

February 9, 2026

Board Meeting Information

Zoom address: <https://us06web.zoom.us/j/86294590120>

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

Meeting ID: 862 9459 0120

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

**February 9, 2026
Monday 10:00 A.M.**

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

The Board of Directors of the Walker River Irrigation District will conduct a public meeting on Monday, February 9, 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 February 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/86294590120>

Meeting ID: 862 9459 0120

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
- +1 719 359 4580 US
- +1 720 707 2699 US (Denver)
- +1 253 205 0468 US
- +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/u/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 January 7, 2025, 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
6. Presentation and Consideration of FY 2024-2025 Audit Report by Sciarani & Co. **(For possible action)**
7. Update from the Division of Water Resources regarding groundwater pumping and upcoming fieldwork schedules.
8. Update by Walker Basin Conservancy on activities related to the Walker Basin Restoration Program, including Acquisitions and Conservation and Stewardship Activities.
9. Review and discussion of Appraisal Report of WRID Lyon County parcels APN 014-081-02 and APN 014-081-06 in connection with their possible sale and direction from the Board to Manager and legal counsel for next steps. **(For possible action)**
10. Director Comments
11. 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.

12. Adjournment

**WALKER RIVER IRRIGATION DISTRICT
BOARD OF DIRECTORS**

Notice is hereby given that on February 9, 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: January 30, 2026

ROBERT C. BRYAN
Manager

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

Staff Present:

Jim SNYDER	President
Marcus MASINI	Vice President
Richard NUTI	Treasurer
David GIORGI	Director
Dennis ACCIARI	Director
Robert BRYAN	General Manager
Jessica HALTERMAN	Secretary
Sandy NEVILLE	Water Rights Specialist

Public Present:

Lauren Bartels, NDWR	Carly Venghaus, NDWR	Carlie Henneman, WBC
Dave Hockaday, BOCC		

1. Public Comment

None presented.

2. Roll Call and Determination of Quorum

All 5 members were present.

3. Consideration of Minutes of December 8, 2025, Regular Meeting

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

4. Water Master's Report

Joanne SARKISIAN reported that Bridgeport was at 37,000 acre-feet (64% capacity) and Topaz was at 36,820 (61% capacity). A small snowstorm is expected this evening and then it is dry from there. The current SWE is at 134% of average for this morning. Leavitt Meadows has 91" of snow, but only 26.7" of water. Joanne is hoping to get more snow. She is delivering 15cfs of stock water systemwide.

5. Staff Reports including, but not limited to, those items listed:

A. Treasurer's Report

Treasurer NUTI reported as of December 31, 2025:

Cash in Checking	\$ 306,590.63
Cash in Money Market	\$ 2,177,769.81
Cash in CDs	<u>\$ 833,468.06</u>
Total	\$ 3,317,828.50

B. Consideration of Bills and Payroll for payment

PROVISIONAL

Cash Disbursement Journals

December 2025 Bills & Payroll

Payee	Check No.	Date	Amount
Spectrum Business	300277	12/01/2025	\$ 251.92
Purchase Power / Pitney Bowes	300278	12/02/2025	\$ 401.00
California Dept of Fish and Wildlife	101725	12/02/2025	\$ 4,146.25
MacCabe, Shawn	101726	12/02/2025	\$ 4,000.00
Spaeth Technologies Inc.	300279	12/03/2025	\$ 402.50
PRIMO Brands	300280	12/10/2025	\$ 104.33
Southwest Gas Corporation	300281	12/10/2025	\$ 148.46
PrimePay	300282	12/10/2025	\$ 208.84
City of Yerington	101712	12/12/2025	\$ 192.37
JASON MILLIGAN	101713	12/12/2025	\$ 950.00
Lyon County Recorder	101714	12/12/2025	\$ 20.00
NV Energy	101715	12/12/2025	\$ 41.84
NWRA	101716	12/12/2025	\$ 200.00
O'Reilly Automotive, Inc.	101717	12/12/2025	\$ 14.01
Raley's	101718	12/12/2025	\$ 255.85
SCOTT ROBINSON	101719	12/12/2025	\$ 950.00
USPS	101720	12/12/2025	\$ 260.00
Wells Fargo Card Services Payment	101721	12/12/2025	\$ 933.35
Xerox Corporation	101722	12/12/2025	\$ 221.05
Xerox Financial Services	101723	12/12/2025	\$ 30.22
Yerington Ready Mix	101724	12/12/2025	\$ 320.66
PERS Administrative Fund	101727	12/12/2025	\$ 13,089.86
Public Employees' Benefits Prog	101728	12/12/2025	\$ 870.23
AT&T	300283	12/15/2025	\$ 91.35
Vision Service Plan - Nevada	300269	12/17/2025	\$ 209.86
NV Energy	300284	12/17/2025	\$ 180.04
Verizon Wireless	300285	12/22/2025	\$ 334.33
Vision Service Plan - Nevada	300267	12/24/2025	\$ 209.86
John Deere Financial Leasing	300268	12/25/2025	\$ 6,567.83
HomeTown Health	300264	12/29/2025	\$ 7,129.00
HomeTown Health	300265	12/29/2025	\$ 1,969.00
Pitney Bowes Global Financial	300266	12/29/2025	\$ 225.46
Spectrum Business	300286	12/29/2025	\$ 251.92

