

**CARSON WATER SUBCONSERVANCY DISTRICT  
BOARD OF DIRECTORS  
AND CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

**NOTICE OF PUBLIC MEETING**

**DATE:** November 15, 2017  
**TIME:** 6:30 P.M.  
**LOCATION:** NAI Alliance  
Conference Room  
1000 N. Division St., #202  
Carson City, NV

**AGENDA**

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**Please Note:** The CWSD Board may: 1) take agenda items out of order; 2) combine two or more items for consideration; or 3) remove an item from the agenda or delay discussion related to an item at any time. Reasonable efforts will be made to assist and accommodate individuals with disabilities who wish to attend the meeting. Please contact Toni Leffler at (775)887-7450 (<mailto:toni@cwsd.org>), at least three days in advance so that arrangements can be made.

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1. Call to Order the Carson Water Subconservancy District (CWSD) Board of Directors
2. Roll Call
3. Pledge of Allegiance
4. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
5. For Possible Action: Approval of Agenda
6. For Possible Action: Approval of the Board Meeting Minutes of October 18, 2017.

**CONSENT AGENDA**

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**Please Note:** All matters listed under the consent agenda are considered routine and may be acted upon by the Board of Directors with one action and without an extensive hearing. Any member of the board or any citizen may request that an item be taken from the consent agenda, discussed and acted upon separately during this meeting.

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7. For Possible Action: Approval of Treasurer's Report for October 2017.
8. For Possible Action: Payment of Bills for October 2017.
9. For Possible Action: Approval to extend the Interlocal Agreement #2015-1 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program.
10. For Possible Action: Approval of Interlocal Agreement #2017-17 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program in the amount of \$46,900.

**\*\*END OF CONSENT AGENDA\*\***

**RECESS TO CONVENE AS THE  
CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY BOARD**

11. Roll Call
12. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
13. For Possible Recommendation: Presentation of the FY 2016-17 audit by Kohn & Company.

Carson Water Subconservancy District Board of Directors and  
Carson River/Alpine County Water Subconservancy Joint Powers Authority Board  
11/15/17 Meeting Agenda

14. For Possible Recommendation: Consider an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD.
15. For Possible Recommendation: Review proposed Memorandum of Understanding with Alpine County to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.
16. For Possible Recommendation: Review of Agreement 2017-18 and Scope of Work with Robert G. Loveberg to develop Floodplain Ordinances for Alpine County and Update Floodplain Ordinances for Douglas County, Carson City, and Lyon County in amount of \$33,000.
17. For Discussion Only: Review the Carson River Watershed Stewardship Plan Update 2017.
18. For Discussion Only: 2017 Water Year Update and Future Water Issues.
19. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.

ADJOURN TO RECONVENE AS  
THE CARSON WATER SUBCONSERVANCY DISTRICT BOARD OF DIRECTORS

20. For Possible Action: Approval of an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD.
21. For Possible Action: Approval of the proposed CWSD's Carson River Watershed Committee Policy.
22. For Possible Action: Approval of the Memorandum of Understanding with Alpine County to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.
23. For Possible Action: Approval of the FY 2016-17 audit prepared by Kohn & Company
24. For Possible Action: Approval of Agreement #2017-18 and Scope of Work with Robert G. Loveberg to Update Floodplain Ordinances for Alpine County, Douglas County, Carson City, and Lyon County in amount of \$33,000.
25. For Discussion Only: Staff Reports - General Manager
  - Legal
  - Correspondence
26. For Discussion Only: Directors Reports
27. For Discussion Only: Update on activities in Alpine County.
28. For Discussion Only: Update on activities in Storey County.
29. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
30. For Possible Action: Adjournment

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Supporting material for this meeting may be requested from Toni Leffler at 775-887-7450 (<mailto:toni@cwsd.org>) and is available at the CWSD offices at 777 E. William St., #110A, Carson City, NV 89701 and on the CWSD website at [www.cwsd.org](http://www.cwsd.org).

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Carson Water Subconservancy District Board of Directors and  
Carson River/Alpine County Water Subconservancy Joint Powers Authority Board  
11/15/17 Meeting Agenda

In accordance with NRS 241.020, this notice and agenda has been posted at the following locations  
:

-Dayton Utilities Complex  
34 Lakes Blvd  
Dayton, NV

-Minden Inn Office Complex  
1594 Esmeralda Avenue  
Minden, NV

-Lyon County Administrative Building  
27 S. Main St.  
Yerington, NV

-Churchill County Administrative Complex  
155 N Taylor St.  
Fallon, NV

-Carson City Hall  
201 N. Carson St.  
Carson City, NV

-Carson Water Subconservancy District Office  
777 E. William St., #110A  
Carson City, NV

-Alpine County Administrative Building  
99 Water St.  
Markleeville, CA

-CWSD website:  
<http://www.cwsd.org>

-State public meetings website:  
<http://notice.nv.gov>

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 9:00 A.M. on November 9, 2017, he/she posted a copy of the Notice of Public Meeting and Agenda for the November 15, 2017, regular meeting of the Carson Water Subconservancy District and the Carson River/Alpine County Water Subconservancy Joint Powers Authority Board, in accordance with NRS 241.020; said agenda was posted at the following location:

\_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date & Time of Posting: \_\_\_\_\_

**AGENDA ITEM #6**

**MINUTES OF LAST  
BOARD MEETING**



CARSON WATER SUBCONSERVANCY DISTRICT  
BOARD OF DIRECTORS AND  
CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD MEETING  
October 18, 2017, 6:30 P.M.  
*DRAFT* Minutes

Chairman Abowd called the meeting of the Carson Water Subconservancy District (CWSD) to order at 6:30 p.m. in Room 202 of the NAI Alliance offices, 1000 N. Division St., Carson City, NV. Roll call of the CWSD Board was taken and a quorum was determined to be present.

**CWSD Directors present:**

Karen Abowd, Chairman  
Brad Bonkowski  
Carl Erquiaga, Vice Chairman  
Ken Gray  
Doug Johnson  
Barry Penzel  
Chuck Roberts  
Ernie Schank  
Fred Stodieck  
Steve Thaler

**Directors not present:**

Don Frensdorff

**Staff present:**

George Benesch, Legal Counsel  
Edwin James, General Manager  
Brenda Hunt, Watershed Program Manager  
Toni Leffler, Administrative Assistant/Secretary to the Board  
Debbie Neddenriep, Water Resource Specialist II

**Also present:**

David Griffith, Alpine County  
Don Jardine, Alpine County  
Mike Salogga, Carson City Senior Center

The Pledge of Allegiance was led by Director Schank.

**Item #4 – Discussion Only: Public Comment** – Director Penzel mentioned that recently the Washoe Tribe tried to post signs at the edge of their property that the water on the East Fork is not fit for drinking, saying that a spill at Leviathan Mine had polluted the river during the flooding events. Don Jardine noted that the LRWQCB stated that it did not spill. [Note: Mr. Jardine found out that there were two spills last winter. One spill was contained on-site, and the other spill did flow into Leviathan Creek.]

Brenda Hunt introduced Louise Thompson, the new AmeriCorps member working with CWSD staff on a full-time basis until next June. Ms. Thompson said that she has an educational background in psychology and has worked in wildlife and fisheries. She chose this AmeriCorps assignment because she has found water management to be interesting and is here to learn.

**Item #5 – For Possible Action: Approval of Agenda.** *Director Penzel made the motion to approve the agenda. The motion was seconded by Director Gray and unanimously approved by the CWSD Board.*

**Item #6 – For Discussion and Possible Action: Approval of the Board Meeting Minutes from September 20, 2017.** *Director Schank made the motion to approve the minutes of the September 20, 2017, Board meeting. The motion was seconded by Director Johnson and unanimously approved by the CWSD Board, with Director Bonkowski abstaining for not having been at that meeting.*

### CONSENT AGENDA

**Item #7 – For Possible Action: Approval of Treasurer’s Report for September 2017.**

**Item #8 – For Possible Action: Payment of Bills for September 2017.**

**Item #9 – For Possible Action: Approval of CWSD’s Revised Criteria for Selecting Board Officers.**

**Item #10 – For Possible Action: Approval of CWSD’s Policy for Selecting Committee Members.**

**Item #11 – For Possible Action: Renewal of the General Manager’s Employment Contract.**

**Item #12 – For Possible Action: Approval of Revised CWSD Regional Water System Policy.**

There was no public comment. *Director Schank made the motion to approve Items #7-12 of the Consent Agenda. The motion was seconded by Director Stodieck and unanimously approved by the CWSD Board.*

\*\*END OF CONSENT AGENDA\*\*

### RECESS TO CONVENE AS THE CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY JOINT POWERS AUTHORITY BOARD

**Item #13 – Roll Call** – Director Abowd convened the Carson River/Alpine County Water Subconservancy Joint Powers Authority (JPA) Board and a roll call was taken.

**JPA Directors present:**

Karen Abowd, Chairman  
Brad Bonkowski  
Carl Erquiaga, Vice Chairman  
Ken Gray

David Griffith  
Don Jardine, Treasurer  
Doug Johnson  
Barry Penzel  
Chuck Roberts  
Ernie Schank  
Fred Stodieck  
Steve Thaler

**Directors not present:**  
Don Frensdorff

**Item #14 – Discussion Only: Public Comment** – None.

**Item #15 – For Possible Action: A workshop to discuss possible organizational structures for Alpine County and CWSD to work together on watershed issues.** Mr. James explained that the Board has been talking about how to structure our agreement with Alpine County and introduced Mike Salogga as highly recommended by Carson City to facilitate this process.

Mr. Salogga stressed that this is intended to be a conversation, not an action item. He explained his experience and credentials for facilitating a process like this. The conversation can be strategic and tactical by asking a series of questions. Why do we do what we do? Why do we exist? What is our value? Where are we going? Are we on the right track? What's working right and what needs some changes?

Director Abowd noted that it is important to address these questions in the spirit of transparency and compliance with Open Meeting Laws and it needs to be better defined because institutional memory that will fade.

Director Roberts noted that the conflict comes when defining whether we are talking about CWSD or Joint Powers Authority business.

Mr. Salogga commented that he likes the idea that everyone, from headwaters to terminus, be involved. Director Jardine commented that he views the Carson River as one large watershed. A reason work on clean up at Leviathan Mine is because what happens in California flows downstream. Director Griffith agreed that the consensus of the group is that we all want to look at as watershed. The problem is with how to get there legally.

Director Schank commented that the CWSD Board is very successful in what has been accomplished over the past 15-20 years. Before this Board came together with Mr. James as General Manager, everyone was provincial. This has been a fun board that has accomplished a lot with relationships between counties which had been damaged. We don't want to be so tied down that we are all about mechanics and not about substance.

Director Penzel addressed Board composition and wondered why the tribal chair is not involved. He also noted that Storey County has not been as regular a participant since the controversy began. We need to enlarge the conversation.

Director Stodieck noted that prior to this controversy, we were moving forward. This controversy is a step back. Do we need to just change the name of the CWSD to encompass the entire watershed? George Benesch responded that we can't change name without the legislative process. Mr. Salogga commented that a name change is a place to start but more homework needs to be done after deciding who you want to be known as in the community. Mr. Benesch recalled that before Mr. James, there was a General Manager under contract and all the work went to his firm. The CWSD has progressed to be a poster child for what a watershed should be; everyone gets along.

Director Thaler suggested that CWSD may not be the only organization who serves more than one county and state and that we might want to look at other agencies. Mr. James noted that the only other agencies which cross state boundaries do so by court order or federal action. We are unique because we work from the ground up instead of from the government down. Director Schank emphasized that we don't want to make anyone (Alpine County) feel like second-class citizens and not equal.

Director Johnson noted that he doesn't feel it is necessary to take anything back to the Legislature to make changes. He asked what other forms of a full board can we do besides the JPA to keep the organization legal and get back to functioning well the way it has been for 19 years.

Director Penzel asked for the group to identify what problem we are trying to cure. Director Abowd responded that we want equal representation for everyone, including Alpine County and Storey County. Director Gray asked the intent. If the intent is to work as a blended family and we are operating as what it was intended to be, where's the problem? Mr. Benesch responded that, from legal standpoint, when the idea of Alpine County working with CWSD came up, he met with the Alpine County counsel to come up with an instrument that would work and the Joint Powers Agreement (JPA) was the result. It was submitted to Nevada Attorney General's (AG) office who determined that it was compliant with Nevada law, and Alpine County did the same to verify that it met California requirements. At the time the instrument wasn't challenged, and since that time there have been many inquiries from other groups about how to make their organization work similarly. Recently the AG's office declined to give an advisory opinion on CWSD's open meeting law compliance. He doesn't foresee a big problem. Previously we just convened the Joint Powers Authority Board in the beginning of the meeting and functioned as one big happy family.

Mr. James noted that the JPA needs clean up language, but the structure would stay the same. Mr. Salogga comment that he was hearing that most people are happy with the way it was.

Director Gray brought up the idea of risk vs. reward for changing the organization. He felt that there is a risk of creating waves. Director Roberts talked about qualified immunity as applying when you "color within the lines" but when not operating within the law, you are subject to a lawsuit, particularly if you have been put on notice. This Board doesn't understand the mechanics of how we operate. We have two separate entities, one by interlocal agreement. He pointed out that the JPA Exhibit A isn't accomplishable. Director Thaler noted that we are assuming that we are doing something wrong. He agrees with Director Gray; if someone wants to file an Open Meeting Law violation complaint, they should do it and let the AG's office rule. Director Roberts noted that we aren't even following the contract that we have. If the goal is to usurp the Legislature, we are setting ourselves up to problems. He said that he read through the Open Meeting Law and quite a few court opinions about it, and he believes that we are closer to having the proper name now.

Mr. Salogga stressed that this group has the intent of doing the right thing and, secondly, we are willing to fix any problem as an organization. If mistakes have been made in the past, they are learning opportunities, or we are going to fix it.

Director Penzel addressed another issue: the intent to usurp the Legislature. We have no desire to do that. The problem we have is that the Board is responsible to direct Mr. James and to oversee the river activities. The methodologies should be within the law that make sense. We must rely on our attorney to provide direction. Mr. Benesch commented that he doesn't think that we are as far off as Director Roberts suggests.

Director Roberts addressed his concern that twice or three times the Board has directed that Director Roberts and Mr. James sit down with another attorney to discuss the JPA. If we want to use the JPA, we just need to be following it. Mr. Salogga noted that the Administrative Committee has been addressing the JPA through a process. How much more is needed? Director Abowd responded that it is a tactical approach that needs tweaking to make it crystal clear that we are staying within our boundaries.

Mr. Benesch stressed that CWSD wants to be in government compliance which includes the Open Meeting Law. We've gone through the process of verifying that we are compliant by revising the agenda to create two meetings. Mr. James agreed that the JPA language needed to be tweaked, including Exhibit A. Mr. James proposed using the 11 Guiding Principles which every county has adopted as the revised language for Exhibit A.

Director Bonkowski asked if we are doing something wrong, how do we fix it? This issue has impacted CWSD's ability to get work done. Mr. Bonkowski suggested assigning this to committee and let the board continue with business.

Director Erquiaga asked who is to make the determination that we are doing something wrong? The response was a neutral third party. Director Stodieck asked what better specialty attorney is there on the Open Meeting Law than the Attorney General? Mr. Salogga suggested continuing the process by having the Administrative Committee finish work based on feedback from this meeting and work with Mr. Benesch for legal advice. Director Gray noted that before Administrative Committee does any further work, Mr. Benesch should have given his opinion first. Mr. Benesch explained that he tried to get a laundry list of Director Roberts's concerns but never got it. He feels it is an artificial problem that he doesn't feel is as serious as Director Roberts thinks it is. This is a government entity doing what it is supposed to do, getting along and doing what's best for the watershed.

Director Penzel suggested a solution of withdrawing Douglas County from this Board until we get an opinion from the Douglas County District Attorney. We operate under several Nevada Revised Statutes (NRS). Until you ask the right questions, you are not going to get anywhere. He suggested taking a county's agenda as a template. There are a host of other things that need to be addressed with an attorney who specializes in that.

Director Thaler commented that we hear Director Roberts's concerns and we have a qualified legal counsel who we are paying him to give us good advice. Director Roberts noted that we are asking the same person who wrote the JPA to look at it for what's wrong with it. Mr. Salogga noted that Mr. Benesch and the Administrative Committee do not have a bullet point list of the concerns.

Director Griffith suggested retaining an outside attorney to look at this problem. Director Roberts offered to sit down with Mr. Benesch to go through the NRS. He needs to be able to present his questions directly. If we stay within the parameters of Exhibit A of the JPA, meet the Open Meeting Law requirements, and address workers comp, he has no problem.

The next steps are for Mr. James, Mr. Benesch, and Director Roberts meet, make a bullet list of concerns, take it to Administrative Committee, and bring recommendations to the Board. Director Johnson stressed that we need to follow the advice of our legal counsel. Director Roberts commented that it is now a matter of how Mr. James structures business until the JPA is modified.

Director Schank asked how we can involve Storey County to get their input and not break any laws. Mr. Salogga suggested that be added as a bullet point. Director Roberts suggested an alternative structure for involving whomever we want; create a subcommittee and convene the subcommittee instead of the Joint Powers Authority Board in the CWSD meetings.

**Item #16 – For Possible Action: Possible recommendation after review of the proposed five-year budget for future planning purposes.** Mr. James explained that this item was reviewed by the Finance Committee. The proposed budget plan is a strategic planning directive of where we want to go in the future. Mr. James gave a PowerPoint presentation. Income is from ad valorem taxes, grants, and interest. Until FY 2009-10, ad valorem taxes were increasing but then decreased for several years. Today's income from ad valorem taxes is still less than in FY 2009-10. CWSD's 2011 commitment to pay \$125,000/yr. for 20 years to both Douglas County and Carson City for the pipeline has taken up funds that would be used to replenish the Acquisition/Construction and Floodplain Management Funds.

The priorities determined from the Strategic Planning session include:

- #1 – floodplain management and, with equal votes, Carson River rehabilitation and stabilization
- #2 – regional water supply and, with equal votes, data collection
- #3 - regional. water quality

The five- year budgeting process on page 70 of the Board package reflects the net of what staff gets. The FEMA grants are keeping up the flood priorities.

The Floodplain Management Fund is to deal with flood projects. Projects already committed from that fund include \$40,000 for Hwy 88 in Minden, \$167,000 for 2017-18 conservation districts flood repair projects, and \$50,000 for the proposed Churchill County 100-yr flood flow calculation. The five-year budget proposes to put \$160,000 back into Floodplain Management Fund.

Mr. James reviewed the future integrated project priorities:

1. Pursue legislation regarding the Carson River Channel. We are working with various stakeholders regarding this issue.
2. Become more active in federal and state legislative action. Staff is monitoring legislative action.
3. Update perennial yield for the various groundwater basins. The State Engineer recommends holding off to see what comes out of litigation on the Humboldt River.
4. Analysis of potential surface and groundwater storage sites. Mr. James will talk to the Finance Committee about next year's budget to bring in someone to categorize what is available and what opportunities to pursue.

5. Evaluate how to modify river grade control structures for fish, sediment, and recreational bypass.
6. Conduct surface and groundwater quality studies. CWSD is working with USGS to collect water quality data.
7. Continue funding the Watershed Literacy Campaign. This is ongoing.
8. Others: Upper watershed forest health and study the feasibility of creating erosion compensation fund.

Mr. James mentioned that this year's flooding pointed out the need to better understand who is responsible for maintaining the repairs to the river. It is important to all of us to have a plan in place for dealing with the next flood. Director Abowd asked if we are talking with the right State people. Mr. James responded that he has been talking with the State Lands Director. Director Schank suggested talking with a variety of State agencies to simplify some of the permitting process to where there is some agreement among agencies. Director Jardine asked to keep California Fish and Game in the conversation about storage in Red Lake. Mr. James noted that California Fish and Game owns some of the largest water rights storage facilities in Alpine County but has limited funds to manage Red Lake.

The Board had no further comments or directions to give staff.

**Item #17 – Discussion Only: Public Comment.** None.

### **ADJOURN TO RECONVENE AS THE CARSON WATER SUBCONSERVANCY DISTRICT BOARD OF DIRECTORS**

**Item #18 – For Possible Action: Approval of CWSD's Revised Policy for Director Meeting Compensation.** Mr. James explained that this topic was brought up to the Administrative Committee at the July meeting, but the item was tabled for more discussion. At the September Administrative Committee meeting, the committee reviewed the policy. Included in the Board package was the proposed changes to the policy.

There was no public comment. *Director Schank made the motion to approve CWSD's Revised Policy for Director Meeting Compensation. The motion was seconded by Director Stodieck and unanimously approved by the CWSD Board.*

**Item #19 – For Possible Action: Authorize CWSD to pursue Nevada Department of Agriculture grant for Invasive Species control.** Ms. Hunt explained that the Nevada Department of Agriculture (NDA) is planning to put out a Request for Proposals (RFP) for a grant of perhaps \$25,000 for the whole state. Even though it is a small amount, staff needs authority of the Board to go after the grant and work in tandem with Carson Valley Conservation District (CVCD) for work in Eldorado Canyon.

*Director Bonkowski made the motion to authorize CWSD to pursue a Nevada Department of Agriculture grant for Invasive Species control. The motion was seconded by Director Penzel and unanimously approved by the Board.*

**Item #20 – For Possible Action: Review of the proposed five-year budget for future planning purposes.** This topic was discussed under Item #16. There was no further Board or public comment.

**Item #21 –Discussion Only: Staff Reports**

General Manager - Mr. James reported:

- He has been meeting with water purveyors. He will bring a presentation to the CWSD Board in November, and then give it to all the water purveyor boards.
- Staff has been putting together the Carson River Water Summit in January of 2018 to talk about future water issues. The water summit will be held in the Nevada Room at the Governor's Mansion.

Brenda Hunt reported:

- Snap Shot Day will be on Fri., 10/20/17. Water testing will occur at 11 sites throughout the watershed and CWSD staff will participate.
- Flood Awareness Week is the week of 11/12/17. There will be events at Lloyd's Bridge involving children from the Carson Montessori School on 11/13/17, and at the Douglas County Community Center in Gardnerville on 11/14/17, among others.

Legal –Mr. Benesch had nothing additional to report.

**Item #22- Discussion Only: Directors' Reports**

Director Penzel suggested that future meetings about Douglas County water with Ron Roman and Nick Charles, also include Eric Nilssen.

**Item #23 – Discussion Only: Update on activities in Alpine County.** Director Griffith reported that the– Alpine Biomass Committee working group in the Carson Ranger District have been working with the people looking for signs of plague and insects in the forest, and the report came back clean.

**Item #24 – Discussion Only: Update on activities in Storey County.** There was no public comment on this item.

**Item #25 – Discussion Only: Public Comment.** Debbie Neddenriep reported that the Alpine Aspen Festival was wonderful and CWSD staff was happy to participate.

