

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

NOTICE OF PUBLIC MEETING

DATE: December 13, 2017
TIME: 6:30 P.M.
LOCATION: NAI Alliance
Conference Room
1000 N. Division St., #202
Carson City, NV

This meeting will be preceded by a Christmas dinner in the NAI Alliance Conference Room, 1000 N. Division St., #202, Carson City, NV at 5:00 p.m. No action will be taken at this event.

AGENDA

Please Note: The Carson Water Subconservancy District (CWSD) Board may: 1) take agenda items out of order; 2) combine two or more items for consideration; and/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.

1. Call to Order the 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 and November 15, 2017.

CONSENT AGENDA

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.

7. For Possible Action: Approval of Treasurer's Report for October and November 2017.
8. For Possible Action: Payment of Bills for October and November 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.
11. For Possible Action: Approval for the General Manager to attend the 2018 NWRA Annual Conference in Las Vegas on February 26-March 1, 2018.
12. For Possible Action: Approval of the revised FY 2016-17 CWSD Audit.

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

Carson Water Subconservancy District Board of Directors and
Carson River Watershed Committee
12/13/17 Meeting 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 Possible Recommendation: Approval of the proposed CWSD Carson River Watershed Committee Policy.
16. For Possible Recommendation: Selection of a candidate to receive the 2018 Andy Aldax Carson River Watershed Award.
17. For Possible Recommendation: Selection of CWSD Committee Members for 2018.
18. For Possible Recommendation: Authorize CWSD Staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding.
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 the proposed CWSD Carson River Watershed Committee Policy.
21. For Possible Action: Selection of a candidate to receive the 2018 Andy Aldax Carson River Watershed Award.
22. For Possible Action: Selection of CWSD Committee Members for 2018.
23. For Possible Action: Authorize CWSD Staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding.
24. For Discussion Only: Staff Reports - General Manager
- Legal
- Correspondence
25. For Discussion Only: Directors Reports
26. For Discussion Only: Update on activities in Alpine County.
27. For Discussion Only: Update on activities in Storey County.
28. 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.
29. For Possible Action: Adjournment

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.

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 Water Subconservancy District Board of Directors and
Carson River Watershed Committee
12/13/17 Meeting Agenda

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

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

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

-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 December 7, 2017, he/she posted a copy of the Notice of Public Meeting and Agenda for the December 13, 2017, regular meeting of the Carson Water Subconservancy District and the Carson River Watershed Committee, 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

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

November 15, 2017, 6:30 P.M.

DRAFT Minutes

(NOTE: The recorder for this meeting was not turned on until the presentation on the FY 2016-17 audit. Based on this, Action Items #6-13 and Item #21 will be presented again for ratification at the CWSD December Board meeting.)

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
Don Frensdorff
Ken Gray
Doug Johnson
Barry Penzel
Chuck Roberts
Fred Stodieck
Steve Thaler

Directors not present:

Ernie Schank

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:

Beth Farley, Kohn & Co.
David Griffith, Alpine County
Austin Osborne, Storey County

The Pledge of Allegiance was led by Director Abowd.

Item #4 – Discussion Only: Public Comment – None.

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

Item #6 – For Discussion and Possible Action: Approval of the Board Meeting Minutes from October 18, 2017. Mr. James noted that there are two corrections to the Minutes from October 18: 1) The date in the footer should be 10-18-17, and 2) Louise Thompson, AmeriCorps Member, Watershed Tech should be added to staff present. *Director Gray made the motion to approve the minutes of the Board meeting of October 18, 2017, as amended. The motion was seconded by Director Roberts and unanimously approved by the CWSD Board.*

CONSENT AGENDA

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

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

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.

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.

There was no public comment. *Director Bonkowski made the motion to approve Items #7-10 of the Consent Agenda. The motion was seconded by Director Stodieck and unanimously approved by the CWSD Board.*

END OF CONSENT AGENDA

Directors Frensdorff and Penzel joined the meeting at 6:35 p.m.

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

Item #11 – 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:

All CWSD Board members in previous roll call
Don Frensdorff
David Griffith
Barry Penzel

Directors not present:

Don Jardine, Treasurer
Ernie Schank

Item #12 – Discussion Only: Public Comment – None.

Item #13 – For Possible Recommendation: Presentation of the FY 2016-17 audit by Kohn & Company. Mr. James introduced Beth Farley of Kohn & Company who presented the FY 2016-17 audit findings. On page 53 of the Board package is the required communication to the Board which states that there are no uncorrected misstatements and one expected material adjustment to record year end balances for the pension liability. There were no other audit findings or issues brought up as part of the audit. On page 57, the independent auditors' report explains the auditors' responsibility. Page 60 begins the management discussion and analysis with a brief overview of the funds. Page 65 begins the Statement of Net Position. There are two sets of statements: government-wide full accrual and fund balance.

NOTE: It was determined that the meeting wasn't being recorded prior to this time in the meeting.

Director Penzel asked about deferred inflows of resources and Ms. Farley explained that it has to do with PERS. Deferred outflows are expenses for PERS in the future, based on changes that can happen in the future. The Nevada Revised Statutes (NRS) designate a PERS rate and each government entity contributes to that. If PERS is underfunded, the rates will go up. CWSD is .0015% of the total PERS unfunded liability.

Pages 67 and 68 show reconciliations. Pages 70-80 are notes explaining various details. Page 82 shows a positive increase over what was budgeted. Page 84 is a note on budgets and budgetary accounting. Page 87 reflects information about the Acquisition/Construction Fund. Page 89 is the independent auditors' report and reflects an unmodified clean report which is in compliance with NRS.

Director Roberts asked whether the budget is reconciled at year end. Ms. Farley responded that Toni Leffler is given adjustments to make in QuickBooks after the audit. The adjustments are created by Mr. James and will be reviewed and entered at his discretion.

Director Griffith made the motion that the Carson River/Alpine County Water Subconservancy Joint Powers Board recommend CWSD Board approval of the FY 2016-17 audit by Kohn & Company. The motion was seconded by Director Roberts and unanimously approved by the Carson River/Alpine County Water Subconservancy Joint Powers Board.

Item #14 – For Possible Recommendation: Consider an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD. Mr. James explained that he had met with Director Roberts and George Benesch to discuss alternative ways to include Alpine County in CWSD meetings. The results of that meeting were then taken to the Administrative Committee. On page 98 of the Board package is the proposal to create a Carson River Watershed Committee with appointees as desired. The Administrative Committee supported creation of this committee. Mr. Benesch pointed out that instituting this change does not lose any ground.

Director Bonkowski clarified that Alpine County would still not be voting CWSD Board members. Director Roberts noted that it broadens what Alpine County can have input on, which is all CWSD processes. Director Griffith stated that he understood what Director Bonkowski said but most of the funding to CWSD comes from Nevada counties, so Alpine County doesn't have right to equal

choice in what happens to the CWSD budget. Austin Osborne noted that this structure could allow Storey County to participate without any vote, so nothing would be changed. He did inquire about the possibility of Storey County and CWSD entering a similar process in the future.

Director Thaler made the motion for the Carson River/Alpine County Water Subconservancy Joint Powers Board recommend that CWSD create the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process at CWSD meetings. The motion was seconded by Director Griffith and unanimously approved by the Carson River/Alpine County Water Subconservancy Joint Powers Board.

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.

Mr. James explained that this Memorandum of Understanding (MOU) is proposed by the Alpine County District Attorney. It allows Alpine County to contribute funds to CWSD and CWSD to pay for Alpine County representatives to receive payment for participation.

Director Griffith mentioned that #5 of the MOU is not clear whether the Alpine County representatives would get compensated for attending the meetings. He recommended removing the word “specifically.”. Director Roberts noted that in #2 the word “contribute” would be more appropriate than “pay.” It was noted that there is no end date to the MOU. Director Gray suggested adding a clause to review the MOU every three years. Director Griffith noted that any party can review at any time and give 90-day notice should they want to terminate the MOU. Mr. James mentioned that he has not heard back from alpine County, and they may have other changes.

Director Thaler made the motion that the Carson River/Alpine County Water Subconservancy Joint Powers Board 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, including modifications as discussed. The motion was seconded by Director Gray and unanimously approved by the Carson River/Alpine County Water Subconservancy Joint Powers Board.

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 the amount of \$33,000.

Mr. James explained that this ordinance review and update is part of the FEMA MAS #7 grant. This agreement hires Robert Loveberg to help create or update Floodplain Ordinances. Director Penzel noted that we keep adding ordinances but are not stopping the flow. He feels we should be doing floodplain prevention. Mr. James responded that proposed mitigation was done in an earlier grant which will be incorporated in the ordinances. The consultant will work with county staffs to update ordinances for each county to create commonality between the ordinances of the various counties. We now have the model to run scenarios of flooding along the Carson River. Director Roberts noted that this is building on previous work done. Mr. James mentioned that FEMA is coming out with new flood maps, so the ordinances need to be reviewed. The counties must have an ordinance to meet FEMA criteria in order to keep flood insurance.

Mr. Osborne asked if Storey County can pay into this project to keep their ordinances in line with the rest of the watershed. He mentioned that Storey County is in the process of updating their Flood

Ordinances and would be interested in possibly hiring Mr. Loveberg to help them with their ordinance.