PROVISIONAL

Ameritas Life Insurance Corp	101729	12/29/2025	\$	1,391.32
D & S Waste Removal	101730	12/29/2025	\$	203.64
GANNETT NEVADA-UTAH LOCALiQ	101731	12/29/2025	\$	254.12
Jim Menesini Petroleum	101732	12/29/2025	\$	1,076.37
NV Energy	101733	12/29/2025	\$	31.92
RAIN FOR RENT	101734	12/29/2025	\$	128,697.19
Standard Insurance Company	101735	12/29/2025	\$	548.69
The Ferraro Group	101736	12/29/2025	\$	7,500.00
THE PARTS HOUSE	101737	12/29/2025	\$	14.24
Woodburn & Wedge	101738	12/29/2025	\$	36,497.45
Quill	101739	12/29/2025	\$	139.07
Payroll		12/15/2025	\$	11,539.70
EFTPS		12/15/2025	\$	1,974.55
Payroll		12/31/2025	\$	24,267.59
EFTPS		12/31/2025	\$	4,609.88
Total Bills & Payroll			\$	263,927.12

Director GIORGIO asked if pictures were taken of the setup from Rain for Rent; GM BRYAN stated lots of pictures were taken.

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

C. Manager's Report

GM BRYAN stated the current USGS gage readings were in the packet. Topaz was currently at 36,790 acre-feet (61% capacity) and Bridgeport was currently at 37,040 acre-feet (64% capacity). Since November 1st, 17,170 acre-feet have been stored in Topaz, and 10,490 acre-feet have been stored in Bridgeport.

The shop crew has continued with regular repairs and maintenance in Smith Valley. GM BRYAN hopes to move the excavators tomorrow and the crew will begin repairs on East Walker and the Drains before returning to Smith Valley in March to work on the Colony Ditch.

On December 9th, California Division of Safety Dams performed the inspection of the Bridgeport outlet tube. The pumps were set up ahead of the inspection and worked perfectly. For the inspection, the gates were closed completely, and a crew inspected the discharge tube. There were a lot of pictures and a video taken to assess any damage or concerns. A camera was used to look at the temporary patch on the southeast corner of the gatehouse. There was no indication of any repairs needed other than the temporary patch needing a permanent repair. GM BRYAN will share the report once it is received. Dr. Styles is going to start a draft memo on the permanent repair that will be shared with California Safety Dams.

PROVISIONAL

On December 15th, Nevada Safety Dams performed the inspection at Topaz Reservoir. They visited the diversion, spillway, gatehouse, and discharge tube. The final report has not been received but the initial indication was that everything looked good.

On January 5th, the Lyon County Board of County Commissioners discussed the Winston Solar PUD request at their board meeting. The PUD is a completely different process than what was proposed before. The Commissioners voted to extend the item for 90 days while more information is obtained. GM BRYAN has been in contact with the project representatives due to the project impacting the Nelson Drain.

Also on January 5th, the City of Yerington held a public workshop on the Libra Solar agreement to lease groundwater. The agreement is for 500 acre-feet annually from the Cremetti Well for dust suppression and construction support. There are a few discontent people on East Walker who are opposed to the overall project, but no other opposition was stated regarding the agreement. GM BRYAN met with several impacted ditch companies regarding the crossings. There was a proposal to replace the culverts, but SB Energy is not willing to replace them. There are steel plates over the crossings to protect the infrastructure. Jump bridges will be installed once the heavier equipment and items will be transported.

On January 29th at 10:00am, there is a public status conference hearing on the Singatse Peak Services application in the Tahoe Room at NDWR. GM BRYAN will give an update on the hearing at the February meeting.

District staff have been communicating with NDOT on the preliminary construction plans for resurfacing Hwy 95a-East. There are several canal and drain crossings and it is still unclear if NDOT is going to pay to replace them. The project is scheduled to go out to bid on March 18th. GM BRYAN would like to get all of the users impacted by the project as well as the Ditch Riders to discuss a plan for water delivery.

GM BRYAN will be attending the NDWR annual conference in Las Vegas during the week of February 2nd.

D. Legal Counsel's Report

Counsel DePAOLI was absent but advised GM BRYAN that he had nothing to report.

6. Presentation and Consideration of FY 2024-2025 Audit Report by Sciarani & Co.

Secretary HALTERMAN requested the item be tabled to next month as she was unable to get the auditors some of the information they have requested. Secretary HALTERMAN stated the auditors have stated the report is close to being final, but there are a couple outstanding areas that need to be finalized.

