

April 7, 2022

Board Meeting

Information

Zoom address: <https://us06web.zoom.us/j/86523979487>

Call-in Number: (669) 900-9128

Meeting ID: 865 2397 9487

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

**April 7, 2022
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, April 7, 2022, 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.

**PERSONS ATTENDING IN PERSON ARE ASKED TO WEAR A FACE MASK
IF NOT FULLY VACCINATED**

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 April 6, 2022, 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/86523979487>

Meeting ID: 865 2397 9487

One tap mobile

+13462487799,,86523979487# US (Houston)

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Dial by your location

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Meeting ID: 865 2397 9487

Find your local number: <https://us06web.zoom.us/j/86523979487>

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 the March 7, 2022, 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. Review and Approval of Monthly Storage Transfers. **(For possible action)**
- F. Storage Water Leasing Program Update

6. Preview by Nevada State Engineer of upcoming public meetings on current groundwater conditions and water rights.

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. Presentation and discussion by Tim Bardsley with NOAA regarding the current year weather and water outlook for 2022 irrigation season.
10. Review and Consideration of adoption of policies and procedures for the processing and payment of accounts payable to ensure that payment is the correct amount, to the correct supplier, for the correct services, which policies and procedures include, but are not limited to, invoice review, matching with purchase orders where applicable, segregation of invoice review, payment approval and payment, monitoring accounts payable, filing account payable documentation and the payment process. **(For possible action)**
11. Consideration and action on proposed District Budget for fiscal year July 1, 2022, through June 30, 2023, including the fixing of the charges and levying assessments for that fiscal year on the water right lands within the District, on lands with appurtenant stored water rights within the District, on water right lands within the Local Improvement Districts within the District, on water right lands served by the High Ditch within the District, on reserved water rights, presently or formerly appurtenant to water right lands within the District, and Equipment Rental and Interfund Rental rates. **(For possible action)**
12. Director Comments
13. 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.

14. Adjournment

**WALKER RIVER IRRIGATION DISTRICT
BOARD OF DIRECTORS**

Notice is hereby given that on April 7, 2022, 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: March 31, 2022

ROBERT C. BRYAN
Manager

I, Robert C. Bryan, WRID Manager, do hereby certify that the foregoing Agenda was duly posted on March 31, 2022, 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

A meeting of the Walker River Irrigation District (WRID) Board of Directors was held on March 7, 2022. 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, via phone
David GIORGI	Director
Dennis ACCIARI	Director
Robert BRYAN	General Manager
Gordon DePAOLI	Legal Counsel, via zoom
Jessica HALTERMAN	Secretary
Sandy NEVILLE	Water Rights Specialist

Public Present:

Mark Mahan	Criz Mahan	Carlie Henneman, WBC
Peter Stanton, WBC	Wyatt Fereday, NDWR	AJ Jensby, NDWR
Ed Ryan, MV/SVCD	Joanne Sarkisian, USBWC	Carole O'Banion

Public Present via Zoom:

Tom Renner	Sir Mark Jones	Shawn Stavang
Isaac Metcalf, NDOW	Angela Bezzone, MBK	Gary Godde
Antonio Fuentes 760-310-3262	Nickole Robinson Carroll	Don Smith

1. Public Comment

None presented.

2. Roll Call

All members were present.

3. Consideration of Minutes of the February 7, 2022 Regular Meeting

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

4. Water Master's Report

Joanne SARKISIAN reported Bridgeport was at 18,760 acre-feet (44%) and Topaz was at 33,330 acre-feet (56%). The decree was on Full for 1 day, is currently at 1880 and tomorrow will be 1877 for the West, Main & Tunnel and 1875 for the East. Joanne is currently delivering 183 acre feet of decree water. She reported that a little water was lost from the reservoirs over the weekend so the decree will be dropped to make up the

difference. Work is being done to get the SCADA system running and everything is moving along.

There was an issue at the Rosaschi Ranch. Joanne received a phone call that there was someone building a structure in the river. She found a contractor from Trout Unlimited securing beaver dams to backup the water because fish like warm water. The contractor stated they were also going to be putting diversions in the river along with two weirs. Joanne told the contractor to stop the project and to remove the structure which he did. The purpose of the project is to back water up so it would go into the flood plains and move sediment out of the river and to regenerate the aquifer. The Rosaschi decree is an 1861 and the .07 cfs of water is reserved by WRID. No one has a water right to move water into the flood plain. Joanne is working with attorneys on where to go from here. She was told there are other structures in the river but it is unknown where they are located. Joanne provided a picture of ponding that was taken 24 hours after the structure was removed. Joanne contacted Trout Unlimited in Truckee and the lady stated there are multiple agencies involved in the project- NDEP/Army Corps gave them the permit, State Lands, USFS, and NFWF were all aware. Peter Stanton clarified that he represents Walker Basin Conservancy and it was the first he was hearing of the project. Joanne stated the lady in Truckee was surprised that the Conservancy did not know what was going on. Joanne will be looking for the other structures and will have a drone fly the entire river. President SNYDER asked if there were other projects planned for the basin; GM BRYAN stated Gary Garms gave Joanne a link that showed pictures of other projects and some of the pictures were credited to be on the Walker River. Vice President MASINI stated Trout Unlimited has contacted him regarding the Cottonwood Ranch so there is someone local who knows about the projects.

5. Staff Reports:

A. Treasurer's Report

Treasurer NUTI reported as of February 28, 2022:

Cash in Checking	\$ 243,566.19
Cash in Money Market	\$ 857,456.85
Cash in CDs	\$ <u>757,568.24</u>
Total	\$1,858,591.28

B. Consideration of Bills and Payroll for payment

February 2022 Bills & Payroll

<u>Check Number</u>	<u>Effective Date</u>	<u>Vendor Name</u>	<u>Check Amount</u>
122418	2/7/2022	Champion Chevrolet	\$ 44,641.25
122419	2/14/2022	AT&T	\$ 152.35