Director Griffith asked if Alpine County Community Development has reviewed this. Mr. James responded that Brian Peters has been very involved since the beginning. Director Griffith suggested an indemnity clause for \$1 million. Indemnification and hold harmless. Director Gray asked how Mr. Loveberg was decided on. Mr. James responded that a Request for Qualifications (RFQ) was sent out to all the Carson River Coalition members and posted on the CWSD website. CWSD only received one proposal. He added that Rob Loveberg did the original work on creating standard language for floodplain ordinances.

Director Thaler made the motion that the Carson River/Alpine County Water Subconservancy Joint Powers Board 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, with amendment as discussed. The motion was seconded by Director Roberts and unanimously approved by the Carson River/Alpine County Water Subconservancy Joint Powers Board.

Item #17 – For Discussion Only: Review the Carson River Watershed Adaptive Stewardship Plan Update 2017. *(Due to technical difficulties, the PowerPoint Brenda Hunt, Watershed Program Manager had prepared, was unable to be presented.)* Brenda Hunt explained that after several years of work, the Stewardship Plan Update has been approved by NDEP/EPA for the Nevada portion of the Carson River Watershed. She will put the updated plan on the CWSD website and send the Board a private link for review prior to bringing it back to the Board for adoption.

In 2007, the EPA and NDEP recognized the original 2007 Stewardship Plan as meeting the nine elements to be considered an EPA watershed plan and was eligible to receive a greater portion of Non-Point Source (NPS) funding. Director Penzel brought to Brenda's attention that the acknowledgements in the draft document needed to change from "I would like to thank..." to "CWSD would like to thank..." as no one will know who the "I" was referring to in the document. Without an NDEP/EPA Watershed Plan, a watershed only qualifies for 25% of the State's 319 funding; but with a Plan, qualification is increased to 100%.

Currently, there are only three Watershed Plans in Nevada: the Tahoe Basin, Las Vegas Wash, and the Carson River Watershed. There is a Watershed Plan in the process for portions of the Truckee River. The objective of the draft Stewardship Plan Update is to implement projects that will improve riparian habitat and water quality in the Carson River and tributaries over the long term. Several reaches of the Carson River are on the Clean Water Act 303(d) list of impaired waters based on NDEP and the Lahontan Water Quality Control Board (LWQCB) standards as approved by EPA.

Although the 2007 Carson River Watershed Adaptive Stewardship Plan is EPA-qualified as Watershed Plan and certified by NDEP as a qualified Watershed Plan, California has apparently never recognized it for the California portion of the Watershed. This was not known by CWSD until Brenda began the Stewardship Plan Update. CWSD is seeking to have the Stewardship Plan update recognized in both Nevada and California. The California State EPA representative, Jacque Landy and LWQCB have reviewed the plan update and are in the process of commenting; however,

CWSD has yet to see those comments. They plan to meet with the NPS Lahontan Committee in Sacramento next week to discuss what CWSD needs to change to meet California requirements. There are no approved certified Watershed Plans in California; CWSD's plan would be the first. California has funded 319 projects based on whether a Total Maximum Daily Load (TMDL) is in place rather than whether there is a certified Watershed Plan. As the Carson River has no TMDL's in the Alpine/California portion of the watershed [there are TMDL's on some tributaries and on Indian Creek Reservoir.], no 319 funds have been allocated in this location. If the updated plan is certified in the California portion, it may allow 319 funding to be allocated to this area, despite there being no TMDLs.

Ms. Hunt has been informed that at the beginning of January there will be a management-level meeting of the Water Quality Board in California to discuss Watershed Plans and Total Maximum Daily Loads (TMDLs) in general, and how to certify watershed plans and incorporate them into the California's 319 process. It is not known how long it will take for California to certify the Plan, nor what changes they will require based on the aforementioned meetings.

Director Griffith asked if Ms. Hunt has talked with the Lahontan Water Quality Control Board about their visioning process. Ms. Hunt responded that she did speak with them about their visioning for the West Fork of the Carson River. LWQCB staff would like to use the work done on the plan update to create an "alternative TMDL" process. After the November and January meetings in Sacramento, Ms. Hunt will talk with EPA and the LWQCB representatives to determine next steps. Ms. Hunt mentioned that if it looks like it may take California several months to approve the Watershed Plan, she would recommend that CWSD adopt the updated Stewardship Plan for the Nevada section of the watershed and then bring it back to the Board after the California portion is finalized. Director Griffith agreed that it is important to adopt the Nevada portion now to qualify for 319 funds, then work on the California part once more information on their process is determined.

Ms. Hunt asked the Board to review the Stewardship Plan Update with a focus on Chapter 8, which is the new section of the plan. The rest is updated information from the original 2007 Plan. She stressed that this is an adaptive document, and can be updated and changed as needed.

No action was required for this item; receive and file.

Item #18 – For Discussion Only: 2017 Water Year Update and Future Water Issues. Mr.

James began his presentation on page 134 of the Board package, explaining that he met with all the water purveyors in the watershed. He will give this presentation to all the water purveyor boards over the next couple of months. The two flood events this year are estimated to be 20-year or so events, slightly smaller than in 2005-06 flood and half of the 1997 event. It wasn't a huge flood event but the total amount of water that flowed down the Carson River was a new record amount. Director Penzel pointed out that there was a lot of work done in the river prior to the flooding which helped minimize the damage. Douglas County experienced good floodwater spreading.

The current water situation for surface water includes:

- The Carson River is administered through Alpine Decree.
- The river is fully appropriated with about 95% allocated to agriculture
- Flood waters are allocated to Stillwater, but Stillwater did not get all the water they wanted this year because the system to Stillwater wasn't big enough.

- There is no large upstream storage.
- There are water quality problems.
- Future growth.

Mr. James then discussed groundwater issues, including the fact that there are arsenic issues in some areas. Mr. James showed several slides regarding historic groundwater pumping.

In the Carson Valley groundwater basin, the major water users are agriculture, municipal (M&I), and all other uses. When the river flows are high there is less pumping for agriculture, and pumping goes up with lower river flows. The trend around the watershed is that municipalities are pumping less today than in the past because of water conservation.

In the Silver Springs area, M&I, agriculture, and domestic well use are the biggest water users in that area. Domestic well use is estimated at 1 AF per house, although domestic wells are allowed to use up to 2 AF.

In the Churchill Valley groundwater basin, domestic well use is the biggest water user, followed by quasi-municipal use and stock watering. Mr. James used a chart to explain wet water vs. paper water and how much water is committed per category of agriculture, industrial, and M&I. With a perennial yield of 1,600 AF, that basin is not only over appropriated at 9,399 AF but over pumped using 2,399 AF in 2015. The State Engineer suggested holding off on doing new perennial yield studies since there is a lot of litigation in other watersheds and it would be better to wait until resolution of that litigation.

Silver Springs is our canary in the watershed. Mr. James explained that the Silver Springs water level fluctuates with the Lahontan Reservoir water level.

General water issues include

- There are infrastructure needs of new water lines, replacement of old water lines, more storage tanks, and more wells. Infrastructure needs will be critical in all areas. As economy is doing better, all the costs are going up so higher than when budgeted. Water use impacts county revenue.
- Water use for most water purveyors has been going down over the past 10 years. Water levels are not decreasing so we are not over-mining the groundwater.
- Potential water law changes.
- Limited water supply east of Dayton.
- Need for more induction wells. The advantage of induction wells is pulling river water which doesn't need to be treated. Buying ag surface water rights for induction wells
- Water quality concerns.
- There is a need for upstream storage, not by building a dam but to look at groundwater storage. CWSD has budgeted to study groundwater storage next year.

Mr. James reported that CWSD will be organizing a Water Summit on January 30, 2018, to include the State Engineer and other professionals to plan for the future.

Mr. James will give this presentation to all the Boards and send it to the CWSD Board.

No action was required for this item; receive and file.

Item #19 – Discussion Only: Public Comment. None.

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

Item #20 – For Possible Action: Approval of an alternative structure to involve Alpine County in the Carson River Watershed process with CWSD. This item was discussed earlier in the meeting under Item #14. There was no further Board or public comment.

Item #21 – For Possible Action: Approval of proposed CWSD’s Carson River Watershed Committee Policy. With the Board’s approval of Item #20, this item is the policy to create a Carson River Committee.

Item #22 – For Possible Action: Approval of 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. This topic was discussed earlier in the meeting under Item #15. There was no further Board or public comment.

Item #23 – For Possible Action: Approval of the FY 2016-17 audit by Kohn & Company. This topic was discussed earlier in the meeting under Item #13. There was no further Board or public comment.

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. This topic was discussed earlier in the meeting under Item #16. There was no further Board or public comment.

Director Penzel made the motion to approve all items together, as amended. Director Thaler seconded the motion. Director Bonkowski pointed out that Item #21 wasn’t included in the former discussion and the wrong policy was included in the board package.

Director Penzel amended his motion to approve Items #20 and #22-24, as amended. Director Thaler, as second, agreed to the amendment. The motion was unanimously approved by the CWSD Board.

Director Gray made the motion to table Item #21 to next meeting. The motion was seconded by Director Penzel and unanimously approved by the CWSD Board.

Item #25 –Discussion Only: Staff Reports

General Manager - Mr. James reported:

- He had a meeting with State Engineer, Lyon County, and the Lyon County engineer about Lyon County groundwater basin. Possibly extend the pipeline from Mound House to Silver Springs. Careful to talk about wet water rather than paper water.