*There being no further business to come before the Board, Director Johnson made the motion and the meeting was adjourned at 8:21 p.m.*

Respectfully submitted,

Toni Leffler  
Secretary



## **AGENDA ITEM #7**

### **TREASURER'S REPORT**

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Balance Sheet

Accrual Basis

As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010-00 · Cash in Checking - B of A	27,212.44
1011-00 · Petty Cash	100.00
1014-00 · Local Gov't Inv. Pool-Regular	791,904.25
1029-00 · Bank of America-Savings	70,148.43
Total Checking/Savings	889,365.12
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	500.00
Total Current Assets	889,865.12
<b>TOTAL ASSETS</b>	<b>889,865.12</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3307-00 · CC Payroll Due	2,146.86
3360-00 · Accrued Vacation	21,313.02
3362-00 · Accrued sick leave	42,086.47
Total Other Current Liabilities	65,546.35
Total Current Liabilities	65,546.35
Total Liabilities	65,546.35
Equity	
4000-00 · Fund Balance	652,491.55
Net Income	171,827.22
Total Equity	824,318.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>889,865.12</b>

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss YTD Comparison

Accrual Basis

October 2017

	Oct 17	Jul - Oct 17
Ordinary Income/Expense		
Income		
5009-00 · Churchill County Ad Valorem	60,091.35	70,119.02
5010-00 · Lyon County Ad Valorem	78,665.94	85,885.19
5011-00 · Douglas County Ad Valorem	69,642.24	241,771.28
5012-00 · Carson City Ad Valorem	159,889.11	188,871.36
5022-00 · Water Lease - Mud Lake		21,232.07
5023-00 · Water Lease-Lost Lakes		10,548.09
5031-00 · Interest Income-LGIP Reg.	510.35	2,379.75
5045-00 · Interest Income-B of A Savings	2.11	2.11
5050-00 · Watershed Coordinator		
5050-10 · NDEP Watershed Coord. 2015-18		22,692.09
Total 5050-00 · Watershed Coordinator		22,692.09
5063-00 · Environmental Education Program		
5063-04 · NDEP-Env.Ed.Coord.2015-17		15,815.83
Total 5063-00 · Environmental Education Program		15,815.83
5093-00 · FEMA - MAS #6		37,203.74
5094-00 · NDEP-VA/Rocky Bank Stab.Design		15,285.84
5095-00 · NDEP-WS Literacy Implementation		610.11
5096-00 · NFWF-Weed Mgmt.	727.54	727.54
5098-00 · FEMA -MAS #7		
5098-01 · DoCo pmt for Johnson Ln.	18,113.62	84,191.40
5098-00 · FEMA -MAS #7 - Other	40,107.12	70,153.59
Total 5098-00 · FEMA -MAS #7	58,220.74	154,344.99
5099-00 · NDEP-WS Lit.Implement.-Phase 3		1,405.99
6000-00 · FEMA-MAS #8	1,371.50	1,371.50
Total Income	429,120.88	870,266.50
Expense		
7015-00 · Salaries & Wages	29,509.71	118,193.00
7020-00 · Employee Benefits	10,395.09	44,378.88
7021-00 · Workers Comp Ins.	169.88	774.63
7101-00 · Director's Fees		
7101-01 · Director Benefits		17.78
7101-00 · Director's Fees - Other		1,120.00
Total 7101-00 · Director's Fees		1,137.78
7102-00 · Insurance		5,569.76
7103-00 · Office Supplies	17.32	1,079.47
7104-00 · Postage	90.53	188.05
7105-00 · Rent	2,157.00	8,628.00
7106-00 · Telephone/Internet	299.94	1,199.76
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	566.42	2,265.68
7107-00 · Travel-transport/meals/lodging - Other	1,638.20	3,395.83
Total 7107-00 · Travel-transport/meals/lodging	2,204.62	5,661.51
7108-00 · Dues & Publications		374.92
7109-00 · Miscellaneous Expense	14.50	14.50
7110-00 · Seminars & Education		295.00
7111-00 · Office Equipment	249.99	719.98
7112-00 · Bank Charges	1.00	1.00
7114-00 · Outside Professional Services	2,250.00	3,950.00
7115-00 · Accounting	5,500.00	5,500.00
7116-00 · Legal	3,513.33	13,641.12
7117-00 · Lost Lakes Expenses	687.07	687.07
7120-00 · Integrated Watershed Programs		
7120-07 · Watershed Tour		26.95

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss YTD Comparison

Accrual Basis

October 2017

	Oct 17	Jul - Oct 17
7120-30 · Watershed Coord.Exp. 2015-18	1,400.55	2,558.97
Total 7120-00 · Integrated Watershed Programs	1,400.55	2,585.92
7125-00 · Environmental Ed.Coord.Exp.		
7125-02 · Env.Ed.Coord.Exp. 2015-17	1,113.32	8,555.60
7125-03 · Env. Ed. Coord. Exp. 2017-18	6,812.22	6,812.22
Total 7125-00 · Environmental Ed.Coord.Exp.	7,925.54	15,367.82
7332-00 · Carson River Work Days		
7332-02 · CR Work Days 2016-17		16,993.14
7332-03 · CR Work Days 2017-18	562.02	562.02
Total 7332-00 · Carson River Work Days	562.02	17,555.16
7337-00 · Carson River Restoration		
7337-01 · Upper Carson River Grant.		
7337-17 · CVCD-CV Clearing & Snagging	5,776.95	22,897.64
Total 7337-01 · Upper Carson River Grant.	5,776.95	22,897.64
7337-03 · Dayton Valley Conserv		
7337-31 · DVCD-Restoration Proj.2015-17	14,100.36	26,784.37
7337-32 · DVCD-Storey Co. Weed Abatement		2,500.00
Total 7337-03 · Dayton Valley Conserv	14,100.36	29,284.37
Total 7337-00 · Carson River Restoration	19,877.31	52,182.01
7404-00 · Noxious Weeds Control-CR Wtrshd		
7404-01 · Noxious Weed Control-Alpine Co.		15,000.00
7404-02 · Noxious Weed Control-Douglas Co		15,000.00
7404-03 · Noxious Weed Control-CarsonCity		15,000.00
7404-04 · Noxious Weed Control-Lyon Co.	14,989.28	24,817.79
7404-05 · Noxious Weed Control-Churchill		15,000.00
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	14,989.28	84,817.79
7427-00 · FEMA MAS #6		
7427-02 · Goni Cr(CC)-M.Baker		13,122.69
7427-03 · Ramsey (LyCo)-Kimley & ROA		7,150.00
7427-04 · CC Inundation Map-Kimley		3,864.70
7427-05 · Public Outreach-Orangetree		12,000.00
7427-00 · FEMA MAS #6 - Other	1.93	14.47
Total 7427-00 · FEMA MAS #6	1.93	36,151.86
7428-00 · NDEP-VA/Rocky Bank Stab. Design		0.05
7429-00 · NDEP-Wtrshd Lit.Implementation	8.00	20.54
7430-00 · NFWF - Weed Mgmt.	0.12	3,734.13
7431-00 · BLM - Weed Mgmt.		1.28
7432-00 · FEMA MAS #7		
7432-01 · Voltaire Cyn.-Cardno	3,641.75	14,614.22
7432-02 · Johnson Ln.-JE Fuller	16,120.67	125,878.91
7432-04 · Discovery Flood Plan Update(MB)	5,204.00	11,238.98
7432-00 · FEMA MAS #7 - Other	26.10	58.91
Total 7432-00 · FEMA MAS #7	24,992.52	151,791.02
7433-00 · NDEP-WS Lit.Impl.-Phase 3	200.92	219.79
7434-00 · FEMA MAS #8	17.40	22.77
7500-00 · USGS Stream Gage Contract	19,601.00	19,601.00
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-02 · Do/LyCo WQ/GW Mon. 2017-19	4,188.00	4,188.00
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	4,188.00	4,188.00
7600-00 · Alpine County Projects		

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss YTD Comparison

Accrual Basis

October 2017

	Oct 17	Jul - Oct 17
7600-05 · Alpine Watershed Programs	10,000.00	10,000.00
Total 7600-00 · Alpine County Projects	10,000.00	10,000.00
7610-00 · Douglas County Projects		
7610-10 · Do.Co.Reg.Pipeline Debt Service	62,500.00	62,500.00
Total 7610-00 · Douglas County Projects	62,500.00	62,500.00
7630-00 · Lyon County Projects		
7630-11 · USGS Maint Costs-Dayton Gauge		5,375.00
Total 7630-00 · Lyon County Projects		5,375.00
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	3,637.30	7,429.35
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	4,001.20	12,901.36
Total 7640-00 · Churchill County Projects	7,638.50	20,330.71
Total Expense	230,963.07	698,439.28
Net Ordinary Income	198,157.81	171,827.22
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.		
Total Other Income		
Net Other Income		
Net Income	198,157.81	171,827.22

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5008-00 · Alpine Co. Joint Powers contrib		9,500.00	-9,500.00	
5009-00 · Churchill County Ad Valorem	70,119.02	202,623.80	-132,504.78	34.6%
5010-00 · Lyon County Ad Valorem	85,885.19	159,278.00	-73,392.81	53.9%
5011-00 · Douglas County Ad Valorem	241,771.28	509,928.53	-268,157.25	47.4%
5012-00 · Carson City Ad Valorem	188,871.36	392,614.77	-203,743.41	48.1%
5022-00 · Water Lease - Mud Lake	21,232.07	52,500.00	-31,267.93	40.4%
5023-00 · Water Lease-Lost Lakes	10,548.09	2,000.00	8,548.09	527.4%
5025-00 · Int. Inc.-US Bank CD				
5031-00 · Interest Income-LGIP Reg.	2,379.75	4,000.00	-1,620.25	59.5%
5044-00 · Int-1st Independent Bk of NV CD				
5045-00 · Interest Income-B of A Savings	2.11	20.00	-17.89	10.6%
5050-00 · Watershed Coordinator				
5050-07 · CRC donation				
5050-10 · NDEP Watershed Coord. 2015-18	22,692.09	20,930.00	1,762.09	108.4%
5050-12 · NDEP-WS Coordinator 2018		24,810.00	-24,810.00	
5050-00 · Watershed Coordinator - Other				
<b>Total 5050-00 · Watershed Coordinator</b>	<b>22,692.09</b>	<b>45,740.00</b>	<b>-23,047.91</b>	<b>49.6%</b>
5060-00 · Misc. Income				
5060-02 · Watershed Tour		5,900.00	-5,900.00	
<b>Total 5060-00 · Misc. Income</b>		<b>5,900.00</b>	<b>-5,900.00</b>	
5063-00 · Environmental Education Program				
5063-04 · NDEP-Env.Ed.Coord.2015-17	15,815.83	10,400.00	5,415.83	152.1%
5063-05 · NDEP-Env.Ed.Coord. 2017-18		49,550.00	-49,550.00	
<b>Total 5063-00 · Environmental Education Program</b>	<b>15,815.83</b>	<b>59,950.00</b>	<b>-44,134.17</b>	<b>26.4%</b>
5082-00 · Alpine Co.-CASGEM Grant		1,450.00	-1,450.00	
5083-00 · Al.Co.-Mesa GW Monitoring Grant		1,400.00	-1,400.00	
5087-00 · FEMA MAS #4 (Flood Maps)				
5092-00 · FEMA - MAS #5				
5093-00 · FEMA - MAS #6	37,203.74	3,542.00	33,661.74	1,050.4%
5094-00 · NDEP-VA/Rocky Bank Stab.Design	15,285.84		15,285.84	100.0%
5095-00 · NDEP-WS Literacy Implementation	610.11	31,136.00	-30,525.89	2.0%
5096-00 · NFWF-Weed Mgmt.	727.54	18,900.00	-18,172.46	3.8%
5097-00 · BLM-Weed Mgmt. Grant		31,360.00	-31,360.00	
5098-00 · FEMA -MAS #7				
5098-01 · DoCo pmt for Johnson Ln.	84,191.40			
5098-00 · FEMA -MAS #7 - Other	70,153.59	384,900.00	-314,746.41	18.2%
<b>Total 5098-00 · FEMA -MAS #7</b>	<b>154,344.99</b>	<b>384,900.00</b>	<b>-230,555.01</b>	<b>40.1%</b>
5099-00 · NDEP-WS Lit.Implement.-Phase 3	1,405.99	66,790.00	-65,384.01	2.1%
6000-00 · FEMA-MAS #8	1,371.50			
<b>Total Income</b>	<b>870,266.50</b>	<b>1,983,533.10</b>	<b>-1,113,266.60</b>	<b>43.9%</b>
<b>Expense</b>				
7015-00 · Salaries & Wages	118,193.00	375,000.00	-256,807.00	31.5%
7020-00 · Employee Benefits	44,378.88	149,000.00	-104,621.12	29.8%
7021-00 · Workers Comp Ins.	774.63	1,500.00	-725.37	51.6%
7101-00 · Director's Fees				
7101-01 · Director Benefits	17.78			
7101-00 · Director's Fees - Other	1,120.00	13,500.00	-12,380.00	8.3%
<b>Total 7101-00 · Director's Fees</b>	<b>1,137.78</b>	<b>13,500.00</b>	<b>-12,362.22</b>	<b>8.4%</b>
7102-00 · Insurance	5,569.76	6,500.00	-930.24	85.7%
7103-00 · Office Supplies	1,079.47	3,000.00	-1,920.53	36.0%
7104-00 · Postage	188.05	800.00	-611.95	23.5%
7105-00 · Rent	8,628.00	25,780.00	-17,152.00	33.5%
7106-00 · Telephone/Internet	1,199.76	4,000.00	-2,800.24	30.0%

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,265.68			
7107-00 · Travel-transport/meals/lodging - Other	3,395.83	16,000.00	-12,604.17	21.2%
Total 7107-00 · Travel-transport/meals/lodging	5,661.51	16,000.00	-10,338.49	35.4%
7108-00 · Dues & Publications	374.92	1,200.00	-825.08	31.2%
7109-00 · Miscellaneous Expense	14.50	1,500.00	-1,485.50	1.0%
7110-00 · Seminars & Education	295.00	3,000.00	-2,705.00	9.8%
7111-00 · Office Equipment	719.98	3,000.00	-2,280.02	24.0%
7112-00 · Bank Charges	1.00	200.00	-199.00	0.5%
7114-00 · Outside Professional Services	3,950.00	10,000.00	-6,050.00	39.5%
7115-00 · Accounting	5,500.00	16,000.00	-10,500.00	34.4%
7116-00 · Legal	13,641.12	40,700.00	-27,058.88	33.5%
7117-00 · Lost Lakes Expenses	687.07	11,000.00	-10,312.93	6.2%
7118-00 · Mud Lake O & M		1,000.00	-1,000.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour	26.95	6,000.00	-5,973.05	0.4%
7120-08 · Invasive Species Programs				
7120-30 · Watershed Coord.Exp. 2015-18	2,558.97	8,444.00	-5,885.03	30.3%
7120-31 · NDEP-WS Program Exp. 2018		2,000.00	-2,000.00	
Total 7120-00 · Integrated Watershed Programs	2,585.92	16,444.00	-13,858.08	15.7%
7125-00 · Environmental Ed.Coord.Exp.				
7125-02 · Env.Ed.Coord.Exp. 2015-17	8,555.60	8,360.00	195.60	102.3%
7125-03 · Env. Ed. Coord. Exp. 2017-18	6,812.22	46,430.00	-39,617.78	14.7%
Total 7125-00 · Environmental Ed.Coord.Exp.	15,367.82	54,790.00	-39,422.18	28.0%
7215-00 · Sierra NV Journeys-Family Night		3,000.00	-3,000.00	
7332-00 · Carson River Work Days				
7332-02 · CR Work Days 2016-17	16,993.14			
7332-03 · CR Work Days 2017-18	562.02	26,000.00	-25,437.98	2.2%
Total 7332-00 · Carson River Work Days	17,555.16	26,000.00	-8,444.84	67.5%
7337-00 · Carson River Restoration				
7337-01 · Upper Carson River Grant.				
7337-15 · CVCD-Bioengr/Erosion Control-CV				
7337-17 · CVCD-CV Clearing & Snagging	22,897.64	105,000.00	-82,102.36	21.8%
Total 7337-01 · Upper Carson River Grant.	22,897.64	105,000.00	-82,102.36	21.8%
7337-02 · Carson River Adv. Gr.				
7337-23 · Golden Eagle Ln Erosion		60,000.00	-60,000.00	
Total 7337-02 · Carson River Adv. Gr.		60,000.00	-60,000.00	
7337-03 · Dayton Valley Conserv				
7337-31 · DVCD-Restoration Proj.2015-17	26,784.37			
7337-32 · DVCD-Storey Co. Weed Abatement	2,500.00	2,000.00	500.00	125.0%
7337-33 · DVCD--Restoration Proj. 2017-19		176,500.00	-176,500.00	
Total 7337-03 · Dayton Valley Conserv	29,284.37	178,500.00	-149,215.63	16.4%
7337-04 · Lahontan Conserv.Dist		15,000.00	-15,000.00	
Total 7337-00 · Carson River Restoration	52,182.01	358,500.00	-306,317.99	14.6%
7404-00 · Noxious Weeds Control-CR Wtrshd				
7404-01 · Noxious Weed Control-Alpine Co.	15,000.00	15,000.00		100.0%
7404-02 · Noxious Weed Control-Douglas Co	15,000.00	15,000.00		100.0%
7404-03 · Noxious Weed Control-CarsonCity	15,000.00	15,000.00		100.0%
7404-04 · Noxious Weed Control-Lyon Co.	24,817.79	15,000.00	9,817.79	165.5%
7404-05 · Noxious Weed Control-Churchill	15,000.00	15,000.00		100.0%
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	84,817.79	75,000.00	9,817.79	113.1%

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
7420-00 · FEMA MAS #4 (Flood Map)				
7426-00 · FEMA MAS #5-Charter/Map/Model				
7427-00 · FEMA MAS #6				
7427-02 · Goni Cr(CC)-M.Baker	13,122.69			
7427-03 · Ramsey (LyCo)-Kimley & ROA	7,150.00			
7427-04 · CC Inundation Map-Kimley	3,864.70			
7427-05 · Public Outreach-Orangetree	12,000.00			
7427-00 · FEMA MAS #6 - Other	14.47	1,920.00	-1,905.53	0.8%
Total 7427-00 · FEMA MAS #6	36,151.86	1,920.00	34,231.86	1,882.9%
7428-00 · NDEP-VA/Rocky Bank Stab. Design				
7428-01 · CWSD match-VA/Rocky Design				
7428-00 · NDEP-VA/Rocky Bank Stab. Design - Other	0.05		0.05	100.0%
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design	0.05		0.05	100.0%
7429-00 · NDEP-Wtrshd Lit.Implementation	20.54	30,251.00	-30,230.46	0.1%
7430-00 · NFWF - Weed Mgmt.	3,734.13	14,400.00	-10,665.87	25.9%
7431-00 · BLM - Weed Mgmt.	1.28	29,090.00	-29,088.72	0.0%
7432-00 · FEMA MAS #7				
7432-01 · Voltaire Cyn.-Cardno	14,614.22			
7432-02 · Johnson Ln.-JE Fuller	125,878.91			
7432-04 · Discovery Flood Plan Update(MB)	11,238.98			
7432-00 · FEMA MAS #7 - Other	58.91	356,809.00	-356,750.09	0.0%
Total 7432-00 · FEMA MAS #7	151,791.02	356,809.00	-205,017.98	42.5%
7433-00 · NDEP-WS Lit.Impl.-Phase 3	219.79	61,290.00	-61,070.21	0.4%
7434-00 · FEMA MAS #8	22.77			
7500-00 · USGS Stream Gage Contract	19,601.00	75,530.00	-55,929.00	26.0%
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-01 · Do/LyCo WQ/GW Mon. 2015-17				
7508-02 · Do/LyCo WQ/GW Mon. 2017-19	4,188.00	14,400.00	-10,212.00	29.1%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	4,188.00	14,400.00	-10,212.00	29.1%
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-01 · USGS-GW Lvl & WQ-ChCo 2014-17				
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7526-00 · USGS-Eagle/Dayton/Ch.Vly.Mon.		19,195.00	-19,195.00	
7600-00 · Alpine County Projects				
7600-05 · Alpine Watershed Programs	10,000.00	20,000.00	-10,000.00	50.0%
7600-09 · Al.Co.-CAGSEM		10.00	-10.00	
7600-10 · Al.Co.-Mesa GW Monitoring		10.00	-10.00	
Total 7600-00 · Alpine County Projects	10,000.00	20,020.00	-10,020.00	50.0%
7610-00 · Douglas County Projects				
7610-10 · Do.Co.Reg.Pipeline Debt Service	62,500.00	125,000.00	-62,500.00	50.0%
7610-18 · DoCo-Sierra Country Estates				
Total 7610-00 · Douglas County Projects	62,500.00	125,000.00	-62,500.00	50.0%
7620-00 · Carson City Projects				
7620-11 · CC Reg.Pipeline Debt Service		125,000.00	-125,000.00	
Total 7620-00 · Carson City Projects		125,000.00	-125,000.00	
7630-00 · Lyon County Projects				
7630-11 · USGS Maint Costs-Dayton Gauge	5,375.00	9,300.00	-3,925.00	57.8%
Total 7630-00 · Lyon County Projects	5,375.00	9,300.00	-3,925.00	57.8%
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	7,429.35	30,700.00	-23,270.65	24.2%



**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**

11/01/17

**Profit & Loss Budget vs. Actual**

Accrual Basis

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
7640-15 · LCD-Sand Bar Removal in ChCo		15,000.00	-15,000.00	
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	12,901.36	23,600.00	-10,698.64	54.7%
<b>Total 7640-00 · Churchill County Projects</b>	<b>20,330.71</b>	<b>69,300.00</b>	<b>-48,969.29</b>	<b>29.3%</b>
<b>Total Expense</b>	<b>698,439.28</b>	<b>2,167,919.00</b>	<b>-1,469,479.72</b>	<b>32.2%</b>
<b>Net Ordinary Income</b>	<b>171,827.22</b>	<b>-184,385.90</b>	<b>356,213.12</b>	<b>-93.2%</b>
<b>Other Income/Expense</b>				
Other Income				
8005-00 · Beginning Equity		711,536.00	-711,536.00	
8009-00 · Trans. In-Floodplain Mgmt. Fd.				
<b>Total Other Income</b>		<b>711,536.00</b>	<b>-711,536.00</b>	
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund				
8008-00 · Preliminary Planning		405,000.00	-405,000.00	
8014-00 · Trans. Out-Floodplain Mgmt. Fd.				
<b>Total Other Expense</b>		<b>405,000.00</b>	<b>-405,000.00</b>	
<b>Net Other Income</b>		<b>306,536.00</b>	<b>-306,536.00</b>	
<b>Net Income</b>	<b>171,827.22</b>	<b>122,150.10</b>	<b>49,677.12</b>	<b>140.7%</b>

**CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION**

10/31/17

**Balance Sheet**  
As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	692,369.90
Total Checking/Savings	692,369.90
Total Current Assets	692,369.90
<b>TOTAL ASSETS</b>	<b>692,369.90</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
4000-01 · Fund Balance - Capital Project	689,849.34
Net Income	2,520.56
Total Equity	692,369.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>692,369.90</b>

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**CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION**

10/31/17

**Profit & Loss YTD Comparison**

Accrual Basis

October 2017

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	Oct 17	Jul - Oct 17
Ordinary Income/Expense		
Income		
5032-01 - Interest Income - LGIP Res.	640.24	2,520.56
Total Income	640.24	2,520.56
Net Ordinary Income	640.24	2,520.56
Net Income	<u>640.24</u>	<u>2,520.56</u>

## Profit &amp; Loss Budget vs. Actual

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	2,520.56	5,850.00	-3,329.44	43.1%
Total Income	2,520.56	5,850.00	-3,329.44	43.1%
Expense				
7325-01 · Acquisition Wtr Rts/Structures		660,000.00	-660,000.00	
Total Expense		660,000.00	-660,000.00	
Net Ordinary Income	2,520.56	-654,150.00	656,670.56	-0.4%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		689,629.00	-689,629.00	
Total Other Income		689,629.00	-689,629.00	
Net Other Income		689,629.00	-689,629.00	
Net Income	2,520.56	35,479.00	-32,958.44	7.1%

**Floodplain Management Fund**  
**Balance Sheet**  
As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	228,802.76
1014-03 · Mutual of Omaha Bk CD	153,171.92
Total Checking/Savings	381,974.68
Total Current Assets	381,974.68
<b>TOTAL ASSETS</b>	<b>381,974.68</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	382,074.12
Net Income	-99.44
Total Equity	381,974.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>381,974.68</b>

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11/02/17

Cash Basis

**Floodplain Management Fund**  
**Profit & Loss YTD Comparison**  
October 2017

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	Oct 17	Jul - Oct 17
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	212.98	838.49
5033-03 · Int.Inc.-Mutual of Omaha CD	143.45	582.53
Total Income	356.43	1,421.02
Expense		
7210-03 · CVCD-2017 Flood Damage Assess.	1,520.46	1,520.46
Total Expense	1,520.46	1,520.46
Net Ordinary Income	-1,164.03	-99.44
Net Income	<u>-1,164.03</u>	<u>-99.44</u>

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Cash Basis

**Floodplain Management Fund**  
**Profit & Loss Budget vs. Actual**  
 July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5032-03 · Int. Inc.-LGIP-Floodplain	838.49	1,000.00	-161.51	83.8%
5033-03 · Int.Inc.-Mutual of Omaha CD	582.53	1,330.00	-747.47	43.8%
<b>Total Income</b>	<b>1,421.02</b>	<b>2,330.00</b>	<b>-908.98</b>	<b>61.0%</b>
<b>Expense</b>				
7203-03 · Reg. Flood Preliminary Planning	0.00	210,000.00	-210,000.00	0.0%
7206-03 · Flood Project Along SR88-Minden	0.00	40,000.00	-40,000.00	0.0%
7210-03 · CVCD-2017 Flood Damage Assess.	1,520.46	51,000.00	-49,479.54	3.0%
7211-03 · DVCD-2017 Flood Damage Assess.	0.00	51,000.00	-51,000.00	0.0%
<b>Total Expense</b>	<b>1,520.46</b>	<b>352,000.00</b>	<b>-350,479.54</b>	<b>0.4%</b>
<b>Net Ordinary Income</b>	<b>-99.44</b>	<b>-349,670.00</b>	<b>349,570.56</b>	<b>0.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
8000-03 · Beginning Equity	0.00	381,928.00	-381,928.00	0.0%
8001-03 · Trans. In- General Fund	0.00			
<b>Total Other Income</b>	<b>0.00</b>	<b>381,928.00</b>	<b>-381,928.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>381,928.00</b>	<b>-381,928.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-99.44</b>	<b>32,258.00</b>	<b>-32,357.44</b>	<b>-0.3%</b>