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

PROVISIONAL

Lauren BARTELS introduced Carly Venghaus as the new Basin Specialist for the Dayton/Eagle Valley/Walker River areas. Lauren and Carly will be doing field work tomorrow and will be collecting water levels in mid-February. The annual meeting dates and times will be set soon. Lauren stated Adam Sullivan is no longer the State Engineer and Chris Thorson is filling the role until a new person is appointed.

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

Carlie HENNEMAN stated the Conservancy is working to sell 530 acres of the Willow Stay property. The process will be public and will be posted in the next few weeks. The Conservancy will be giving consideration to purchasers who want to bring water back to the property and keep it in agriculture.

Treasurer NUTI confirmed the Conservancy's intention was for someone to transfer water from another piece of land to this property therefore drying up the other piece; Carlie stated the land they are selling is good ag land, and they are thinking that someone may not have as good of land as this and the water could be transferred to this good piece.

GM BRYAN stated the District was working with NFWF several years ago on potentially gifting the District a piece of land in Smith Valley to expand our infrastructure. He inquired whether any of this land could be considered for that purpose; Carlie stated the Conservancy is open to discussions.

Carlie stated Kat is no longer with the Conservancy.

9. Discussion and consideration pursuant to Walker River Irrigation District Regulation No. 6A Sections 6A.6 and 6A.7 of Application No. FM-375 of Hardesty Family Trust, of Mason Valley, Nevada, made for permission to permanently change the point of diversion and place of use of 5.1686 acre-feet of stored water from Topaz Reservoir heretofore apportioned by the Walker River Irrigation District to APN 04-391-02 presently diverted from the West Walker into the D&GW Ditch within the SE ¼ SW ¼ of Section 9, T. 11N., R. 25E3, MDM. The proposed new place of use is APN 012-0411-11, and the proposed new point of diversion is from the West Walker River by a river pump located within NW ¼ of NE ¼ of Section 3, T. 11N., R. 25E., MDM.

GM BRYAN stated the publication and response periods for the transfer have been fulfilled. The water right will be transferred from the D&GW ditch to a river pump off of the Tunnel Section. There will be a meter that will be read by the USBWC staff. The ordering of water will follow the 2-day out requirement.

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

10. Director Comments

None presented.

PROVISIONAL

11. Public Comment

None presented.

12. Adjournment

The meeting was adjourned at 10:27 a.m.