- The Board Christmas party will be at NAI on December 13 and will be catered by LA Bakery. Toni Leffler will be in touch with the Board to get a headcount.
- California is looking at instream flows for water quality issues on the East and West Forks of the Carson River in Alpine County.
- CWSO, Lyon County and Storey County reviewed the consultant qualifications submitted for the Dayton Area Drainage Master Plan and selected JE Fuller.

Legal –Mr. Benesch had nothing to report.

Item #26- Discussion Only: Directors' Reports

Director Bonkowski reported that Carson City recently had the ribbon cutting on the \$11 million Phase 1 improvements to the Wastewater Treatment Facility. The project came in under budget and a year earlier than scheduled.

Item #27 – Discussion Only: Update on activities in Alpine County. Director Griffith reported that the Alpine Watershed Group will be sampling the wastewater from the South Tahoe Wastewater Plant for pharmaceuticals and personal care products. Some of the Alpine County residents are concerned about these constituents.

Item #28 – Discussion Only: Update on activities in Storey County. Mr. Osborne reported that Storey County is about a third of the way with sewer line replacement and all is going well. Ames Construction is the contractor.

Item #29 – Discussion Only: Public Comment. None

There being no further business to come before the Board and the meeting was adjourned at 8:20 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
ASSETS	
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
TOTAL ASSETS	889,865.12
LIABILITIES & EQUITY	
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
TOTAL LIABILITIES & EQUITY	889,865.12

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/17

Profit & 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 & 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 & 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 & Loss Budget vs. Actual

Accrual Basis

July through October 2017

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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				
Total 5050-00 · Watershed Coordinator	22,692.09	45,740.00	-23,047.91	49.6%
5060-00 · Misc. Income				
5060-02 · Watershed Tour		5,900.00	-5,900.00	
Total 5060-00 · Misc. Income		5,900.00	-5,900.00	
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	
Total 5063-00 · Environmental Education Program	15,815.83	59,950.00	-44,134.17	26.4%
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%
Total 5098-00 · FEMA -MAS #7	154,344.99	384,900.00	-230,555.01	40.1%
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			
Total Income	870,266.50	1,983,533.10	-1,113,266.60	43.9%
Expense				
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%
Total 7101-00 · Director's Fees	1,137.78	13,500.00	-12,362.22	8.4%
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 & 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 & 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%

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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%
Total 7640-00 · Churchill County Projects	20,330.71	69,300.00	-48,969.29	29.3%
Total Expense	698,439.28	2,167,919.00	-1,469,479.72	32.2%
Net Ordinary Income	171,827.22	-184,385.90	356,213.12	-93.2%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		711,536.00	-711,536.00	
8009-00 · Trans. In-Floodplain Mgmt. Fd.				
Total Other Income		711,536.00	-711,536.00	
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.				
Total Other Expense		405,000.00	-405,000.00	
Net Other Income		306,536.00	-306,536.00	
Net Income	171,827.22	122,150.10	49,677.12	140.7%

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/17

Balance Sheet
As of October 31, 2017

	Oct 31, 17
ASSETS	
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
TOTAL ASSETS	692,369.90
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	689,849.34
Net Income	2,520.56
Total Equity	692,369.90
TOTAL LIABILITIES & EQUITY	692,369.90

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CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/17

Profit & Loss YTD Comparison

Accrual Basis

October 2017

	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 & 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%

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11/02/17

Cash Basis

Floodplain Management Fund

Balance Sheet

As of October 31, 2017

	Oct 31, 17
ASSETS	
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
TOTAL ASSETS	381,974.68
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	382,074.12
Net Income	-99.44
Total Equity	381,974.68
TOTAL LIABILITIES & EQUITY	381,974.68

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11/02/17
Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2017

	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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11/02/17

Cash Basis

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

	Jul - Oct 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
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%
Total Income	1,421.02	2,330.00	-908.98	61.0%
Expense				
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%
Total Expense	1,520.46	352,000.00	-350,479.54	0.4%
Net Ordinary Income	-99.44	-349,670.00	349,570.56	0.0%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	381,928.00	-381,928.00	0.0%
8001-03 · Trans. In- General Fund	0.00			
Total Other Income	0.00	381,928.00	-381,928.00	0.0%
Net Other Income	0.00	381,928.00	-381,928.00	0.0%
Net Income	-99.44	32,258.00	-32,357.44	-0.3%

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/05/17

Balance Sheet

Accrual Basis

As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1010-00 · Cash in Checking - B of A	57,520.97
1011-00 · Petty Cash	100.00
1014-00 · Local Gov't Inv. Pool-Regular	832,564.24
1029-00 · Bank of America-Savings	15,148.83
Total Checking/Savings	905,334.04
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	500.00
Total Current Assets	905,834.04
TOTAL ASSETS	905,834.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3307-00 · CC Payroll Due	-20,162.92
3360-00 · Accrued Vacation	28,591.67
3362-00 · Accrued sick leave	47,342.91
Total Other Current Liabilities	55,771.66
Total Current Liabilities	55,771.66
Total Liabilities	55,771.66
Equity	
4000-00 · Fund Balance	608,255.94
Net Income	241,806.44
Total Equity	850,062.38
TOTAL LIABILITIES & EQUITY	905,834.04

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss YTD Comparison

November 2017

12/05/17

Accrual Basis

	Nov 17	Jul - Nov 17
Ordinary Income/Expense		
Income		
5009-00 · Churchill County Ad Valorem		60,091.35
5010-00 · Lyon County Ad Valorem		78,665.94
5011-00 · Douglas County Ad Valorem	34,709.78	275,954.27
5012-00 · Carson City Ad Valorem	26,607.16	214,334.34
5022-00 · Water Lease - Mud Lake		
5023-00 · Water Lease-Lost Lakes		
5031-00 · Interest Income-LGIP Reg.	659.99	2,325.22
5045-00 · Interest Income-B of A Savings	0.40	2.51
5050-00 · Watershed Coordinator		
5050-10 · NDEP Watershed Coord. 2015-18	12,822.33	12,822.33
Total 5050-00 · Watershed Coordinator	12,822.33	12,822.33
5063-00 · Environmental Education Program		
5063-04 · NDEP-Env.Ed.Coord.2015-17	5,566.20	5,566.20
Total 5063-00 · Environmental Education Program	5,566.20	5,566.20
5093-00 · FEMA - MAS #6		10,920.24
5094-00 · NDEP-VA/Rocky Bank Stab.Design		
5095-00 · NDEP-WS Literacy Implementation	402.96	402.96
5096-00 · NFWF-Weed Mgmt.		-8,082.23
5097-00 · BLM-Weed Mgmt. Grant		
5098-00 · FEMA -MAS #7		
5098-01 · DoCo pmt for Johnson Ln.	10,808.60	95,000.00
5098-00 · FEMA -MAS #7 - Other	55,844.28	103,779.93
Total 5098-00 · FEMA -MAS #7	66,652.88	198,779.93
5099-00 · NDEP-WS Lit.Implement.-Phase 3	218.87	218.87
6000-00 · FEMA-MAS #8		1,371.50
Total Income	147,640.57	853,373.43
Expense		
7015-00 · Salaries & Wages	29,243.71	138,062.98
7020-00 · Employee Benefits		
7021-00 · Workers Comp Ins.	10,732.77	51,545.72
7101-00 · Director's Fees		169.88
7101-01 · Director Benefits	52.29	70.07
7101-00 · Director's Fees - Other	3,440.00	4,560.00
Total 7101-00 · Director's Fees	3,492.29	4,630.07
7102-00 · Insurance		5,569.76
7103-00 · Office Supplies	277.96	784.95
7104-00 · Postage	86.40	274.45
7105-00 · Rent	2,157.00	10,785.00
7106-00 · Telephone/Internet	299.94	1,499.70
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	566.42	2,662.17
7107-00 · Travel-transport/meals/lodging - Other	326.26	3,737.51
Total 7107-00 · Travel-transport/meals/lodging	892.68	6,399.68
7108-00 · Dues & Publications	100.00	474.92
7109-00 · Miscellaneous Expense		14.50
7110-00 · Seminars & Education	295.00	590.00
7111-00 · Office Equipment		719.98
7112-00 · Bank Charges		1.00
7114-00 · Outside Professional Services		3,950.00
7115-00 · Accounting	2,500.00	8,000.00
7116-00 · Legal	3,369.33	13,647.12
7117-00 · Lost Lakes Expenses	391.67	1,078.74
7120-00 · Integrated Watershed Programs		

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12/05/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss YTD Comparison