122420	2/14/2022	NAPA AUTO & TRUCK PARTS	\$	180.66
122421	2/14/2022	Lyon County Recorder	\$	32.66
122422	2/14/2022	MBK Engineers	\$	737.75
122423	2/14/2022	O'Reilly Automotive, Inc.	\$	100.11
122424	2/14/2022	PDM Steel Service Centers,	\$	2,647.66
122425	2/14/2022	Public Employees' Benefits	\$	1,740.46
122426	2/14/2022	Purchase Power / Pitney	\$	100.00
122427	2/14/2022	Quill	\$	206.46
122428	2/14/2022	Jim Menesini Petroleum	\$	33.12
122429	2/14/2022	Cal Poly Corporation / ITRC	\$	66,246.55
122430	2/14/2022	NV Energy	\$	365.96
122431	2/14/2022	Alhambra	\$	103.87
122432	2/14/2022	Southwest Gas Corporation	\$	507.78
122433	2/14/2022	City of Yerington	\$	122.91
122434	2/14/2022	Reno Gazette Journal	\$	2,121.60
122435	2/14/2022	Sierra Office Solutions	\$	32.99
122436	2/14/2022	Xerox Corporation	\$	220.91
122437	2/14/2022	Yerington Ready Mix	\$	90.00
122438	2/14/2022	John Deere Credit	\$	481.98
122439	2/14/2022	MF Barcellos	\$	2,824.77
122440	2/14/2022	Wells Fargo Card Services	\$	2,086.12
122441	2/14/2022	Woodburn & Wedge	\$	34,932.50
122442	2/23/2022	USBWC	\$	116,169.46
122443	2/24/2022	Ameritas Life Insurance Corp	\$	1,027.80
122444	2/24/2022	Sticks and Stones Buildings	\$	657.93
122445	2/24/2022	Quill	\$	330.18
122446	2/24/2022	Standard Insurance Company	\$	241.03
122447	2/24/2022	Vision Service Plan - Nevada	\$	372.10
122448	2/24/2022	Woodburn & Wedge	\$	36,874.47
122449	2/24/2022	Xerox Financial Services	\$	60.44
122450	2/24/2022	Desert Research Institute	\$	16,716.14
122451	2/24/2022	Mammoth Times	\$	1,601.00
122452	2/24/2022	Yerington Ready Mix	\$	2,854.22
122453	2/24/2022	PERS Administrative Fund	\$	8,557.47
122454	2/24/2022	PERS Administrative Fund	\$	8,289.45
PAYROLL	2/28/2022	FEBRUARY PAYROLL	\$	31,578.35
			Total Bills & Payroll	\$ 386,040.46

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 reported Topaz is at 33,330 acre-feet (56%) and Bridgeport is at 18,760 acre-feet (44%). The Green Creek and Robinson Creek USGS gages are back and hopefully Buckeye and Virginia Creek will be soon to follow. The gages will keep running as USBWC is funding them.

The shop crew is performing repairs and maintenance on the drains and will be burning on the Saroni tomorrow.

Next month Adam Sullivan, State Engineer, will be giving a presentation as a test run for the two public presentations later in the month. One presentation will be in Smith Valley and one will be in Mason Valley to discuss the groundwater and water year conditions. There will be discussion on domestic wells as Wyatt and Adam have received many calls regarding that topic. The days and locations will be finalized soon and GM BRYAN will send out a notice to all board members as well as post it in town, in the office and on the WRID website.

On March 2nd, GM BRYAN and Joanne received the phone call about the Rosaschi Ranch river project. They are gathering more information and will be looking at the different projects. Last year, the Lahontan Cutthroat Trout group made a presentation about putting in fish ladders and rock dams, but it is unknown if the two projects are related.

GM BRYAN is trying to setup a meeting with DCNR to discuss multiple issues, and the Trout Unlimited project will be discussed. As further details are available, GM BRYAN will inform the Board.

There will be a special election for the Colony Ditch Company on the formation of Local Improvement District No. 5 on Tuesday April 5, 2022. The polls will be open next to the firehouse on Day Lane from 7am to 7pm. Notices will be mailed out this week.

On March 2nd, GM BRYAN attended the Smith Valley Advisory Board meeting where Hudbay gave a presentation on their operation. There were approximately 300 community members present. The biggest issue was the effect on groundwater and contamination. This meeting was an introduction to the Smith Valley community members and to address questions and concerns. At this point there are no permits. They are waiting on the County for information on the Lands Bill. The footprint is roughly 32,000 acres of land. If they can move forward the size of the open pit is projected to be 1.2 miles wide x 1.2 miles long x .4 mile deep. They have acquired water rights from the Rightway Ranch at the north end of the valley in the amount of approximately 8,000 acre-feet. Those right still must get through the State Engineer's office and will be recalculated then converted to mining rights. GM BRYAN spoke with a gentleman from Hudbay who would like to visit the District to see how it works and how it will be part of the project. GM BRYAN will keep everyone informed on any changes or progress.

Over the past two weeks, GM BRYAN has received a request from the Marines and from the Navy requesting to use Topaz in their training. They will hover helicopters over the reservoirs and drop crews into boats and then pick them back up. GM BRYAN is working with Counsel DePAOLI to generate a response. If any Board member has input, please let GM BRYAN know.

Carson Pump has finished the acid test on the well and are patching the casing. As of the last update from them, the well will be up and running by April 1st.

The District was awarded the PIFR grant from NRCS. This study will be a more specific sediment study on the east corridor from Pitchfork to Hwy 208. The study includes identifying avenues to remove, maintain, and rehome sediment.

Dr. Styles will be running an ITRC water measurement class from April 26th through April 28th. There are flyers on the front counter and on the website. The charge is the same as prior classes- \$60 per person. Sign up with Sandy or Jessica.

D. Legal Counsel's Report

Counsel DePAOLI reported that the California State Board has approved the temporary change petitions to run the Stored Water Program this year. The next step is to get the District Court to approve them. There will be something filed soon.

E. Storage Water Leasing Program Update

Angela BEZZONE stated the approvals were obtained from the California State Water Control Board. In mid-February a letter went out informing landowners the program was planned for this year. The next mailing will include more information and the application. Before the program can start, the approval of the District Court and the Nevada State Engineer must be obtained. The final year of the program should be like last year but hopefully with a little more participation. There is nothing new or changing about program overall.

F. FY2022-2023 Budget Update

GM BRYAN stated a draft budget copy was provided for review prior to next month's agenda item. If there is any feedback, let GM BRYAN or Secretary HALTERMAN know. Treasurer NUTI asked if a fuel surcharge should be added to cover the extra fuel cost but taken off if the fuel prices decrease. President SNYDER asked if there was anything anticipating cloud seeding; GM BRYAN stated there is a \$31,000 line item that has been budgeted for 25+ years. President SNYDER stated he would like to see a number for cloud seeding. GM BRYAN stated the aerial seeding is around \$250,000; the \$31,000 covers the ground generators. President SNYDER asked what the timeline is for the aerial seeding; GM BRYAN stated the budget must be approved next month, but he is unsure what the timeline is for the seeding company. Vice President MASINI stated he would like the federal side to get involved in the funding of the aerial seeding as their assessment base is much larger.