Jim Snyder, President

Marcus Masini, Vice President

Richard Nuti, Treasurer

Dennis Acciari, Director

David Giorgi, Director

Walker River Irrigation District
Balance Sheet
As of 1/31/2026

PROVISIONAL

Current Year

Assets

Current Assets

Cash & Cash Equivalents

Cash in Checking 113,100.69

Cash in Money Market 2,361,863.50

Cash in CDs 635,799.18

Total Cash & Cash Equivalents 3,110,763.37

Total Current Assets 3,110,763.37

Total Assets 3,110,763.37

General Ledger Report-HYTE

GL Report- HYTE

PROVISIONAL

Date	Trans.	Journal	Reference	Balance
Accounts Payable				
Account: 101-1100-01 (General-Cash in Checking)				
01/01/2026			Account Beginning Balance	\$24,178,242.37
01/01/2026	1107-64	Accounts Payable	Spaeth Technologies -Bank Draft-300292	(\$402.50)
01/02/2026	1107-68	Accounts Payable	Southwest Gas Corpor-Bank Draft-300293	(\$183.52)
01/07/2026	1105-148	Accounts Payable	Wells Fargo Card Ser-Computer Check-101741	(\$1,002.87)
01/12/2026	1107-62	Accounts Payable	PrimePay-Bank Draft-300291	(\$208.84)
01/14/2026	1105-152	Accounts Payable	City of Yerington-Computer Check-101742	(\$78.14)
01/14/2026	1105-156	Accounts Payable	Giomi, Inc.-Computer Check-101743	(\$43.62)
01/14/2026	1105-164	Accounts Payable	Jim Menesini Petrole-Computer Check-101744	(\$74.88)
01/14/2026	1105-166	Accounts Payable	Lyon County Recorder-Computer Check-101745	(\$28.94)
01/14/2026	1105-170	Accounts Payable	MF Barcellos-Computer Check-101747	(\$466.93)
01/14/2026	1105-184	Accounts Payable	NV Energy-Computer Check-101749	(\$183.17)
01/14/2026	1105-190	Accounts Payable	PERS Administrative -Computer Check-101751	(\$9,692.89)
01/14/2026	1105-194	Accounts Payable	Public Employees' Be-Computer Check-101752	(\$870.23)
01/14/2026	1105-198	Accounts Payable	Xerox Corporation-Computer Check-101754	(\$215.54)
01/14/2026	1105-200	Accounts Payable	Xerox Financial Serv-Computer Check-101755	(\$30.22)
01/17/2026	1107-58	Accounts Payable	Vision Service Plan -Bank Draft-300290	(\$109.30)
01/27/2026	1107-50	Accounts Payable	HomeTown Health-Bank Draft-300287	(\$1,969.00)
01/27/2026	1107-52	Accounts Payable	HomeTown Health-Bank Draft-300288	(\$2,157.00)
01/27/2026	1107-70	Accounts Payable	Ameritas Life Insura-Computer Check-101756	(\$808.29)
01/27/2026	1107-78	Accounts Payable	MBK Engineers-Computer Check-101758	(\$7,592.75)
01/27/2026	1107-80	Accounts Payable	Petty Cash-Computer Check-101759	(\$700.00)
01/27/2026	1107-86	Accounts Payable	Standard Insurance C-Computer Check-101761	(\$150.53)
01/27/2026	1107-90	Accounts Payable	Summit Fire & Securi-Computer Check-101762	(\$240.64)
01/27/2026	1107-92	Accounts Payable	Quill-Bank Draft-300294	(\$348.31)
01/28/2026	1113-6	Accounts Payable	Woodburn & Wedge-Computer Check-101764	(\$25,757.14)
			Account Subtotals	(\$53,315.25)
			Account Net Change	(\$53,315.25)
			Account Ending Balance	<u>\$24,124,927.12</u>
Account: 102-1100-01 (Reservoir Fund-Cash in Checking)				
01/01/2026			Account Beginning Balance	(\$6,407,672.47)
01/07/2026	1105-146	Accounts Payable	MacCabe, Shawn-Computer Check-101740	(\$4,000.00)
01/14/2026	1105-160	Accounts Payable	Giomi, Inc.-Computer Check-101743	(\$144.25)
01/14/2026	1105-172	Accounts Payable	MF Barcellos-Computer Check-101747	(\$1,285.43)
01/14/2026	1105-180	Accounts Payable	NV Energy-Computer Check-101748	(\$83.02)
01/14/2026	1105-186	Accounts Payable	O'Reilly Automotive,-Computer Check-101750	(\$98.61)
01/14/2026	1105-196	Accounts Payable	U.S. Geological Surv-Computer Check-101753	(\$18,753.00)
01/27/2026	1107-94	Accounts Payable	The Ferraro Group-Computer Check-101763	(\$7,500.00)
01/28/2026	1113-8	Accounts Payable	Woodburn & Wedge-Computer Check-101764	(\$1,470.00)
			Account Subtotals	(\$33,334.31)
			Account Net Change	(\$33,334.31)
			Account Ending Balance	<u>(\$6,441,006.78)</u>
Account: 104-1100-01 (Local #2-Cash in Checking)				
01/01/2026			Account Beginning Balance	(\$317,740.68)
01/27/2026	1107-76	Accounts Payable	JASON MILLIGAN-Computer Check-101757	(\$750.00)
01/27/2026	1107-84	Accounts Payable	SCOTT ROBINSON-Computer Check-101760	(\$750.00)
			Account Subtotals	(\$1,500.00)
			Account Net Change	(\$1,500.00)
			Account Ending Balance	<u>(\$319,240.68)</u>
Account: 106-1100-01 (Local #4-Cash in Checking)				
01/01/2026			Account Beginning Balance	(\$1,465,938.45)
01/14/2026	1105-178	Accounts Payable	MF Barcellos-Computer Check-101747	(\$1,486.13)
			Account Subtotals	(\$1,486.13)
			Account Net Change	(\$1,486.13)
			Account Ending Balance	<u>(\$1,467,424.58)</u>

PROVISIONAL

Account Beginning Balance (\$4,567,511.07)

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

01/01/2026			
01/02/2026	1107-66	Accounts Payable	Southwest Gas Corpor-Bank Draft-300293 (\$91.75)
01/07/2026	1105-150	Accounts Payable	Wells Fargo Card Ser-Computer Check-101741 (\$1,147.75)
01/14/2026	1105-154	Accounts Payable	City of Yerington-Computer Check-101742 (\$39.07)
01/14/2026	1105-158	Accounts Payable	Giomi, Inc.-Computer Check-101743 (\$135.68)
01/14/2026	1105-162	Accounts Payable	Jim Menesini Petrole-Computer Check-101744 (\$1,142.56)
01/14/2026	1105-168	Accounts Payable	Mason Valley Equipme-Computer Check-101746 (\$64.77)
01/14/2026	1105-174	Accounts Payable	MF Barcellos-Computer Check-101747 (\$1,205.89)
01/14/2026	1105-182	Accounts Payable	NV Energy-Computer Check-101749 (\$91.58)
01/14/2026	1105-188	Accounts Payable	O'Reilly Automotive,-Computer Check-101750 (\$32.36)
01/14/2026	1105-192	Accounts Payable	PERS Administrative -Computer Check-101751 (\$3,988.30)
01/17/2026	1107-60	Accounts Payable	Vision Service Plan -Bank Draft-300290 (\$100.56)
01/25/2026	1107-56	Accounts Payable	John Deere Financial-Bank Draft-300289 (\$6,567.83)
01/27/2026	1107-54	Accounts Payable	HomeTown Health-Bank Draft-300288 (\$4,362.00)
01/27/2026	1107-72	Accounts Payable	Ameritas Life Insura-Computer Check-101756 (\$583.03)
01/27/2026	1107-74	Accounts Payable	JASON MILLIGAN-Computer Check-101757 (\$1,040.00)
01/27/2026	1107-82	Accounts Payable	SCOTT ROBINSON-Computer Check-101760 (\$1,040.00)
01/27/2026	1107-88	Accounts Payable	Standard Insurance C-Computer Check-101761 (\$89.96)