## **AGENDA ITEM #8**

### **PAYMENT OF BILLS**



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11/07/17

Accrual Basis

# CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
<b>1010-00 · Cash in Checking - B of A</b>						
Deposit	10/02/2017			Deposit	105,248.43	105,248.43
Check	10/02/2017	8866	Law Office of George N. Benesch	Sept. 2017 legal services, Inv. #14902	-3,513.33	101,735.10
Check	10/02/2017	8867	MyOfficeProducts	Cust. #76531, inv. #WO-12059323-1	-256.22	101,478.88
Check	10/02/2017	8868	Euronev, Ltd.	Oct. 2017 rent-777 E. William St., #102, #103, #110 & #110A	-2,157.00	99,321.88
Check	10/02/2017	8869	Douglas County	Inv.#2017-2-CWSD, semi-annual N.Do.Co-CC water pipeline debt service	-62,500.00	36,821.88
Check	10/02/2017	8870	Carson City	Reimb. for 9/1-14/17 payroll #19	-20,541.29	16,280.59
Check	10/02/2017	8871	Kohn & Company	9/1-15/17 audit services, Inv. #13759	-5,500.00	10,780.59
Check	10/03/2017	8872	U.S. Geological Survey	Bill #90569533, Agmt.#17WSNV00114, Do.Co.GW	-4,188.00	6,592.59
Check	10/03/2017	8873	U.S. Geological Survey	Bill #90569534, Agmt.#17WSNV00115, Surface Wtr.	-19,601.00	-13,008.41
Deposit	10/03/2017			Deposit	19,492.82	6,484.41
Check	10/04/2017	8874	Brenda Hunt	Reimb. for Computer Corps monitor	-50.00	6,434.41
Check	10/04/2017	8875	Deborah Neddenriep	Reimb.for 9/4/17 FMA Conf.expenses	-689.89	5,744.52
Check	10/06/2017	8876	Carson City	Reimb. for 9/15-28/17 payroll #20	-19,898.56	-14,154.04
Check	10/06/2017	8877	Churchill County	VOID: 7/1/15-6/20/17, Dixie Vly. Wtr. Lvl. Meas.(wrong info.)		-14,154.04
Check	10/06/2017	8878	Churchill County	7/1-9/30/17, Dixie Vly. Wtr. Lvl. Meas.	-4,001.20	-18,155.24
Check	10/06/2017	8879	Churchill County	7/1-9/30/17, Lahontan Vly. Wtr. Lvl. Meas.	-3,637.30	-21,792.54
Check	10/06/2017	8880	Local Govt Investment Pool	Investment in CCWSD	-40,000.00	-61,792.54
Transfer	10/09/2017			Funds Transfer for investment	-70,000.00	-131,792.54
Check	10/09/2017	8881	Bank of America	Sept. 2017-acct. #4024 4910 0003 3949	-394.68	-132,187.22
Check	10/09/2017	8882	Konica Minolta Business Solutions USA Inc	Acct. #3091, inv. #247777382	-77.30	-132,264.52
Deposit	10/10/2017			Deposit	69,642.24	-62,622.28
Check	10/11/2017	8883	Nevada Retail Network SIG	2017 3rd qtr. pmt., Pol. #NRN10861	-135.88	-62,758.16
Check	10/11/2017	8884	Charter Communications	Acct. #8354 11 001 0917880, 10/13-11/12/17	-299.94	-63,058.10
Check	10/13/2017	8885	Toni Leffler	Reimbursement for newsletter stamps	-102.20	-63,160.30
Check	10/16/2017	8886	Carson Valley Conservation District	Inv. #04-17, clearing & snagging	-5,776.95	-68,937.25
Check	10/16/2017	8887	Nevada Retail Network SIG	VOID: 2016 audit balance due., Pol. #NRN10861(wrong amt.)		-68,937.25
Check	10/16/2017	8888	cash	Sept.-Oct. 2017 petty cash reimb.	-100.02	-69,037.27
Check	10/16/2017	8890	Nevada Retail Network SIG	Bal. of 2016 audit pmt., Pol. #NRN10861	-34.00	-69,071.27
Check	10/16/2017	8889	Nevada Retail Network SIG	VOID: 2017 3rd qtr. pmt., Pol. #NRN10861(duplicate pmt.)		-69,071.27
Check	10/16/2017	8891	River Wranglers	Inv. #EE 2017-6, Env.Ed. Aug. 2017	-3,572.58	-72,643.85
Deposit	10/16/2017			Deposit	156,870.91	84,227.06
Check	10/18/2017	8892	Carson Valley Conservation District	10/11/17 Lost Lakes work day	-687.07	83,539.99
Check	10/18/2017	8893	NEON Agency	9/19/17 planning meeting	-200.00	83,339.99
Check	10/18/2017	8894	Legislative Counsel Bureau	9/20/17 CWSD Board mtg., inv. #9283	-14.50	83,325.49
Check	10/18/2017	8895	Toni Leffler	July-Sept. mileage reimb.	-15.78	83,309.71
Check	10/18/2017	8896	Brenda Hunt	July-Sept. mileage reimb.	-134.02	83,175.69
Check	10/18/2017	8897	Deborah Neddenriep	July-Sept. mileage reimb.	-109.14	83,066.55
Check	10/18/2017	8898	Shane Fryer	July-Sept. mileage reimb.	-222.35	82,844.20
Check	10/18/2017	8899	Local Govt Investment Pool	Investment in CCWSD	-200,000.00	-117,155.80
Check	10/19/2017	8900	Edwin James	Reimb. for 10/18/17 Board dinner	-290.95	-117,446.75
Check	10/20/2017	8901	Michael Baker International, Inc.	Proj. #161465 Discovery through 9-30-17	-5,204.00	-122,650.75
Check	10/20/2017	8902	Cardno, Inc.	Inv. #243259, Voltaire Restudy through 9/29/17	-3,641.75	-126,292.50
Check	10/20/2017	8903	JE Fuller Hydrology & Geomorphology, Inc.	Inv. #P2751.01-5, Johnson Ln.Area Drainage Master Plan	-16,120.67	-142,413.17
Check	10/20/2017	8904	Truckee Meadows Parks Foundation	1st Quarter Invoice for AmeriCorps	-2,250.00	-144,663.17
Check	10/25/2017	8905	Donald Frensdorff	Aug.-Oct.2017 mileage reimb.	-36.06	-144,699.23
Check	10/25/2017	8906	Doug Johnson	Aug.-Oct.2017 mileage reimb.	-95.77	-144,795.00
Check	10/25/2017	8907	Chuck Roberts	Aug.-Oct.2017 mileage reimb.	-44.08	-144,839.08
Check	10/25/2017	8908	Ernest Schank	Aug.-Oct.2017 mileage reimb.	-340.47	-145,179.55
Check	10/25/2017	8909	Fred Stodieck	Aug.-Oct.2017 mileage reimb.	-72.56	-145,252.11
Check	10/25/2017	8910	Office Depot Business Credit	Oct. 2017, acct. #6011 5656 1002 0915	-352.44	-145,604.55
Check	10/25/2017	8911	Bank of America	Oct. 2017-acct. #4024 4910 0003 3949	-114.67	-145,719.22
Deposit	10/25/2017			Deposit	20,614.30	-125,104.92
Check	10/25/2017	8912	Carson City	Reimb. for 9/29-10/12/17 payroll #21	-20,572.66	-145,677.58
Check	10/25/2017	8913	River Wranglers	Inv. #EE 2017-7, Env.Ed. Aug.-Sept. 2017	-1,076.20	-146,753.78
Deposit	10/27/2017			Deposit	1,371.50	-145,382.28
Deposit	10/30/2017			Deposit	54,640.68	-90,741.60
Check	10/31/2017	8914	Alpine Watershed Group	Partial FY 2017-18 watershed program grant	-10,000.00	-100,741.60
Check	10/31/2017	8915	Dayton Valley Conservation District	Inv. #DVCD-1, 7/1-9/30/17 River Restoration	-14,100.36	-114,841.96
Gener...	10/31/2017			DVCD-Sept.flood repairs	1,520.46	-113,321.50
Deposit	10/31/2017			Deposit	727.54	-112,593.96
Check	10/31/2017	8916	Dayton Valley Conservation District	Inv. #DVCD-1, 7/1-9/30/17 Flood Repairs	-1,520.46	-114,114.42
Check	10/31/2017	8917	River Wranglers	Inv. #EE 2017-6 Env.Ed.Sept. 2017	-3,230.22	-117,344.64
Check	10/31/2017	8918	River Wranglers	Inv. #CCRW 2017-1, 7/1-9/30/17 Work Days	-562.02	-117,906.66
Check	10/31/2017	8919	Dayton Valley Conservation District	Inv. #DVCD-1, 7/1-9/30/17 weed abatement	-14,989.28	-132,895.94
Total 1010-00 · Cash in Checking - B of A					-132,895.94	-132,895.94
<b>1011-00 · Petty Cash</b>						
Check	10/16/2017	8888	cash	Sept.-Oct. 2017 petty cash reimb.	100.02	100.02
Gener...	10/16/2017			Sept.-Oct. petty cash	-100.02	
Total 1011-00 · Petty Cash						
<b>1014-00 · Local Gov't Inv. Pool-Regular</b>						
Deposit	10/01/2017			Interest	510.35	510.35
Check	10/06/2017	8880	Local Govt Investment Pool	Investment in CCWSD	40,000.00	40,510.35
Check	10/18/2017	8899	Local Govt Investment Pool	Investment in CCWSD	200,000.00	240,510.35
Total 1014-00 · Local Gov't Inv. Pool-Regular					240,510.35	240,510.35
<b>1029-00 · Bank of America-Savings</b>						
Transfer	10/09/2017			Funds Transfer for investment	70,000.00	70,000.00
Deposit	10/31/2017			Interest	2.11	70,002.11
Total 1029-00 · Bank of America-Savings					70,002.11	70,002.11
<b>3307-00 · CC Payroll Due</b>						
Check	10/02/2017	8870	Carson City	Reimb. for 9/1-14/17 payroll #19	20,541.29	20,541.29
Gener...	10/06/2017			10/6 SF,BH,EJ,TL,DN	-19,898.56	642.73
Check	10/06/2017	8876	Carson City	Reimb. for 9/1-14/17 payroll #19	19,898.56	20,541.29
Gener...	10/20/2017			10/20 SF,BH,EJ,TL,DN	-20,572.66	-31.37

For internal &amp; discussion purposes only.

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# **CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND** **Transaction Detail by Account**

Accrual Basis

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/25/2017	8912	Carson City	Reimb. for 9/29-10/12/17 payroll #21	20,572.66	20,541.29
Total 3307-00 · CC Payroll Due					20,541.29	20,541.29
<b>5009-00 · Churchill County Ad Valorem</b>						
Deposit	10/16/2017	109138	Churchill County	July-Sept.	-60,091.35	-60,091.35
Total 5009-00 · Churchill County Ad Valorem					-60,091.35	-60,091.35
<b>5010-00 · Lyon County Ad Valorem</b>						
Deposit	10/16/2017	122309	Lyon County	7/1-9/30/17	-78,665.94	-78,665.94
Total 5010-00 · Lyon County Ad Valorem					-78,665.94	-78,665.94
<b>5011-00 · Douglas County Ad Valorem</b>						
Deposit	10/10/2017	668681	Douglas County	Sept.	-69,642.24	-69,642.24
Total 5011-00 · Douglas County Ad Valorem					-69,642.24	-69,642.24
<b>5012-00 · Carson City Ad Valorem</b>						
Deposit	10/02/2017	372183	Carson City	Aug.	-105,248.43	-105,248.43
Deposit	10/30/2017	372995	Carson City	Oct.	-54,640.68	-159,889.11
Total 5012-00 · Carson City Ad Valorem					-159,889.11	-159,889.11
<b>5031-00 · Interest Income-LGIP Reg.</b>						
Deposit	10/01/2017			Interest	-510.35	-510.35
Total 5031-00 · Interest Income-LGIP Reg.					-510.35	-510.35
<b>5045-00 · Interest Income-B of A Savings</b>						
Deposit	10/31/2017			Interest	-2.11	-2.11
Total 5045-00 · Interest Income-B of A Savings					-2.11	-2.11
<b>5096-00 · NFWF-Weed Mgmt.</b>						
Deposit	10/31/2017		National Fish & Wildlife	Inv. #2	-727.54	-727.54
Total 5096-00 · NFWF-Weed Mgmt.					-727.54	-727.54
<b>5098-00 · FEMA -MAS #7</b>						
<b>5098-01 · DoCo pmt for Johnson Ln.</b>						
Deposit	10/16/2017	668985	Douglas County	Pmt. #2	-18,113.62	-18,113.62
Total 5098-01 · DoCo pmt for Johnson Ln.					-18,113.62	-18,113.62
<b>5098-00 · FEMA -MAS #7 - Other</b>						
Deposit	10/03/2017		FEMA	Draw #7	-19,492.82	-19,492.82
Deposit	10/25/2017		FEMA	Draw #8	-20,614.30	-40,107.12
Total 5098-00 · FEMA -MAS #7 - Other					-40,107.12	-40,107.12
Total 5098-00 · FEMA -MAS #7					-58,220.74	-58,220.74
<b>6000-00 · FEMA-MAS #8</b>						
Deposit	10/27/2017		FEMA	Draw #1	-1,371.50	-1,371.50
Total 6000-00 · FEMA-MAS #8					-1,371.50	-1,371.50
<b>7015-00 · Salaries &amp; Wages</b>						
Gener...	10/06/2017			10/6 S.Fryer	2,353.49	2,353.49
Gener...	10/06/2017			10/6 B.Hunt	2,980.19	5,333.68
Gener...	10/06/2017			10/6 E.James	4,976.80	10,310.48
Gener...	10/06/2017			10/6 T.Leffler	2,349.63	12,660.11
Gener...	10/06/2017			10/6 D.Neddenriep	1,968.24	14,628.35
Gener...	10/20/2017			10/20 S.Fryer	2,556.36	17,184.71
Gener...	10/20/2017			10/20 B.Hunt	3,030.36	20,215.07
Gener...	10/20/2017			10/20 E.James	4,976.80	25,191.87
Gener...	10/20/2017			10/20 T.Leffler	2,349.60	27,541.47
Gener...	10/20/2017			10/20 D.Neddenriep	1,968.24	29,509.71
Total 7015-00 · Salaries & Wages					29,509.71	29,509.71
<b>7020-00 · Employee Benefits</b>						
Gener...	10/06/2017			10/6 S.Fryer	345.94	345.94
Gener...	10/06/2017			10/6 B.Hunt	863.51	1,209.45
Gener...	10/06/2017			10/6 E.James	1,480.67	2,690.12
Gener...	10/06/2017			10/6 T.Leffler	1,080.70	3,770.82
Gener...	10/06/2017			10/6 D.Neddenriep	1,216.18	4,987.00
Gener...	10/20/2017			10/20 S.Fryer	378.30	5,365.30
Gener...	10/20/2017			10/20 B.Hunt	871.51	6,236.81
Gener...	10/20/2017			10/20 E.James	1,861.42	8,098.23
Gener...	10/20/2017			10/20 T.Leffler	1,080.68	9,178.91
Gener...	10/20/2017			10/20 D.Neddenriep	1,216.18	10,395.09
Total 7020-00 · Employee Benefits					10,395.09	10,395.09
<b>7021-00 · Workers Comp Ins.</b>						
Check	10/11/2017	8883	Nevada Retail Network SIG	2017 3rd qtr. pmt.	135.88	135.88
Check	10/16/2017	8887	Nevada Retail Network SIG	2016 audit bal.due		135.88
Check	10/16/2017	8890	Nevada Retail Network SIG	bal. of 2016 audit pmt.	34.00	169.88
Check	10/16/2017	8889	Nevada Retail Network SIG	2017 3rd qtr. pmt.		169.88
Total 7021-00 · Workers Comp Ins.					169.88	169.88
<b>7103-00 · Office Supplies</b>						

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# CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

Accrual Basis

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/02/2017	8867	MyOfficeProducts	Sept. office supplies	232.37	232.37
Check	10/09/2017	8881	Bank of America	Carson Highlands-storage unit	35.00	267.37
Check	10/09/2017	8881	Bank of America	Franklin Covey-daytimer refills	243.35	510.72
Check	10/09/2017	8881	Bank of America	Microsoft-Office 365 Pro	62.50	573.22
Check	10/09/2017	8882	Konica Minolta Business Solutions USA Inc	9/1-30/17 copies	77.30	650.52
Gener...	10/16/2017			Sept.-Oct. petty cash	9.49	660.01
Check	10/25/2017	8910	Office Depot Business Credit	Oct. office supplies	5.00	665.01
Check	10/25/2017	8911	Bank of America	Water Ed.Foundation-watershed posters	65.00	730.01
Check	10/25/2017	8911	Bank of America	Carson Highlands Storage-storage unit	35.00	765.01
Check	10/25/2017	8911	Bank of America	Microsoft-365 Pro software	5.00	770.01
Check	10/25/2017	8911	Bank of America	Microsoft-365 Pro software	62.50	832.51
Gener...	10/31/2017			Oct. copies reimb. from grants	-815.19	17.32
Total 7103-00 · Office Supplies					17.32	17.32
<b>7104-00 · Postage</b>						
Gener...	10/16/2017			Sept.-Oct. petty cash	90.53	90.53
Total 7104-00 · Postage					90.53	90.53
<b>7105-00 · Rent</b>						
Check	10/02/2017	8868	Euronev, Ltd.	Oct. 2017 rent-777 E. Wm. St., #102, #103, #110 & #110A	2,157.00	2,157.00
Total 7105-00 · Rent					2,157.00	2,157.00
<b>7106-00 · Telephone/Internet</b>						
Check	10/11/2017	8884	Charter Communications	Oct. 2017 internet & phones	299.94	299.94
Total 7106-00 · Telephone/Internet					299.94	299.94
<b>7107-00 · Travel-transport/meals/lodging</b>						
<b>7107-01 · Car Allowance</b>						
Gener...	10/06/2017			10/6 E.James	283.21	283.21
Gener...	10/20/2017			10/20 E.James	283.21	566.42
Total 7107-01 · Car Allowance					566.42	566.42
<b>7107-00 · Travel-transport/meals/lodging - Other</b>						
Check	10/04/2017	8875	Deborah Neddenriep	Reimb.for 9/4/17 FMA Conf.expenses	689.89	689.89
Check	10/18/2017	8895	Toni Leffler	July-Sept. mileage reimb.	14.12	704.01
Check	10/18/2017	8896	Brenda Hunt	July-Sept. mileage reimb.	1.87	705.88
Check	10/18/2017	8897	Deborah Neddenriep	July-Sept. mileage reimb.	52.43	758.31
Check	10/19/2017	8900	Edwin James	Reimb. for 10/18/17 Board dinner	290.95	1,049.26
Check	10/25/2017	8905	Donald Frensdorff	Aug.-Oct.2017 mileage reimb.	36.06	1,085.32
Check	10/25/2017	8906	Doug Johnson	Aug.-Oct.2017 mileage reimb.	95.77	1,181.09
Check	10/25/2017	8907	Chuck Roberts	Aug.-Oct.2017 mileage reimb.	44.08	1,225.17
Check	10/25/2017	8908	Ernest Schank	Aug.-Oct.2017 mileage reimb.	340.47	1,565.64
Check	10/25/2017	8909	Fred Stodieck	Aug.-Oct.2017 mileage reimb.	72.56	1,638.20
Total 7107-00 · Travel-transport/meals/lodging - Other					1,638.20	1,638.20
Total 7107-00 · Travel-transport/meals/lodging					2,204.62	2,204.62
<b>7109-00 · Miscellaneous Expense</b>						
Check	10/18/2017	8894	Legislative Counsel Bureau	9/20/17 CWSD Bd. mtg.	14.50	14.50
Total 7109-00 · Miscellaneous Expense					14.50	14.50
<b>7111-00 · Office Equipment</b>						
Check	10/04/2017	8874	Brenda Hunt	Reimb. for Computer Corps monitor-EJ	50.00	50.00
Check	10/25/2017	8910	Office Depot Business Credit	BH's computer monitor	199.99	249.99
Total 7111-00 · Office Equipment					249.99	249.99
<b>7112-00 · Bank Charges</b>						
Check	10/09/2017	8881	Bank of America	B of A-late pmt.fee (to be reversed)	39.00	39.00
Check	10/09/2017	8881	Bank of America	B of A-finance chg.(to be reversed)	14.83	53.83
Check	10/25/2017	8911	Bank of America	B of A-finance chg. reversed	-14.83	39.00
Check	10/25/2017	8911	Bank of America	B of A-late pmt.fee reversed	-39.00	
Check	10/25/2017	8911	Bank of America	B of A-finance chg.	1.00	1.00
Total 7112-00 · Bank Charges					1.00	1.00
<b>7114-00 · Outside Professional Services</b>						
Check	10/20/2017	8904	Truckee Meadows Parks Foundation	Watershed Program	2,250.00	2,250.00
Total 7114-00 · Outside Professional Services					2,250.00	2,250.00
<b>7115-00 · Accounting</b>						
Check	10/02/2017	8871	Kohn & Company	9/1-15/17 audit services	5,500.00	5,500.00
Total 7115-00 · Accounting					5,500.00	5,500.00
<b>7116-00 · Legal</b>						
Check	10/02/2017	8866	Law Office of George N. Benesch	Sept. legal services	3,513.33	3,513.33
Total 7116-00 · Legal					3,513.33	3,513.33
<b>7117-00 · Lost Lakes Expenses</b>						
Check	10/18/2017	8892	Carson Valley Conservation District	10/11/17 Lost Lakes work day	687.07	687.07
Total 7117-00 · Lost Lakes Expenses					687.07	687.07
<b>7120-00 · Integrated Watershed Programs</b>						
<b>7120-30 · Watershed Coord.Exp. 2015-18</b>						
Check	10/13/2017	8885	Toni Leffler	Reimbursement for newsletter stamps	102.20	102.20

For internal &amp; discussion purposes only.

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# CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND Transaction Detail by Account

Accrual Basis

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/18/2017	8896	Brenda Hunt	July-Sept. mileage reimb.	132.15	234.35
Check	10/18/2017	8897	Deborah Neddenriep	July-Sept. mileage reimb.	55.64	289.99
Check	10/18/2017	8898	Shane Fryer	July-Sept. mileage reimb.	220.21	510.20
Check	10/25/2017	8910	Office Depot Business Credit	newsletter paper	147.45	657.65
Gener...	10/31/2017			Oct. copies	742.90	1,400.55
Total 7120-30 · Watershed Coord.Exp. 2015-18					1,400.55	1,400.55
Total 7120-00 · Integrated Watershed Programs					1,400.55	1,400.55
<b>7125-00 · Environmental Ed.Coord.Exp.</b>						
<b>7125-02 · Env.Ed.Coord.Exp. 2015-17</b>						
Check	10/18/2017	8895	Toni Leffler	July-Sept. mileage reimb.	0.86	0.86
Check	10/25/2017	8913	River Wranglers	Env.Ed., Aug.-Sept. 2017	1,076.20	1,077.06
Gener...	10/31/2017			Oct. copies	36.26	1,113.32
Total 7125-02 · Env.Ed.Coord.Exp. 2015-17					1,113.32	1,113.32
<b>7125-03 · Env. Ed. Coord. Exp. 2017-18</b>						
Check	10/02/2017	8867	MyOfficeProducts	Sept. office supplies	7.95	7.95
Check	10/16/2017	8891	River Wranglers	Env.Ed., Aug. 2017	3,572.58	3,580.53
Check	10/31/2017	8917	River Wranglers	Env.Ed., Sept. 2017	3,230.22	6,810.75
Gener...	10/31/2017			Oct. copies	1.47	6,812.22
Total 7125-03 · Env. Ed. Coord. Exp. 2017-18					6,812.22	6,812.22
Total 7125-00 · Environmental Ed.Coord.Exp.					7,925.54	7,925.54
<b>7332-00 · Carson River Work Days</b>						
<b>7332-03 · CR Work Days 2017-18</b>						
Check	10/31/2017	8918	River Wranglers	7/1-9/30/17 Work Days	562.02	562.02
Total 7332-03 · CR Work Days 2017-18					562.02	562.02
Total 7332-00 · Carson River Work Days					562.02	562.02
<b>7337-00 · Carson River Restoration</b>						
<b>7337-01 · Upper Carson River Grant.</b>						
<b>7337-17 · CVCD-CV Clearing &amp; Snagging</b>						
Check	10/16/2017	8886	Carson Valley Conservation District	clearing & snagging through 9/30/17	5,776.95	5,776.95
Total 7337-17 · CVCD-CV Clearing & Snagging					5,776.95	5,776.95
Total 7337-01 · Upper Carson River Grant.					5,776.95	5,776.95
<b>7337-03 · Dayton Valley Conserv</b>						
<b>7337-31 · DVCD-Restoration Proj.2015-17</b>						
Check	10/31/2017	8915	Dayton Valley Conservation District	7/1-9/30/17 River Restoration	14,100.36	14,100.36
Total 7337-31 · DVCD-Restoration Proj.2015-17					14,100.36	14,100.36
Total 7337-03 · Dayton Valley Conserv					14,100.36	14,100.36
Total 7337-00 · Carson River Restoration					19,877.31	19,877.31
<b>7404-00 · Noxious Weeds Control-CR Wtrshd</b>						
<b>7404-04 · Noxious Weed Control-Lyon Co.</b>						
Check	10/31/2017	8919	Dayton Valley Conservation District	7/1-9/30/17 weed abatement	14,989.28	14,989.28
Total 7404-04 · Noxious Weed Control-Lyon Co.					14,989.28	14,989.28
Total 7404-00 · Noxious Weeds Control-CR Wtrshd					14,989.28	14,989.28
<b>7427-00 · FEMA MAS #6</b>						
Gener...	10/31/2017			Oct. copies	1.93	1.93
Total 7427-00 · FEMA MAS #6					1.93	1.93
<b>7429-00 · NDEP-Wtrshd Lit.Implementation</b>						
Gener...	10/31/2017			Oct. copies	8.00	8.00
Total 7429-00 · NDEP-Wtrshd Lit.Implementation					8.00	8.00
<b>7430-00 · NFWF - Weed Mgmt.</b>						
Gener...	10/31/2017			Oct. copies	0.12	0.12
Total 7430-00 · NFWF - Weed Mgmt.					0.12	0.12
<b>7432-00 · FEMA MAS #7</b>						
<b>7432-01 · Voltaire Cyn.-Cardno</b>						
Check	10/20/2017	8902	Cardno, Inc.	Voltaire Restudy through 9/29/17	3,641.75	3,641.75
Total 7432-01 · Voltaire Cyn.-Cardno					3,641.75	3,641.75
<b>7432-02 · Johnson Ln.-JE Fuller</b>						
Check	10/20/2017	8903	JE Fuller Hydrology & Geomorphology, Inc.	9/1-30/17 services	16,120.67	16,120.67
Total 7432-02 · Johnson Ln.-JE Fuller					16,120.67	16,120.67
<b>7432-04 · Discovery Flood Plan Update(MB)</b>						
Check	10/20/2017	8901	Michael Baker International, Inc.	Inv. #989780, services through 9/3/17	5,204.00	5,204.00
Total 7432-04 · Discovery Flood Plan Update(MB)					5,204.00	5,204.00
<b>7432-00 · FEMA MAS #7 - Other</b>						
Check	10/02/2017	8867	MyOfficeProducts	Sept. office supplies	7.95	7.95
Check	10/18/2017	8897	Deborah Neddenriep	July-Sept. mileage reimb.	1.07	9.02

# CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND Transaction Detail by Account

Accrual Basis

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/18/2017	8898	Shane Fryer	July-Sept. mileage reimb.	2.14	11.16
Gener...	10/31/2017			Oct. copies	14.94	26.10
Total 7432-00 · FEMA MAS #7 - Other					26.10	26.10
Total 7432-00 · FEMA MAS #7					24,992.52	24,992.52
<b>7433-00 · NDEP-WS Lit.Impl.-Phase 3</b>						
Check	10/18/2017	8893	NEON Agency	9/19/17 planning meeting	200.00	200.00
Check	10/18/2017	8895	Toni Leffler	July-Sept. mileage reimb.	0.80	200.80
Gener...	10/31/2017			Oct. copies	0.12	200.92
Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3					200.92	200.92
<b>7434-00 · FEMA MAS #8</b>						
Check	10/02/2017	8867	MyOfficeProducts	Sept. office supplies	7.95	7.95
Gener...	10/31/2017			Oct. copies	9.45	17.40
Total 7434-00 · FEMA MAS #8					17.40	17.40
<b>7500-00 · USGS Stream Gage Contract</b>						
Check	10/03/2017	8873	U.S. Geological Survey	7/1-9/30/17 Stream Gages	19,601.00	19,601.00
Total 7500-00 · USGS Stream Gage Contract					19,601.00	19,601.00
<b>7508-00 · USGS Do.Co.WQ &amp; GW Monitoring</b>						
<b>7508-02 · Do/LyCo WQ/GW Mon. 2017-19</b>						
Check	10/03/2017	8872	U.S. Geological Survey	7/1-9/30/17 Douglas Co. GW & WQ	4,188.00	4,188.00
Total 7508-02 · Do/LyCo WQ/GW Mon. 2017-19					4,188.00	4,188.00
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring					4,188.00	4,188.00
<b>7600-00 · Alpine County Projects</b>						
<b>7600-05 · Alpine Watershed Programs</b>						
Check	10/31/2017	8914	Alpine Watershed Group	Partial FY 2017-18 WS program grant	10,000.00	10,000.00
Total 7600-05 · Alpine Watershed Programs					10,000.00	10,000.00
Total 7600-00 · Alpine County Projects					10,000.00	10,000.00
<b>7610-00 · Douglas County Projects</b>						
<b>7610-10 · Do.Co.Reg.Pipeline Debt Service</b>						
Check	10/02/2017	8869	Douglas County	2017 semi-annual N.Do.Co-CC water pipeline debt service	62,500.00	62,500.00
Total 7610-10 · Do.Co.Reg.Pipeline Debt Service					62,500.00	62,500.00
Total 7610-00 · Douglas County Projects					62,500.00	62,500.00
<b>7640-00 · Churchill County Projects</b>						
<b>7640-09 · Lahontan Vly.Wtr.Lvl.Measure.</b>						
Check	10/06/2017	8879	Churchill County	7/1-9/30/17, Lahontan Vly.	3,637.30	3,637.30
Total 7640-09 · Lahontan Vly.Wtr.Lvl.Measure.					3,637.30	3,637.30
<b>7640-16 · Dixie Vly.Wtr.Lvl.Measurement</b>						
Check	10/06/2017	8877	Churchill County	7/1/15-6/20/17, Dixie Vly.	4,001.20	4,001.20
Check	10/06/2017	8878	Churchill County	7/1-9/30/17, Dixie Vly.	4,001.20	4,001.20
Total 7640-16 · Dixie Vly.Wtr.Lvl.Measurement					4,001.20	4,001.20
Total 7640-00 · Churchill County Projects					7,638.50	7,638.50
<b>8009-00 · Trans. In-Floodplain Mgmt. Fd.</b>						
Gener...	10/31/2017			DVCD-Sept.flood repairs	-1,520.46	-1,520.46
Check	10/31/2017	8916	Dayton Valley Conservation District	7/1-9/30/17 Flood Repairs	1,520.46	
Total 8009-00 · Trans. In-Floodplain Mgmt. Fd.						
<b>TOTAL</b>						

**CWSD PETTY CASH TRANSACTION RECORD**  
**September-October 2017**

Date	G/L No.	Description	Debits	Credits	Balance
		8/31/17 cash balance			\$100.00
9/14/17	7104-00	USPS	(\$40.25)		\$59.75
	Postage	Board packages			
10/6/17	7103-00	D.Neddenriep	(\$9.49)		\$50.26
	Office Supplies	WS Tech, Cat 6 cable (from Amazon)			
10/10/17	7104-00	USPS	(\$50.28)		(\$0.02)
	Postage	Board packages			
10/16/17	1011-00	Balance in Petty Cash		\$100.02	\$100.00
	Petty Cash				

Date: 10-16-17

Prepared by: Dorrie Goffler

Approved by: Edwin James

pd. 10-16-07  
 ck. #8888

## **AGENDA ITEM #9**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item #9 – For Possible Action: Approval to extend the Interlocal Agreement #2015-1 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program.

**DISCUSSION:** In 2015, CWSD entered into an agreement with River Wranglers to provide environmental education outreach to school students. Funding for this program came through an NDEP 319 grant. The grant period was originally proposed to end June 30, 2017; however, CWSD requested and received a time extension to the end of December 31, 2017. In reviewing the file staff realized that the agreement with River Wranglers terminated on June 30, 2017. Attached is a time extension with River Wranglers to the December 31, 2017.

**STAFF RECOMMENDATION:** Approve the Addendum to Interlocal Agreement 2015-1 between CWSD and River Wranglers to extend the agreement to conduct the Carson River Watershed Environmental Education Program.



**ADDENDUM TO AGREEMENT #2015-1  
Addressing Funding from Subconservancy District  
to River Wranglers  
to Conduct the Carson River Watershed  
Environmental Education Program**

WHEREAS, on February 3, 2015, the CARSON WATER SUBCONSERVANCY DISTRICT (hereinafter referred to "CWSD") and RIVER WRANGLERS (hereinafter referred to as "RW") entered into an Agreement (hereinafter "Agreement #2015-1") addressing funding from CWSD to RW ('the Project'); and

WHEREAS, it has been determined that Agreement #2015-1 needs to be amended to extend the contract to December 31, 2017.

NOW, THEREFORE IT IS AGREED:

1. Agreement #2015-1 shall be amended to extend the contract to December 31, 2017.
2. All other terms of Agreement #2015-1 shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Addendum on the day and year written below.

DATE \_\_\_\_\_

RIVER WRANGLERS

\_\_\_\_\_  
Dan Kaffer, President

ATTEST:

\_\_\_\_\_  
Eric Johnson, Secretary

DATE \_\_\_\_\_

CARSON WATER  
SUBCONSERVANCY DISTRICT

\_\_\_\_\_  
Karen Abowd, Chairperson

ATTEST:

\_\_\_\_\_  
Toni M. Leffler, Secretary to the Board

## **AGENDA ITEM #10**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item #10 – For Possible Action: Approval of Interlocal Agreement #2017-17 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program in the amount of \$46,900.

**DISCUSSION:** In 2017, CWSD received a new NDEP 319 grant to hire River Wranglers to provide environmental education outreach to school students. The agreement with NDEP ends on December 31, 2018. In reviewing the file staff found out that we do not have an agreement with River Wranglers. Attached is Agreement #2017-17 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program until December 31, 2018, in the amount of \$46,900.

**STAFF RECOMMENDATION:** Approve Agreement #2017-17 between CWSD and River Wranglers to conduct the Carson River Watershed Environmental Education Program until December 31, 2018, in the amount of \$46,900.

**AGREEMENT**

**Addressing Funding from Carson Water Subconservancy District  
to River Wranglers  
to Conduct the Carson River Watershed  
Environmental Education Program**

THIS AGREEMENT dated this \_\_\_\_ day of \_\_\_\_\_, 2017, is entered into by and between River Wranglers, a non-profit association (hereinafter "RW") and the CARSON WATER SUBCONSERVANCY DISTRICT, a political subdivision of the State of Nevada (hereinafter "CWSD").

WITNESSETH:

WHEREAS, RW is a 501(C)(3) non-profit organization; and

WHEREAS, RW has organized a program for the Carson River Watershed Environmental Education, which is described in Exhibit "A" attached hereto and incorporated herein by reference; and

WHEREAS, CWSD is a water subconservancy district created and organized under the provisions of Chapter 541 of NRS; and

WHEREAS, this Agreement must be ratified by appropriate official action of the governing body of each party as a condition precedent to its entry into force; and

WHEREAS, CWSD and RW each possess common objectives and responsibilities with regard to the Carson River; and

WHEREAS, RW has requested funding to perform work during fiscal year 2017-18 under the Carson River Watershed Environmental Education Program; and

WHEREAS, CWSD has received a grant from Nevada Division of Environmental Protection (NDEP) to conduct an Environmental Education Program for the Carson River Watershed; and

WHEREAS, CWSD will utilize funding from the NDEP grant to cover the costs from the RW; and

WHEREAS, the maximum amount of funds available under this Agreement will not exceed \$46,900.00.

NOW THEREFORE, in consideration of the premises and of the mutual covenants herein contained, it is mutually agreed by and between the parties as follow:

1. CWSD shall reimburse RW for the costs to implement the Carson River Watershed Environmental Education Program which is described in Exhibit "A."
2. CWSD shall reimburse RW utilizing funding from the NDEP Environmental Education Program grant.
3. The maximum amount of funds available under this agreement will not exceed \$46,900.00.
4. This Agreement shall terminate December 31, 2018, at which time RW shall have one (1) month thereafter to submit its final invoice for payment related to work performed under this Agreement. If all funds are expended earlier, this Agreement may be terminated sooner by written notice from the grantor, CWSD.

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5. For invoicing and notice purposes, the address of each party is as follows:

River Wranglers  
Attn.: Will Sheppard  
Executive Director  
P.O. Box 1612  
Dayton, NV 89403  
(917) 509-8489

CWSD  
Attn.: Edwin James  
General Manager  
777 E. William, Ste. 110A  
Carson City, NV 89701  
(775) 887-7456

6. This Agreement shall be by and between the parties hereto and shall not be assignable or transferable.
7. Any dispute regarding this Agreement shall be decided according to the laws of the State of Nevada. If any part of this Agreement is declared to be unlawful, any remaining obligations shall be deemed terminated.
8. This Agreement may only be amended by consent of both parties. Any amendments must be written and executed with the same formality as this Agreement.
9. This Agreement, including Exhibit "A", constitutes the entire understanding between the parties and there are no representations, conditions, warranties or collateral agreements (expressed or implied), statutory or otherwise, with respect to the subject of this Agreement.
10. Expenses under this Agreement becomes effective as of July 1, 2017.
11. During the term of this agreement RW will include CWSD as an additional insured under its Certificate of Liability Insurance.
12. The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement and that the parties are authorized by law to engage in cooperative action set forth herein.

13. This Agreement shall be entered into with duplicate originals, realizing that each entity, by necessity, must approve and execute the subject document at different dates, times and places.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first written above.

DATED: \_\_\_\_\_

RIVER WRANGLERS

\_\_\_\_\_  
Dan Kaffer, President

ATTEST:

\_\_\_\_\_  
Eric Johnson, Secretary

DATED: \_\_\_\_\_

CARSON WATER  
SUBCONSERVANCY DISTRICT

\_\_\_\_\_  
Karen Abowd, Chairman

ATTEST:

\_\_\_\_\_  
Toni M. Leffler, Secretary to the Board

Environmental Education Program  
Carson River Watershed

**Project Overview**

Several reaches of the Carson River are on the Nevada 303(d) Impaired Waters List. Pollution impacts are attributed to non-point source pollution (NPSP). Providing a basic understanding of the watershed in which one lives and NPSP issues is fundamental to a person's understanding of their role in contributing to or preventing pollution. Providing EE is an effective means of raising awareness about watershed issues and combating NPSP.

**Project Methods:**

The CWSD will contract with River Wranglers (RW), an organization dedicated to *"helping youth and families explore, conserve, and celebrate our rivers through community programs, projects, and hands-on outdoor education,"* to implement an Environmental Education Program (EE).

RW will provide EE to educators and students in Douglas, Carson City, Lyon, Storey, and Churchill Counties via workshops, classroom sessions, and field trips. Program opportunities will increase knowledge and understanding about NPSP and watershed stewardship to students and the education community through partnerships with the Carson River Coalition and service organizations throughout the watershed. RWs' core EE model engages high school student mentors to teach younger students environmental stewardship of our riparian areas.

Over 2000 people are reached annually through this program.

**Project Objectives**

Long-term objectives have been to introduce, promote, and sustain environmental education programs that focus on NPSP for local schools, clubs and service groups within the Watershed (Douglas, Carson City, Storey, Lyon, and Churchill Counties in Nevada).

**EE Program Goals:**

1. Increase NPSP knowledge and understanding; and engage audience to reduce NPSP and improve the overall health and water quality of the Carson River watershed.
2. Inform students and educators about watershed concepts, with the message that what they do on land affects the health of local streams and water bodies.
3. Integrate EE programs into school curriculums, and school ethos and culture.
4. Facilitate a change in "citizen" behavior by informing participants how their personal habits/lifestyles impact their environment.
5. Reach 2000 educators and students with this program model.

Furthermore, the goal of this EE Program is to further collaborate with schools, youth service groups to offer student opportunities to experience engaging hands-on Environmental Education lessons.

Additionally, RW arranges ActionEducation™ for participants on service learning projects to help stabilize soil, reduce erosion, and protect the Carson River's water quality. Students volunteer and assist with projects to stabilize soil and reduce erosion along the Carson River. They install prescribed streambank BMPs to limit polluted run-off from contributing to the river.



Environmental Education Program  
Carson River Watershed

**Project Tasks:**

**TASK 1: General – EE Program** - The Environmental Education program is offered to schools and educators in the Carson River Watershed and will reach elementary, middle and high school students and educators.

- a. Identify educators and schools, clubs and groups willing to participate in EE opportunities, field days, and workday restoration projects in the Carson River watershed.
    - i. Discuss how EE can be part of core curriculum or a part of their school ethos/culture.
  - b. Continue to engage schools and clubs in watershed program(s) and events and engage schools that want to participate in watershed program(s) and events.
  - c. Identify workdays / field-days for educators and students.
    - i. Involve appropriate grade levels for workdays / field days that conduct EE, restoration projects, and water quality improvements.
    - ii. Engage educators in discussions of EE projects to meet the NGSS.
- b) Curriculum. RW will provide investigations and hands-on activities to teach students about watershed concepts, water quality and biodiversity, with the message that what they do on land affects the health of local streams and water bodies. RW will provide outdoor learning that reinforces learning about the natural environment. Students will also learn about the water cycle, land and aquatic ecosystems, and local environmental issues.
- i. Determine appropriate EE lesson grade level in accordance with NGSS assessments.
  - ii. Provide to NDEP NGSS activity alignments.

**TASK 2: Conduct training sessions, workshops / field days**

- a) A minimum of three schools per county (Douglas, Carson City, Lyon, Storey, and Churchill) will be engaged in workshops and trainings (classroom presentations), workdays / field days. The EE focus is to conduct hands-on EE lessons, to raise EE involvement from educators and to conduct follow-up.
  - i. A minimum of 15 Workday / Field-days which may include annual Carson River Festivals, River Workdays, and other annual events.
  - ii. Workday / Field-days require review and approval from NDEP. RW to show how project goals are being implemented and achieved.
- b) Coordinate with educators and local organizations to set up Workday / Field-days (restoration projects) in the watershed.
- c) Submit agendas, content of articles, bulletins, curriculum adaptations, and notices to webmasters and newspersons to announce and advertise workdays / field days.

**TASK 3: EE Program Evaluation** - Evaluation and assessment will determine the impact the program(s) has on students and educators learning about watershed concepts and imparting of stewardship behavior on the program participants.

- a) A pre-and post-test knowledge survey will be conducted to determine knowledge gained and the impact of program(s).
  - i. 75% of students surveyed will be able to list two ways to protect their local watershed
  - ii. 75% increase in students who did not pass the pre-test, can now define the term watershed
  - iii. 80% increase in students, who did not pass the pre-test, can now define or describe NPS pollution
  - iv. ActionEducation™: During the course of the lessons students will identify steps they will implement to reduce non-point source pollution to improve the health of our local watershed.

Environmental Education Program  
Carson River Watershed

Identifying and sharing stewardship steps will promote follow through and encourage others to follow suit, and it creates a sense of community and responsible citizenship.

- v. Educators will complete evaluations at conclusion of program(s).
- b) Compile evaluation data to measure and present the impact of the program(s) with potential for modifications for improvement.

**TASK 4: EE Program Reporting, Invoicing, Final Report.**

- a) Provide written quarterly reports which describe progress towards achieving each of the Tasks outlined above and information requested by NDEP relevant to the Program goals and objectives.
- b) Provide detailed invoices with required back-up documentation.
- c) A Final Report is due prior to expiration of this contract (June 30, 2018), or prior to submittal of the last invoice. Report must include:
  - i. All assessment and evaluation data
  - ii. Materials used as Criteria for Measuring Success.

**NOTE:** Last invoice will not be paid until submittal of a Final Report. *Failure to submit timely reports, invoices & documentation by the contract terms and timeline may result in delayed reimbursement.*

**Monitoring and Maintenance of Project:**

The following will be used to monitor the success of the EE program:

- 1. Deliverables contained within Program Tasks outlined above.
- 2. Quarterly reports on progress and updates regarding progress of program.
- 3. Final report and analysis of results of the measures of success outlined in tasks above to help determine program effectiveness. Analysis will also determine other methods/solutions where program needs improvement.
- 4. Documentation of relevant newspaper articles, educational brochures, fliers, or presentations.

**Project Timeline**

Anticipated Project Start Date: 7/2017

Anticipated Project Completion Date: 12/31/2018

Environmental Education Program  
Carson River Watershed

**Budget**

<u>Category</u>	<u>Reimbursable 319(h) Funds</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total Budget</u>
<u>Salaries *</u>	<u>\$1,898</u>	<u>\$1,180</u>	<u>\$0</u>	<u>\$3,078</u>
<u>Fringe Benefits *</u>	<u>\$802</u>	<u>\$541</u>	<u>\$0</u>	<u>\$1,343</u>
<u>Sub-contract</u>	<u>\$46,900</u>	<u>0</u>	<u>\$0</u>	<u>\$46,900</u>
<u>Travel</u>	<u>\$</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>
<u>Operating</u>	<u>\$400</u>	<u>\$0</u>	<u>\$0</u>	<u>\$400</u>
<u>Other</u>	<u>\$0</u>	<u>\$26,000</u>	<u>\$21,893</u>	<u>\$47,893</u>
<b><u>TOTAL</u></b>	<b><u>\$50,000</u></b>	<b><u>\$27,721</u></b>	<b><u>\$23,893</u></b>	<b><u>\$101,614</u></b>

<u>Category</u>	<u>Rate</u>	<u>319(h) Grant</u>	<u>Cash Match</u>	<u>In-Kind Match</u>	<u>Total Budget</u>
<u>Salaries *</u>	<u>Hourly</u>	-	-	-	-
<u>CWSD General Manager (16 hrs)</u>	<u>\$62.21</u>	<u>\$498</u>	<u>\$498</u>	-	<u>\$995</u>
<u>CWSD Admin Asst. (4 hrs)</u>	<u>\$29.38</u>	<u>\$118</u>	<u>\$0</u>	-	<u>\$118</u>
<u>CWSD Watershed Prog Mgr (25 hrs)</u>	<u>\$40.11</u>	<u>\$602</u>	<u>\$401</u>	-	<u>\$1,003</u>
<u>CWSD Water Res Spec II (25 hrs)</u>	<u>\$28.10</u>	<u>\$422</u>	<u>\$281</u>	-	<u>\$703</u>
<u>CWSD Watershed Prog Spec (10 hrs)</u>	<u>\$32.44</u>	<u>\$260</u>		-	<u>\$260</u>
<u>Fringe Benefits *</u>	-	-	-	-	-
<u>CWSD General Manager</u>	<u>50.3%</u>	<u>\$250</u>	<u>\$250</u>	-	<u>\$501</u>
<u>CWSD Administrative Asst.</u>	<u>45.3%</u>	<u>\$53</u>	<u>\$0</u>	-	<u>\$53</u>
<u>CWSD Watershed Program Mgr</u>	<u>29.6%</u>	<u>\$178</u>	<u>\$119</u>	-	<u>\$297</u>
<u>CWSD Water Resources Specialist II</u>	<u>61.2%</u>	<u>\$258</u>	<u>\$172</u>	-	<u>\$430</u>
<u>CWSD Watershed Program Specialist</u>	<u>24.2%</u>	<u>\$63</u>	<u>\$0</u>	-	<u>\$63</u>
<u>Sub-Contract</u>	-	-	-	-	-
<u>RW Staff Hours</u>	<u>TBD</u>	<u>\$43,000</u>	<u>\$0</u>	-	<u>\$43,000</u>
<u>Contract - Vehicle Mileage 8,000 miles</u>	<u>state rate 0.56</u>	<u>\$3,900</u>	<u>\$0</u>	-	<u>\$3,900</u>
<u>Travel (Approved State Rate)</u>	-	-	-	-	-
<u>Transportation Costs (Buses In-kind)</u>	<u>Actual Costs</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>
<u>Operating (Actual Costs)</u>	-	-	-	-	-
<u>Supplies/Copying</u>	-	<u>\$400</u>		-	<u>\$400</u>
<u>Other</u>	-	-	-	-	-
<u>CWSD Vegetation &amp; River Work Days</u>	-	-	<u>\$26,000.00</u>	-	<u>\$26,000</u>
<u>River Wranglers Volunteer</u>	-	<u>0</u>	-	-	<u>\$0</u>
<u>River Wranglers AmeriCorps</u>	-	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$20,000</u>
<u>River Wranglers (In-kind)</u>	-	-	-	<u>\$1,893</u>	<u>\$1,893</u>
<b><u>TOTALS</u></b>	-	<b><u>\$50,000</u></b>	<b><u>\$27,721</u></b>	<b><u>\$23,893</u></b>	<b><u>\$101,614</u></b>

\*CWSD Salary and Fringe may be modified based on changes associated with annual cost of living increases, merit increases, or job modifications. Salary figures are prorated estimates over a 2-year period of potential merit and COLAs, and reflect a larger rate than is currently in place.

**AGENDA ITEM #11**

**CARSON RIVER/ALPINE COUNTY  
WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

**ROLL CALL**

**AGENDA ITEM #12**

**CARSON RIVER/ALPINE COUNTY  
WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

**PUBLIC COMMENT**

## **AGENDA ITEM #13**

**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #13 - For Possible Recommendation: Presentation and approval the FY 2016-17 audit by Kohn & Company.

DISCUSSION: Beth Farley, a partner at Kohn and Company, will present the FY 2016-17 Audit. Enclosed with the Board package is a draft copy of the FY 2016-17 Audit and Management's Discussion and Analysis.

STAFF RECOMMENDATION: Recommend CWSD approval of the FY 2016-17 audit.

November 6, 2017

Edwin James  
Carson Water Subconservancy District  
777 E. William Street, Suite 110A  
Carson City, Nevada 89706

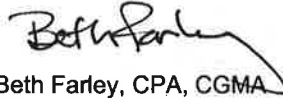
Dear Ed:

Enclosed are ten (10) copies, nine (9) bound and one (1) unbound, of the audited financial statements and one original and nine copies of the required Board communication letter for Carson Water Subconservancy District for the year ended June 30, 2017. The unbound copy is provided so that you may make additional copies of the entire financial statements as may be needed for authorized recipients, but please do not provide partial copies of individual statements or schedules.