6. Recess as Board of Directors and convene as Board of Corrections for corrections of assessments pursuant to NRS 539.680.

The Board of Directors was adjourned at 10:30am. President SNYDER asked if there were any corrections; Secretary HALTERMAN stated no corrections were submitted.

7. Adjourn as Board of Corrections and reconvene as Board of Directors.

The Board of Corrections was adjourned and the Board of Directors was reconvened at 10:31am.

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

Wyatt FEREDAY stated he and AJ were out getting the spring to spring water levels a few weeks ago. Mason Valley was down an average of 3.1 feet and Smith Valley was down an average of 6.85 feet. It was not quite as bad as the Fall 2020 to Fall 2021 numbers, but compared to the Spring 2021 to Spring 2022, it looked bad. Adam will be in person or on the phone to give a presentation next month on the condition of the aquifer. Treasurer NUTI asked if the State has talked to the County about issuing housing permits as every time a hole is punched in the ground, the aquifer is affected; Wyatt stated the County is required to check with the State. Water is dedicated for each domestic well and each county's statutes or bylaw stating that water must be dedicated to create a parcel. That means anytime a parcel is subdivided, 2 acre-feet must be relinquished from a stand alone primary right. Wyatt agreed that it is concerning as there is a lot of paper water and as more and more subdivisions pop up, and the water is coming from primarily unpumped wells, it is more use of the aquifer. Mark Mahan questioned if there is any idea on the size of the aquifer; Wyatt stated Mason Valley is a larger aquifer than Smith Valley, but the primary difference is the recharge from the river. Mason Valley has far more river miles and ditch miles than Smith Valley does. Wyatt explained the 30% transportation loss is factored into the allocation because of the amount of ditch miles there are in the valleys. Mark asked if the 30% transportation loss was allocated to housing; Wyatt stated the houses are based on groundwater so the transportation loss of surface water is not related. President SNYDER asked if there is a correlation between the 3.1 foot decline in the aquifer and the pumping amount; Wyatt stated the average was 3.1 foot decline with 50-60 wells running and 111,000 acre feet pumped. President SNYDER asked if the ratio is constant; Wyatt stated it is not a constant ratio. Wyatt stated 2014 had a higher pumping amount but was a similar decline. Wyatt is working on following the trends.

9. 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 Conservancy had an application for an instream transfer approved; it was the one the District signed the stipulation for in August. The transfer request will now go to the Decree Court. They are working on a temporary exchange with NDOW and hope it will be approve soon then it will also go to Decree Court. Since the last meeting, the Conservancy completed a disposition of land on the Wild Rye property.

Peter and Carlie will be speaking at the Chamber of Commerce luncheon next Wednesday. Bryce Boland is the new outreach community engagement manager and will be attending events.

10. Discussion and consideration of storage water allocation for the 2022 irrigation season.

GM BRYAN stated the allocation sheets are in the packet that show the maximum and minimum pool levels, transportation loss, evaporation loss, etc. The trans evaporation rates were increased from 25% to 30% this year based on working with MBK and analyzing the impacts on the East last year. GM BRYAN recommended a 26% allocation on the East and a 34% allocation on the West. President SNYDER asked if last year's 25% loss rate was short; GM BRYAN stated it was just right. Not all the storage rights are taken, so that amount is kept for the following year and that helps with the losses. GM BRYAN asked that if the numbers are approved, that the Board allow him to figure a reallocation if needed. President SNYDER questioned if it is necessary to increase the trans evaporation rate; GM BRYAN stated he spoke to engineers and 25% is decent, but it does cut it close. GM BRYAN stated the East was losing 3% last week. The trans evaporation rate of 30% puts the allocation in a more comfortable place. The water year is at 74% of average for the day and there is 97" snow on Leavitt with 38" of water; mid-level sites are below 30" of snow and less than 10" of water. One good thing is that the soil moisture is good. The only thing that could be a setback is a freeze/thaw period. President SNYDER asked if GM BRYAN had looked at the evaporation rates for the last 5 years; GM BRYAN stated the 25% worked but going into year 3 of the drought was a good time to increase the rate.

Treasurer NUTI made a motion to set the allocation as 26% on the East and 34% on the West and to allow the General Manager to reallocate without a special meeting; Director ACCIARI offered a second. The vote was called for and passed.

11. Discussion and determination of the season for delivery of storage water in 2022 as provided in Section 9.3 of District Regulation No. 9.

GM BRYAN stated the historical start date has been April 1st. He has not received significant number of requests to move the start date up. Director GIORGI asked when the tribe is starting; GM BRYAN stated the tribe has indicated they would like to start on March 15th. Historically, they have started on April 1st or 15th, but given the water year and the low amount in Weber, they may start sooner. Vice President MASINI confirmed last year started right away; GM BRYAN stated it can start as soon as March 8th.

Vice President MASINI made a motion to make April 1st the first delivery date for 2022; Treasurer NUTI offered a second. The vote was called for and passed.

12. Discussion and determination of the last date to allow irrigation season changes in place of use of storage water from reservoir to reservoir as provided in and required by Section 6.1 of District Regulation No. 6.

GM BRYAN stated this is a year to year decision. Historically, if it is an above average or better year, there is no issue with the transfers; it gets trickier when it is a below average year. There has not been a lot of interest from both sides and if both reservoirs were above

50% it would be okay. Director GIORGI asked if the Board must allow the transfers; GM BRYAN stated it is up to the Board. Vice President MASINI asked if there are large transfer requests; GM BRYAN stated users in Mason Valley tend to have properties on all parts of the river, but the problem comes when there are a handful of 100+ acre-feet transfers and all of them total in the thousands. President SNYDER asked if GM BRYAN would be comfortable with an April 1st deadline; GM BRYAN stated that would be fine. Vice President MASINI stated it would be good to give flexibility to the farmers.

Vice President MASINI made a motion to allow reservoir to reservoir transfers with a cutoff date of April 1st; Director GIORGI offered a second. The vote was called for and passed.

13. Consideration for making available and delivering well water for the District Well under Nevada State Engineer Permit No. 25813, Certification No. 8861 to lands within the District beginning April 1, 2022.