Account Subtotals (\$21,723.09)

Account Net Change (\$21,723.09)

Account Ending Balance (\$4,589,234.16)

Account: 109-1100-01 (Local #5-Cash in Checking)

01/01/2026			
01/14/2026	1105-176	Accounts Payable	MF Barcellos-Computer Check-101747 (\$116,209.62)
01/31/2026			
01/31/2026			

Account Subtotals (\$670.64)

Account Net Change (\$670.64)

Account Ending Balance (\$116,880.26)

Accounts Receivable

Account: 102-1200-01 (Reservoir Fund-Cash in Money Market)

01/01/2026			
01/09/2026	1106-2	Accounts Receivable	Deposit 374 - Summarized Accounts Receivables Payment \$3,149.98
01/31/2026			
01/31/2026			

Account Beginning Balance \$7,883,287.55

Account Subtotals \$3,149.98

Account Net Change \$3,149.98

Account Ending Balance \$7,886,437.53

Account: 107-1200-01 (Equipment-Cash in Money Market)

01/01/2026			
01/22/2026	1106-3	Accounts Receivable	Deposit 375 - Summarized Accounts Receivables Payment \$5,146.25
01/31/2026			
01/31/2026			

Account Beginning Balance \$4,863,318.91

Account Subtotals \$5,146.25

Account Net Change \$5,146.25

Account Ending Balance \$4,868,465.16

Cash Receipts

Account: 101-1200-01 (General-Cash in Money Market)

01/01/2026			
01/22/2026	1104-6	Cash Receipts	Deposit 376 - Summarized Cash Receipts Receipt \$318,620.08
01/31/2026			
01/31/2026			

Account Beginning Balance (\$24,109,522.84)

Account Subtotals \$318,620.08

Account Net Change \$318,620.08

Account Ending Balance (\$23,790,902.76)

Account: 102-1200-01 (Reservoir Fund-Cash in Money Market)

01/01/2026			
01/22/2026	1104-9	Cash Receipts	Deposit 376 - Summarized Cash Receipts Receipt \$127,507.51
01/31/2026			
01/31/2026			

Account Beginning Balance \$7,883,287.55

Account Subtotals \$127,507.51

Account Net Change \$127,507.51

Account Ending Balance \$8,010,795.06

Account: 103-1200-01 (Local #1-Cash in Money Market)

01/01/2026			
01/22/2026	1104-18	Cash Receipts	Deposit 376 - Summarized Cash Receipts Receipt \$263.07
01/31/2026			
01/31/2026			

Account Beginning Balance \$114,896.55

Account Subtotals \$263.07

Account Net Change \$263.07

Account Ending Balance \$115,159.62

Account: 104-1200-01 (Local #2-Cash in Money Market)

01/01/2026			
01/22/2026	1104-32	Cash Receipts	Deposit 376 - Summarized Cash Receipts Receipt \$3,796.06
01/31/2026			
01/31/2026			

Account Beginning Balance \$341,917.16

Account Subtotals \$3,796.06

Account Net Change \$3,796.06

Account Ending Balance \$345,713.22

Account: 105-1200-01 (Local #3-Cash in Money Market)

01/01/2026
01/22/2026 1104-11 Cash Receipts Deposit 376 - Summarized Cash Receipts Receipt

PROVISIONAL
Account Beginning Balance \$832,109.99
Account Subtotals \$9,842.54
Account Net Change \$9,842.54
Account Ending Balance \$841,952.53

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

01/01/2026
01/22/2026 1104-35 Cash Receipts Deposit 376 - Summarized Cash Receipts Receipt

Account Beginning Balance \$1,484,607.47
Account Subtotals \$24,208.64
Account Net Change \$24,208.64
Account Ending Balance \$1,508,816.11

Account: 107-1200-01 (Equipment-Cash in Money Market)

01/01/2026
01/22/2026 1104-13 Cash Receipts Deposit 376 - Summarized Cash Receipts Receipt

Account Beginning Balance \$4,863,318.91
Account Subtotals \$84,359.90
Account Net Change \$84,359.90
Account Ending Balance \$4,947,678.81

Account: 108-1200-01 (High Ditch-Cash in Money Market)

01/01/2026
01/22/2026 1104-38 Cash Receipts Deposit 376 - Summarized Cash Receipts Receipt

