

A meeting of the Walker River Irrigation District (WRID) Board of Directors was held on February 7, 2024. 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
Gordon DePAOLI	Legal Counsel, via Zoom
Robert BRYAN	General Manager
Jessica HALTERMAN	Secretary
Sandy NEVILLE	Water Rights Specialist

Public Present:

Joanne Sarkisian, USBWC	Kat Dow, WBC	Carlie Henneman, WBC
Ed Ryan, MV/SVCD	Taylor Allison, LCEM	

Present on Zoom:

David Hockaday, LCBOCC	Emily Fox, Mono County	Wes Walker, MBK
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1. Public Comment

None presented.

2. Roll Call

All 5 directors were present.

3. Consideration of Minutes of the January 8, 2024 Regular Meeting

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

4. Presentation and consideration of FY 2022-2023 Audit Report by Sciarani & Co.

Jim SCIARANI from Sciarani & Co. presented the FY23 Financial Audit. Highlights included:

- Graphs showed that the cash decreased but not as significantly as last year.
- Page 10 shows positive cash. Those funds that have negative cash will be on Page 11 and the negative cash is listed as Due to Other Funds. There is approximately \$307,000 in negative cash.
- Page 13 shows that the losses were substantially less than last year.
- The Net Pension Liability increased almost double due to the PERS deficit increasing.
- The interfund revenue increased almost \$100,000.
- Pages 14-15 show the Cash Flow Statement which takes 5-6 hours to complete. There may be some numbers that need to be fixed.

- Page 41 shows the internal control testing. If there are any weaknesses found, they are required to report it. The lack of segregation of duties is an inherent weakness. Having the Board approve the bills and having dual signers on checks strengthens that weakness. The cash reconciliation discrepancy was a significant weakness. Jessica worked with the auditors to find where the discrepancy was and rectified it with a software programming fix. It is recommended to review all reports monthly to avoid getting too far into a problem. There will be a finding on grant reporting but it has not been written yet.
- General Fund- the expenses exceeded the revenues by approximately \$137,000.
- Reservoir Fund- took a hit because of the flood mitigation expenses. The costs have been submitted to FEMA, but there is no guarantee to get reimbursed. No receivable was booked because the reimbursement must be reasonably expected.
- Equipment Fund- had a profit of \$28,000.
- Saroni Fund- had a profit of \$167,000 because of the additional assessments.
- Overall, it would have been a decent year if it were not for the flood mitigation expenses.
- Other notes: The internal control testing began in June. A lot of things transpired and the audit was postponed until mid-October. In August 2021, the industry came out with new guidelines on independence and auditors must be careful on how much bookkeeping they do. In this draft report, 95% of the numbers are good. On Page 38, the grants are shown and somehow this year the grant revenues exceeded the expenses. Research was done starting in 2020 and forward, and after spending multiple hours trying to figure out the problem, Jim contacted Jessica to look into the problem. Jessica will be rectifying the problem within a week or two. There was a new accounting software this year that had a learning curve and some programming bugs that needed to be figured out. The cash reconciliation was off by approximately \$81,000. There was a transferring account where the bulk of the money was sitting that was supposed to be recorded in the cash accounts. A management letter was provided in an attempt to improve the proficiency of the audit. If the District wants to seek another auditing firm to complete future audits, Jim is on board as this year the employee costs were above what they can charge the District.

GM BRYAN stated the agenda item will be brought back in March for possible action.

5. Water Master's Report

Joanne SARKISIAN reported Bridgeport was at 35,620 acre-feet (84%) and Topaz was at 48,030 acre-feet (80%). The current release from Bridgeport is 120 cfs and Topaz is 13 cfs. The February streamflow is at 46% of median and that is the number Joanne will use for planning. Joanne reported there is still stock water being delivered and orders for March 1st are due to the Ditch Rider by 11 a.m. on February 28th.