GM BRYAN reminded everyone that the permit allows for the well to run from April 1st through September 30th. The well should be back together and ready to go by April 1st. The lottery list is long. The regulations stipulate that the decision needs to be made to run the well program each year.

Treasurer NUTI made a motion to run the District Well program; Vice President MASINI offered a second. The vote was called for and passed.

Director GIORGI asked if the well will be test pumped; GM BRYAN stated they will do everything they normally do for the farmer wells. John Lee recommended to shut the well down for a day each month, so it will be shut down the last day of each month. GM BRYAN will work closely with Joanne to ensure the exchange can be done. Also, there is a price increase to \$20 per acre-foot this year to cover power and maintenance costs.

14. Introduction for review and future consideration pursuant to Walker River Irrigation District Regulation No. 6A Sections 6A.6 and 6A.7 of Application No. 171-101521 of Dennis Acciari, of Smith Valley, Nevada, made for permission to permanently change the place of use of 14.4457 acre-feet of stored water from Topaz Reservoir heretofore apportioned by the Walker River Irrigation District to 19 acres within S ½ of the NW ¼ of the SW ¼ of Section 25, T. 12 N., R. 23 E., MDB & M. After release from Topaz Reservoir, water will continue to be diverted from the West Walker River through the Colony Ditch to the new place of use APN 10-111-42.

GM BRYAN stated this request must be formally introduced in a meeting. The notice has begun publishing in the local newspaper and will continue for four consecutive weeks. The packet is available for review in the front office. The request will be brought back to a future meeting to vote on. The request is to move supplemental storage as the decree has already been moved.

15. Consideration of whether the District is willing to consider sale of 0.69 acres of land from Douglas County Assessor Parcel 1022-29-201-002 to NV Energy for Topaz Substation upgrades and also an easement for a distribution powerline occupying .24

acres if an acceptable purchase and sale agreement can be negotiated, including but not limited to an acceptable purchase price.

Counsel DePAOLI stated there is a request from NV Energy on whether the District absolutely opposes to the sale and easement or if the Board would like to continue negotiation on selling the land. If the Board is not absolutely opposed, work will continue toward an acceptable purchase agreement. Counsel DePAOLI has reviewed a draft, but things would need to be changed. Statute requires unanimous approval from the Board on any sale of District land. If there is anyone on the Board who thinks that under no circumstances the District would sell land, NV Energy would like to know so that they can pursue other opportunities. GM BRYAN stated the easement and land purchase proposal is the same as a couple months ago. NV Energy is looking to purchase 0.69 acres to expand their substation and to enter into an easement agreement to put in a power line. GM BRYAN stated the District has reached out to Sam Ward for an appraisal and we have not heard anything back. President SNYDER asked if we could tell NV Energy they would need to put it underground; Counsel DePAOLI stated he has not had that conversation with them but it would become expensive. President SNYDER asked GM BRYAN his recommendation; GM BRYAN stated he would recommend not selling any more property around the reservoir given the problems with the past sales.

Treasurer NUTI made a motion to work on a tentative agreement to continue to work with NV Energy on the possible sale of the piece of ground; Vice President MASINI offered a second. The vote was called for and passed.

16. Director Comments

Director ACCIARI heard that the County may be doing work on the land bill tomorrow. He thanked GM BRYAN for attending the Hudbay meeting in Smith Valley. The five guys on the board were impressed with GM BRYAN and Director ACCIARI wants the Board to realize what he does for the District when his evaluation comes. Director ACCIARI stated GM BRYAN gave a great explanation of the water situation.

Vice President MASINI asked Secretary HALTERMAN if a 5 year breakdown and actual invoices could be provided each month like the cash flow statement in the packets.

Treasurer NUTI reminded everyone that every acre-foot that leaves the valleys does nothing to recharge the underground aquifer.

17. Public Comment

None presented.

18. Adjournment

Director ACCIARI made a motion to adjourn; Vice President MASINI offered a second. The vote was called for and passed. The meeting was adjourned at 11:31am.

Jim Snyder, President

Marcus Masini, Vice President

Richard Nuti, Treasurer

Dennis Acciari, Director

David Giorgi, Director

DRAFT

Walker River Irrigation District
Balance Sheet
As of 3/31/2022

PROVISIONAL

Current Year

Assets

Current Assets

Cash & Cash Equivalents

Cash in Checking \$ 273,729.38

Cash in Money Market \$ 789,481.33

Cash in CDs \$ 757,568.24

Total Cash & Cash Equivalents \$ 1,820,778.95

Total Current Assets \$ 1,820,778.95

Total Assets \$ 1,820,778.95

Walker River Irrigation District
 Cash Journal - HYTE
 From 3/1/2022 Through 3/31/2022

1100 - Cash in Checking

Document Num	Payee/Recipient Name	Transaction Descri	Effective Date	Deposits	Disbursements	Adjustments
122094	Decision Support Technoloç	FY22 SUBSCRIF	3/29/2022	0.00	VOID	0.00
122455	Ameritas Life Insurance Co	ACCT 010-1901	3/14/2022	0.00	1,027.80	0.00
122456	AT&T	ACCT 030 596	3/14/2022	0.00	152.74	0.00
122457	Sticks and Stones Buildings	ACCT WRID	3/14/2022	0.00	251.40	0.00
122458	John Deere Credit	ACCT 28117-10	3/14/2022	0.00	133.68	0.00
122459	NAPA AUTO & TRUCK PART	ACCT 7200	3/14/2022	0.00	359.99	0.00
122460	Lyon County Recorder	FEBRUARY CHA	3/14/2022	0.00	29.96	0.00
122461	MBK Engineers	PROFESSIONAL	3/14/2022	0.00	3,402.00	0.00
122462	MF Barcellos	ACCT 84040	3/14/2022	0.00	5,665.40	0.00
122463	O'Reilly Automotive, Inc.	ACCT 1075876	3/14/2022	0.00	274.71	0.00
122464	Public Employees' Benefits	AGENCY 774	3/14/2022	0.00	870.23	0.00
122465	Purchase Power / Pitney Bc	ACCT 8000-900	3/14/2022	0.00	334.25	0.00
122466	Quill	ACCT 2874673	3/14/2022	0.00	347.60	0.00
122467	Jim Menesini Petroleum	ACCT 84020	3/14/2022	0.00	540.94	0.00
122468	NV Energy	PREMISES 2968	3/14/2022	0.00	37.81	0.00
122468	NV Energy	PREMISES 3128	3/14/2022	0.00	282.89	0.00
122468	NV Energy	PREMISES 3159	3/14/2022	0.00	39.01	0.00
122469	Alhambra	ACCT 2883556	3/14/2022	0.00	137.85	0.00
122470	Southwest Gas Corporation	ACCT 91000060	3/14/2022	0.00	429.63	0.00
122471	Wells Fargo Card Services	ACCT 9574	3/14/2022	0.00	10,552.93	0.00
122472	City of Yerington	ACCT 1230400	3/14/2022	0.00	121.07	0.00