November 2017

	Nov 17	Jul - Nov 17
7120-07 · Watershed Tour		26.95
7120-30 · Watershed Coord.Exp. 2015-18	51.51	2,610.48
Total 7120-00 · Integrated Watershed Programs	51.51	2,637.43
7125-00 · Environmental Ed.Coord.Exp.		
7125-02 · Env.Ed.Coord.Exp. 2015-17	136.22	5,109.18
7125-03 · Env. Ed. Coord. Exp. 2017-18	20.05	6,832.27
Total 7125-00 · Environmental Ed.Coord.Exp.	156.27	11,941.45
7332-00 · Carson River Work Days		
7332-02 · CR Work Days 2016-17		562.02
7332-03 · CR Work Days 2017-18		
Total 7332-00 · Carson River Work Days		562.02
7337-00 · Carson River Restoration		
7337-01 · Upper Carson River Grant.		11,006.85
7337-17 · CVCD-CV Clearing & Snagging		
Total 7337-01 · Upper Carson River Grant.		11,006.85
7337-03 · Dayton Valley Conserv		
7337-31 · DVCD-Restoration Proj.2015-17		
7337-32 · DVCD-Storey Co. Weed Abatement		14,100.36
7337-33 · DVCD--Restoration Proj. 2017-19		
Total 7337-03 · Dayton Valley Conserv		14,100.36
Total 7337-00 · Carson River Restoration		25,107.21
7404-00 · Noxious Weeds Control-CR Wtrshd		
7404-01 · Noxious Weed Control-Alpine Co.		
7404-02 · Noxious Weed Control-Douglas Co		
7404-03 · Noxious Weed Control-CarsonCity		14,989.28
7404-04 · Noxious Weed Control-Lyon Co.		
7404-05 · Noxious Weed Control-Churchill		
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		14,989.28
7427-00 · FEMA MAS #6		8,918.44
7427-02 · Goni Cr(CC)-M.Baker		1,500.00
7427-03 · Ramsey (LyCo)-Kimley & ROA		
7427-04 · CC Inundation Map-Kimley		
7427-05 · Public Outreach-Orangetree		14.47
7427-00 · FEMA MAS #6 - Other		
Total 7427-00 · FEMA MAS #6		10,432.91
7428-00 · NDEP-VA/Rocky Bank Stab. Design		0.05
7429-00 · NDEP-Wtrshd Lit.Implementation	17.98	38.52
7430-00 · NFWF - Weed Mgmt.		3.66
7431-00 · BLM - Weed Mgmt.		1.28
7432-00 · FEMA MAS #7		
7432-01 · Voltaire Cyn.-Cardno		13,327.97
7432-02 · Johnson Ln.-JE Fuller	49,145.34	155,370.69
7432-03 · Outreach-FAW	3,500.00	3,500.00
7432-04 · Discovery Flood Plan Update(MB)	4,586.00	15,824.98
7432-00 · FEMA MAS #7 - Other	15.69	74.60
Total 7432-00 · FEMA MAS #7	57,247.03	188,098.24
7433-00 · NDEP-WS Lit.Impl.-Phase 3	1.24	221.03
7434-00 · FEMA MAS #8	8.05	30.82
7500-00 · USGS Stream Gage Contract		19,601.00
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-02 · Do/LyCo WQ/GW Mon. 2017-19		4,188.00

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/05/17

Profit & Loss YTD Comparison

November 2017

Accrual Basis

	Nov 17	Jul - Nov 17
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		4,188.00
7600-00 · Alpine County Projects		10,000.00
7600-05 · Alpine Watershed Programs	2.14	2.14
7600-10 · Al.Co.-Mesa GW Monitoring		
Total 7600-00 · Alpine County Projects	2.14	10,002.14
7610-00 · Douglas County Projects		62,500.00
7610-10 · Do.Co.Reg.Pipeline Debt Service		
Total 7610-00 · Douglas County Projects		62,500.00
7630-00 · Lyon County Projects		5,375.00
7630-11 · USGS Maint Costs-Dayton Gauge		
Total 7630-00 · Lyon County Projects		5,375.00
7640-00 · Churchill County Projects		3,637.30
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.		4,001.20
7640-16 · Dixie Vly.Wtr.Lvl.Measurement		
Total 7640-00 · Churchill County Projects		7,638.50
Total Expense	111,322.97	611,566.99
Net Ordinary Income	36,317.60	241,806.44
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.		
Total Other Income		
Net Other Income		
Net Income	36,317.60	241,806.44

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss Budget vs. Actual

12/05/17

July through November 2017

Accrual Basis

	Jul - Nov 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5008-00 · Alpine Co. Joint Powers contrib		9,500.00	-9,500.00	
5009-00 · Churchill County Ad Valorem	60,091.35	202,623.80	-142,532.45	29.7%
5010-00 · Lyon County Ad Valorem	78,665.94	159,278.00	-80,612.06	49.4%
5011-00 · Douglas County Ad Valorem	275,954.27	509,928.53	-233,974.26	54.1%
5012-00 · Carson City Ad Valorem	214,334.34	392,614.77	-178,280.43	54.6%
5022-00 · Water Lease - Mud Lake		52,500.00	-52,500.00	
5023-00 · Water Lease-Lost Lakes		2,000.00	-2,000.00	
5025-00 · Int. Inc.-US Bank CD				
5031-00 · Interest Income-LGIP Reg.	2,325.22	4,000.00	-1,674.78	58.1%
5044-00 · Int-1st Independent Bk of NV CD				
5045-00 · Interest Income-B of A Savings	2.51	20.00	-17.49	12.6%
5050-00 · Watershed Coordinator				
5050-07 · CRC donation				
5050-10 · NDEP Watershed Coord. 2015-18	12,822.33	20,930.00	-8,107.67	61.3%
5050-12 · NDEP-WS Coordinator 2018		24,810.00	-24,810.00	
5050-00 · Watershed Coordinator - Other				
Total 5050-00 · Watershed Coordinator	12,822.33	45,740.00	-32,917.67	28.0%
5060-00 · Misc. Income				
5060-02 · Watershed Tour		5,900.00	-5,900.00	
Total 5060-00 · Misc. Income		5,900.00	-5,900.00	
5063-00 · Environmental Education Program				
5063-04 · NDEP-Env.Ed.Coord.2015-17	5,566.20	10,400.00	-4,833.80	53.5%
5063-05 · NDEP-Env.Ed.Coord. 2017-18		49,550.00	-49,550.00	
Total 5063-00 · Environmental Education Program	5,566.20	59,950.00	-54,383.80	9.3%
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	10,920.24	3,542.00	7,378.24	308.3%
5094-00 · NDEP-VA/Rocky Bank Stab.Design				
5095-00 · NDEP-WS Literacy Implementation	402.96	31,136.00	-30,733.04	1.3%
5096-00 · NFWF-Weed Mgmt.	-8,082.23	18,900.00	-26,982.23	-42.8%
5097-00 · BLM-Weed Mgmt. Grant		31,360.00	-31,360.00	
5098-00 · FEMA -MAS #7				
5098-01 · DoCo pmt for Johnson Ln.	95,000.00			
5098-00 · FEMA -MAS #7 - Other	103,779.93	384,900.00	-281,120.07	27.0%
Total 5098-00 · FEMA -MAS #7	198,779.93	384,900.00	-186,120.07	51.6%
5099-00 · NDEP-WS Lit.Implement.-Phase 3	218.87	66,790.00	-66,571.13	0.3%
6000-00 · FEMA-MAS #8	1,371.50			
Total Income	853,373.43	1,983,533.10	-1,130,159.67	43.0%
Expense				
7015-00 · Salaries & Wages	138,062.98	375,000.00	-236,937.02	36.8%
7020-00 · Employee Benefits	51,545.72	149,000.00	-97,454.28	34.6%
7021-00 · Workers Comp Ins.	169.88	1,500.00	-1,330.12	11.3%
7101-00 · Director's Fees				
7101-01 · Director Benefits	70.07			
7101-00 · Director's Fees - Other	4,560.00	13,500.00	-8,940.00	33.8%
Total 7101-00 · Director's Fees	4,630.07	13,500.00	-8,869.93	34.3%
7102-00 · Insurance	5,569.76	6,500.00	-930.24	85.7%
7103-00 · Office Supplies	784.95	3,000.00	-2,215.05	26.2%
7104-00 · Postage	274.45	800.00	-525.55	34.3%
7105-00 · Rent	10,785.00	25,780.00	-14,995.00	41.8%
7106-00 · Telephone/Internet	1,499.70	4,000.00	-2,500.30	37.5%

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12/05/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss Budget vs. Actual