Account Beginning Balance \$193,458.23
Account Subtotals \$3,679.89
Account Net Change \$3,679.89
Account Ending Balance \$197,138.12

Account: 109-1200-01 (Local #5-Cash in Money Market)

01/01/2026
01/22/2026 1104-20 Cash Receipts Deposit 376 - Summarized Cash Receipts Receipt

Account Beginning Balance \$251,846.68
Account Subtotals \$32,971.56
Account Net Change \$32,971.56
Account Ending Balance \$284,818.24

Journal Entry**Account: 101-1100-01 (General-Cash in Checking)**

01/01/2026			Account Beginning Balance	\$24,178,242.37
01/13/2026 1112-3	Journal Entry	MMK TRANSFER	Account Subtotals	\$125,000.00
01/15/2026 1114-9	Journal Entry	Wagner	Account Net Change	(\$1,470.01)
01/15/2026 1114-24	Journal Entry	Neville	Account Ending Balance	(\$1,598.77)
01/15/2026 1114-31	Journal Entry	Halterman		(\$2,256.04)
01/15/2026 1115-3	Journal Entry	EFTPS 1/15/2026		(\$947.03)
01/15/2026 1115-4	Journal Entry	EFTPS 1/15/2026		(\$79.70)
01/31/2026 1116-16	Journal Entry	Cruz		(\$406.34)
01/31/2026 1116-31	Journal Entry	Bryan		(\$11,977.20)
01/31/2026 1116-58	Journal Entry	Wagner		(\$1,475.90)
01/31/2026 1116-67	Journal Entry	Neville		(\$1,598.77)
01/31/2026 1116-76	Journal Entry	Halterman		(\$2,256.04)
01/31/2026 1117-9	Journal Entry	EFTPS 1/31/2026		(\$3,192.92)
01/31/2026 1117-14	Journal Entry	EFTPS 1/31/2026		(\$253.30)
			Account Subtotals	\$97,487.98
			Account Net Change	\$97,487.98
			Account Ending Balance	\$24,275,730.35

Account: 101-1200-01 (General-Cash in Money Market)

01/01/2026			Account Beginning Balance	(\$24,109,522.84)
01/13/2026 1112-1	Journal Entry	MMK TRANSFER	Account Subtotals	(\$125,000.00)
01/31/2026			Account Net Change	(\$125,000.00)
01/31/2026			Account Ending Balance	(\$24,234,522.84)

Account: 102-1100-01 (Reservoir Fund-Cash in Checking)

01/01/2026			Account Beginning Balance	(\$6,407,672.47)
01/31/2026 1116-9	Journal Entry	Huggans	Account Subtotals	(\$811.39)
01/31/2026 1116-10	Journal Entry	Bridgeman	Account Net Change	(\$702.60)
01/31/2026 1117-3	Journal Entry	EFTPS 1/31/2026	Account Ending Balance	(\$19.67)
01/31/2026 1117-6	Journal Entry	EFTPS 1/31/2026		(\$250.82)
			Account Subtotals	(\$1,784.48)
			Account Net Change	(\$1,784.48)
			Account Ending Balance	(\$6,409,456.95)

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

01/01/2026			
01/15/2026	1114-38	Journal Entry	Figueroa
01/15/2026	1114-45	Journal Entry	Cortez
01/15/2026	1114-52	Journal Entry	Varo
01/15/2026	1115-5	Journal Entry	EFTPS 1/15/2026
01/15/2026	1115-10	Journal Entry	EFTPS 1/15/2026
01/31/2026	1116-40	Journal Entry	Figueroa
01/31/2026	1116-49	Journal Entry	Cortez
01/31/2026	1116-85	Journal Entry	Varo
01/31/2026	1117-12	Journal Entry	EFTPS 1/31/2026
01/31/2026	1117-16	Journal Entry	EFTPS 1/31/2026

PROVISIONAL

<i>Account Beginning Balance</i>	(\$4,567,511.07)
	(\$2,119.97)
	(\$2,599.68)
	(\$1,758.80)
	(\$889.76)
	(\$88.48)
	(\$1,932.58)
	(\$1,932.89)
	(\$1,544.59)
	(\$803.79)
	(\$73.50)
<i>Account Subtotals</i>	(\$13,744.04)
<i>Account Net Change</i>	(\$13,744.04)
<i>Account Ending Balance</i>	(\$4,581,255.11)