Walker River Irrigation District
 Cash Journal - HYTE
 From 3/1/2022 Through 3/31/2022

122473	Sierra Office Solutions	ACCT WR21:90	3/14/2022	0.00	41.09	0.00
122474	Xerox Corporation	ACCT 71554049	3/14/2022	0.00	254.25	0.00
122475	USBWC	ASSMNTS 2/24	3/29/2022	0.00	22,103.93	0.00
122476	PERS Administrative Fund	AGENCY 704 M	3/29/2022	0.00	9,143.90	0.00
122477	Mickey Mutual Ditch Co.	2022 ANNUAL /	3/29/2022	0.00	7.42	0.00
122478	Nevada Employment Securi	EMPLOYER 006	3/29/2022	0.00	23.11	0.00
122479	Pitney Bowes Global Financ	ACCT 0010816:	3/29/2022	0.00	213.42	0.00
122480	Power Plan	ACCT 1115590	3/29/2022	0.00	8,683.42	0.00
122481	Quill	ACCT 2874673	3/29/2022	0.00	112.21	0.00
122482	Alhambra	ACCT 2883556!	3/29/2022	0.00	27.42	0.00
122483	Standard Insurance Compa	ACCT ST 92619	3/29/2022	0.00	242.03	0.00
122484	Vision Service Plan - Nevad	ACCT 3002135(3/29/2022	0.00	186.05	0.00
122485	Woodburn & Wedge	PERIOD ENDIN	3/29/2022	0.00	30,682.50	0.00
122486	D & S Waste Removal	ACCT 311400	3/29/2022	0.00	203.64	0.00
122487	Desert Ready Mix	JOB 21308	3/29/2022	0.00	480.00	0.00
122488	Decision Support Technoloç	FY22 SUBSCRIF	3/29/2022	0.00	288.00	0.00
122489	Mason Valley Tire	ACCT WRID	3/29/2022	0.00	262.00	0.00
PAYROLL	MARCH PAYROLL		3/31/2022	0.00	41,182.01	0.00
FY22-31	To record EFTP		3/1/2022	0.00	0.00	(3,103.22)
FY22-36	To record EFTP		3/14/2022	0.00	0.00	(1,281.63)
FY22-45	To record EFTP		3/29/2022	<u>0.00</u>	<u>0.00</u>	<u>(6,966.54)</u>
	Total 1100 - Cash in Checking			0.00	139,128.29	(11,351.39)

Walker River Irrigation District
Cash Journal - HYTE
From 3/1/2022 Through 3/31/2022

1200 - Cash in Money Market

<u>Document Nurr</u>	<u>Payee/Recipient Name</u>	<u>Transaction Descri</u>	<u>Effective Date</u>	<u>Deposits</u>	<u>Disbursements</u>	<u>Adjustments</u>
7137	State of Nevada Division of	FY21 Reserved	3/1/2022	85,574.56	0.00	0.00
7138	Dennis Acciari	Change Applica	3/1/2022	553.24	0.00	0.00
7139	Nuti/Fenili	INV 666	3/3/2022	15,017.20	0.00	0.00
7140	West Fork Ranches	FY22 Reserved	3/4/2022	111.74	0.00	0.00
7141	United States Board of Wat	USBWC March I	3/24/2022	1,500.00	0.00	0.00
7142	Nuti/Fenili	INV 598 & 666	3/4/2022	29,481.08	0.00	0.00
7143	Gary Garms	FY22 Reserved	3/9/2022	1,020.41	0.00	0.00
7144	Lyon County ATTN: Comptr	FY22 Assessme	3/9/2022	15,441.08	0.00	0.00
7146	DMV Reimbursement	Technology fee	3/9/2022	1.05	0.00	0.00
7148	Wes Smith	INV 559	3/21/2022	500.00	0.00	0.00
7149	Desert Hills Dairy	INV 664	3/21/2022	6,300.00	0.00	0.00
7150	Wes Smith	INV 671 Depos	3/21/2022	4,300.00	0.00	0.00
7151	USA-USFS- Toiyabe Nation	FY21 & FY22 R	3/21/2022	19,382.97	0.00	0.00
7153	Chico, Jim & Jennifer	April Well Wate	3/29/2022	500.00	0.00	0.00
7154	Vlot, 2008 Revocable Trust	April Well Wate	3/29/2022	1,000.00	0.00	0.00
7155	John & Becca Fullenwider	April Well Wate	3/29/2022	83.85	0.00	0.00
7156	Baptiste 1999 Family Trust	April Well Wate	3/29/2022	250.00	0.00	0.00
7157	Ken & Peggy Bitler Family	April Well Wate	3/29/2022	500.00	0.00	0.00
7158	Four Point Engineering	April Well Wate	3/29/2022	500.00	0.00	0.00
7159	Mark Jones	April Well Wate	3/31/2022	117.05	0.00	0.00
7160	Flying A Ranch	April Well Wate	3/31/2022	500.00	0.00	0.00

Walker River Irrigation District
 Cash Journal - HYTE
 From 3/1/2022 Through 3/31/2022

7161	Joel Brown	April Well Wate	3/31/2022	68.35	0.00	0.00
7162	Forrester Living Trust	April Well Wate	3/31/2022	97.70	0.00	0.00
7163	Bakos, Andrew	April Well Wate	3/31/2022	80.00	0.00	0.00
7164	Six N Ranch	April Well Wate	3/31/2022	500.00	0.00	0.00
7165	Craig Miller	April Well Wate	3/31/2022	<u>150.00</u>	<u>0.00</u>	<u>0.00</u>
Total 1200 - Cash in Money Market				183,530.28	0.00	0.00