July through November 2017

	Jul - Nov 17	Budget	\$ Over Budget	% of Budget
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,662.17			
7107-00 · Travel-transport/meals/lodging - Other	3,737.51	16,000.00	-12,262.49	23.4%
Total 7107-00 · Travel-transport/meals/lodging	6,399.68	16,000.00	-9,600.32	40.0%
7108-00 · Dues & Publications	474.92	1,200.00	-725.08	39.6%
7109-00 · Miscellaneous Expense	14.50	1,500.00	-1,485.50	1.0%
7110-00 · Seminars & Education	590.00	3,000.00	-2,410.00	19.7%
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	8,000.00	16,000.00	-8,000.00	50.0%
7116-00 · Legal	13,647.12	40,700.00	-27,052.88	33.5%
7117-00 · Lost Lakes Expenses	1,078.74	11,000.00	-9,921.26	9.8%
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		8,444.00	-5,833.52	30.9%
7120-30 · Watershed Coord.Exp. 2015-18	2,610.48	2,000.00	-2,000.00	
7120-31 · NDEP-WS Program Exp. 2018				
Total 7120-00 · Integrated Watershed Programs	2,637.43	16,444.00	-13,806.57	16.0%
7125-00 · Environmental Ed.Coord.Exp.				
7125-02 · Env.Ed.Coord.Exp. 2015-17	5,109.18	8,360.00	-3,250.82	61.1%
7125-03 · Env. Ed. Coord. Exp. 2017-18	6,832.27	46,430.00	-39,597.73	14.7%
Total 7125-00 · Environmental Ed.Coord.Exp.	11,941.45	54,790.00	-42,848.55	21.8%
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		26,000.00	-25,437.98	2.2%
7332-03 · CR Work Days 2017-18	562.02			
Total 7332-00 · Carson River Work Days	562.02	26,000.00	-25,437.98	2.2%
7337-00 · Carson River Restoration				
7337-01 · Upper Carson River Grant.				
7337-15 · CVCD-Bioengr/Erosion Control-CV		105,000.00	-93,993.15	10.5%
7337-17 · CVCD-CV Clearing & Snagging	11,006.85			
Total 7337-01 · Upper Carson River Grant.	11,006.85	105,000.00	-93,993.15	10.5%
7337-02 · Carson River Adv. Gr.		60,000.00	-60,000.00	
7337-23 · Golden Eagle Ln Erosion				
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		2,000.00	-2,000.00	
7337-32 · DVCD-Storey Co. Weed Abatement		176,500.00	-162,399.64	8.0%
7337-33 · DVCD--Restoration Proj. 2017-19	14,100.36			
Total 7337-03 · Dayton Valley Conserv	14,100.36	178,500.00	-164,399.64	7.9%
7337-04 · Lahontan Conserv.Dist		15,000.00	-15,000.00	
Total 7337-00 · Carson River Restoration	25,107.21	358,500.00	-333,392.79	7.0%
7404-00 · Noxious Weeds Control-CR Wtrshd				
7404-01 · Noxious Weed Control-Alpine Co.		15,000.00	-15,000.00	
7404-02 · Noxious Weed Control-Douglas Co		15,000.00	-15,000.00	
7404-03 · Noxious Weed Control-CarsonCity		15,000.00	-15,000.00	
7404-04 · Noxious Weed Control-Lyon Co.	14,989.28	15,000.00	-10.72	99.9%
7404-05 · Noxious Weed Control-Churchill		15,000.00	-15,000.00	
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	14,989.28	75,000.00	-60,010.72	20.0%

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12/05/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss Budget vs. Actual

July through November 2017

	Jul - Nov 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	8,918.44			
7427-03 · Ramsey (LyCo)-Kimley & ROA	1,500.00			
7427-04 · CC Inundation Map-Kimley				
7427-05 · Public Outreach-Orangetree				
7427-00 · FEMA MAS #6 - Other	14.47	1,920.00	-1,905.53	0.8%
Total 7427-00 · FEMA MAS #6	10,432.91	1,920.00	8,512.91	543.4%
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	38.52	30,251.00	-30,212.48	0.1%
7430-00 · NFWF - Weed Mgmt.	3.66	14,400.00	-14,396.34	0.0%
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	13,327.97			
7432-02 · Johnson Ln.-JE Fuller	155,370.69			
7432-03 · Outreach-FAW	3,500.00			
7432-04 · Discovery Flood Plan Update(MB)	15,824.98			
7432-00 · FEMA MAS #7 - Other	74.60	356,809.00	-356,734.40	0.0%
Total 7432-00 · FEMA MAS #7	188,098.24	356,809.00	-168,710.76	52.7%
7433-00 · NDEP-WS Lit.Impl.-Phase 3	221.03	61,290.00	-61,068.97	0.4%
7434-00 · FEMA MAS #8	30.82			
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	14,440.00	-10,252.00	29.0%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	4,188.00	14,440.00	-10,252.00	29.0%
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.-CASGEM		10.00	-10.00	
7600-10 · Al.Co.-Mesa GW Monitoring	2.14	10.00	-7.86	21.4%
Total 7600-00 · Alpine County Projects	10,002.14	20,020.00	-10,017.86	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				

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/05/17

Profit & Loss Budget vs. Actual

Accrual Basis

July through November 2017

	Jul - Nov 17	Budget	\$ Over Budget	% of Budget
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	3,637.30	30,700.00	-27,062.70	11.8%
7640-15 · LCD-Sand Bar Removal in ChCo		15,000.00	-15,000.00	
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	4,001.20	23,600.00	-19,598.80	17.0%
Total 7640-00 · Churchill County Projects	7,638.50	69,300.00	-61,661.50	11.0%
Total Expense	611,566.99	2,167,959.00	-1,556,392.01	28.2%
Net Ordinary Income	241,806.44	-184,425.90	426,232.34	-131.1%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		711,536.00	-711,536.00	
8009-00 · Trans. In-Floodplain Mgmt. Fd.				
Total Other Income		711,536.00	-711,536.00	
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.				
Total Other Expense		405,000.00	-405,000.00	
Net Other Income		306,536.00	-306,536.00	
Net Income	241,806.44	122,110.10	119,696.34	198.0%

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

Balance Sheet

As of November 30, 2017

12/04/17

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	693,057.92
Total Checking/Savings	693,057.92
Total Current Assets	693,057.92
TOTAL ASSETS	693,057.92
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	689,849.34
Net Income	3,208.58
Total Equity	693,057.92
TOTAL LIABILITIES & EQUITY	693,057.92

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CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

12/04/17

Profit & Loss YTD Comparison

Accrual Basis

November 2017

	<u>Nov 17</u>	<u>Jul - Nov 17</u>
Ordinary Income/Expense		
Income		
5032-01 - Interest Income - LGIP Res.	688.02	3,208.58
Total Income	688.02	3,208.58
Net Ordinary Income	688.02	3,208.58
Net Income	<u>688.02</u>	<u>3,208.58</u>

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CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

12/04/17

Profit & Loss Budget vs. Actual

Accrual Basis

July through November 2017

	<u>Jul - Nov 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	3,208.58	5,850.00	-2,641.42	54.8%
Total Income	3,208.58	5,850.00	-2,641.42	54.8%
Expense				
7325-01 · Acquisition Wtr Rts/Structures		660,000.00	-660,000.00	
Total Expense		660,000.00	-660,000.00	
Net Ordinary Income	3,208.58	-654,150.00	657,358.58	-0.5%
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	<u>3,208.58</u>	<u>35,479.00</u>	<u>-32,270.42</u>	<u>9.0%</u>

Floodplain Management Fund
Balance Sheet
As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	229,031.64
1014-03 · Mutual of Omaha Bk CD	153,320.29
Total Checking/Savings	382,351.93
Total Current Assets	382,351.93
TOTAL ASSETS	382,351.93
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	382,074.12
Net Income	277.81
Total Equity	382,351.93
TOTAL LIABILITIES & EQUITY	382,351.93

12:09 PM
12/04/17
Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
November 2017

	Nov 17	Jul - Nov 17
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	228.88	1,067.37
5033-03 · Int.Inc.-Mutual of Omaha CD	148.37	730.90
Total Income	377.25	1,798.27
Expense		
7213-03 · DVCD-2017 Flood Permit/Repairs	0.00	1,520.46
Total Expense	0.00	1,520.46
Net Ordinary Income	377.25	277.81
Net Income	<u>377.25</u>	<u>277.81</u>

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12/05/17

Cash Basis

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through November 2017

	Jul - Nov 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	1,067.37	1,000.00	67.37	106.7%
5033-03 · Int.Inc.-Mutual of Omaha CD	730.90	1,330.00	-599.10	55.0%
Total Income	1,798.27	2,330.00	-531.73	77.2%
Expense				
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.	0.00	0.00	0.00	0.0%
7211-03 · DVCD-2017 Flood Damage Assess.	0.00	0.00	0.00	0.0%
7212-03 · CVCD-2017 Flood Permit/Repairs	0.00	135,000.00	-135,000.00	0.0%
7213-03 · DVCD-2017 Flood Permit/Repairs	1,520.46	32,000.00	-30,479.54	4.8%
Total Expense	1,520.46	417,000.00	-415,479.54	0.4%
Net Ordinary Income	277.81	-414,670.00	414,947.81	-0.1%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	381,928.00	-381,928.00	0.0%
8001-03 · Trans. In- General Fund	0.00			
Total Other Income	0.00	381,928.00	-381,928.00	0.0%
Net Other Income	0.00	381,928.00	-381,928.00	0.0%
Net Income	277.81	-32,742.00	33,019.81	-0.8%

AGENDA ITEM #8

PAYMENT OF BILLS

9:24 AM

11/07/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2017

Type	Date	Num	Name	Memo	Amount	Balance
1010-00 · Cash in Checking - B of A						
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
1011-00 · Petty Cash						
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						
1014-00 · Local Gov't Inv. Pool-Regular						
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
1029-00 · Bank of America-Savings						
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
3307-00 · CC Payroll Due						
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

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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
5009-00 · Churchill County Ad Valorem						
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
5010-00 · Lyon County Ad Valorem						
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
5011-00 · Douglas County Ad Valorem						
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
5012-00 · Carson City Ad Valorem						
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
5031-00 · Interest Income-LGIP Reg.						
Deposit	10/01/2017			Interest	-510.35	-510.35
Total 5031-00 · Interest Income-LGIP Reg.					-510.35	-510.35
5045-00 · Interest Income-B of A Savings						
Deposit	10/31/2017			Interest	-2.11	-2.11
Total 5045-00 · Interest Income-B of A Savings					-2.11	-2.11
5096-00 · NFWF-Weed Mgmt.						
Deposit	10/31/2017		National Fish & Wildlife	Inv. #2	-727.54	-727.54
Total 5096-00 · NFWF-Weed Mgmt.					-727.54	-727.54
5098-00 · FEMA -MAS #7						
5098-01 · DoCo pmt for Johnson Ln.						
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
5098-00 · FEMA -MAS #7 - Other						
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
6000-00 · FEMA-MAS #8						
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
7015-00 · Salaries & Wages						
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
7020-00 · Employee Benefits						
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
7021-00 · Workers Comp Ins.						
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
7103-00 · Office Supplies						