Cash Disbursement Journals

January 2026 Bills & Payroll

PROVISIONAL

Payee	Check No.	Date	Amount
Spaeth Technologies Inc.	300292	1/1/2026	\$ 402.50
Southwest Gas Corporation	300293	1/2/2026	\$ 275.27
MacCabe, Shawn	101740	1/7/2026	\$ 4,000.00
Wells Fargo Card Services Payment Remittance Center	101741	1/7/2026	\$ 2,150.62
PrimePay	300291	1/12/2026	\$ 208.84
City of Yerington	101742	1/14/2026	\$ 117.21
Giomi, Inc.	101743	1/14/2026	\$ 323.55
Jim Menesini Petroleum	101744	1/14/2026	\$ 1,217.44
Lyon County Recorder	101745	1/14/2026	\$ 28.94
Mason Valley Equipment	101746	1/14/2026	\$ 64.77
MF Barcellos	101747	1/14/2026	\$ 5,115.02
NV Energy	101748	1/14/2026	\$ 83.02
NV Energy	101749	1/14/2026	\$ 274.75
O'Reilly Automotive, Inc.	101750	1/14/2026	\$ 130.97
PERS Administrative Fund	101751	1/14/2026	\$ 13,681.19
Public Employees' Benefits Program	101752	1/14/2026	\$ 870.23
U.S. Geological Survey	101753	1/14/2026	\$ 18,753.00
Xerox Corporation	101754	1/14/2026	\$ 215.54
Xerox Financial Services	101755	1/14/2026	\$ 30.22
Vision Service Plan - Nevada	300290	1/17/2026	\$ 209.86
Public Agency Insurance Co.		1/22/2026	\$ 5,877.00
John Deere Financial Leasing Department	300289	1/25/2026	\$ 6,567.83
HomeTown Health	300287	1/27/2026	\$ 1,969.00
HomeTown Health	300288	1/27/2026	\$ 6,519.00
Quill	300294	1/27/2026	\$ 348.31
Ameritas Life Insurance Corp	101756	1/27/2026	\$ 1,391.32
JASON MILLIGAN	101757	1/27/2026	\$ 1,790.00
MBK Engineers	101758	1/27/2026	\$ 7,592.75
Petty Cash	101759	1/27/2026	\$ 700.00
SCOTT ROBINSON	101760	1/27/2026	\$ 1,790.00
Standard Insurance Company	101761	1/27/2026	\$ 240.49
Summit Fire & Security	101762	1/27/2026	\$ 240.64
The Ferraro Group	101763	1/27/2026	\$ 7,500.00
Woodburn & Wedge	101764	1/28/2026	\$ 27,227.14
Payroll		1/15/2026	\$ 11,820.95
EFTPS		1/15/2026	\$ 2,104.97
Payroll		1/31/2026	\$ 603.36
EFTPS		1/31/2026	\$ 4,594.00

Total Bills & Payroll \$ 137,029.70

Wells Fargo Breakdown

Statement 12/23/2025

\$	75.72	Plum Paper- Calendars
\$	230.31	Amazon.com- Shop Supplies
\$	184.17	Renner Equipment- Supplies
\$	267.97	Amazon.com- Waders
\$	26.99	Amazon.com- Office Supplies
\$	12.05	Renner Equipment- Supplies
\$	36.08	Black Rifle Coffee- Office Supplies
\$	200.00	Microsoft.com- Monthly fee
\$	426.26	Acme Tools- Batteries
\$	359.65	Sirius XM Renewal- Bert
\$	19.99	Adobe.com- Monthly Fee
\$	215.48	DK Hardware- Door Openers
\$	28.89	Amazon.com- Door Chime
\$	15.95	Amazon.com- Safety Supplies
\$	7.59	Amazon.com- Safety Supplies
\$	43.52	Wells Fargo & interest charge
\$	2,150.62	

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	
March	\$ 71,055.00	\$ 30,682.50	\$ 35,960.00	\$ 44,306.20	\$ 35,207.00	
April	\$ 32,827.47	\$ 38,681.77	\$ 47,092.50	\$ 45,886.28	\$ 24,829.09	
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	\$ 27,227.14

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	
February	\$ 30,682.50	\$ 35,960.00	\$ 44,306.20	\$ 35,207.00	
March	\$ 38,681.77	\$ 47,092.50	\$ 45,886.28	\$ 24,829.09	
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	\$ 206,621.00



JOHNSON | PERKINS | GRIFFIN
REAL ESTATE APPRAISERS & CONSULTANTS

PROVISIONAL

AN APPRAISAL
OF

THREE VACANT PARCELS OF LAND

LOCATED IN

WABUSKA, LYON COUNTY, NEVADA
(LYON COUNTY A.P.N.S 014-081-06, 004-023-06 & 014-081-02)

OWNED BY

WALKER RIVER IRRIGATION DISTRICT

PREPARED FOR
WOODBURN AND WEDGE
&
WALKER RIVER IRRIGATION DISTRICT

FOR THE PURPOSE OF ESTIMATING THE FOLLOWING VALUES

VALUATION SCENARIOS	INTEREST APPRAISED	DATE OF VALUE
MARKET VALUE	FEE SIMPLE INTEREST	JANUARY 6, 2026



January 15, 2026

Gordon H. DePaoli, Esq.
Woodburn and Wedge
6100 Neil Road, Suite 500
Reno, Nevada 89511-1159
E-Mail: gdepaoli@woodburnandwedge.com

Re: Appraisal-Walker River Irrigation District Wabuska Parcels

Dear Mr. DePaoli:

This is in response to your request for an appraisal of three vacant parcels of land located in Wabuska, Lyon County, Nevada. The subject properties of this appraisal report are set forth in the chart below.