Cash & Cash Equivalent Balances for last 5+ years

	2017	2018	2019	2020	2021	2022
January	\$ 3,016,780.18	\$ 2,858,050.40	\$ 2,774,664.08	\$ 2,698,995.65	\$ 1,595,797.77	\$ 1,808,499.63
February	\$ 3,092,650.98	\$ 2,819,375.59	\$ 2,608,581.71	\$ 2,653,618.99	\$ 1,649,432.95	\$ 1,805,941.91
March	\$ 3,004,853.41	\$ 2,897,158.39	\$ 2,470,877.11	\$ 2,608,927.11	\$ 1,486,551.79	\$ 1,858,591.28
April	\$ 3,043,750.37	\$ 2,806,487.95	\$ 2,776,243.95	\$ 2,430,849.36	\$ 1,542,452.33	
May	\$ 3,200,202.73	\$ 2,767,979.62	\$ 2,758,566.68	\$ 2,347,656.69	\$ 1,668,053.83	
June	\$ 3,188,940.52	\$ 2,599,190.15	\$ 2,649,311.61	\$ 2,073,214.01	\$ 1,572,457.67	
July	\$ 2,756,720.87	\$ 2,590,156.23	\$ 2,405,243.06	\$ 1,915,363.18	\$ 1,449,159.71	
August	\$ 2,720,184.48	\$ 2,700,238.25	\$ 2,379,564.66	\$ 1,762,583.28	\$ 1,604,588.00	
September	\$ 2,803,493.62	\$ 2,705,200.33	\$ 2,296,206.25	\$ 1,734,127.72	\$ 1,523,514.42	
October	\$ 2,922,859.94	\$ 3,127,469.91	\$ 2,326,691.69	\$ 2,127,177.07	\$ 1,843,319.85	
November	\$ 2,883,991.07	\$ 2,907,664.91	\$ 2,646,079.87	\$ 1,835,973.02	\$ 1,603,494.30	
December	\$ 2,986,981.27	\$ 2,935,083.50	\$ 2,570,577.66	\$ 1,758,426.30	\$ 1,731,358.16	

March 2022 Bills & Payroll

Check Number	Effective Date	Vendor Name	Check Amount
122094	3/29/2022	Decision Support Technology Inc.	VOID
122455	3/14/2022	Ameritas Life Insurance Corp	\$ 1,027.80
122456	3/14/2022	AT&T	\$ 152.74
122457	3/14/2022	Sticks and Stones Buildings Material	\$ 251.40
122458	3/14/2022	John Deere Credit	\$ 133.68
122459	3/14/2022	NAPA AUTO & TRUCK PARTS	\$ 359.99
122460	3/14/2022	Lyon County Recorder	\$ 29.96
122461	3/14/2022	MBK Engineers	\$ 3,402.00
122462	3/14/2022	MF Barcellos	\$ 5,665.40
122463	3/14/2022	O'Reilly Automotive, Inc.	\$ 274.71
122464	3/14/2022	Public Employees' Benefits Program	\$ 870.23
122465	3/14/2022	Purchase Power / Pitney Bowes	\$ 334.25
122466	3/14/2022	Quill	\$ 347.60
122467	3/14/2022	Jim Menesini Petroleum	\$ 540.94
122468	3/14/2022	NV Energy	\$ 359.71
122469	3/14/2022	Alhambra	\$ 137.85
122470	3/14/2022	Southwest Gas Corporation	\$ 429.63
122471	3/14/2022	Wells Fargo Card Services Payment	\$ 10,552.93
122472	3/14/2022	City of Yerington	\$ 121.07
122473	3/14/2022	Sierra Office Solutions	\$ 41.09
122474	3/14/2022	Xerox Corporation	\$ 254.25
122475	3/29/2022	USBWC	\$ 22,103.93
122476	3/29/2022	PERS Administrative Fund	\$ 9,143.90
122477	3/29/2022	Mickey Mutual Ditch Co.	\$ 7.42
122478	3/29/2022	Nevada Employment Security Division	\$ 23.11
122479	3/29/2022	Pitney Bowes Global Financial Services	\$ 213.42
122480	3/29/2022	Power Plan	\$ 8,683.42
122481	3/29/2022	Quill	\$ 112.21
122482	3/29/2022	Alhambra	\$ 27.42
122483	3/29/2022	Standard Insurance Company	\$ 242.03
122484	3/29/2022	Vision Service Plan - Nevada	\$ 186.05

Walker River Irrigation District
Check/Voucher Register - Last Month Bills
From 3/1/2022 Through 3/31/2022

PROVISIONAL

122485	3/29/2022	Woodburn & Wedge	\$	30,682.50
122486	3/29/2022	D & S Waste Removal	\$	203.64
122487	3/29/2022	Desert Ready Mix	\$	480.00
122488	3/29/2022	Decision Support Technology Inc.	\$	288.00
122489	3/29/2022	Mason Valley Tire	\$	262.00
PAYROLL	3/31/2022	MARCH PAYROLL	\$	41,182.01
			Total Bills & Payroll	\$ 139,128.29

Legal Expenses for last 5 years- in CALENDAR years

	2017	2018	2019	2020	2021	2022
January	\$ 38,852.97	\$ 9,248.73	\$ 49,366.91	\$ 27,519.50	\$ 91,978.75	\$ 34,932.50
February	\$ 18,540.01	\$ 7,909.56	\$ 26,816.90	\$ 35,946.10	\$ 112,658.30	\$ 36,874.47
March	\$ 33,406.46	\$ 16,385.50	\$ 20,238.22	\$ 42,378.90	\$ 71,055.00	\$ 30,682.50
April	\$ 21,749.83	\$ 15,208.34	\$ 33,802.35	\$ 38,281.75	\$ 32,827.47	
May	\$ 20,031.00	\$ 11,289.60	\$ 39,307.41	\$ 40,495.00	\$ 37,405.59	
June	\$ 13,407.04	\$ 16,206.50	\$ 32,246.10	\$ 32,134.50	\$ 42,480.00	
July	\$ 22,218.36	\$ 22,347.00	\$ 28,084.90	\$ 21,077.00	\$ 44,915.50	
August	\$ 29,775.12	\$ 28,317.74	\$ 34,060.00	\$ 47,057.48	\$ 50,448.05	
September	\$ 40,089.35	\$ 23,883.34	\$ 33,322.09	\$ 76,114.03	\$ 34,686.50	
October	\$ 10,475.02	\$ 24,154.50	\$ 25,099.20	\$ 63,705.68	\$ 52,842.50	
November	\$ 7,929.76	\$ 27,425.09	\$ 33,135.00	\$ 67,668.00	\$ 68,478.93	
December	\$ 14,376.29	\$ 27,903.66	\$ 33,203.10	\$ 62,750.40	\$ 19,994.53	
	\$ 270,851.21	\$ 230,279.56	\$ 388,682.18	\$ 555,128.34	\$ 659,771.12	\$ 102,489.47

