl Farms, LLC | 14-241-01 | 300.83 | 3.824% |
| Desert Pearl Farms, LLC | 14-241-01 | 291.68 | 3.707% |
| Desert Pearl Farms, LLC | 01-641-01 | 0.74 | 0.009% |
| Desert Pearl Farms, LLC | 01-641-04 | 0.51 | 0.006% |
| Desert Pearl Farms, LLC | 01-641-08 | 0.51 | 0.006% |
| Desert Pearl Farms, LLC | 01-641-09 | 0.5 | 0.006% |
| Desert Pearl Farms, LLC | 01-641-10 | 0.63 | 0.008% |
| Desert Pearl Farms, LLC | 01-641-11 | 0.64 | 0.008% |
| Desert Pearl Farms, LLC | 01-641-12 | 0.54 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-14 | 0.54 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-15 | 0.54 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-16 | 0.54 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-18 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-19 | 0.55 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-20 | 0.55 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-21 | 0.52 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-22 | 0.52 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-23 | 0.52 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-24 | 0.56 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-01 | 0.54 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-02 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-03 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-04 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-05 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-642-06 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 00-000-00 | 9 | 0.114% |
| Desert Pearl Farms, LLC | 01-641-05 | 0.51 | 0.006% |
| Desert Pearl Farms, LLC | 01-641-07 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-02 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-03 | 0.51 | 0.006% |
| Desert Pearl Farms, LLC | 01-641-17 | 1.82 | 0.023% |
| Desert Pearl Farms, LLC | 01-643-01 | 13.8 | 0.175% |
| Desert Pearl Farms, LLC | 01-641-06 | 0.53 | 0.007% |
| Desert Pearl Farms, LLC | 01-641-13 | 0.54 | 0.007% |
| Giorgi Family Trust | 14-401-19 | 40 | 0.508% |
| Penrose General Improvement District | 14-241-13 | 20 | 0.254% |
| Total Reserved Water Righted Acres | | 1052.51 | 13.378% |
| Total Ditch Water Righted Acres | | 7867.44 | 13.378% |

EXHIBIT B