VACANT RESIDENTIAL LAND PROPERTIES	
SUBJECT PROPERTY 1 SUMMARY	
Property ID	Subject Property 1 (<i>Red</i>)
Property Type	Vacant Industrial Land
Address	No Site Address
General Location	383' East of US 95A, 682' North of Union Pacific Railroad Right-of-Way
Town, County, State	Wabuska, Lyon County, Nevada
Assessor's Parcel Number	014-081-06
Land Area	80.00± Acres (3,484,800± Square Feet)
Owner of Record	Walker River Irrigation District
Lyon County Zoning Designation	LI-S (Light Industrial-Suburban)
Flood Zone Designation	Zone "X" (Unshaded)
Improvements	None-Vacant

PROVISIONAL



JOHNSON | PERKINS | GRIFFIN
REAL ESTATE APPRAISERS & CONSULTANTS

SUBJECT PROPERTY 2 SUMMARY	
Property ID	Subject Property 2 (<i>Blue</i>)
Property Type	Vacant Industrial Land
Address	259 US Highway 95A
General Location	South Side of the Union Pacific Railroad Right-of-Way at the Terminus of Lovejoy Street, 1,307' West of US 95A
Town, County, State	Wabuska, Lyon County, Nevada
Assessor's Parcel Number	004-023-06
Land Area	26.23± Acres (1,142,579± Square Feet)
Owner of Record	Walker River Irrigation District
Lyon County Zoning Designation	LI-S (Light Industrial-Suburban)
Flood Zone Designation	Zone "X" (Unshaded)
Improvements	None-Vacant
SUBJECT PROPERTY 3 SUMMARY	
Property ID	Subject Property 3 (<i>Green</i>)
Property Type	Vacant Rural Land
Address	No Site Address
General Location	The North Side of Wabuska Road, West of US 95A
Town, County, State	Wabuska, Lyon County, Nevada
Assessor's Parcel Number	014-081-02
Land Area	200.00± Acres (8,712,000± Square Feet)
Owner of Record	Walker River Irrigation District
Lyon County Zoning Designation	RR-20 (Rural Residential, 20 Acre Minimum)
Flood Zone Designation	Zone "X" (Unshaded)
Improvements	None-Vacant

The following summarizes the purpose of the appraisal, the client of the appraisal, the intended users of the appraisal, and the intended use of the appraisal.

PURPOSE, CLIENT, INTENDED USE & INTENDED USERS OF APPRAISAL	
Purpose of Appraisal	The purpose of the appraisal is to estimate the Market Value of the fee simple interests in the subject properties as of the effective date of value.
Client of Appraisal	Walker River Irrigation District
Intended User of Appraisal	Walker River Irrigation District and Woodburn and Wedge
Intended Use of Appraisal	The intended use of the appraisal report is for the possible disposition of the subject properties and for internal management purposes. Any other use of this appraisal report requires the written authorization of this appraisal firm.

This is an Appraisal Report which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(a) of the Uniform Standards of Professional Appraisal Practice. This report sets forth pertinent data, statistics, and other information considered necessary to establish the market value of the subject properties as of the effective date of

PROVISIONAL



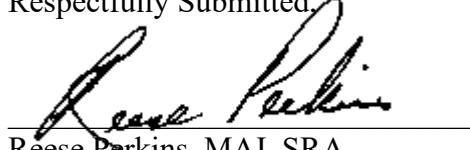
JOHNSON | PERKINS | GRIFFIN
REAL ESTATE APPRAISERS & CONSULTANTS

valuation. Please be advised that in accordance with the requirements of the *Uniform Standards of Professional Appraisal Practice* that I have not performed services as an appraiser regarding the property that is the subject of this appraisal within the three-year period immediately preceding the date of this report.

After careful consideration of all data available, and upon thorough personal investigation of the subject property and comparable properties analyzed, it is my opinion that the market value of the subject properties, as described throughout this appraisal report, is as follows:

FINAL MARKET VALUE CONCLUSIONS				
Subject ID	Assessor's Parcel Number Location	Property Rights	Date Of Value	Market Value Conclusion
1	014-081-06 383' E of US 95A, 682' N of UPRR R/W	Fee Simple Interest	January 6, 2026	\$680,000
2	004-023-06 S/S of the UPRR R/W at the Terminus of Lovejoy St, 1,307' W of US 95A	Fee Simple Interest	January 6, 2026	\$130,000
3	014-081-02 N/S of Wabuska Rd, W f US 95A	Fee Simple Interest	January 6, 2026	\$400,000

Respectfully Submitted,



Reese Perkins, MAI, SRA
Nevada Certified General Appraiser
License Number A.0000120-CG