6. Staff Reports:

A. Treasurer's Report

Treasurer NUTI reported as of January 31, 2024:

Cash in Checking	\$ 82,429.73
Cash in Money Market	\$ 662,998.50
Cash in CDs	\$ 757,568.24
Total	\$1,502,996.47

B. Consideration of Bills and Payroll for payment

**Walker River Irrigation District
January 2024 Bills & Payroll**

Payee	Check No.	Trans. Date	Amount
CA State Water Resources	300061	01/05/2024	\$ 28,990.00
California Dept. of Fish and	300062	01/05/2024	\$ 850.00
PrimePay	300063	01/05/2024	\$ 172.00
Spectrum Business	300064	01/05/2024	\$ 232.50
AT&T	300065	01/05/2024	\$ 81.33
Associated Concrete	100756	01/08/2024	\$ 2,724.70
Cal Poly Corporation / ITRC	100757	01/08/2024	\$ 97,277.39
White Cap Construction	100758	01/08/2024	\$ 17,418.50
Allied Sanitation and Septic	100761	01/11/2024	\$ 125.00
Ameritas Life Insurance Corp	100762	01/11/2024	\$ 1,086.70
City of Yerington	100763	01/11/2024	\$ 90.80
JASON MILLIGAN	100764	01/11/2024	\$ 2,400.00
Jim Menesini Petroleum	100765	01/11/2024	\$ 351.04
John Deere Credit	100766	01/11/2024	\$ 178.57
Lyon County Recorder	100767	01/11/2024	\$ 17.50
MAMMOTH TIMES	100768	01/11/2024	\$ 1,303.75
MF Barcellos	100769	01/11/2024	\$ 2,851.34
NEVADA NEWS GROUP	100770	01/11/2024	\$ 6,105.00
NV Energy	100771	01/11/2024	\$ 349.92
O'Reilly Automotive, Inc.	100772	01/11/2024	\$ 26.01
Pape' Machinery Exchange	100773	01/11/2024	\$ 17,136.00
PERS Administrative Fund	100774	01/11/2024	\$ 11,473.54
Petty Cash	100775	01/11/2024	\$ 700.00
Pitney Bowes Global	100776	01/11/2024	\$ 213.42
Power Plan	100777	01/11/2024	\$ 32,383.93
Public Employees' Benefits	100778	01/11/2024	\$ 870.23
Purchase Power / Pitney	100779	01/11/2024	\$ 327.09

SCOTT ROBINSON	100780	01/11/2024	\$	2,400.00
Sierra Office Solutions	100781	01/11/2024	\$	54.32
Southwest Gas Corporation	100782	01/11/2024	\$	730.64
Standard Insurance Company	100783	01/11/2024	\$	321.56
Truckee Tahoe Lumber Co.	100784	01/11/2024	\$	2,713.12
Wells Fargo Card Services	100785	01/11/2024	\$	25,095.60
White Cap Construction	100787	01/11/2024	\$	4,339.15
Woodburn & Wedge	100788	01/11/2024	\$	29,640.00
Wells Fargo Card Services	100789	01/11/2024	\$	673.08
Wells Fargo Card Services	100786	01/11/2024	\$	681.81
Desert Ready Mix	100790	01/25/2024	\$	8,595.34
MBK Engineers	100791	01/25/2024	\$	1,526.50
Nevada Energy Systems, Inc.	100792	01/25/2024	\$	873.38
PDM Steel Service Centers,	100793	01/25/2024	\$	2,272.85
Quill	100794	01/25/2024	\$	192.50
U.S. Geological Survey	100795	01/25/2024	\$	16,683.33
Walker River Mechanical	100796	01/25/2024	\$	6,500.00
Xerox Corporation	100797	01/25/2024	\$	210.66
Xerox Financial Services	100798	01/25/2024	\$	30.22
JASON MILLIGAN	100799	01/30/2024	\$	1,960.00
SCOTT ROBINSON	100800	01/30/2024	\$	1,960.00
Payroll		01/31/2024	\$	44,723.90
EFTPS		01/31/2024	\$	1,263.03
Total Bills & Payroll			\$	379,177.25

Vice President MASINI asked what the bill from Nevada News Group was; Secretary HALTERMAN stated it is the Nevada Appeal and Record Courier for 5 weeks of posting for the Stored Water Leasing Program. Director GIORGI made a motion to approve the bills; Treasurer NUTI offered a second. The vote was called for and passed.

C. Manager’s Report

GM BRYAN provided a shortened version of SNOTEL report from NRCS. The report was issued on February 1st, so the numbers are a bit different than today’s numbers. The report included the streamflow probabilities from March to August and April to August. GM BRYAN emailed the link for the full report. The basin is currently at 69% of average as of today. The year is comparable to 2009 or 2015 water years. The difference between 2015/16 and now is that the river ran dry in 2015 so everything was dry, this year everything was extremely wet from last year but will be dry this year. The drought monitor has the region listed as abnormally

dry but the upcoming storm pattern could change things. GM BRYAN will attempt to get an update from the weather service at the March meeting.