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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
7104-00 · Postage						
Gener...	10/16/2017			Sept.-Oct. petty cash	90.53	90.53
Total 7104-00 · Postage					90.53	90.53
7105-00 · Rent						
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
7106-00 · Telephone/Internet						
Check	10/11/2017	8884	Charter Communications	Oct. 2017 internet & phones	299.94	299.94
Total 7106-00 · Telephone/Internet					299.94	299.94
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
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
7107-00 · Travel-transport/meals/lodging - Other						
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
7109-00 · Miscellaneous Expense						
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
7111-00 · Office Equipment						
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
7112-00 · Bank Charges						
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
7114-00 · Outside Professional Services						
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
7115-00 · Accounting						
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
7116-00 · Legal						
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
7117-00 · Lost Lakes Expenses						
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
7120-00 · Integrated Watershed Programs						
7120-30 · Watershed Coord.Exp. 2015-18						
Check	10/13/2017	8885	Toni Leffler	Reimbursement for newsletter stamps	102.20	102.20

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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
7125-00 · Environmental Ed.Coord.Exp.						
7125-02 · Env.Ed.Coord.Exp. 2015-17						
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
7125-03 · Env. Ed. Coord. Exp. 2017-18						
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
7332-00 · Carson River Work Days						
7332-03 · CR Work Days 2017-18						
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
7337-00 · Carson River Restoration						
7337-01 · Upper Carson River Grant.						
7337-17 · CVCD-CV Clearing & Snagging						
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
7337-03 · Dayton Valley Conserv						
7337-31 · DVCD-Restoration Proj.2015-17						
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
7404-00 · Noxious Weeds Control-CR Wtrshd						
7404-04 · Noxious Weed Control-Lyon Co.						
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
7427-00 · FEMA MAS #6						
Gener...	10/31/2017			Oct. copies	1.93	1.93
Total 7427-00 · FEMA MAS #6					1.93	1.93
7429-00 · NDEP-Wtrshd Lit.Implementation						
Gener...	10/31/2017			Oct. copies	8.00	8.00
Total 7429-00 · NDEP-Wtrshd Lit.Implementation					8.00	8.00
7430-00 · NFWF - Weed Mgmt.						
Gener...	10/31/2017			Oct. copies	0.12	0.12
Total 7430-00 · NFWF - Weed Mgmt.					0.12	0.12
7432-00 · FEMA MAS #7						
7432-01 · Voltaire Cyn.-Cardno						
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
7432-02 · Johnson Ln.-JE Fuller						
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
7432-04 · Discovery Flood Plan Update(MB)						
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
7432-00 · FEMA MAS #7 - Other						
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

For internal & 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	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
7433-00 · NDEP-WS Lit.Impl.-Phase 3						
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
7434-00 · FEMA MAS #8						
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
7500-00 · USGS Stream Gage Contract						
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
7508-00 · USGS Do.Co.WQ & GW Monitoring						
7508-02 · Do/LyCo WQ/GW Mon. 2017-19						
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
7600-00 · Alpine County Projects						
7600-05 · Alpine Watershed Programs						
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
7610-00 · Douglas County Projects						
7610-10 · Do.Co.Reg.Pipeline Debt Service						
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
7640-00 · Churchill County Projects						
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.						
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
7640-16 · Dixie Vly.Wtr.Lvl.Measurement						
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
8009-00 · Trans. In-Floodplain Mgmt. Fd.						
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.						
TOTAL						

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: Dorri Goffler

Approved by: Edwin James

pd. 10-16-07
 ck. #8888

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

November 2017

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12/05/17
Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
1010-00 · Cash in Checking - B of A						
Transfer	11/01/2017			Funds Transfer to cover checks	35,000.00	35,000.00
Check	11/01/2017	8920	JE Fuller Hydrology & Geomorphology, Inc.	Inv. #P2751.01-6, Johnson Ln.Area Drainage Master Plan	-49,145.34	-14,145.34
Check	11/01/2017	8921	Law Office of George N. Benesch	Oct. 2017 legal services, Inv. #14903	-3,369.33	-17,514.67
Check	11/01/2017	8922	Euronev, Ltd.	Nov. 2017 rent-777 E. William St., #102, #103, #110 & #110A	-2,157.00	-19,671.67
Transfer	11/02/2017			Funds Transfer to cover checks	20,000.00	328.33
Check	11/02/2017	8923	Carson City	Reimb. for 10/13-26/17 payroll #22	-23,774.34	-23,446.01
Deposit	11/06/2017			Deposit	6,018.91	-17,427.10
Deposit	11/08/2017			Deposit	12,822.33	-4,604.77
Check	11/09/2017	8924	cash	Nov. 2017 petty cash reimb.	-98.89	-4,703.66
Check	11/09/2017	8925	Kohn & Company	9/15-10/31/17 audit services, Inv. #13933	-2,500.00	-7,203.66
Check	11/09/2017	8926	Konica Minolta Business Solutions USA Inc	Acct. #3091, inv. #248352706	-241.85	-7,445.51
Check	11/09/2017	8927	Charter Communications	Acct. #8354 11 001 0917880, 11/13-12/12/17	-299.94	-7,745.45
Deposit	11/13/2017			Deposit	621.83	-7,123.62
Deposit	11/13/2017			Deposit	5,566.20	-1,557.42
Check	11/16/2017	8928	Lamar Companies	Cust.#663327, Inv. #2872983, FAW media	-3,500.00	-5,057.42
Deposit	11/17/2017			Deposit	34,709.78	29,652.36
Check	11/17/2017	8929	Michael Baker International, Inc.	Proj. #161465 Discovery through 10-29-17	-4,586.00	25,066.36
Check	11/17/2017	8930	USDA Forest Service	Bill #BF041701X0062, 2018 Special-Use Permit (CAR132) Lost Lakes	-79.26	24,987.10
Check	11/17/2017	8931	State Water Resources Control Board	7/01/17-6/30/18 Lost Lakes fees	-312.41	24,674.69
Check	11/20/2017	8932	Carson City	Reimb. for 10/27-11/09/17 payroll #23	-20,260.85	4,413.84
Deposit	11/21/2017			Deposit	55,844.28	60,258.12
Deposit	11/22/2017			Deposit	4,789.69	65,047.81
Check	11/22/2017	8933	Office Depot Business Credit	Nov. 2017, acct. #6011 5656 1002 0915	-174.00	64,873.81
Deposit	11/22/2017			Investment in CCWSD	26,607.16	91,480.97
Check	11/30/2017	8934	Local Govt Investment Pool	Reimb. for 11/10-23/17 payroll #24	-40,000.00	51,480.97
Check	11/30/2017	8935	Carson City	2018 Annual Conf. & Membership-E.James	-20,601.24	30,879.73
Check	11/30/2017	8936	Nevada Water Resources Assn.	Nov. 2017-acct. #4024 4910 0003 3949	-395.00	30,484.73
Check	11/30/2017		Bank of America		-176.20	30,308.53
Total 1010-00 · Cash in Checking - B of A					30,308.53	30,308.53
1011-00 · Petty Cash						
Check	11/09/2017	8924	cash	Nov. 2017 petty cash reimb.	98.89	98.89
Gener...	11/09/2017			Nov. petty cash reimb.	-98.89	
Total 1011-00 · Petty Cash						
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	11/01/2017			Interest	659.99	659.99
Check	11/30/2017	8934	Local Govt Investment Pool	Investment in CCWSD	40,000.00	40,659.99
Total 1014-00 · Local Gov't Inv. Pool-Regular					40,659.99	40,659.99
1029-00 · Bank of America-Savings						
Transfer	11/01/2017			Funds Transfer to cover checks	-35,000.00	-35,000.00
Transfer	11/02/2017			Funds Transfer to cover checks	-20,000.00	-55,000.00
Deposit	11/30/2017			Interest	0.40	-54,999.60

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12/05/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