Legal Expenses for last 5 years- in FISCAL years

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
July	\$ 22,438.04	\$ 22,218.36	\$ 22,347.00	\$ 28,084.90	\$ 21,077.00	\$ 44,915.50
August	\$ 23,008.60	\$ 29,775.12	\$ 28,317.74	\$ 34,060.00	\$ 47,057.48	\$ 50,448.05
September	\$ 48,245.18	\$ 40,089.35	\$ 23,883.34	\$ 33,322.09	\$ 76,114.03	\$ 34,686.50
October	\$ 57,212.71	\$ 10,475.02	\$ 24,154.50	\$ 25,099.20	\$ 63,705.68	\$ 52,842.50
November	\$ 25,226.99	\$ 7,929.76	\$ 27,425.09	\$ 33,135.00	\$ 67,668.00	\$ 68,478.93
December	\$ 18,748.57	\$ 14,376.29	\$ 27,903.66	\$ 33,203.10	\$ 62,750.40	\$ 19,994.53
January	\$ 32,672.64	\$ 9,248.73	\$ 49,366.91	\$ 27,519.50	\$ 91,978.75	\$ 34,932.50
February	\$ 38,852.97	\$ 7,909.56	\$ 26,816.90	\$ 35,946.10	\$ 112,658.30	\$ 36,874.47
March	\$ 18,540.01	\$ 16,385.50	\$ 20,238.22	\$ 42,378.90	\$ 71,055.00	\$ 30,682.50
April	\$ 33,406.46	\$ 15,208.34	\$ 33,802.35	\$ 38,281.75	\$ 32,827.47	
May	\$ 21,749.83	\$ 11,289.60	\$ 39,307.41	\$ 40,495.00	\$ 37,405.59	
June	\$ 20,031.00	\$ 16,206.50	\$ 32,246.10	\$ 32,134.50	\$ 42,480.00	
	\$ 360,133.00	\$ 201,112.13	\$ 355,809.22	\$ 403,660.04	\$ 726,777.70	\$ 373,855.48

Period Ending	Matter	Matter Name	Amount	Fund
11/30/2021	17090017	Response to Auditors	\$ 878.23	10
12/31/2021	17090017	Response to Auditors	\$ 487.50	
Fiscal Year Total			\$ 1,365.73	
7/31/2021	17090018	Board of Directors Meeting	\$ 6,207.50	10
8/31/2021	17090018	Board of Directors Meeting	\$ 2,372.50	10
9/30/2021	17090018	Board of Directors Meeting	\$ 3,380.00	10
10/31/2021	17090018	Board of Directors Meeting	\$ 2,470.00	10
11/30/2021	17090018	Board of Directors Meeting	\$ 3,412.50	10
12/31/2021	17090018	Board of Directors Meeting	\$ 2,925.00	10
1/31/2022	17090018	Board of Directors Meeting	\$ 3,217.50	10
2/28/2022	17090018	Board of Directors Meeting	\$ 2,145.00	10
Fiscal Year Total			\$ 26,130.00	
7/31/2021	17090063	Tribe's Counterclaim C-125-B	\$ 25,258.50	10
8/31/2021	17090063	Tribe's Counterclaim C-125-B	\$ 16,879.00	10
9/30/2021	17090063	Tribe's Counterclaim C-125-B	\$ 23,742.50	10
10/31/2021	17090063	Tribe's Counterclaim C-125-B	\$ 23,338.00	10
11/30/2021	17090063	Tribe's Counterclaim C-125-B	\$ 8,092.50	10
12/31/2021	17090063	Tribe's Counterclaim C-125-B	\$ 18,942.50	10
1/31/2022	17090063	Tribe's Counterclaim C-125-B	\$ 21,273.94	10
2/28/2022	17090063	Tribe's Counterclaim C-125-B	\$ 14,902.50	10
Fiscal Year Total			\$ 152,429.44	
7/31/2021	17090083	Mineral County Intervention	\$ 8,677.50	10
8/31/2021	17090083	Mineral County Intervention	\$ 5,590.00	10
9/30/2021	17090083	Mineral County Intervention	\$ 20,442.50	10
10/31/2021	17090083	Mineral County Intervention	\$ 39,715.93	10
11/30/2021	17090083	Mineral County Intervention	\$ 975.00	10
12/31/2021	17090083	Mineral County Intervention	\$ 1,105.00	10
1/31/2022	17090083	Mineral County Intervention	\$ 1,397.50	10
2/28/2022	17090083	Mineral County Intervention	\$ 1,852.50	10
Fiscal Year Total			\$ 79,755.93	
1/31/2021	17090111	Vacancies on U.S. Board of Water Commissioners	\$ 325.00	10
Fiscal Year Total			\$ 325.00	
8/31/2021	17090213	Rural Nevada Media LLC- Sign Lease	\$ 97.50	10
Fiscal Year Total			\$ 97.50	
7/31/2021	17090223	NFWF Agreement	\$ 55.00	9
11/30/2021	17090223	NFWF Agreement	\$ 330.00	9
12/31/2021	17090223	NFWF Agreement	\$ 2,763.00	9
Fiscal Year Total			\$ 3,148.00	
11/30/2021	17090228	Settlement Discussions with Walker River	\$ 1,375.00	10
12/31/2021	17090228	Settlement Discussions with Walker River	\$ 3,737.00	10
1/31/2022	17090228	Settlement Discussions with Walker River	\$ 2,730.00	10
2/28/2022	17090228	Settlement Discussions with Walker River	\$ 162.50	10
Fiscal Year Total			\$ 8,004.50	
10/31/2021	17090234	Cloud Seeding	\$ 65.00	11
Fiscal Year Total			\$ 65.00	
1/31/2022	17090325	Emergency Action Plans	\$ 422.50	11
Fiscal Year Total			\$ 422.50	
2/28/2022	17090333	US EPA/WABUSKA DRAIN	\$ 1,545.00	15
Fiscal Year Total			\$ 1,545.00	
1/31/2021	17090334	NFWF 2018 Change Application	\$ 325.00	9
Fiscal Year Total			\$ 325.00	
7/31/2021	17090341	Stored Water Lease Program	\$ 97.50	9
8/31/2021	17090341	Stored Water Lease Program	\$ 195.00	9
11/30/2021	17090341	Stored Water Lease Program	\$ 2,080.00	9
12/31/2021	17090341	Stored Water Lease Program	\$ 780.00	9
1/31/2022	17090341	Stored Water Lease Program	\$ 910.00	9
2/28/2022	17090341	Stored Water Lease Program	\$ 260.00	9
Fiscal Year Total			\$ 4,322.50	