If you have any questions, please call me at our office.

Sincerely,

KOHN & COMPANY LLP



Beth Farley, CPA, CGMA



October 30, 2017

Board of Directors  
Carson Water Subconservancy District  
777 E. William Street, Suite 110A  
Carson City, Nevada 89706

We have audited the financial statements of the governmental activities and the fund information of Carson Water Subconservancy District (District) for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 2, 2016. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Issues concerning significant estimates made by management include:

- Management's identification of and process for making significant accounting estimates.
- Risks of material misstatement
- Indicators of possible management bias
- Disclosure of estimation uncertainty in the financial statements

The most significant estimates affecting your financial statements include:

- Depreciation expense based on the estimated useful lives of property and equipment
- Estimated interest and principal amounts based upon an implied rate
- Net future pension liability for PERS benefits

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. There was one expected material adjustment to record year end balances for the pension liability. Otherwise, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 30, 2017.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

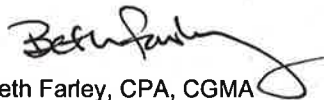
**Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Carson Water Subconservancy District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

KOHN & COMPANY LLP



Beth Farley, CPA, CGMA



**CARSON WATER SUBCONSERVANCY DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2017**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
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**JUNE 30, 2017**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the  
Carson Water Subconservancy District

### **Report on Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the fund information of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and fund information of the Carson Water Subconservancy District as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 3-7 and 26-28, and 29, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and supplementary pension information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during

our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

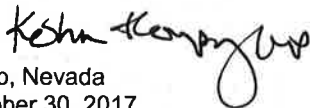
#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The statement of revenue, expenditures and change in fund balance – budget and actual for the Capital Projects Fund, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The statement of revenue, expenditures and change in fund balance – budget and actual for the Capital Projects Fund is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenue, expenditures and change in fund balance – budget and actual for the Capital Projects Fund is fairly stated in all material respects in relation to the basic financial statements as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2017, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Reno, Nevada  
October 30, 2017



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2017**

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This section of the Carson Water Subconservancy District's (District) annual financial report presents management's analysis of the District's financial performance during the fiscal year that ended on June 30, 2017. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

**FINANCIAL HIGHLIGHTS –**

1. In FY 2016/17, the fund balance for the General Fund decreased by \$12,903. The main reason for the decrease was the amount of Ad Valorem taxes received were less than what was budgeted.
2. In FY 2016/17, the fund balance for the Capital Projects Fund increased by \$5,020. The increase was due to investment income.
3. In FY 2016/17, Floodplain Fund balance decreased by \$49,264. The decrease was due to costs associated with the flood damage that occurred in January and February 2017.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the District using the integrated approach as prescribed by GASB Statement No. 34.

Government-wide financial statements: The government-wide financial statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting.

*The statement of net position* presents information on all of the District's assets, deferred outflows, liabilities, and deferred inflows. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the District is improving or deteriorating.

*The statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in a future fiscal period (e.g., uncollected taxes and earned but unused vacation/sick leave).

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The District only has governmental fund types.

*Governmental funds:* The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statement provides a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's projects. Both the governmental funds balance sheet and the statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**JUNE 30, 2017**

**Government-wide Financial Analysis**

**Statements of Net Position**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Current and other assets	\$ 1,954,309	\$ 1,955,804
Capital assets net of accumulated depreciation	5,896,274	5,887,565
Total assets	<u>7,850,583</u>	<u>7,843,369</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	159,837	82,655
	<u>8,010,420</u>	<u>7,926,024</u>
<b>LIABILITIES</b>		
Current liabilities, excluding bond payments	282,940	215,103
Bond payments due to other governments	2,752,895	2,944,951
Net pension liability	741,110	614,923
Total liabilities	<u>3,776,945</u>	<u>3,774,977</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	63,337	79,885
	<u>3,840,282</u>	<u>3,854,862</u>
<b>NET POSITION</b>		
Invested in capital assets	3,143,379	2,942,614
Unrestricted, undesignated	1,026,759	1,128,548
	<u>\$ 4,170,138</u>	<u>\$ 4,071,162</u>

**Statements of Activities**

	<u>2017</u>	<u>2016</u>
<b>REVENUE</b>		
Program revenue		
Leases	\$ 31,780	\$ 51,490
Operating grants and contributions	651,786	585,083
General revenue		
Ad valorem taxes	1,193,730	1,187,324
Investment income	14,398	7,475
Miscellaneous	8,963	8,127
Total revenue	<u>1,900,657</u>	<u>1,839,499</u>
<b>EXPENSES</b>		
General government	1,801,681	1,625,802
Total expenses	<u>1,801,681</u>	<u>1,625,802</u>
<b>CHANGE IN NET POSITION</b>	98,976	213,697
<b>BEGINNING NET POSITION BALANCE</b>	4,071,162	3,857,465
<b>ENDING NET POSITION BALANCE</b>	<u>\$ 4,170,138</u>	<u>\$ 4,071,162</u>

The change in Net Position from 2016 to 2017 was an increase of \$98,976.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**JUNE 30, 2017**

**Fund Financial Statements**

**Governmental Activities**

**GENERAL FUND:  
REVIEW OF REVENUE**

	<u>2017</u>	<u>2016</u>
Intergovernmental revenue		
Ad valorem taxes	\$ 1,193,730	\$ 1,187,324
Grants	642,386	576,075
Total intergovernmental revenue	<u>1,836,116</u>	<u>1,763,399</u>
Miscellaneous revenue		
Contributions	9,400	9,008
Investment income	5,642	2,934
Water lease	31,780	51,490
Miscellaneous	8,963	8,127
Total miscellaneous revenue	<u>55,785</u>	<u>71,559</u>
Total revenue	<u>\$ 1,891,901</u>	<u>\$ 1,834,958</u>

The change in revenues to the General Fund from 2016 to 2017 was due to an increase in grants and taxes.

**REVIEW OF EXPENSES**

	<u>2017</u>	<u>2016</u>
Operating expenses		
Services and supplies	\$ 1,151,284	\$ 1,084,340
Administrative services	503,520	468,916
Intergovernmental expenses		
Services and supplies	250,000	250,000
Transfer to other funds	-	20,000
Total expenses	<u>\$ 1,904,804</u>	<u>\$ 1,823,256</u>

The increase in Expenses was due to the number of grants that CWSD administered.

**CAPITAL PROJECT FUND**

**CHANGE IN FUND BALANCE**

	<u>2017</u>	<u>2016</u>
Miscellaneous revenue		
Interest income	\$ 5,020	\$ 2,539
Transfer from other fund	-	20,000
Total revenue	<u>5,020</u>	<u>22,539</u>
Expenditures		
Services and supplies	-	-
Change in fund balance	<u>\$ 5,020</u>	<u>\$ 22,539</u>

The increase in the Capital Project Fund was due to investment income.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**JUNE 30, 2017**

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**FLOODPLAIN FUND**

**CHANGE IN FUND BALANCE**

	<u>2017</u>	<u>2016</u>
Miscellaneous revenue		
Interest income	\$ 3,736	\$ 2,002
Transfer from other fund	-	-
Total revenue	<u>3,736</u>	<u>2,002</u>
Expenditures		
Services and supplies	<u>53,000</u>	<u>-</u>
Change in fund balance	<u>\$ (49,264)</u>	<u>\$ 2,002</u>

In FY 2016/17, the Floodplain Fund balance decreased by \$49,264 due to project expenditures.

**DONATED FUNDS**

In fiscal year 2009/10 there was an anonymous donation of \$3,000 to the Clear Creek Council and \$3,000 to the Carson River Coalition (CRC) to promote both these programs. Since then additional funds were donated to the Clear Creek Council and CRC. These funds are used to cover expenses that promote the activities of the Clear Creek Council and the CRC. As of June 30, 2017, the funds remaining for the Clear Creek Council and the CRC are \$2,716.89 and \$574.48, respectively.

**ANALYSIS OF POTENTIAL FINANCIAL CHANGES IN THE FUTURE**

It is anticipated that in fiscal year 2017/18 the fund balance in the General Fund will increase slightly. The increase of funds will come from additional grants that CWSD received that were not anticipated when the 2017/18 budget was approved. It is anticipated that both the Floodplain Fund and the Capital Project Fund will decrease due to the flood damage that occurred in FY 2016-17 and the need to extend the regional pipeline in Lyon County.

## **BASIC FINANCIAL STATEMENTS**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,789,275
Due from grantors	113,121
Due from other governments	51,198
Interest receivable	715
Capital assets, net of accumulated depreciation	<u>5,896,274</u>
Total assets	7,850,583
<b>DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT</b>	<u>159,837</u>
Total assets and deferred outflows of resources	<u>8,010,420</u>
<b>LIABILITIES</b>	
Current liabilities	
Current portion of bond payment obligations due to other governments	195,917
Accounts payable	207,005
Accrued compensated absences	75,935
Total current liabilities	<u>478,857</u>
Long-term liabilities	
Net pension liability	741,110
Bond payment obligations due to other governments, net of current portion	<u>2,556,978</u>
Total liabilities	<u>3,776,945</u>
<b>DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT</b>	<u>63,337</u>
Total liabilities and deferred inflows of resources	<u>3,840,282</u>
<b>NET POSITION</b>	
Net position	
Investment in capital assets, net of bond payment obligations	3,143,379
Unrestricted, undesignated	<u>1,026,759</u>
Total net position	<u>\$ 4,170,138</u>

See accompanying notes

**CARSON WATER SUBCONSERVANCY DISTRICT**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

FUNCTIONS / PROGRAMS	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary government				
Governmental activities				
General government	\$ 1,801,681	\$ -	\$ 651,786	\$ (1,149,895)
<b>GENERAL REVENUE</b>				
				1,193,730
Ad valorem taxes				14,398
Investment income				31,780
Water lease				8,963
Miscellaneous				
		Total general revenue		1,248,871
		Change in net position		98,976
<b>NET POSITION, July 1, 2016</b>				4,071,162
<b>NET POSITION, June 30, 2017</b>				\$ 4,170,138

See accompanying notes

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**AND RECONCILIATION OF THE BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 717,352	\$ 382,074	\$ 689,849	\$ 1,789,275
Due from grantors	113,121	-	-	113,121
Due from other governments	51,198	-	-	51,198
Interest receivable	715	-	-	715
Total assets	<u>\$ 882,386</u>	<u>\$ 382,074</u>	<u>\$ 689,849</u>	<u>\$ 1,954,309</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 207,005	\$ -	\$ -	\$ 207,005
Accrued compensated absences	5,449	-	-	5,449
Due to other funds	-	-	-	-
Total liabilities	<u>212,454</u>	<u>-</u>	<u>-</u>	<u>212,454</u>
<b>FUND BALANCE AND OTHER CREDITS</b>				
Committed				
Capital projects fund	-	-	689,849	689,849
Special revenue fund	-	382,074	-	382,074
Assigned				
Designated for subsequent year's expenditures	624,425	-	-	624,425
Unassigned	45,507	-	-	45,507
Total fund balance and other credits	<u>669,932</u>	<u>382,074</u>	<u>689,849</u>	<u>1,741,855</u>
Total liabilities, fund balance and other credits	<u>\$ 882,386</u>	<u>\$ 382,074</u>	<u>\$ 689,849</u>	<u>\$ 1,954,309</u>

**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION**

Fund balance and other credits - governmental funds	\$ 1,741,855
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds.	
Governmental capital assets	5,907,754
Less accumulated depreciation	<u>(11,480)</u>
	5,896,274
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.	159,837
Current and long-term liabilities which are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Noncurrent accrued compensated absences	(70,486)
Net pension liability	(741,110)
Bond payment obligations due to other governments	<u>(2,752,895)</u>
	(3,564,491)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.	<u>(63,337)</u>
Net position of governmental activities	<u>\$ 4,170,138</u>

See accompanying notes

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - GOVERNMENTAL FUNDS**  
**AND RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
<b>REVENUE</b>				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,193,730	\$ -	\$ -	\$ 1,193,730
Grants	642,386	-	-	642,386
Total intergovernmental revenue	1,836,116	-	-	1,836,116
Miscellaneous				
Contributions	9,400	-	-	9,400
Investment income	5,642	3,736	5,020	14,398
Water lease	31,780	-	-	31,780
Miscellaneous	8,963	-	-	8,963
Total miscellaneous revenue	55,785	3,736	5,020	64,541
Total revenue	1,891,901	3,736	5,020	1,900,657
<b>EXPENDITURES</b>				
Current				
General government				
Salaries	364,506	-	-	364,506
Benefits	139,014	-	-	139,014
Service and supplies	1,139,568	53,000	-	1,192,568
Intergovernmental expenditures				
Service and supplies	250,000	-	-	250,000
Capital outlay	11,716	-	-	11,716
Total expenditures	1,904,804	53,000	-	1,957,804
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers to other funds	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	(12,903)	(49,264)	5,020	(57,147)
<b>FUND BALANCE, July 1, 2016</b>	<u>682,835</u>	<u>431,338</u>	<u>684,829</u>	<u>1,799,002</u>
<b>FUND BALANCE, June 30, 2017</b>	<u>\$ 669,932</u>	<u>\$ 382,074</u>	<u>\$ 689,849</u>	<u>\$ 1,741,855</u>

**RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**

Net change in fund balance and other credits - governmental funds \$ (57,147)

Amounts reported for governmental activities in the statement  
of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the  
statement of activities, the cost of those assets is depreciated over their  
estimated useful lives.

Capital outlay	11,716
Less current year depreciation expense	(3,007)

Some expenses reported in the statement of activities do not require the use of  
current financial resources and, therefore, are not reported as expenditures in  
governmental funds.

Principal payment of bond payment obligations due to other governments	192,057
Pension expense - actuarial liability in excess of actual contributions made	(32,458)
Change in long-term accrued compensated absences	(12,185)

Change in net position of governmental activities \$ 98,976

See accompanying notes



## **NOTES TO FINANCIAL STATEMENTS**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Carson Water Subconservancy District (District) was formed in 1959 to contract with the Bureau of Reclamation for the construction of Watasheamu Dam, which was to be constructed in the upstream reaches of the Carson River. The proposed purpose of the dam was to be for flood control and water supply protection.

Although the Watasheamu Dam Project was abandoned by the Federal government in the 1980's, the District has continued to play a key role in the study and management of the Carson River. In 1989, the Nevada Legislature charged the District with the responsibility of "management and development of the water resources in the upper Carson River to alleviate reductions and loss of water supply, of the fragmented responsibilities for conservation and supply of water, and of any threats to the health, safety and welfare of the people of the upper Carson River Basin." The legislation also established a nine member board comprised of representatives from Douglas County, Carson City, and Lyon County.

In 1999, another exciting change for the District took place when the Legislature adopted a recommendation to expand the District Board of Directors to include members from Churchill County. In 2001, Alpine County, California joined the District through a Joint Power Agreement, and in 2010 Storey County became a non-voting member of the District.

**Government-Wide and Fund Financial Statements**

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Expenses reported for functional activities include allocated indirect expenses. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenue are reported as general revenue.

The fund financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The District has only governmental fund types.

**Basis of Presentation**

The funds of the financial reporting entity are described below:

**Governmental Fund Types**

General Fund – The General Fund is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in other funds.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources for the acquisition of capital facilities by the District. The Acquisition/Construction Fund is used to account for purchases of capital assets, including water rights owned by the District, and capital water projects for local governments along the Carson watershed area.

Special Revenue Fund – The Floodplains Fund is used to provide funding to projects that will protect or enhance the floodplain along the Carson watershed area.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus/Basis of Accounting**

The government-wide statements are reported using the economic resources measurement focus of the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time the liability is incurred regardless of the timing of cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. This method provides for recognizing expenditures at the time liabilities are incurred, while revenue is recorded when measurable and available to finance expenditures of the fiscal period. Available is defined as being due and collected within the current period or within 60 days after fiscal year-end.

**Budgets and Budgetary Accounting**

The District adheres to the Local Government Budget Act incorporated within Statutes of the State of Nevada. These Statutes provide for the preparation, filing, notice, public hearing, and adoption in connection with the budgetary process for Nevada local governments. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget amendments must be approved by the Board of Directors. All annual appropriations lapse at year-end.

On or before April 15, the Board of Directors files a tentative budget with the Nevada Department of Taxation. Public hearings on the tentative budget are held and a final budget must be prepared and adopted no later than June 1.

**Deposits and Investments**

Interest income is recorded on the modified accrual basis in the investment pool. Net realized gains (losses) on investments are the sum of differences between the cost (if purchased during the fiscal year) or the fair value of the investment at the beginning of the year, and the net selling price received for investments that are sold or matured.

The net increase (decrease) in fair value of investments in the investment pool is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the year, and the fair value of the investments at the end of the year.

The State of Nevada investment pool is an unrated external investment pool that does not provide information on realized or unrealized gain or loss activity. Accordingly, changes in the investment pool are reflected as net investment income in the accompanying financial statements.

The District's investment policy addresses custodial credit risk in that it restricts the type of investments maintained and requires uninsured investments be collateralized in the manner prescribed by Nevada Revised Statutes and held in a custodial safekeeping account with the trust department of a bank acting as a third-party custodian. In addition, a list of commissioner-approved broker/dealers and financial institutions is maintained.

**Due from Grantor**

Contract and grant funds that were expended, but not yet received, are reported as "due from grantor."

**Due from Other Governments**

Tax revenues which have been received from the individual counties within the first 60 days after the end of the fiscal year are reported as due from other governments in the fund financial statements. Tax revenues

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Due from Other Governments (Continued)**

due to the District from the individual counties for the period ended June 30, 2017 are reported as due from other governments in the government-wide financial statements, regardless of when they are received. There are no differences between fund and government-wide financial statements in amounts due from other governments at June 30, 2017.

**Capital Assets**

Capital assets which include water rights and office furniture and equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$500 and an estimated useful life of at least one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets which are depreciated consist of equipment, using the straight-line method over the estimated useful lives of 3-5 years. The water rights and water usage owned by the District are not considered to be depreciable assets.

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period.

**Accrued Compensated Absences**

All regular, permanent employees are granted vacation and sick benefits in varying amounts to specified maximum amounts depending on tenure with the District. In the governmental funds, vested or accumulated vacation leave and sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave and sick leave that are not expected to be liquidated with expendable available financial resources are not reflected in the governmental fund statements.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS) and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Deferred Outflows and Inflows of Resources**

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Equity Classifications**

In the government-wide financial statements, equity is classified as net position and displayed as follows:

Investment in capital assets, net - consists of capital assets, net of accumulated depreciation.

Restricted net position - consists of net position with constraints placed on its use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District has no items that are considered to be restricted net position.

Unrestricted net position - all other net position that does not meet the definition of "invested in capital assets, net" or "restricted."

In the governmental fund financial statement, fund balances are classified as follows:

Nonspendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The District includes fund balances that have been prepaid for expenses in this category.

Restricted - represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The District has no restricted fund balances.

Committed - represents amounts which can be used only for specific purposes determined by the members of the District's governing board's formal action through a resolution or action. The District's committed fund balances include the capital projects and special revenue funds.

Assigned - represents amounts that are intended by the District for specific purposes but do not require action by the governing Board. The District assigned balances are due to amounts designated for the subsequent year expenditures based upon approved budgets.

Unassigned - represents all amounts not included in other classifications.

The District's policy is to first apply expenditures against non-spendable fund balances and then unassigned balances. On an annual basis assigned fund balances are determined based upon available resources.

**Tax Abatements**

The District receives ad valorem taxes on real property that is collected by Carson City, Churchill County, Douglas County and Lyon County. The taxes are subject to certain abatements based on state statute requirements and may reduce the tax amounts available to the District.

**Subsequent Events**

Subsequent events have been evaluated through October 30, 2017, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Total Columns on Supplemental Statements**

Total columns on the supplemental statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. This data is derived from the District's 2016 financial statements and in the report dated October 31, 2016, the audit expressed an unmodified opinion on those financial statements.

**NOTE 2 - COMPLIANCE WITH NEVADA REVISED STATUTES AND THE NEVADA ADMINISTRATIVE CODE**

The District conformed to all significant statutory constraints on its financial administration.

**NOTE 3 - CASH AND INVESTMENTS**

Cash includes cash on hand and in the bank. Investments consist of amounts invested in the State of Nevada Local Government Investment Pool.

By provision of statutes, the District is authorized to deposit all money in banks or savings and loan associations located in the State of Nevada and must be subject to withdrawal on demand.

The District maintains its checking accounts and certificates of deposit in multiple commercial banks. The accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. No amounts were uninsured at June 30, 2017.

The District is authorized to invest in the State of Nevada Local Government Investment Pool. The Pool is administered by the State Treasurer, with oversight by the State of Nevada Board of Finance. State statutes require the State Treasurer to collateralize the deposits made to it with other securities. In addition, the District reports its investments at fair value, which total \$1,598,859 at June 30, 2017.

**NOTE 4 - CAPITAL ASSETS**

Capital assets activity for the year ended June 30 is as follows:

	July 1, 2016	Increase	Decrease	June 30, 2017
<u>Capital assets, not being depreciated</u>				
Water rights	\$ 1,371,000	\$ -	\$ -	\$ 1,371,000
Water usage capacity	4,512,357	-	-	4,512,357
<u>Capital assets, being depreciated</u>				
Office equipment	32,422	11,716	(19,741)	24,397
Total capital assets being depreciated	32,422	11,716	(19,741)	24,397
<u>Less: accumulated depreciation</u>				
Office equipment	28,214	3,007	(19,741)	11,480
Total accumulated depreciation	28,214	3,007	(19,741)	11,480
Total capital assets, being depreciated, net	4,208	8,709	-	12,917
Net capital assets	\$ 5,887,565	\$ 8,709	\$ -	\$ 5,896,274

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

**NOTE 5 - ACCRUED COMPENSATED ABSENCES**

The following schedule summarizes the changes in accrued compensated absences at June 30, 2017:

Beginning of year balance	\$	63,399
Additions		38,745
Uses		(26,209)
End of year balance	\$	<u>75,935</u>
Paid in the next fiscal year through August 31, 2017	\$	<u>5,449</u>

**NOTE 6 - LONG-TERM OBLIGATIONS**

During the year ended June 30, 2011, the District entered into two contracts with Carson City and Douglas County. The counties issued bonds for the construction of large diameter pipelines. The District has agreed to reimburse the counties' semi-annual payments for the term of the bond in order to have the counties increase the capacity size of the pipeline to be constructed. In exchange for the reimbursement, the District received the upsized capacity amount of the pipelines and the District can charge for such capacity if utilized by a private party. The District makes semi-annual principal payments, with the final payments to be made in 2029. There is no interest charged to the District; however, an estimated rate of 2% was utilized to calculate the present value of the principal amount. Following is a summary of the activity for the year ended June 30, 2017:

Principal Outstanding July 1, 2016	Additions/ Issued	Principal Payments	Principal Outstanding June 30, 2017
\$ <u>2,944,951</u>	\$ <u>-</u>	\$ <u>192,056</u>	\$ <u>2,752,895</u>

The annual requirements to amortize the obligation are as follows:

Year Ending June 30,	Principal	Interest	Total
2018	195,917	54,083	250,000
2019	199,855	50,145	250,000
2020	203,872	46,128	250,000
2021	207,970	42,030	250,000
2022	212,150	37,850	250,000
2023-2027	1,126,452	123,548	1,250,000
2028-2030	606,679	18,321	625,000
	\$ <u>2,752,895</u>	\$ <u>372,105</u>	\$ <u>3,125,000</u>

Total interest expense of \$57,943 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2017.

**NOTE 7 - LEASE TRANSACTIONS**

The District has an extended agreement to lease office space in Carson City, Nevada through June 30, 2019. Payments are currently \$2,157 per month. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

2018	\$	25,884
2019		26,661

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

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**NOTE 7 - LEASE TRANSACTIONS (Continued)**

The District entered into a five-year lease agreement, commencing October 1, 2015, with Carson City (City) to lease to the City 526.25-acre feet of water rights, including storage rights in Mud Lake Reservoir. The City paid \$103 per acre foot during the first water delivery season, and that amount is adjusted each year determined by and equal to the percentage change in the Consumer Price Index for All Urban Consumers.

The District also entered into a lease agreement commencing September 3, 2015, with the City to lease up to 219-acre feet of water rights, including storage rights in Upper and Lower Lost Lakes Reservoirs. The City will pay the District for water usage at the same price per acre foot as for leased water from the Mud Lake Reservoir.

Lease income from the City included in the financial statements was \$31,780 for the year ended June 30, 2017.

**NOTE 8 - PENSIONS**

**GENERAL INFORMATION ABOUT THE PENSION PLAN**

**Plan Description**

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

**Benefits Provided**

- a) Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.
- b) Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.
- c) Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

**Vesting**

- a) Regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.
- b) The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

**NOTE 8 - PENSIONS (Continued)**

**Contributions**

- a) The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions and the other plan provides for employer-pay only.
- b) The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.
- c) The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.
- d) The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.
- e) For the fiscal years ended June 30, 2017, 2016, and 2015, the statutory employer/employee matching rate was 14.5%, 14.5% and 13.25%, respectively and the Employer-pay contribution (EPC) rate was 25%, 28% and 25.75%, respectively.

**PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS**

At June 30, 2017, the District reported a liability of \$741,110 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the periods ended June 30, 2016. At June 30, 2016 the District's proportion was .00537%.

For the year ended June 30, 2017, the District recognized pension expense of \$118,707. Amounts resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. At June 30, 2017 the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 49,627
Changes of assumptions	-	-
Net difference between projected and actual investment earnings on pension plan investments	68,895	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,692	13,710
Contributions subsequent to the measurement date	86,250	-
	\$ <u>159,837</u>	\$ <u>63,337</u>

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

**NOTE 8 - PENSIONS (Continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, without regard to the contributions subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended June 30		
2018	\$	6,328
2019		6,328
2020		(21,517)
2021		(10,338)
2022		6,708
2023		2,241
	\$	<u>(10,250)</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.70 years for the measurement period ending June 30, 2016.

Reconciliation of the net pension liability at June 30, 2017 is as follows:

Beginning net pension liability	\$	614,923
Pension expense		118,707
Employer contributions		(77,185)
Current year net deferred (inflows) and outflows		84,665
Ending net pension liability	\$	<u>741,110</u>

**Actuarial Assumptions**

The System's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.50%
Payroll growth	5.00%, including inflation
Investment rate of return	8.00%
Productivity pay increase	0.75%
Projected salary increases	Regular: 4.60% to 9.75%, depending on service Rates include inflation and productivity increases
Consumer price index	3.50%
Other assumptions	Same as those used in the June 30, 2016 funding Actuarial valuation

Mortality Table – For non-disabled male regular members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA. For non-disabled female regular members, it is the RP-2000 Combined Healthy Mortality Table, projected to 2013 with Scale AA, set back one year. For all non-disabled police/fire members it is the RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set forward one year. The mortality table used in the actuarial valuation to project mortality rates for all disabled regular members and all disabled police/fire members is the RP-2000 Disabled Retiree Mortality Table projected to 2013 with Scale AA, set forward three years.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

**NOTE 8 - PENSIONS (Continued)**

Actuarial assumptions used in the June 30, 2016 valuation were based on the results of the experience review completed in 2013. The discount rate used to measure the total pension liability was 8.00% as of June 30, 2016 and June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2016, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2016.

**Investment Policy**

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement District. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Retirement District's adopted policy target asset allocation as of June 30, 2016:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return *
Domestic Equity	42%	5.50%
International Equity	18%	5.75%
Domestic Fixed Income	30%	0.25%
Private Markets	10%	6.80%

\*As of June 30, 2016, PERS' long-term inflation assumption was 3.5%.

**Discount Rate and Pension Liability Discount Rate Sensitivity**

The following presents the net pension liability of the PERS as of June 30, 2016, calculated using the discount rate of 8.00%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (7.00%) or 1 percentage-point higher (9.00%) than the current discount rate:

	1% Decrease in Discount Rate (7.00%)	Discount Rate (8.00%)	1% Increase in Discount Rate (9.00%)
Net Pension Liability	\$ 1,086,877	\$ 741,110	\$ 454,129

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in PERS Comprehensive Annual Financial Report, available on the PERS website.

**Additional Information**

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at [www.nvpers.org](http://www.nvpers.org) under Quick Links – Publications.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2017**

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**NOTE 9 - CONTINGENCIES AND RISK MANAGEMENT**

There were no claims pending or unresolved disputes involving the District at June 30, 2017.

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

The District has entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$1,022,271, of which the District has expended approximately \$446,496.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2016)**

	2017				2016
	Budgeted Amounts			Variance Favorable (Unfavorable)	Actual (Memorandum Only)
REVENUE	Original	Final	Actual		
Intergovernmental revenue					
Ad valorem taxes	\$ 1,214,521	\$ 1,214,521	\$ 1,193,730	\$ (20,791)	\$ 1,187,324
Grants	478,505	517,980	642,386	124,406	576,075
Total inter-governmental revenue	1,693,026	1,732,501	1,836,116	103,615	1,763,399
Miscellaneous					
Contributions	9,300	9,300	9,400	100	9,008
Investment income	1,820	2,420	5,642	3,222	2,934
Water lease	51,800	51,800	31,780	(20,020)	51,490
Miscellaneous	5,900	5,900	8,963	3,063	8,127
Total miscellaneous revenue	68,820	69,420	55,785	(13,635)	71,559
Total revenue	1,761,846	1,801,921	1,891,901	89,980	1,834,958
EXPENDITURES					
Current					
General government					
Salaries	364,600	364,600	364,506	94	335,843
Benefits	150,500	143,000	139,014	3,986	133,073
Service and supplies	1,508,708	1,668,746	1,139,568	529,178	1,079,613
Intergovernmental expenditures					
Service and supplies	250,000	250,000	250,000	-	250,000
Capital outlay	-	-	11,716	(11,716)	4,727
Total expenditures	2,273,808	2,426,346	1,904,804	521,542	1,803,256
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	-	-	-	(20,000)
Total expenditures and other financing sources (uses)	2,273,808	2,426,346	1,904,804	521,542	1,823,256
Excess (deficiency) of revenue over (under) expenditures	(511,962)	(624,425)	(12,903)	611,522	11,702
FUND BALANCE, July 1	615,646	724,374	682,835	(41,539)	671,133
FUND BALANCE, June 30	\$ 103,684	\$ 99,949	\$ 669,932	\$ 569,983	\$ 682,835

See accompanying note to this schedule

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2016)**

	Floodplain			
	2017			2016
	Final Budget	Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
<b>REVENUE</b>				
Miscellaneous				
Investment income	\$ 3,100	\$ 3,736	\$ 636	\$ 2,002
<b>EXPENDITURES</b>				
Current				
General government				
Services and supplies	370,000	53,000	317,000	-
Excess (deficiency) of revenue over (under) expenditures	(366,900)	(49,264)	317,636	2,002
<b>FUND BALANCE, July 1</b>	401,306	431,338	30,032	429,336
<b>FUND BALANCE, June 30</b>	\$ 34,406	\$ 382,074	\$ 347,668	\$ 431,338

See accompanying note to this schedule

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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**NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING**

The District adheres to the Local Government Budget Act incorporated within the Statutes of the State of Nevada. These Statutes provide for the preparation, filing, notice, public hearing, and adoption in connection with the budgetary process of Nevada local government. Budgets are adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at year-end. Budget augmentations, amendments, and transfers of appropriations must be approved by the Board of Directors. In accordance with the Statutes, expenditures may not legally exceed budgeted appropriations at the function level.



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**SUPPLEMENTARY PENSION INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2017**

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY**  
**LAST TEN FISCAL YEARS**

	2016	2015	2014
Proportion of the net pension liability (asset)	0.00551%	0.00537%	0.00509%
Proportionate share of the net pension liability (asset)	\$ 741,110	\$ 614,923	\$ 530,303
Covered-employee payroll	\$ 275,660	\$ 268,404	\$ 253,728
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	268.85%	229.10%	209.00%
Plan fiduciary net position as a percentage of the total pension liability	72.20%	75.10%	76.30%

**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN FISCAL YEARS**

	2017	2016	2015
Contractually required contribution	86,250	\$ 77,185	\$ 69,114
Contributions in relation to the contractually required contribution	(86,250)	(77,185)	(69,114)
	<u>-</u>	<u>-</u>	<u>-</u>
Covered-employee payroll	376,689	275,660	268,404
Contributions as a percentage of covered-employee payroll	28.00%	28.00%	25.75%

Note: Only three years of information is available due to reporting changes with GASB 68 for Fiscal Year 2015.

See accompanying notes

## **SUPPLEMENTARY INFORMATION**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2017**  
**(WITH ACTUAL COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2016)**

	Acquisition/Construction Fund			2016 Actual (Memorandum Only)
	2017		Variance Favorable (Unfavorable)	
	Final Budget	Actual		
<b>REVENUE</b>				
Miscellaneous				
Investment income	\$ 2,720	\$ 5,020	\$ 2,300	\$ 2,539
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Services and supplies	-	-	-	-
Capital outlay	655,000	-	655,000	-
Total expenditures	655,000	-	655,000	-
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	-	-	-	20,000
Excess (deficiency) of revenue over (under) expenditures	(652,280)	5,020	657,300	22,539
<b>FUND BALANCE, July 1</b>	684,830	684,829	(1)	662,290
<b>FUND BALANCE, June 30</b>	<u>\$ 32,550</u>	<u>\$ 689,849</u>	<u>\$ 657,299</u>	<u>\$ 684,829</u>

See accompanying notes

## **REPORTS ON INTERNAL CONTROL AND COMPLIANCE**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Carson Water Subconservancy District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the general fund of Carson Water Subconservancy District (District), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Reno, Nevada  
October 30, 2017

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
NEVADA REVISED STATUTES BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS**

To the Board of Directors of  
Carson Water Subconservancy District

We have audited the financial statements of the governmental activities and major fund of Carson Water Subconservancy District as of and for the year ended June 30, 2017, and have issued our report thereon dated October 30, 2017. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance with Nevada Revised Statutes (NRS) and regulations applicable to the Carson Water Subconservancy District is the responsibility of management. As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatements, we performed tests of its compliance with certain provision of NRS and the Nevada Administrative Code, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

In connection with our audit, nothing came to our attention that caused us to believe that the District had not complied in all material respects with NRS 354, including:

- (a) Use of funds established
- (b) Use of generally accepted accounting principles
- (c) Limitations on reserves
- (d) Recording sources of revenue and transfers available
- (e) Statutory and regulatory requirements applicable to the fund
- (f) Ending retained earning amounts

This report is intended solely for the information and use of the Board of Directors, management, Carson City, Nevada, and others within the District, and is not intended to be and should not be used by anyone other than these specified parties.



Reno, Nevada  
October 30, 2017

## **AUDITORS' COMMENTS**

## **AUDITORS' COMMENTS**

### **GOVERNMENT AUDITING STANDARDS**

#### **PROGRESS ON PRIOR YEAR RECOMMENDATIONS**

There were no prior year recommendations.

#### **CURRENT YEAR RECOMMENDATIONS**

None.

### **NEVADA REVISED STATUTES**

#### **STATUTE COMPLIANCE**

The required disclosure on compliance with the Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements. Also see the separate compliance report issues.

#### **PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE**

There were no statute violations reported in the audit for the year ended June 30, 2016.



## **AGENDA ITEM #14**

**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #14 - For Possible Recommendation: Consider an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD.

DISCUSSION: At the Administrative Committee meeting on November 3, 2017, the committee discussed an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD (see attached meeting minutes). The suggested alternative is for CWSD to create the Carson River Watershed Committee which would meet during the CWSD Board meetings in place of convening the Carson River/Alpine County Water Subconservancy Board (see attached mock-up of an agenda). The Joint Powers Agreement would still be in place but would not be convened at the CWSD Board meetings. The creation of the Carson River Watershed Committee was unanimously recommendation by the Administrative Committee.

STAFF RECOMMENDATION: Recommend that CWSD create the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process at CWSD meetings.

**CARSON WATER SUBCONSERVANCY DISTRICT  
ADMINISTRATIVE COMMITTEE  
November 3, 2017, 9:00 A.M.**

**DRAFT Meeting Minutes**

**Committee Members Present:**

Karen Abowd, Carson City  
Carl Erquiaga, Churchill County  
David Griffith, Alpine County  
Doug Johnson, Douglas County  
Chuck Roberts, Lyon County

**Staff Present:**

George Benesch, CWSD Attorney  
Ed James, General Manager  
Toni Leffler, Administrative Assistant

**Others Present:** none

Committee Member Abowd called the meeting of the Administrative Committee to order at 9:00 pm. in the Conference Room of Carson Water Subconservancy, 777 East William Street, Suite 110, Carson City, Nevada. A quorum of the Administrative Committee was present.

**Item #3 – Discussion Only: Public Comment** - None

**Item #4 - For Possible Action: Approval of the Administrative Committee minutes from September 15, 2017.** *Committee Member Johnson made a motion to approve the Administrative Committee minutes from September 15, 2017, which was seconded by Committee Member Roberts and unanimously approved by the Administrative Committee, with Committee Members Erquiaga and Jardine abstaining for not having been at that meeting.*

**Item #5 - For Possible Action: Consider an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD.** Mr. James explained that on October 20 he met with Director Roberts and George Benesch to get a better understanding of Director Roberts' concerns and potential solutions. One solution to appropriately involve Alpine County representatives in CWSD meetings is to create a Carson River Watershed Committee which would be held in conjunction with the Board meetings. The committee would be convened instead of the Joint Powers Authority Board. The advantage of utilizing a committee is that anyone can be appointed to the committee and have full participation in making recommendations to the CWSD Board. Creation of the Carson River Watershed Committee will be on the November Board meeting agenda for approval.

Committee Member Abowd asked how CWSD could bring Storey County into the picture. Mr. James responded that Storey County can come in through this process or by legislative action. Mr. Benesch noted that adopting this format doesn't automatically include Storey County, but they can participate in the future by Board action. The Joint Powers Agreement with Alpine County stays in effect.

No public comment. *Committee Member Roberts made the motion that the Administrative Committee recommend CWSD Board approval of the concept of the Carson River Watershed Committee as a means of including Alpine County in the Carson River Watershed process with CWSD. Committee Member Johnson seconded the motion which was unanimously approved by the Administrative Committee.*

Committee Member Jardine noted that belonging to this structure (CWSD) can be a safety feature for Alpine County as California laws change.

**Item #6 - For Possible Action: Review of the proposed CWSD's Carson River Watershed Committee Policy.** Mr. James explained that this item is to identify the policy for creating the Carson River Watershed Committee. No one on the Administrative Committee had an issue with the proposed policy.

No public comment. *Committee Member Jardine made the motion that the Administrative Committee recommend CWSD Board approval of the proposed CWSD Carson River Watershed Committee Policy. The motion was seconded by Committee Member Erquiaga and unanimously approved by the Administrative Committee.*

**Item #7 – For Possible Action: Review proposed Memorandum of Understanding to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.** Mr. James explained that this draft Memorandum of Understanding (MOU) is to clarify Alpine County's contribution to CWSD and CWSD's commitment to reimburse Alpine County for their representatives to participate in CWSD meetings.

Mr. Benesch mentioned that this started out as an agreement, but a MOU fit better. Committee Member Abowd asked if this resolves the workers comp issue. Mr. James responded that this helps identify the Alpine County representatives as Alpine County employees under California Workers Comp. He is working with CWSD's representative at Pro Group Management to clear up CWSD's responsibilities for workers comp for the Board.

Committee Member Jardine asked if this MOU would help Alpine County to address river repairs. Mr. James responded that CWSD can assist Alpine County with river repairs. Mr. James will need to research California laws regarding river bed ownership.

Committee Member Jardine invited Mr. James to attend the next South Tahoe PUD meeting regarding Harvey Reservoir.

No public comment. *Committee Member Jardine made the motion that the Administrative Committee recommend that the CWSD Board approve the proposed Memorandum of Understanding to allow CWSD to receive funds from Alpine County and for CWSD to reimburse*

*Alpine County for the cost of their representatives attending CWSD Board and Committee meetings. Committee Member Erquiaga seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #8 – Discussion Only: Public Comment.** Mr. James noted that the Administrative Committee will have one more meeting in 2017 to review candidates for the 2018 Andy Aldax Award. Committee Member Roberts noted that the new process of including Alpine County broadens their involvement instead of constricting it. Mr. James mentioned that since items are discussed during the Carson River Watershed Committee portion of the Board meeting, we may be able to streamline the CWSD Board action process by acting on all the items on the agenda with one motion. Committee Member Johnson mentioned that he saw Austin Osborn yesterday, and Ms. Osborne's only reason for not attending recent CWSD Board meetings is that he is just very busy.

**Item #12 – Adjournment.** *There being no further business to come before the Administrative Committee, Committee Member Johnson made the motion to adjourn, with a second from Committee Member Erquiaga, and the meeting adjourned at 9:17 a.m.*

Respectfully submitted,

Toni Leffler  
Secretary

**CARSON WATER SUBCONSERVANCY DISTRICT  
BOARD OF DIRECTORS  
AND CARSON RIVER **WATERSHED COMMITTEE****

**NOTICE OF PUBLIC MEETING**

**DATE:**

**TIME:**

**LOCATION:**

Carson City, NV

This meeting will be preceded by a field trip to the Carson City Wastewater Treatment Plant, 3320 E. Fifth Street, Carson City, NV at 3:30 p.m. and dinner at San Marcos Grill, 260 E. Winnie Ln., Carson City, NV at 5:00 p.m. No action will be taken at either of these events.

**AGENDA**

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**Please Note:** The CWSD Board may: 1) take agenda items out of order; 2) combine two or more items for consideration; or 3) remove an item from the agenda or delay discussion related to an item at any time. Reasonable efforts will be made to assist and accommodate individuals with disabilities who wish to attend the meeting. Please contact Toni Leffler at (775)887-7450 (<mailto:toni@cwsd.org>), at least three days in advance so that arrangements can be made.

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1. Call to Order the Carson Water Subconservancy District (CWSD) Board of Directors
2. Roll Call
3. Pledge of Allegiance
4. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
5. For Possible Action: Approval of Agenda
6. For Possible Action: Approval of the Board Meeting Minutes of September 20, 2017.

**CONSENT AGENDA**

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**Please Note:** All matters listed under the consent agenda are considered routine and may be acted upon by the Board of Directors with one action and without an extensive hearing. Any member of the board or any citizen may request that an item be taken from the consent agenda, discussed and acted upon separately during this meeting.

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7. For Possible Action: Approval of Treasurer's Report for September 2017.
8. For Possible Action: Payment of Bills for September 2017.
9. For Possible Action: Approval of CWSD's Revised Criteria for Selecting Board Officers.
10. For Possible Action: Approval of CWSD's Policy for Selecting Committee Members.
11. For Possible Action: Renewal of the General Manager's Employment Contract.
12. For Possible Action: Approval of Revised CWSD Regional Water System Policy.

**\*\*END OF CONSENT AGENDA\*\***

**RECESS TO CONVENE AS THE  
CARSON RIVER **WATERSHED COMMITTEE****

13. Roll Call
14. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
15. For Discussion Only: A Workshop to discuss possible organizational structures for Alpine County and CWSD to work together on watershed issues.

Carson Water Subconservancy District Board of Directors and  
**Carson River Watershed Committee**  
10/18/17 Meeting Agenda

16. For Possible Action: Possible recommendation after review of the proposed five-year budget for future planning purposes.
17. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.

ADJOURN TO RECONVENE AS  
THE CARSON WATER SUBCONSERVANCY DISTRICT BOARD OF DIRECTORS

18. For Possible Action: Approval of CWSD's Revised Policy for Director Meeting Compensation.
19. For Possible Action: Authorize CWSD to pursue Nevada Department of Agriculture grant for Invasive Species control.
20. For Possible Action: Review of the proposed five-year budget for future planning purposes.
21. For Discussion Only: Staff Reports - General Manager  
- Legal  
- Correspondence
22. For Discussion Only: Directors Reports
23. For Discussion Only: Update on activities in Alpine County.
24. For Discussion Only: Update on activities in Storey County.
25. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
26. For Possible Action: Adjournment

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Supporting material for this meeting may be requested from Toni Leffler at 775-887-7450 (<mailto:toni@cwsd.org>) and is available at the CWSD offices at 777 E. William St., #110A, Carson City, NV 89701 and on the CWSD website at [www.cwsd.org](http://www.cwsd.org).

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In accordance with NRS 241.020, this notice and agenda has been posted at the following locations :

-Dayton Utilities Complex  
34 Lakes Blvd  
Dayton, NV

-Minden Inn Office Complex  
1594 Esmeralda Avenue  
Minden, NV

-Lyon County Administrative Building  
27 S. Main St.  
Yerington, NV

-Churchill County Administrative Complex  
155 N Taylor St.  
Fallon, NV

-Carson City Hall  
201 N. Carson St.  
Carson City, NV

-Carson Water Subconservancy District Office  
777 E. William St., #110A  
Carson City, NV

-Alpine County Administrative Building  
99 Water St.  
Markleeville, CA

-CWSD website:  
<http://www.cwsd.org>

-State public meetings website:  
<http://notice.nv.gov>

## **AGENDA ITEM #15**



**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #15 - For Possible Recommendation: Review proposed Memorandum of Understanding to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.

DISCUSSION: The Administrative Committee also discussed the attached Memorandum of Understanding (MOU) between CWSD and Alpine County at its meeting on November 3 (see minutes attached to Item #14). This MOU between CWSD and Alpine County could serve as the vehicle to allow CWSD to receive funds from Alpine County and reimburse Alpine County representatives for their participation in CWSD Committee meetings.

STAFF RECOMMENDATION: Recommend that the CWSD Board approve the Memorandum of Understanding to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.

## **MEMORANDUM OF UNDERSTANDING**

THIS MEMORANDUM OF UNDERSTANDING (MOU) by and between ALPINE COUNTY, CALIFORNIA, a political subdivision of the State of California (hereinafter "ALPINE"), and the CARSON WATER SUBCONSERVANCY DISTRICT, a political subdivision of the State of Nevada (hereinafter "CWSD").

WHEREAS, ALPINE is a political subdivision of the State of California and therefore a public agency under California Government Code (CGC) 6500; and

WHEREAS, CWSD is a water subconservancy district created and organized under the provisions of Nevada Revised Statutes (NRS) Chapter 541; and

WHEREAS, on or about June 19, 2001, ALPINE and CWSD entered into a Joint Powers Agreement regarding issues of mutual concern within the Carson River Watershed; and

WHEREAS, the goal and purpose of ALPINE and CWSD under the aforementioned Joint Powers Agreement is to work in cooperative actions on issues of mutual concerns affecting the Carson River Watershed; and

WHEREAS, it has been determined that the aforementioned Joint Powers Agreement, as implemented in July 2001, may not be the best and most effective means of accomplishing this joint goal and purpose, and

WHEREAS, this MOU is intended to supersede any conflicting provisions of the aforementioned Joint Powers Agreement, and

WHEREAS, this MOU establishes that two representatives from ALPINE will be appointed to CWSD Carson River Watershed Committee, and

WHEREAS, the goal and purpose of the Carson River Watershed Committee is to work in cooperative actions on issues of mutual concerns affecting the Carson River Watershed; and

WHEREAS, this MOU is intended to clarify ALPINE'S funding to CWSD and how CWSD compensates representatives from ALPINE for this mutual endeavor.

NOW, THEREFORE, the parties hereto, understand and commit as follows

1. ALPINE will appoint two representatives to the CWSD Carson River Watershed Committee.
2. ALPINE hereby commits to pay CWSD the sum of \$9,300.00 for fiscal year 2017-18.
3. After fiscal year 2017-18 the fiscal year annual fee committed to by ALPINE for the previous fiscal year will be subject to annual adjustments as agreed upon by both parties.
4. To initiate this process CWSD will request funding from ALPINE at least sixty (60) days before the commencement of each new fiscal year.
5. CWSD will compensate ALPINE for its participation in attending CWSD meetings, specifically reimbursement for mileage, meals and other agreed on expenses, in accordance with the CWSD Travel Reimbursement Policy.
6. This MOU shall continue to run for year to year thereafter unless terminated by either party with ninety (90) days written notice.
7. The parties hereto agree to cooperate fully and exercise their best mutual efforts to carry out the intent and purpose of this MOU.
8. This MOU becomes effective upon approval by both parties.

DATED: \_\_\_\_\_

ALPINE COUNTY

DATED: \_\_\_\_\_

CARSON WATER  
SUBCONSERVANCY DISTRICT

\_\_\_\_\_  
TERRY WOODROW, Chair

\_\_\_\_\_  
KAREN ABOWD, Chair

## **AGENDA ITEM #16**

**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #16 - For Possible Recommendation: Approval of Agreement 2017-18 and Scope of Work with Robert G. Loveberg to develop Floodplain Ordinances for Alpine County and Update Floodplain Ordinances for Douglas County, Carson City, and Lyon County in amount of \$33,000.

**DISCUSSION:**

As part of FEMA MAS # 8 grant, CWSD received funds to hire a consultant to assist Alpine County in developing Floodplain Ordinances and update Douglas County, Carson City, and Lyon County Floodplain Ordinances to incorporate the new floodplain model and flood maps that were completed this year. The consultant would also include various mitigation programs that the counties want to include in the Floodplain Ordinances.

CWSD developed a Statement of Qualifications (SOQ) and advertised it through CWSD web site, the Carson River Coalition, and the counties. CWSD received one SOQ from Robert G. Loveberg. CWSD reviewed the SOQ and agrees that Mr. Loveberg has the expertise and knowledge of the various counties in the watershed to successfully complete this project. Attached is the Agreement, Scope of Work, and fee schedule.

**STAFF RECOMMENDATION:** Recommend that CWSD approve Agreement #2017-18 with Robert G. Loveberg, Scope of Work, and fee schedule to develop Floodplain Ordinances for Alpine County and Update Floodplain Ordinances for Douglas County, Carson City, and Lyon County in the amount not to exceed \$33,000.