November 2017

Type	Date	Num	Name	Memo	Amount	Balance
Total 1029-00 · Bank of America-Savings						
3307-00 · CC Payroll Due						
Check	11/02/2017	8923	Carson City	Reimb. for 10/13-26/17 payroll #22	23,774.34	23,774.34
Gener...	11/03/2017			11/3 SF,BH,EJ,TL,DN; Aug.-Oct.-KA,BB,CE,DF,KG,DJo,WP,CR,ES,FS,ST	-24,026.90	-252.56
Gener...	11/17/2017			11/17 SF,BH,EJ,TL,DN	-20,260.85	-20,513.41
Check	11/20/2017	8932	Carson City	Reimb. for 10/27-11/09/17 payroll #23	20,260.85	-252.56
Check	11/30/2017	8935	Carson City	Reimb. for 11/10-23/17 payroll #24	20,601.24	20,348.68
Total 3307-00 · CC Payroll Due						
5011-00 · Douglas County Ad Valorem						
Deposit	11/17/2017	670092	Douglas County	Oct.	-34,709.78	-34,709.78
Total 5011-00 · Douglas County Ad Valorem						
5012-00 · Carson City Ad Valorem						
Deposit	11/27/2017	373639	Carson City	Oct.	-26,607.16	-26,607.16
Total 5012-00 · Carson City Ad Valorem						
5031-00 · Interest Income-LGIP Reg.						
Deposit	11/01/2017			Interest	-659.99	-659.99
Total 5031-00 · Interest Income-LGIP Reg.						
5045-00 · Interest Income-B of A Savings						
Deposit	11/30/2017			Interest	-0.40	-0.40
Total 5045-00 · Interest Income-B of A Savings						
5050-00 · Watershed Coordinator						
5050-10 · NDEP Watershed Coord. 2015-18						
Deposit	11/08/2017	9137...	NV Div. of Environmental Protection	Inv. #11 15014 18 (final)	-12,822.33	-12,822.33
Total 5050-10 · NDEP Watershed Coord. 2015-18						
Total 5050-00 · Watershed Coordinator						
5063-00 · Environmental Education Program						
5063-04 · NDEP-Env.Ed.Coord.2015-17						
Deposit	11/13/2017	9140...	NV Div. of Environmental Protection	Inv. #11 15011 18 (July-Sept.)	-5,566.20	-5,566.20
Total 5063-04 · NDEP-Env.Ed.Coord.2015-17						
Total 5063-00 · Environmental Education Program						
5095-00 · NDEP-WS Literacy Implementation						
Deposit	11/13/2017	9140...	NV Div. of Environmental Protection	Inv. #7 16022 18 (July-Sept.)	-402.96	-402.96
Total 5095-00 · NDEP-WS Literacy Implementation						

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
November 2017

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12/05/17
Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
5098-00 - FEMA -MAS #7						
5098-01 - DoCo pmt for Johnson Ln.						
Deposit	11/06/2017	669854	Douglas County	inv. #JL ADMP 3	-6,018.91	-6,018.91
Deposit	11/22/2017	670392	Douglas County	Inv. JL ADMP 4 (final)	-4,789.69	-10,808.60
Total 5098-01 - DoCo pmt for Johnson Ln.					-10,808.60	-10,808.60
5098-00 - FEMA -MAS #7 - Other						
Deposit	11/21/2017		FEMA	Draw #9	-55,844.28	-55,844.28
Total 5098-00 - FEMA -MAS #7 - Other					-55,844.28	-55,844.28
Total 5098-00 - FEMA -MAS #7					-66,652.88	-66,652.88
5099-00 - NDEP-WS Lit.Implement.-Phase 3						
Deposit	11/13/2017	9140...	NV Div. of Environmental Protection	Inv. #2 17021 18 (July-Sept.)	-218.87	-218.87
Total 5099-00 - NDEP-WS Lit.Implement.-Phase 3					-218.87	-218.87
7015-00 - Salaries & Wages						
Gener...	11/03/2017			11/13 S.Fryer	2,475.19	2,475.19
Gener...	11/03/2017			11/13 B.Hunt	2,881.25	5,356.44
Gener...	11/03/2017			11/13 E.James	4,998.27	10,354.71
Gener...	11/03/2017			11/13 T.Leffler	2,371.10	12,725.81
Gener...	11/03/2017			11/13 D.Neddenriep	1,989.71	14,715.52
Gener...	11/03/2017			July meals adj. & Oct. meals	-85.88	14,629.64
Gener...	11/17/2017			11/17 S.Fryer	2,523.87	17,153.51
Gener...	11/17/2017			11/17 B.Hunt	2,809.60	19,963.11
Gener...	11/17/2017			11/17 E.James	4,976.80	24,939.91
Gener...	11/17/2017			11/17 T.Leffler	2,349.61	27,289.52
Gener...	11/17/2017			11/17 D.Neddenriep	1,954.19	29,243.71
Total 7015-00 - Salaries & Wages					29,243.71	29,243.71
7020-00 - Employee Benefits						
Gener...	11/03/2017			11/13 S.Fryer	365.35	365.35
Gener...	11/03/2017			11/13 B.Hunt	844.62	1,209.97
Gener...	11/03/2017			11/13 E.James	1,861.73	3,071.70
Gener...	11/03/2017			11/13 T.Leffler	1,081.01	4,152.71
Gener...	11/03/2017			11/13 D.Neddenriep	1,216.49	5,369.20
Gener...	11/17/2017			11/17 S.Fryer	373.12	5,742.32
Gener...	11/17/2017			11/17 B.Hunt	836.30	6,578.62
Gener...	11/17/2017			11/17 E.James	1,861.42	8,440.04
Gener...	11/17/2017			11/17 T.Leffler	1,080.69	9,520.73
Gener...	11/17/2017			11/17 D.Neddenriep	1,212.04	10,732.77
Total 7020-00 - Employee Benefits					10,732.77	10,732.77
7101-00 - Director's Fees						
7101-01 - Director Benefits						
Gener...	11/03/2017			Aug.-Oct.- K.Abowd	4.95	4.95

For internal & discussion purposes only.

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
November 2017

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12/05/17
Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Gener...	11/03/2017			Aug.-Oct.- B.Bonkowski	4.95	9.90
Gener...	11/03/2017			Aug.-Oct.- C.Erquiaga	4.96	14.86
Gener...	11/03/2017			Aug.-Oct.- D.Frensdorff	2.32	17.18
Gener...	11/03/2017			Aug.-Oct.- K.Gray	2.32	19.50
Gener...	11/03/2017			Aug.-Oct.- D.Johnson	5.18	24.68
Gener...	11/03/2017			Aug.-Oct.- W.Penzel	4.64	29.32
Gener...	11/03/2017			Aug.-Oct.- C.Roberts	5.80	35.12
Gener...	11/03/2017			Aug.-Oct.- E.Schank	6.11	41.23
Gener...	11/03/2017			Aug.-Oct.- F.Stodieck	4.95	46.18
Gener...	11/03/2017			Aug.-Oct.- S.Thaler	6.11	52.29
Total 7101-01 · Director Benefits						
7101-00 · Director's Fees - Other						
Gener...	11/03/2017			Aug.-Oct.- K.Abowd	341.47	341.47
Gener...	11/03/2017			Aug.-Oct.- B.Bonkowski	341.47	682.94
Gener...	11/03/2017			Aug.-Oct.- C.Erquiaga	342.38	1,025.32
Gener...	11/03/2017			Aug.-Oct.- D.Frensdorff	160.00	1,185.32
Gener...	11/03/2017			Aug.-Oct.- K.Gray	160.00	1,345.32
Gener...	11/03/2017			Aug.-Oct.- D.Johnson	356.95	1,702.27
Gener...	11/03/2017			Aug.-Oct.- W.Penzel	320.00	2,022.27
Gener...	11/03/2017			Aug.-Oct.- C.Roberts	400.00	2,422.27
Gener...	11/03/2017			Aug.-Oct.- E.Schank	421.47	2,843.74
Gener...	11/03/2017			Aug.-Oct.- F.Stodieck	341.47	3,185.21
Gener...	11/03/2017			Aug.-Oct.- S.Thaler	421.47	3,606.68
Gener...	11/03/2017			July meals adj. & Oct. meals	-166.68	3,440.00
Total 7101-00 · Director's Fees - Other						
Total 7101-00 · Director's Fees					3,440.00	3,440.00
Total 7101-00 · Director's Fees					3,492.29	3,492.29
7103-00 · Office Supplies						
Check	11/09/2017	8926	Konica Minolta Business Solutions USA Inc	10/1-31/17 copies	241.85	241.85
Gener...	11/09/2017			Nov. petty cash reimb.	10.35	252.20
Check	11/22/2017	8933	Office Depot Business Credit	Nov. office supplies	165.08	417.28
Check	11/30/2017		Bank of America	Carson Highlands Storage-storage unit	35.00	452.28
Check	11/30/2017		Bank of America	Microsoft-365 Pro software	62.50	514.78
Check	11/30/2017		Bank of America	Microsoft-365 Pro software	5.00	519.78
Gener...	11/30/2017			Nov. copies reimb.by grants	-241.82	277.96
Total 7103-00 · Office Supplies						
Total 7103-00 · Office Supplies					277.96	277.96
7104-00 · Postage						
Gener...	11/09/2017			Nov. petty cash reimb.	86.40	86.40
Total 7104-00 · Postage						
Total 7104-00 · Postage					86.40	86.40
7105-00 · Rent						
Check	11/01/2017	8922	Euronev, Ltd.	Nov. 2017 rent-777 E. Wm. St., #102, #103, #110 & #110A	2,157.00	2,157.00

For internal & discussion purposes only.