Total Legal By Fund		
9	\$	12,529.30
10	\$	287,132.65
11	\$	27,408.03
15	\$	1,545.00
16	\$	-
17	\$	-
18	\$	325.00
Total Legal By Fund		\$ 328,939.98

Policies and Procedures Manual

Policy and Procedures on Accounts Payable

Policy Title	Policy and Procedures on Accounts Payable
Policy Objective	The Policy and Procedures on Accounts Payable policy establishes the procedures for the payment of purchases of goods and services otherwise known as accounts payable.
Target Audience	This policy applies to all WRID personnel, particularly those involved in purchase and payment of goods and services.
Effective Date	TBD
Revision History	TBD

Policies and Procedures Manual

Policy and Procedures on Accounts Payable

I. Purpose

This policy establishes the procedures for the payment of purchases of goods and services otherwise known as accounts payable.

Accounts payable represent WRID's financial obligations to its vendors for goods and/or services that have been received or are expected to be received in the future.

The liabilities must be paid within a reasonable period and in accordance with vendor credit terms. Accounts payable and its related processes present a risk to WRID because cash ultimately flows out of the organization and therefore there needs to be a high level of confidence that the correct amount is flowing to the correct suppliers for the correct goods or services.

The overall process of procuring goods and services at WRID is shown as follows. This policy covers the activities and actions required in the second and third box.

**II. Policy**

This policy identifies control actions to mitigate potential risks related to accounts payable and establishes the following:

- All invoices must be verified to ensure payments are appropriately made to the correct vendor for the correct amount for goods and services delivered and expected
- For purchase order based payments, discrepancies between the vendor invoice and the purchase order greater than 10% or \$1,000 must be resolved before the payment can be processed.
- The *Payment Control Form* must be completed for all payments made via Electronic Funds Transfer (EFT)
- There must be an appropriate segregation of functional responsibilities to ensure the appropriate financial controls from the financial commitment to the actual payment.

III. Procedures

The following procedures outlines how to process purchase order based payments and non-purchase ordered based payments.

Purchase Order Based Payments

Some purchases such as vehicles or equipment require a purchase order to be submitted to the seller prior to placing an order. If the purchase is over a designated amount, WRID must follow procurement policies and procedures.

a. How to process a purchase order based payment

Purchase order based payments are to be completed in six key steps:

1. Verify details of the invoice match the purchase order and ensure amount is within the allowable limit
2. Fill out *Payment Control Form* (for EFT) or code to appropriate account
3. Enter payable into accounting software
4. Process payment via paper check *if applicable*
5. Obtain signatures from two approved account signers on paper check or *Payment Control Form*
6. (for EFT) Schedule payment to vendor, print receipt then submit to reviewer for quality control ensuring the '3 Rights'
 - a. Right goods or services
 - b. Right vendor
 - c. Right amount

Non-Purchase Order Based Payments

Most of WRID's invoices are non-purchase order based, therefore the following process must be followed.

a. How to process a non-purchase order based payment

Non-purchase order based payments are to be completed in six key steps:

1. Verify details of the invoice are for approved goods and/or services and verify amount is within allowable limit
2. Fill out *Payment Control Form* (for EFT) or code to appropriate account

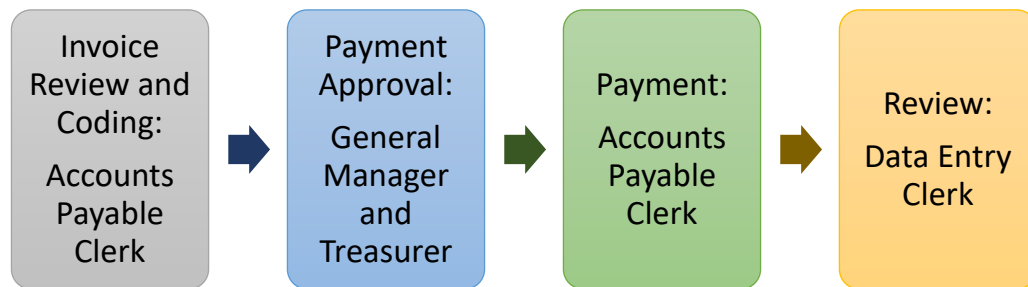
Policies and Procedures Manual

Policy and Procedures on Accounts Payable

3. Enter payable into accounting software
4. Process payment via paper check *if applicable*
5. Obtain signatures from two approved account signers on paper check or *Payment Control Form*
6. (for EFT) Schedule payment to vendor, print receipt then submit to reviewer for quality control ensuring the '3 Rights'
 - a. Right goods or services
 - b. Right vendor
 - c. Right amount

IV. Segregation of Duties

There must be an appropriate segregation of functional responsibilities to ensure appropriate financial controls from the initiation of a financial commitment to the actual payment. The process of segregation is as follows:



V. Monitoring Accounts Payable

Monitoring accounts payable is an important part of the overall financial process and should be done regularly. Staff responsible for payments should ensure accounts payable remain current, outstanding payments are regularly reviewed and that payments do not go beyond the payment terms stipulated with vendors.

VI. How to properly file accounts payable documentation

Proper filing of accounts payable documentation should be done so in a manner that permits tracing of payments back to their supporting documentation in a logical and secure manner. All *Payment Control Forms* and payment receipts will be stapled to the invoice with additional supporting documentation if applicable.

VII. Payment Process

All goods and services payments should be made via paper check when acceptable. If a vendor accepts only online payments, or charges for paper check payments, an electronic funds transfer (EFT) payment method should be used. The Accounts Payable Clerk must obtain the vendor's account information and necessary information for completing the EFT safely and efficiently.

Payment Control Form

In accordance with certification below, we hereby authorize release of payment to the payee below:

Payee:	Vendor Name:	
	Invoice Number:	
	Due Date:	
	Payment Mode:	
	Bank Name:	
	Account Number:	

Invoice Amount:

Amount	Fund	Account Code	Project

Certification: The authorized officials hereby certify:
-that this payment has not previously been made
-that this payment is covered by funds available in the budget
-that copies of invoices and other supporting documentation are attached to this request

Signature 1

Signature 2