GM BRYAN reported that Topaz is at 48,000 acre feet (80%) and Bridgeport is at 35,620 acre feet (84%). Since November 1st, Topaz has stored 20,880 acre-feet and Bridgeport has stored 7,860 acre-feet. GM BRYAN has continued to meet with MBK engineers to monitor the reservoir pools and they have been leaving a safe buffer but keeping as much as possible in the pool. The allocation does not look to be a full 100% but GM BRYAN will have all of the information next month and will make sure the engineers are online for questions.

The shop crew has wrapped up the major construction on the Campbell split project. There are some finishing touches that need to be completed, but the structure is fully functional for water. The crew has transitioned to the Colony modernization project. On a side note- GM BRYAN heard from NDOT and the project they had planned for this year between Spence Lane and the intersection at Goldfield has been postponed this year. They are working with contractors and will hopefully continue in 2025.

On January 25th, GM BRYAN spoke on a Mid-Pacific Region Conference panel that discussed the District's maintenance and weed abatement programs. GM BRYAN also talked with other Districts and got some ideas of how they do their maintenance.

Last week, GM BRYAN attended the NWRA conference in Las Vegas. This year there was a lot of discussion about the Supreme Court Order regarding the Lower White River that alludes to conjunctive management. Counsel will be discussing this in the next agenda item. GM BRYAN stated he will try to get a copy of the order for the Board to read.

D. Legal Counsel's Report

Counsel DePAOLI reported that on January 24th, a significant Nevada Supreme Court decision came out on Sullivan vs Lincoln County related to the Lower White River flow system. The decision has ramifications relative to groundwater and surface water on a statewide basis. Counsel is still reviewing the decision and expects to provide a report on their thoughts and was that decision may or may not mean going forward for an area like the Walker River basin where there are river valleys with significant surface water and groundwater use.

E. Storage Water Leasing Program Update

GM BRYAN met with the coordinating agencies on Monday February 5th to review reports on the 2023 program. The calendar has been set and program notices will be mailed next month. The petitions have been submitted to the California State Water Resources Control Board. Once the petitions are approved, there will be a comment period and after that, the permits can be submitted to the Nevada State Engineer.

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

No representative was present. GM BRYAN stated he had not heard when the spring to spring level meeting would be, but as soon as he hears he will let everyone know.

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

Carlie HENNEMAN stated the lake is creeping up and is at the highest level since 2012. Last week the Conservancy submitted a list of potential sellers for the Nevada Groundwater Retirement Program. They have enough money to purchase 2-3,000 acre-feet of groundwater, but they had approximately 21,000 acre-feet on the list of interested sellers. They are using that number to leverage federal and other money to purchase more water. Joanne SARKISIAN asked if the list was available; Carlie stated it is confidential.

9. Review and discussion on adoption of a Resolution for WRID to be a cooperating partner for the Lyon County Hazard Mitigation Plan.

Taylor ALLISON thanked the Board for the opportunity to bring the item back. She has worked with the state mitigation officer on the liability and litigation risk concern. Nothing showed that any jurisdiction was held liable for any project or mitigation strategies identified in the plan. If anything, there was concern that states, municipalities or counties were not in compliance with the plan, although they did not find anything relating to political subdivisions. The mitigation strategies are written broadly enough to where all cooperating partners were not tied to specific projects. There is a drainage area study being proposed and that study could identify drainage problems. Even the District's section, Lyon County is the lead partner. Treasurer NUTI stated he scrolled through all of the pages. GM BRYAN stated he and Counsel DePAOLI looked at the plan and there is no extra liability in being a cooperating partner. Secretary HALTERMAN and GM BRYAN have been helping with the plan prior to this version. This version is much more detailed. The plan opens the door to potential funding opportunities as well as working partnerships so that the District is not the only agency involved.

Treasurer NUTI made a motion to approve Resolution 2024-1 to adopt the Lyon County Hazard Mitigation Plan 2023ed.; Director ACCIARI offered a second. The vote was called for and passed.

10. Director Comments

None presented.

11. Public Comment

None presented.

12. Adjournment

Director ACCIARI made a motion to adjourn; Vice President MASINI offered a second. The vote was called for and passed. The meeting adjourned at 10:42 a.m.

Jim Snyder, President

Marcus Masini, Vice President

Richard Nuti, Treasurer

Dennis Acciari, Director

David Giorgi, Director

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