**AGREEMENT**

**Addressing Funding from Carson Water Subconservancy District  
to Robert G. Loveberg  
to Develop Floodplain Ordinances for Alpine County and  
Update Floodplain Ordinances for Douglas County,  
Carson City, and Lyon County**

THIS AGREEMENT dated this \_\_\_\_ day of \_\_\_\_\_, 2017, is entered into by and between ROBERT G. LOVEBERG (hereinafter "LOVEBERG") and the CARSON WATER SUBCONSERVANCY DISTRICT, a political subdivision of the State of Nevada (hereinafter "CWSD").

**WITNESSETH:**

WHEREAS, LOVEBERG is a private consultant; and

WHEREAS, LOVEBERG has been selected to develop, update, and/or present the revised floodplain ordinances to Alpine County, Douglas County, Carson City, and Lyon County, which is described in Exhibit "A" attached hereto and incorporated herein by reference; and

WHEREAS, CWSD is a water subconservancy district created and organized under the provisions of Chapter 541 of NRS; and

WHEREAS, CWSD has received a grant from Federal Emergency Management Agency (FEMA) to develop floodplain ordinances for Alpine County and to update floodplain ordinances for Douglas County, Carson City, and Lyon County; and

WHEREAS, the maximum amount of funds available under this Agreement will not exceed \$33,000.00.

NOW THEREFORE, in consideration of the premises and of the mutual covenants herein contained, it is mutually agreed by and between the parties as follow:

1. CWSD shall reimburse LOVEBERG for the costs to develop floodplain ordinances for Alpine County and to update floodplain ordinances for Douglas County, Carson City, and Lyon County, as described in Exhibit "A."
2. CWSD shall reimburse LOVEBERG utilizing funding from the FEMA MAS #8 grant.
3. The maximum amount of funds available under this Agreement will not exceed \$33,000.00.
4. This Agreement shall terminate June 30, 2019, at which time LOVEBERG shall have one (1) month thereafter to submit its final invoice for payment related to work performed under this Agreement. If all funds are expended earlier, this Agreement may be terminated sooner by written notice from the grantor, CWSD.
5. For invoicing and notice purposes, the address of each party is as follows:

Robert G. Loveberg Planning Consultant P.O. Box 2924 Minden, NV 89423 (775) 721-2282	CWSD Attn.: Edwin James General Manager 777 E. William, Ste. 110A Carson City, NV 89701 (775) 887-7456
--	---
6. This Agreement shall be by and between the parties hereto and shall not be assignable or transferable.
7. Under this Agreement LOVEBERG is considered an independent contractor and not an employee of CWSD.
8. Any dispute regarding this Agreement shall be decided according to the laws of the State of Nevada. If any part of this Agreement is declared to be unlawful, any remaining obligations shall be deemed terminated.

9. This Agreement may only be amended by consent of both parties. Any amendments must be written and executed with the same formality as this Agreement.
10. This Agreement, including Exhibit "A", constitutes the entire understanding between the parties and there are no representations, conditions, warranties or collateral agreements (expressed or implied), statutory or otherwise, with respect to the subject of this Agreement.
11. During the term of this agreement LOVEBERG will include CWSD as an additional insured under its Certificate of Liability Insurance.
12. The parties hereto represent and warrant that the person executing this Agreement on behalf of each party has full power and authority to enter into this Agreement and that the parties are authorized by law to engage in cooperative action set forth herein.
13. This Agreement shall be entered into with duplicate originals, realizing that each entity, by necessity, must approve and execute the subject document at different dates, times and places.

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first written above.

DATED: \_\_\_\_\_

ROBERT G. LOVEBERG  
PLANNING CONSULTANT

DATED: \_\_\_\_\_

CARSON WATER  
SUBCONSERVANCY DISTRICT

\_\_\_\_\_  
Robert G. Loveberg

\_\_\_\_\_  
Karen Abowd, Chairman



ATTEST:

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Toni M. Leffler, Secretary to the Board

DRAFT

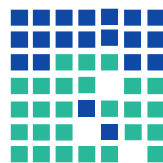


**PROPOSED  
SCOPE OF SERVICES**

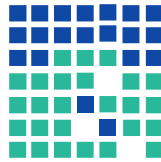
**FLOODPLAIN ORDINANCE LANGUAGE UPDATE  
FOR  
ALPINE COUNTY, CARSON CITY, DOUGLAS COUNTY AND LYON COUNTY**

SUBMITTED TO:  
CARSON WATER SUBCONSERVANCY DISTRICT

NOVEMBER 3, 2017



**Robert G. Loveberg**  
Planning ■ Consulting Services



Robert G. Loveberg

Planning ■ Consulting Services

November 3, 2017

Mr. Ed James, General Manager  
Carson Water Subconservancy District  
777 E. Williams Street, Suite 110A  
Carson City, Nevada 89701

RE: Floodplain Ordinance Language Update

Dear Ed:

I am pleased to submit this Scope of Services for the Carson Water Subconservancy District (CWSD) Floodplain Ordinance Language Update project. The Project builds on the work accomplished in CWSD's 2016 Floodplain Ordinance Review and Improvement Project.

The approach outlined reflects the CWSD's desire to assist Alpine County, Carson City, Douglas County, and Lyon County to update and improve each city/county ordinance. The Project supports the CWSD's and jurisdictions' efforts to improve standards to exceed FEMA minimum requirements, accommodate the new regional floodplain mapping and flood insurance rate maps (FIRMs), implement the Carson River Hydraulic Model, and implement mitigation measures. The proposed Scope of Services provides assistance to the jurisdictions from the identification of needs and opportunities through the ordinance adoption process.

The project can be completed within a timeframe of approximately 20 months. The timeframe will be particularly dependent on the time required for each jurisdiction's ordinance adoption process. I propose a cost not to exceed \$33,000. Costs will be billed monthly based on work performed. Additional meetings and/or services can be undertaken at additional cost using the Scope of Services rates.

Please contact me if you have any questions.

Sincerely,

/s/ Rob Loveberg

Robert G. Loveberg

## SCOPE OF SERVICES

This Scope of Services has been structured to enable the Carson Water Subconservancy District (CWSD) to provide professional services to assist Alpine County, Carson City, Douglas County, and Lyon County. Through a collaborative process with the jurisdictions and CWSD, the services will help each jurisdiction review, update and amend their floodplain ordinances to improve standards to exceed FEMA minimum requirements, accommodate the new regional floodplain mapping and flood insurance rate maps (FIRMs), implement the Carson River Hydraulic Model, implement Carson River Flood Mitigation Plan mitigation measures, and consider revisions necessitated by the 2017 flood event. The new ordinance language will be consistent with the State of Nevada and State of California model floodplain ordinances, as appropriate, FEMA requirements, and the Carson River Regional Floodplain Plan (CRRFP).

### TASKS

#### **TASK 1      REVIEW BACKGROUND MATERIALS AND UPDATE JURISDICTION SPECIFIC NEEDS AND OPPORTUNITIES**

- 1.1 Review the Carson River Regional Floodplain Plan, State of Nevada's and State of California's model floodplain ordinances, FEMA guidance and regulatory materials, and other related reference materials.
- 1.2 Obtain and Review the current Alpine County, Carson City, Douglas County, and Lyon County floodplain management ordinances and Community Rating System (CRS) activity worksheets describing all credited activities for CRS participating jurisdictions.
- 1.3 Review the Carson River Flood Mitigation Plan mitigation measures for Alpine County, Carson City, Douglas County, and Lyon County.
- 1.4 Obtain and Review the current Carson River Model Protocol and Procedure developed by HDR for the Carson River mapping project.
- 1.5 Review the Jurisdiction Interview Summaries and Hydraulic Model Implementation Ordinances developed in the 2016 CWSD Floodplain Ordinance Review and Improvement project.
- 1.6 Meet and collaborate with each jurisdiction and CWSD staff.
  - 1.6.1 Meet with each jurisdiction's staff to initiate the Project and discuss Project goals, concepts, tasks, and timeline. The meetings should include all relevant staff such as floodplain administrators, community development/planning staff, engineering staff, District Attorney's Office staff, etc.
  - 1.6.2 Meet with each jurisdiction's staff to review previous needs and opportunities assessments, discuss, document and update each jurisdiction's specific needs, unique circumstances, programs and opportunities regarding floodplain management, implementing standards

that exceed minimum FEMA requirements, and development of ordinance revisions. Review, discuss and update needs and opportunities considering the 2017 flooding event and newly available information.

- 1.6.3 Meet with the CWSD staff to review previous needs and opportunities assessments, discuss, document and update general and specific jurisdictional needs and opportunities as viewed by CWSD. Review, discuss and update needs and opportunities considering the 2017 flooding event and newly available information.

- 1.7 Update the Jurisdiction Interview Summaries prepared in the 2016 CWSD Floodplain Ordinance Review and Improvement project.

*Collaboration/Coordination:*

- Collaboration/coordination with CWSD staff
- Collaboration/coordination with each jurisdiction
- Requests for copies of existing ordinances, CRS materials and other relevant information from jurisdictions.

*Deliverable Products:*

- Updated Jurisdiction Interview Summaries in electronic format

## **TASK 2 PREPARE DRAFT AND FINAL FLOODPLAIN MANAGEMENT ORDINANCE LANGUAGE**

Through a collaborative process with the jurisdictions and CWSD, prepare draft floodplain management ordinance language for each jurisdiction incorporating the requirements, needs, and opportunities, and previously identified mitigation measures for each jurisdiction, as applicable. Prepare final floodplain management ordinance language for each jurisdiction incorporating the comments and revisions received on the draft floodplain management ordinance language.

- 2.1 Prepare draft floodplain management ordinance language.

- 2.1.1 Alpine County - Through a collaborative effort with County staff, prepare draft floodplain management ordinance language meeting or exceeding the minimum requirements of the State of California model floodplain ordinance and FEMA requirements based on the needs and opportunities assessments, and priorities developed in conjunction with County staff.
- 2.1.2 Carson City – Through a collaborative effort with City staff, edit, revise and amend the City’s floodplain management ordinance language to meet or exceed the minimum requirements of the State of Nevada model floodplain ordinance and FEMA requirements based on the needs and opportunities assessments, and priorities developed in conjunction with City staff.
- 2.1.3 Douglas County – Through a collaborative effort with County staff, edit, revise and amend the County’s floodplain management ordinance language to meet or exceed the minimum requirements of the State of Nevada model floodplain ordinance and FEMA requirements based on the

needs and opportunities assessments, and priorities developed in conjunction with County staff.

- 2.1.4 Lyon County – Through a collaborative effort with County staff, edit, revise and amend the County’s floodplain management ordinance language to meet or exceed the minimum requirements of the State of Nevada model floodplain ordinance and FEMA requirements based on the needs and opportunities assessments, and priorities developed in conjunction with County staff.
- 2.1.5 Meet and collaborate with CWSD and Jurisdictions
  - 2.1.5.1 Meet with each jurisdiction during the preparation of draft language to review, discuss and revise draft language being prepared for the jurisdiction.
  - 2.1.5.2 Meet with each jurisdiction to review the draft ordinance language prepared for the jurisdiction.
- 2.1.6 Presentation of a Project overview and draft floodplain management ordinance language to the CWSD Board
- 2.2 Prepare final floodplain management ordinance language for each jurisdiction incorporating the comments and revisions received on the draft floodplain management ordinance language.
  - 2.2.1 Alpine County – Prepare final floodplain management ordinance language incorporating comments and revisions received on the draft floodplain management ordinance language.
  - 2.2.2 Carson City – Prepare final floodplain management ordinance language incorporating comments and revisions received on the draft floodplain management ordinance language.
  - 2.2.3 Douglas County – Prepare final floodplain management ordinance language incorporating comments and revisions received on the draft floodplain management ordinance language.
  - 2.2.4 Lyon County – Prepare final floodplain management ordinance language incorporating comments and revisions received on the draft floodplain management ordinance language.
  - 2.2.5 Meet and collaborate with CWSD and Jurisdictions
    - 2.2.5.1 Collaborate with CWSD staff to review the final ordinance language prepared for each jurisdiction by providing electronic versions of the draft language to the CWSD staff for their comments.
    - 2.2.5.2 Meet with each jurisdiction to review the final ordinance language prepared for the jurisdiction.

*Collaboration/Coordination:*

- Correspondence/telephone conversations with each jurisdiction and CWSD staff during the preparation of draft and draft language

- Correspondence/telephone conversations with CWSD staff and jurisdictions to discuss, and solicit reviews of and comments on draft floodplain management ordinances
- Correspondence/telephone conversations with each jurisdiction and CWSD staff during the preparation of final language, as needed

*Deliverable Products:*

- Draft Ordinance Language for each jurisdiction in electronic format
- Final Ordinance Language for each jurisdiction in electronic format

### **TASK 3 FLOODPLAIN MANAGEMENT ORDINANCE ADOPTION**

3.1 Assist the communities with the adoption of the revised/improved floodplain management ordinance language.

- 3.1.1 Meeting with CWSD staff to coordinate and review presentations to each jurisdiction.
- 3.1.2 Participate in the presentation of the revised ordinance language at one Planning Commission or public outreach meeting for each jurisdiction.
- 3.1.3 Participate in the presentation of the revised ordinance language at one Board of Commissioners/Board of Supervisors meetings for each jurisdiction.

*Collaboration/Coordination:*

- Collaboration/coordination with CWSD staff and jurisdictions on presentations to each jurisdiction

*Deliverable Products:*

- Copies of adopted floodplain management ordinances and/or language adopted by each jurisdiction, as available

## PROJECT BUDGET

TASK	TITLE	RESOURCES	QUANTITY	RATE	TOTAL
1.1 - 1.5	Review Existing Ordinances, Mitigation Measures, and Reference/Regulatory Materials	Consultant	7.5 hour	\$125	\$938
		Support	2 hours	\$60	\$120
				<i>Subtotal</i>	<i>\$1,058</i>
1.6 - 1.7	Update Jurisdiction Specific Needs and Opportunities	Consultant	7 hours	\$125	\$875
		Support	3 hours	\$60	\$180
		Meetings	9 meetings		\$3,501
				<i>Subtotal</i>	<i>\$4,556</i>
2.1	Prepare Draft Floodplain Management Ordinance Language	Consultant	123 hours	\$125	\$15,375
		Support	8.5 hours	\$60	\$510
		Meetings	9 meetings		\$3,633
				<i>Subtotal</i>	<i>\$19,518</i>
2.2	Prepare Final Floodplain Management Ordinance Language	Consultant	7.5 hours	\$125	\$938
		Support	2 hours	\$60	\$120
		Meetings	4 meetings		\$1,597
				<i>Subtotal</i>	<i>\$2,655</i>
3	Floodplain Management Ordinance Adoption	Consultant	8 hours	\$125	\$1,000
		Support	2.5 hours	\$60	\$150
		Meetings	9 meetings		\$3,571
				<i>Subtotal</i>	<i>\$4,721</i>
<b>TOTAL PROJECT</b>					<b>\$32,508</b>

## PROJECT SCHEDULE

TASK	TITLE		MILESTONE	DATE <sup>1</sup>
1	Review Background Materials and Update Jurisdiction Specific Needs and Opportunities	1.1-1.5	Complete review of ordinances and other reference materials	December 31, 2017
		1.6.1	Complete Project initiation meetings with city/county staff	January 31, 2018
		1.6.2	Complete meetings with city/county staff on jurisdictional needs and opportunities	February 28, 2018
		1.6.3	Meeting with CWSD staff on jurisdictional needs and opportunities	February 28, 2018
		1.7	Complete updates of Jurisdiction Interview Summaries	March 31, 2018
2	Prepare Draft Floodplain Management Ordinance Language and Final Floodplain Management Ordinance Language	2.1	Complete drafts of city/county floodplain management language	December 31, 2018
		2.2	Complete final city/county floodplain management language	February 28, 2019
3	Floodplain Management Ordinance Adoption	3.1	Complete presentation assistance to city/counties for final floodplain management language	June 30, 2019

<sup>1</sup> Dates are estimates subject to change due to the potential variances in meeting scheduling, timeliness of the receipt of information, and hearing schedules. Actual schedule dates will depend on when the project is initiated and the timely receipt of information, comments, etc.



## MEETINGS AND TRAVEL

TASK	PURPOSE	LOCATION	PARTICIPANTS
1.6.1	Alpine County Staff Introductory Meeting	Markleeville	Alpine County staff & consultant
1.6.1	Carson City Staff Introductory Meeting	Carson City	Carson City staff & consultant
1.6.1	Douglas County Staff Introductory Meeting	Minden	Douglas County staff & consultant
1.6.1	Lyon County Staff Introductory Meeting	Yerington	Lyon County staff & consultant
1.6.2	Alpine County Needs and Opportunities Identification	Markleeville	Alpine County staff & consultant
1.6.2	Carson City Needs and Opportunities Identification	Carson City	Carson City staff & consultant
1.6.2	Douglas County Needs and Opportunities Identification	Minden	Douglas County staff & consultant
1.6.2	Lyon County Needs and Opportunities Identification	Yerington	Lyon County staff & consultant
1.6.3	Jurisdiction Needs and Opportunities Identification	CWSD Office, Carson City	CWSD staff & consultant
2.1.5.1	Review, Discuss & Revise Preliminary Draft Language	Markleeville	Alpine County staff & consultant
2.1.5.1	Review, Discuss & Revise Preliminary Draft Language	Carson City	Carson City staff & consultant
2.1.5.1	Review, Discuss & Revise Preliminary Draft Language	Minden	Douglas County staff & consultant
2.1.5.1	Review, Discuss & Revise Preliminary Draft Language	Yerington	Lyon County staff & consultant
2.1.5.2	Review & Discussion of Draft Ordinance Language	Markleeville	Alpine County staff & consultant
2.1.5.2	Review & Discussion of Draft Ordinance Language	Carson City	Carson City staff & consultant
2.1.5.2	Review & Discussion of Draft Ordinance Language	Minden	Douglas County staff & consultant
2.1.5.2	Review & Discussion of Draft Ordinance Language	Yerington	Lyon County staff & consultant
2.1.6	Presentation of overview & draft Ordinance Language	Carson City	CWSD Board & staff; consultant
2.2.5.2	Review & Discussion of Final Ordinance Language	Markleeville	Alpine County staff & consultant
2.2.5.2	Review & Discussion of Final Ordinance Language	Carson City	Carson City staff & consultant
2.2.5.2	Review & Discussion of Final Ordinance Language	Minden	Douglas County staff & consultant
2.2.5.2	Review & Discussion of Final Ordinance Language	Yerington	Lyon County staff & consultant
3.1.1	Coordination and Review of Presentations for Final Ordinance Language	CWSD Office, Carson City	CWSD staff & consultant
3.1.2	Presentation of Final Ordinance Language	Markleeville	Alpine County staff, CWSD staff & consultant at Planning Commission or public outreach meeting
3.1.2	Presentation of Final Ordinance Language	Carson City	Carson City staff, CWSD staff & consultant at Planning Commission or public outreach meeting
3.1.2	Presentation of Final Ordinance Language	Minden	Douglas County staff, CWSD staff & consultant at Planning Commission or public outreach meeting
3.1.2	Presentation of Final Ordinance Language	Yerington	Lyon County staff, CWSD staff & consultant at Planning Commission or public outreach meeting
3.1.3	Presentation of Final Ordinance Language	Markleeville	Alpine County Board of Supervisors & staff, CWSD staff, and consultant
3.1.3	Presentation of Final Ordinance Language	Carson City	Carson City Board of Supervisors & staff, CWSD staff, and consultant
3.1.3	Presentation of Final Ordinance Language	Minden	Douglas County Board of Commissioners & staff, CWSD staff, and consultant
3.1.3	Presentation of Final Ordinance Language	Yerington	Lyon County Board of Commissioners & staff, CWSD staff, and consultant

## **AGENDA ITEM #17**

**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

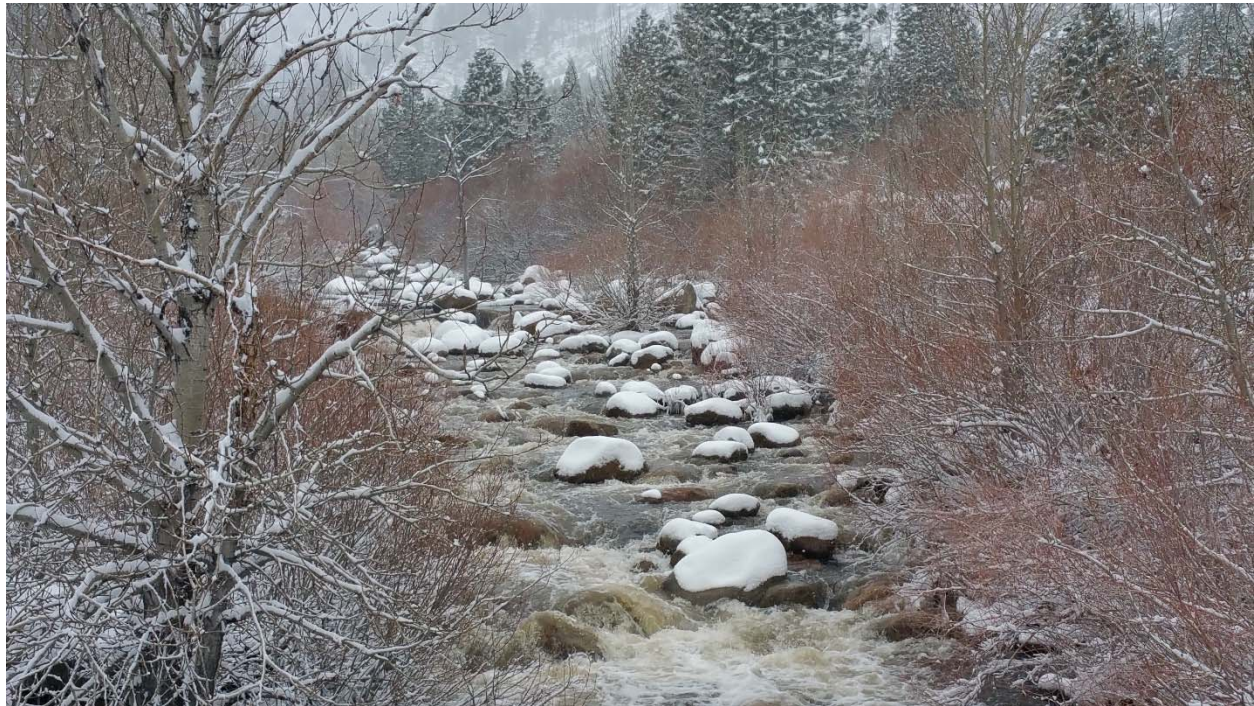
FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #17 - For Discussion Only: Review the Carson River Watershed Adaptive Stewardship Plan Update 2017.

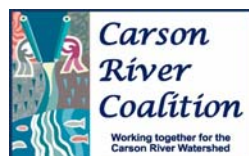
DISCUSSION: Staff submitted the Carson River Watershed Adaptive Stewardship Plan Update 2017 (CRASP2017) to the U.S. Environmental Protection Agency (USEPA) and the Nevada Division of Environmental Protection (NDEP) on July 17, 2017. Nevada's USEPA representative, Stephanie Wilson, recently completed her review of the updated plan, stating it meets the nine elements required to be considered a Watershed Plan for the river in the Nevada portion of the Watershed. NDEP followed by certifying the Carson River Adaptive Stewardship Plan Update 2017 on October 20, 2017 (see attached). Staff is awaiting comments from the Lahontan Regional Water Quality Board - CA and the California USEPA representatives regarding the California portion of the watershed. Staff will provide a brief PowerPoint overview of the CRASP2017, how to use the document, and an update on the California certification process. Staff plans to bring the CRASP2017 back to the CWSD Board for adoption in the next month depending on the California determination.

STAFF RECOMMENDATION: Receive and file.



# CARSON RIVER WATERSHED ADAPTIVE STEWARDSHIP PLAN

2017 Supplemental Update



NEVADA DIVISION OF  
**ENVIRONMENTAL  
PROTECTION**



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## **How to Use this Document:**

This document is a supplement to the original Carson River Adaptive Stewardship Plan 2007 and should be used in conjunction with that document. The actual 2007 document will not be modified. Instead the update will be consistent in order and form, and split into the sections as provided in the 2007 document. The update can simply be added into the 2007 document binder behind the appropriate sections, or must be added as a supplement to the original plan.

The original maps can still be used. New floodplain maps are being created and will be a part of a Carson River Regional Floodplain Management Plan Update in 2017/2018. The project level maps are being updated as an ongoing process. We have begun to map the new projects; however, are in the process of obtaining detailed project locations from our partners to finalize that effort.

## **Purpose of Update**

The 2007 plan recommends that an update be conducted on an as needed basis, not to exceed a three-year time frame. We have exceeded that time frame so this document will serve as the 2017 update. The purpose of this update is to provide current information on projects and programs listed in the 2007 plan, add information acquired since 2007, and add projected and potential project and program information. Project implementation since 2007 has achieved the protection, revegetation or stabilization of approximately 29% of the river corridor between CA Stateline and Weeks Bridge upstream of Lahontan Reservoir in NV. In addition, analysis of the water quality data collected between 1993 and 2012 indicates a decreasing trend in total phosphorus concentration at three sampling sites along the river. The update for Chapter 6 provides a detailed summary of water quality and load reductions. The 2017 update will be distributed via email to stakeholders and is available at [www.cwsd.org](http://www.cwsd.org).

## **Acknowledgements:**

I would like to thank the CWSD staff for patiently awaiting this update. I would also like to thank all those that participated in this process and provided data, information and hard work to assist in finalizing this document. CWSD is especially thankful to the NDEP Bureau of Water Quality Planning for helping to partially fund this update through the Clean Water Act Section 319(h) funding. This document would not be feasible without their guidance and funding assistance.



## 1.0 Introduction Supplemental Update

In June 2007, the Carson River Watershed Adaptive Stewardship Plan (plan) was completed. The main purposes of the Plan are to: a) provide an overview of the watershed and its challenges; b) identify potential sources of nonpoint source pollution; c) discuss short and long-term strategies and actions to address these potential sources; d) provide tracking mechanisms for projects and programs; e) identify future project and program opportunities; and, f) address the nine criteria elements of the Clean Water Act (CWA) Section 319 Program. These criteria elements are provided on page II, Section 1.1 of the 2007 plan.

Many organizations throughout the Carson River Watershed (watershed) rely upon CWA 319 funding for projects and programs. It is the desire of the Environmental Protection Agency (EPA) and the Nevada Division of Environmental Protection (NDEP) that all watershed based plans meet the criteria elements listed above. EPA and NDEP determined that the 2007 plan does meet the EPA criteria. All projects and programs implemented within the watershed utilizing CWA 319 funds are expected to be consistent with this plan.

For organizational purposes, the 2007 plan focuses on seven project categories. One of the goals of the plan is to present a comprehensive list of projects that fall within these categories to illustrate how the projects and programs are moving in a purposeful and solution-based direction. The seven major project categories as listed in the 2007 plan are:

1. Monitoring and Assessment
2. River Rehabilitation/Stabilization
3. Floodplain Conservation
4. Water Quantity
5. Outreach and Education
6. Noxious Weed Abatement
7. Recreation Use and Management

The original detailed descriptions of these categories are provided on page III of the 2007 plan, which is available at [www.cwsd.org](http://www.cwsd.org).

CWSD has updated these categories as follows:

1. Floodplain Management
2. Water Quality
3. Regional Water Supply
4. River Rehabilitation/Stabilization/Habitat Enhancement
5. Invasive Species
6. Outreach and Education
7. Recreation

An updated Figure ES-1: Carson River Integrated Watershed Management Project Categories (originally on page II of the CRASP Executive Summary describes the updated categories.)



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## **How to Use this Document:**

This document is a supplement to the original Carson River Adaptive Stewardship Plan 2007 and should be used in conjunction with that document. The actual 2007 document will not be modified. Instead the update will be consistent in order and form, and split into the sections as provided in the 2007 document. The update can simply be added into the 2007 document binder behind the appropriate sections, or must be added as a supplement to the original plan.

The original maps can still be used. New floodplain maps are being created and will be a part of a Carson River Regional Floodplain Management Plan Update in 2017/2018. The project level maps are being updated as an ongoing process. We have begun to map the new projects; however, are in the process of obtaining detailed project locations from our partners to finalize that effort.

## **Purpose of Update**

The 2007 plan recommends that an update be conducted on an as needed basis, not to exceed a three-year time frame. We have exceeded that time frame so this document will serve as the 2017 update. The purpose of this update is to provide current information on projects and programs listed in the 2007 plan, add information acquired since 2007, and add projected and potential project and program information. Project implementation since 2007 has achieved the protection, revegetation or stabilization of approximately 29% of the river corridor between CA Stateline and Weeks Bridge upstream of Lahontan Reservoir in NV. In addition, analysis of the water quality data collected between 1993 and 2012 indicates a decreasing trend in total phosphorus concentration at three sampling sites along the river. The update for Chapter 6 provides a detailed summary of water quality and load reductions. The 2017 update will be distributed via email to stakeholders and is available at [www.cwsd.org](http://www.cwsd.org).

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## **1.0 Introduction Supplemental Update**

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7. Recreation

An updated Figure ES-1: Carson River Integrated Watershed Management Project Categories (originally on page II of the CRASP Executive Summary describes the updated categories.)

# Figure ES-1: Carson River Integrated Watershed Management Project Categories



**Floodplain Management**  
Create regional level planning solutions focused on conserving and restoring our existing floodplain lands and raising public awareness of flooding hazards.



**Water Quality**  
Implement projects that monitor, evaluate, and will collectively or cumulatively improve water quality over time.



**River Rehabilitation/Habitat Stabilization/Habitat Enhancement**  
Enhance riparian habitat, mitigate severe erosion, restore river bank form and function to improve the overall health of the river.



**Regional Water Supply**  
Balance regional water supply demands among municipal, environmental, and agricultural users through cooperative action



**Outreach and Education**  
Promote action oriented, hands-on educational programs and projects that engage and connect the community to our watershed.



**Invasive Species**  
Map, monitor, and treat invasive animals and plants to prevent and mitigate their spread. Collaborate with stakeholders to inform and educate the public.



**Recreation**  
Support public recreational access to natural areas, while maintaining natural resources and respecting private property rights.



## 1.1 319 Elements of a Watershed-Based Plan

To ensure that projects that are conducted on the Carson River and are funded with Section 319 funds progress towards improvement of water quality, the following required elements will be addressed in this plan:

- a. An identification of the causes and sources or groups of similar sources that will need to be controlled to achieve the load reductions estimated in watershed plan. (*Section 5.11*)
- b. An estimate of the load reductions expected for the management measures described under paragraph (c) below. (*Section 6.2.5*)
- c. A description of the non-point source (NPS) management measures that will need to be implemented to achieve the load reductions estimated under paragraph (b) above and an identification (using a map or a description) of the critical areas in which those measures will be needed to implement this plan. (*Section 8.0, Tables 8.1 and 8.2*)
- d. An estimate of the amounts of technical and financial assistance needed, associated costs, and/or the sources and authorities that will be relied upon, to implement this plan. (*Section 8.0, Tables 8.1-8.8, Section 9*)
- e. An information/education component that will be used to enhance public understanding of the project and encourage their early and continued participation in selecting, designing, and implementing the NPS management measures that will be implemented. (*Section 8.4*)
- f. A schedule for implementing the NPS management measures identified in this plan that is reasonably expeditious. (*Section 8.0, Tables 8.1-8.8*)
- g. A description of interim, measurable milestones for determining whether NPS management measures or other control actions are being implemented. (*Section 8.0, Tables 8.1-8.2*)
- h. A set of criteria that can be used to determine whether loading reductions are being achieved over time and substantial progress is being made toward attaining water quality standards and, if not, the criteria for determining whether this watershed-based plan needs to be revised, or, if a NPS TMDL has been established, whether the NPS TMDL needs to be revised. (*Sections 6.2.5.1.1 and 6.2.5.2.1*)
- i. A monitoring component to evaluate the effectiveness of the implementation efforts over time, measured against the criteria established under item (h) above. (*Section 8.7, Original Chapter 9*)

## 1.2 Abbreviations Updated

CEQA	California Environmental Quality Act
NEPA	National Environmental Policy Act
NAPCP	Nevada Air Pollution Control Program





October 20, 2017

Ms. Brenda Hunt  
Carson Water Subconservancy District  
777 E. William Street, #110A  
Carson City, NV 89703

VIA email

Dear Ms. Hunt,

I am pleased to inform you that the Carson River Watershed Adaptive Stewardship Plan 2017 Update completed by the Carson Water Subconservancy District (CWSD) on behalf of the Carson River Coalition (CRC) has been approved by the Nevada Division of Environmental Protection (NDEP) Nonpoint Source (NPS) Program. EPA has determined the 2007 Plan and 2017 Update meets the required nine watershed based plan elements as identified in the *Handbook for Developing Watershed Plans to Restore and Protect our Waters*. NDEP will continue its efforts to support the CWSD and other stakeholders in implementing management measures to achieve the Plan's milestones and water quality goals.

Thank you for all the work you put into completing the Update. Your enthusiasm for the job and ability to organize and coordinate multiple activities throughout the Carson River Watershed is very much appreciated!

If you have any questions, please contact me via email [jstone@ndep.nv.gov](mailto:jstone@ndep.nv.gov) or at 687-9456.

Sincerely,

A handwritten signature in cursive script that reads "Jeanmarie Stone".

Jeanmarie Stone  
Nonpoint Source Branch  
Bureau of Water Quality Planning

cc (via email): Birgit Henson, NPS Branch Supervisor  
Paul Comba, Bureau Chief, Water Quality Planning  
Stephanie Wilson, EPA  
Ed James, CWSD

## **AGENDA ITEM #18**



**CARSON RIVER/ALPINE COUNTY WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

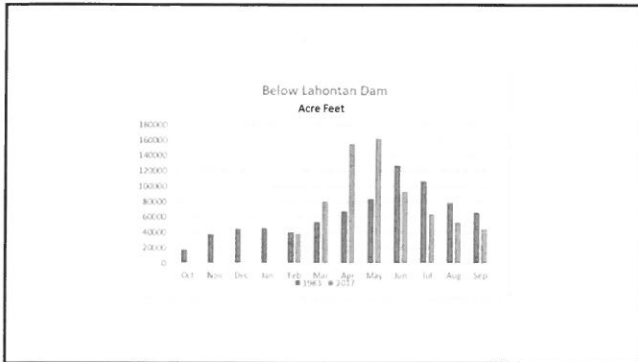
DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #18 - For Discussion Only: 2017 Water Year Update and Future Water Issues.

DISCUSSION: Over the past three months CWSD staff has gone out and met with most of the major water purveyors in the Carson River Watershed. Staff is preparing a PowerPoint presentation that will be given to the various counties and water purveyors in the watershed. Staff will give the PowerPoint presentation to the CWSD Board.

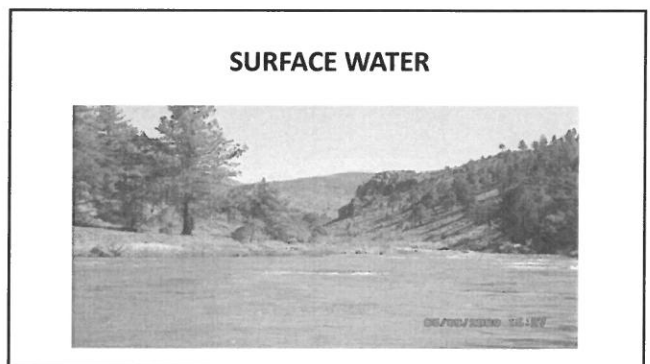
STAFF RECOMMENDATION: Receive and file.





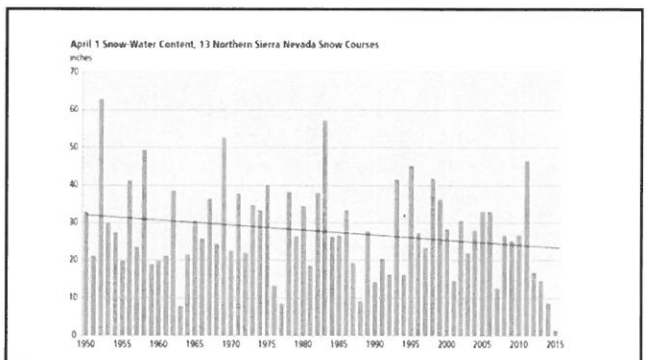
### Groundwater

- Groundwater levels increased during 2017

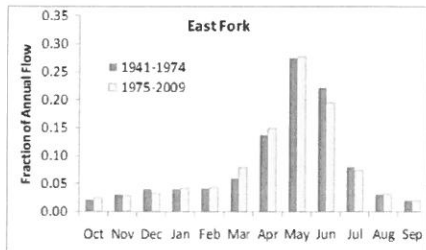


### Current Water Situation

- Carson River is administered through the Alpine Decree
- River is fully appropriated
  - 95 %+ of the river water is used for Ag
- Flood Waters are allocated to Stillwater Project
- No large upstream storage
- Water quality problems
- Growth



### Runoff Changes Monthly Streamflow – East Fork



### Groundwater

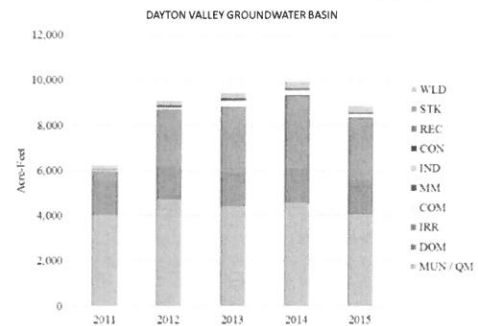
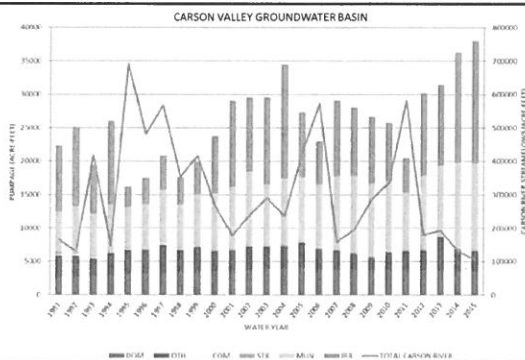
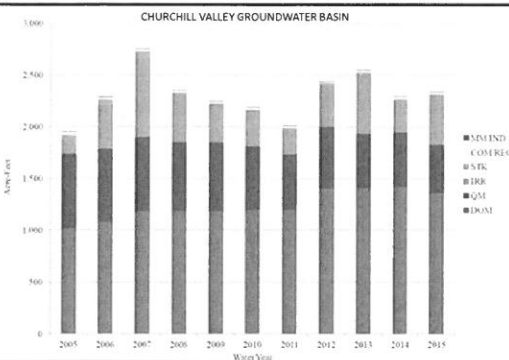


Figure 3. Dayton Valley historical pumpage by manner of use.



### Wet Water versus Paper Water

Churchill Valley Groundwater Basin		
Pumpage Inventory		
Category	Committed Ground Water Resources (AF)	Pumpage 2015 (AF)
Irrigation	3,899	487
Commercial/Stock/Industrial	445	28
Municipal	5,055	471
Domestic Wells	N/A	1,353
Total	9,399	2,339

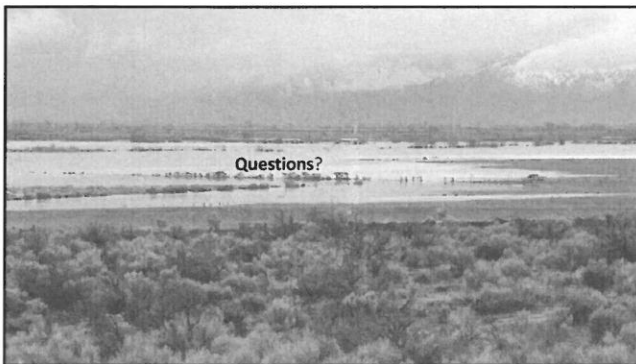
Perennial Yield = 1,600 AF

### General Water Issues

- Infrastructure needs – new water lines, replace old water lines, more storage tanks, more wells
- Water Use for most water purveyors have been going down over the past ten years.
- Potential Water Law Changes
- Limited Water Supply East of Dayton
- Need for more induction wells
- Water Quality Concerns
- Need for Upstream Storage

### 2018 WATER SUMMIT PLANNING FOR THE FUTURE

January 30, 2018  
Nevada Room  
Governor's Mansion  
606 Mountain Street  
Carson City NV, 89703



**AGENDA ITEM #19**

**CARSON RIVER/ALPINE COUNTY  
WATER SUBCONSERVANCY  
JOINT POWERS AUTHORITY BOARD**

**PUBLIC COMMENT**

## **AGENDA ITEM #20**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item #20 – For Possible Action: Approval of an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD.

**DISCUSSION:** This topic was discussed under Agenda Item #14. The recommendation of the Carson River/Alpine County Water Subconservancy Joint Powers Board is to create the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process.

**STAFF RECOMMENDATION:** Approve the creation of the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process.



## **AGENDA ITEM #21**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item #21 – For Possible Action: Approval of proposed CWSD's Carson River Watershed Committee Policy.

**DISCUSSION:** Assuming the CWSD Board's approval of the creation of the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process under Item #20, staff has drafted a policy for forming the Carson River Watershed Committee (see attached policy).

**STAFF RECOMMENDATION:** Approve the CWSD's Carson River Watershed Committee Policy as presented or amended by the Board.

# CARSON WATER SUBCONSERVANCY DISTRICT POLICY FOR SELECTING COMMITTEE MEMBERS

## **Policy Purpose and Objective:**

The purpose of the policy is to establish a process of selecting individuals to serve on various CWSD committees. The objective of the committees is to review information and make recommendations to the full CWSD Board.

## **General Procedures and Guidelines:**

Currently, CWSD has four committees:

1. **Administrative Committee** - This committee deals with personnel issues, contracts, policies, and other administrative issues.
2. **Finance Committee** - This committee reviews proposed budget and budget augmentations, funding requests, and requests for potential water rights purchases. The Treasurer serves on this committee.
3. **Legislative Committee** - This committee reviews proposed legislation. (NOTE: This committee does not have an Alpine County representative because it is primarily dealing with Nevada legislation. However, Alpine County representatives are encouraged to bring any California or federal issues to the attention of the General Manager/Board.)
4. **Regional Water System & Flood Committee** - This committee focuses on the regional programs, recharge projects, future construction, water quality, and flood projects and studies.

The committees will be set at the January CWSD Board meeting each year. To ensure a broad perspective, CWSD will include a representative from each county on each committee. If a committee member is not available to attend a committee meeting, the General Manager or his designee may select an alternate Board member to attend the meeting in their place. Staff will strive to set up meetings based on the availability of the majority of the committee members.

## **Committee Selection:**

In November or December, CWSD staff will contact each county representative to ask on which committees they would like to serve. A list of committee preferences will be brought forward to the Administrative Committee who will review the list and make recommendations to the full board. If two representatives from one county wish to serve on the same committee, the Administrative Committee will weigh the assets each brings to their committee of choice and their availability to attend the meetings and chose one representative to recommend serving on that committee. The recommendation will be brought to the full board at the January Board meeting.

## **AGENDA ITEM #22**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item #22 – For Possible Action: Approval of the Memorandum of Understanding with Alpine County to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.

**DISCUSSION:** This topic was presented in Agenda Item #15. The Administrative Committee recommends approval of the MOU with Alpine County.

**STAFF RECOMMENDATION:** Accept the Carson River/Alpine County Water Subconservancy Joint Powers Authority Board's recommendation to approve the Memorandum of Understanding with Alpine County to allow CWSD to receive funds from Alpine County and for CWSD to reimburse Alpine County for the cost of their representatives attending CWSD Board and Committee meetings.

## **AGENDA ITEM #23**

**CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item 23 – For Possible Action: Approve the FY 2016-17 audit prepared by Kohn & Company

DISCUSSION: The FY 2016-17 audit was presented to the Board under Agenda Item #13. The recommendation of the Carson River/Alpine County Water Subconservancy Joint Powers Authority Board is to approve this audit.

STAFF RECOMMENDATION: Approve the FY 2016-17 Audit as presented by Kohn & Company.

## **AGENDA ITEM #24**



## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** NOVEMBER 15, 2017

**SUBJECT:** Agenda Item 24 – For Possible Action: Approval of Agreement #2017-18 and Scope of Work with Robert G. Loveberg to develop Floodplain Ordinances for Alpine County and update Floodplain Ordinances for Douglas County, Carson City, and Lyon County in the amount of \$33,000.

**DISCUSSION:** This topic was discussed under Agenda Item #16. The Carson River/Alpine County Water Subconservancy Joint Powers Authority Board recommends approval of Agreement #2017-18 with Robert G. Loveberg.

**STAFF RECOMMENDATION:** Approve Agreement #2017-18 and Scope of Work with Robert G. Loveberg to develop Floodplain Ordinances for Alpine County and update Floodplain Ordinances for Douglas County, Carson City, and Lyon County in the amount of \$33,000.

## **STAFF REPORTS**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 15, 2017

SUBJECT: Agenda Item #25 - For Information Only: Staff report

DISCUSSION: The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 18, 2017:

- 10/19/17 – Ed met with Jennifer Davidson of Town of Minden for a water purveyors update.
- 10/19/17 – Debbie and Shane participated in a 2018 Flood Awareness Week (FAW) planning group meeting.
- 10/19/17 – Brenda listened to a 2018 Healthy Watershed Consortium grants information session webinar.
- 10/20/17 – Brenda and Shane participated in the annual Snap Shot Day.
- 10/20/17 – Ed met with George Benesch and Chuck Roberts regarding methods to include Alpine County in the Carson River Watershed process.
- 10/23/17 – Brenda and Shane met about work planning for Louise.
- 10/23/17 – Ed and Debbie met with Robb Fellows of Carson City and Mark Gookin of Cardno about the Voltaire Canyon study.
- 10/24/17 – Ed met with Carson Valley Conservation District (CVCD) about clearing and snagging projects.
- 10/24/17 – Ed, Brenda, Shane, Debbie, and Louise participated in the Carson River Coalition (CRC) meeting regarding Flood and River Management and the FEMA Discovery Update.
- 10/25/17 – Ed met with representatives from the US Bureau of Reclamation (USBR), City of Fallon, Churchill County, Truckee Carson Irrigation District (TCID), Lahontan Conservation District (LCD) and other interested parties regarding flooding in Churchill County.
- 10/25/17 – Ed, Brenda, and Debbie met with Linda Conlin and Will Sheppard of River Wranglers about the Environmental Education Program.
- 10/25/17 – Ed participated in a conference call with Kelley Sterle about Water for the Seasons.
- 10/26/17 – Ed and Brenda attended a USGS presentation on mercury.
- 10/30/17 – Debbie listened to a Community Rating System (CRS) webinar.
- 10/30/17 – Brenda and Shane met with Randy Pease of NEON Agency regarding the press and media campaign for the Watershed Literacy III grant.
- 11/1/17 – Ed participated in a Nevada Water Resource Association (NWRA) Board meeting.
- 11/1/17 – Ed, Brenda, and Debbie met with Erik Nilssen and Courtney Walker of Douglas County, Robb Fellows of Carson City, and Rob Loveberg about the Scope

- of Work for developing floodplain ordinances for Alpine County and updating floodplain ordinances for Douglas, Carson City, and Lyon Counties as part of the FEMA MAS #8 grant.
- 11/2/17 – Ed and Brenda met with representatives from CVCD and the US Army Corps of Engineers (USACE) about flood repairs at Lutheran Bridge in Douglas County.
  - 11/3/17 – Ed and Toni participated in a CWSD Administrative Committee meeting.
  - 11/3/17 – Ed, Brenda, and Shane participated in a conference call about the National Fish and Wildlife Foundation (NFWF) weed management grant.
  - 11/6/17 - Debbie listened to a Community Rating System (CRS) webinar.
  - 11/7/17 – Ed attended a CVCD Board meeting regarding river maintenance.
  - 11/8/17 – Debbie and Shane participated in a 2018 Flood Awareness Week (FAW) planning group meeting.
  - 11/8/17 – Ed attended the Michael Baker International open house at their new Reno office.
  - 11/9/17 – Ed participated in a meeting about Carson Valley river projects at East Fork Fire Station.
  - 11/13/17 – Debbie, Shane, and Louise demonstrated the flood model at the River Wranglers' Carson River Day at Carson River Park as part of the FAW events.
  - 11/13/17 - Debbie listened to a Community Rating System (CRS) webinar.
  - 11/14/17 – Ed participated in the Carson Truckee Water Conservancy District (CTWCD) Board meeting in Reno.
  - 11/14/17 – Debbie demonstrated the flood model at the Douglas County FAW event at the Senior Center in Gardnerville.
  - 11/14/17 – Brenda and Shane participated in a Growing Resources for Environmental Education in Nevada (GREENevada) meeting in Reno.
  - 11/15/17 – Ed met with the representatives from the State Engineer's office, Lyon County, and Brent Farr of Farr West Engineering about the Lyon County Groundwater Basin 102.

Meetings/events scheduled during the balance of November:

- 11/16/17 – Ed will give a water year presentation to the Lyon County Board of Commissioners.
- 11/16/17 – Brenda and Louise will take a CPR class with AmeriCorps.
- 11/16/17 – Ed will give a water year presentation to the Silver Springs Mutual Water Company Board.
- 11/27/17 – Debbie will listen to a Community Rating System (CRS) webinar.
- 11/27/17 – Debbie will meet with Will Sheppard of River Wranglers regarding Environmental Education Program invoicing.

- 11/27/17 – Ed and Debbie will meet with representatives from JE Fuller and Douglas County regarding the Johnson Lane Study as part of FEMA MAS #7.
- 11/29/17 – Ed and Debbie will participate in a FEMA Cooperating Technical Partners (CTP) conference call.
- 11/29/17 – Ed will participate in a NWRA conference call.

STAFF RECOMMENDATION: Receive and file.

**DIRECTOR REPORTS,  
ALPINE COUNTY UPDATE,  
STOREY COUNTY UPDATE**

**NO CORRESPONDENCE**