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
November 2017

2:53 PM
12/05/17
Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
Total 7105-00 · Rent						
7106-00 · Telephone/Internet						
Check	11/09/2017	8927	Charter Communications	Nov. 2017 internet & phones	299.94	299.94
Total 7106-00 · Telephone/Internet						
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
Gener...	11/03/2017			11/3 E.James	283.21	283.21
Gener...	11/17/2017			11/17 E.James	283.21	566.42
Total 7107-01 · Car Allowance						
7107-00 · Travel-transport/meals/lodging - Other						
Gener...	11/03/2017			July meals adj. & Oct. meals	252.56	252.56
Check	11/30/2017		Bank of America	Tuscany Suites-EJ hotel for 2018 NWRA conf.	73.70	326.26
Total 7107-00 · Travel-transport/meals/lodging - Other						
Total 7107-00 · Travel-transport/meals/lodging						
7108-00 · Dues & Publications						
Check	11/30/2017	8936	Nevada Water Resources Assn.	2018 membership-E.James	892.68	892.68
Total 7108-00 · Dues & Publications						
7110-00 · Seminars & Education						
Check	11/30/2017	8936	Nevada Water Resources Assn.	2018 Annual Conf.-E.James	295.00	295.00
Total 7110-00 · Seminars & Education						
7115-00 · Accounting						
Check	11/09/2017	8925	Kohn & Company	9/15-10/31/17 audit services	2,500.00	2,500.00
Total 7115-00 · Accounting						
7116-00 · Legal						
Check	11/01/2017	8921	Law Office of George N. Benesch	Oct. legal services	3,369.33	3,369.33
Total 7116-00 · Legal						
7117-00 · Lost Lakes Expenses						
Check	11/17/2017	8930	USDA Forest Service	2018 Special-Use Permit-Lost Lakes	79.26	79.26
Check	11/17/2017	8931	State Water Resources Control Board	Acct. WR STF 094-000939, Notice ID 0002 8209 205	160.46	239.72
Check	11/17/2017	8931	State Water Resources Control Board	Acct. WR STF 094-018862, Notice ID 0002 8478 237	151.95	391.67
Total 7117-00 · Lost Lakes Expenses						
7120-00 · Integrated Watershed Programs						
7120-30 · Watershed Coord.Exp. 2015-18						
Check	11/22/2017	8933	Office Depot Business Credit	newsletter seals	8.92	8.92

For internal & discussion purposes only.

Accrual Basis

For internal & discussion purposes only.

2:53 PM

12/05/17

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

November 2017

Type	Date	Num	Name	Memo	Amount	Balance
Gener...	11/30/2017				8.05	8.05
Total 7434-00 · FEMA MAS #8						8.05
7600-00 · Alpine County Projects						
7600-10 · Al.Co.-Mesa GW Monitoring						
Gener...	11/09/2017			Nov. petty cash reimb.	2.14	2.14
Total 7600-10 · Al.Co.-Mesa GW Monitoring						2.14
Total 7600-00 · Alpine County Projects						2.14
TOTAL						

CWSD PETTY CASH TRANSACTION RECORD
November 2017

Date	G/L No.	Description	Debits	Credits	Balance
		10/16/17 cash balance			\$100.00
10/23/17	7103-00	from D.Neddenriep		\$0.30	\$100.30
	Office Supplies	copies			
10/6/17	7103-00	from L.Conlin		\$0.20	\$100.50
	Office Supplies	copies			
11/8/17	7104-00	USPS	(\$86.40)		\$14.10
	Postage	Board packages			
11/8/17	7600-10	Smith's	(\$2.14)		\$11.96
	Al.Co.-Mesa	wipes for Mesa well measurements			
11/8/17	7103-00	Smith's	(\$4.40)		\$7.56
	Office Supplies	dishwashing liquid			
11/9/17	7103-00	Smith's	(\$6.45)		\$1.11
	Office Supplies	paper towels			
11/9/17	1011-00	Balance in Petty Cash		\$98.89	\$100.00
	Petty Cash				

Date: 11-9-17 Prepared by: Joni Seffler
Approved by: Edwin James

*pd. 11-9-17
etc. #8924*

Telephone
[775) 853-8210

Law Office of
GEORGE N. BENESCH
3600 Lamay Lane
Reno, NV 89511

Tax I.D. #88-0329442

Invoice submitted to:

Carson Water Subconservancy District
777 E. William, Suite 110A
Carson City, NV 89701

October 30, 2017

In Reference To: General

Invoice # 14903

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	0.00	\$3,333.33
Additional Charges :		
<u>October 2017</u>		
10/18/2017 Mileage charge for trip to Carson City.		36.00
SUBTOTAL:	[36.00]
Total additional charges		\$36.00
Total amount of this bill		\$3,369.33
For Legal Services Rendered		
Previous balance		\$3,513.33
Accounts receivable transactions		
10/2/2017 Payment - thank you. Check No. 8866		(\$3,513.33)
Total payments and adjustments		(\$3,513.33)
Balance due		<u>\$3,369.33</u>

#7116-00 Legal

ok to pay
Edwain James
11-1-17

pd. 11-1-17
chk. #8921

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: Since the beginning of the November Board meeting wasn't recorded, approval of the Addendum to Agreement #2015-1 between CWSD and River Wranglers is included on the December agenda for a re-vote.

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>
<u>TOTAL</u>	<u>\$50,000</u>	<u>\$27,721</u>	<u>\$23,893</u>	<u>\$101,614</u>

<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 & 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>
<u>TOTALS</u>	-	<u>\$50,000</u>	<u>\$27,721</u>	<u>\$23,893</u>	<u>\$101,614</u>

*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 WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #11 – For Possible Action: Approval for the General Manager to attend the 2018 NWRA Annual Conference in Las Vegas on February 26-March 1, 2018.

DISCUSSION: Attached is a draft outline of the 2017 Nevada Water Resource Association (NWRA) Annual Conference schedule. I am currently a member of the NWRA Board and will be serving as moderator at this conference. Therefore, I request Board approval to attend this conference. Attached is my conference request and proposed registration. The NWRA 2018 membership fee of \$100.00 would come out of Account #7108-00 Dues & Publications, and the conference fee of \$295.00 would come out of Account #7110-00 Seminars & Education. I am planning to drive my private car (which is already covered under my car allowance) to Las Vegas, but there will be the cost of hotel and meals which would come out of Account #7107-00 Travel.

STAFF RECOMMENDATION: Approve the General Manager's attendance at the 2018 NWRA Annual Conference in Las Vegas on February 26-March 1, 2018.



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

Monday, February 26, 2018

- 6:00 a.m. – 9:00 a.m.** Exhibitor Set-up for Pre-Conference Activities
- 7:00 a.m. – 5:00 p.m.** Pre-Conference Activities Registration
- 7:00 a.m. – 6:30 p.m.** Pre-Conference Activities, Exhibit Room
- 7:00 a.m. – 4:00 p.m.** Tour of the Nevada National Security Site
- 8:00 a.m. – 4:00 p.m.** Water Rights in Nevada Class
- 8:00 a.m. – 5:00 p.m.** MIKE-SHE Workshop
- 10:00 a.m. – 4:30 p.m.** Well Rehabilitation & Well Maintenance Workshop
- 5:00 p.m. – 6:30 p.m.** Networking Reception & Social
- 6:30 p.m. – 8:30 p.m.** Board of Directors Business Meeting

Tuesday, February 27, 2018

- 7:00 a.m. – 10:00 a.m.** Pre-Conference Activities Registration
- 7:00 a.m. – 1:00 p.m.** Pre-Conference Activities, Exhibit Room
- 8:00 a.m. – 12:00 p.m.** Well Regulations Workshop
- 8:00 a.m. – 12:00 p.m.** Telemetry Workshop
- 8:00 a.m. – 12:00 p.m.** Groundwater Workshop
- 8:00 a.m. – 12:00 p.m.** Poster Presenter Set-up
- 8:00 a.m. – 2:00 p.m.** Advanced Water Rights in Nevada Class
- 10:00 a.m. – 6:00 p.m.** 2018 Annual Conference Registration
- 11:00 a.m. – 3:00 p.m.** Exhibitor Set-up for 2018 Annual Conference
- 12:00 p.m. – 2:30 p.m.** Lunch with Lithium Regulations Update & Discussion
(separate registration required)
- 3:00 p.m. – 8:00 p.m.** 2018 Annual Conference Exhibitor, Poster Presentation & Silent Auction Area



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

- 3:00 p.m. – 6:30 p.m.** **2018 Annual Conference Opening Remarks with Shannon McDaniel,**
P.E., WRS, 2018 Conference Co-Chair
- Opening Keynote Presentation with Nathan Allen,** Executive Director, WaterStart
- Student Ignite Session with Jason King,** P.E., Nevada State Engineer
- Networking Social with Exhibitors**
Silent Auction & Student Poster Competition
- “What Keeps the Regulators Up at Night”: Discussion with Jason King,**
P.E., Nevada State Engineer & Guests

Wednesday, February 28, 2018:

- 7:00 a.m. – 6:00 p.m.** **2018 Annual Conference Registration**
- 7:00 a.m. – 8:30 a.m.** **Continental Breakfast,** Exhibit & Poster Presentation Area
- 7:00 a.m. – 7:00 p.m.** **2018 Annual Conference Exhibitor, Poster Presentation & Silent Auction Area**
- 8:00 a.m. – 5:00 p.m.** **FEFLOW Workshop**
- 8:00 a.m. – 8:05 a.m.** **Welcome Remarks with Benjamin Trustman,** 2018 Conference Co-Chair
- 8:05 a.m. – 8:45 a.m.** **Keynote Presentation with Chris Smallcomb,** Warning Coordination Meteorologist,
U.S. National Weather Service
- 8:45 a.m. – 10:15 a.m.** **Panel: Flooding**
Moderator: **Edwin James,** P.E., Carson Water Subconservancy District
- **Bunny Bishop,** CFM, State Floodplain Manager, Nevada Division of Water Resources
 - **Jay Aldean,** Executive Director, Truckee River Flood Management Authority
 - **Andrew Trelease,** Engineering Director, Clark County Regional Flood Control District
 - **Edwin James,** P.E., General Manager, Carson Water Subconservancy District
- 10:15 a.m. – 10:30 a.m.** **Break,** Exhibit & Poster Presentation Area



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

10:30 a.m. – 12:00 p.m. Panel: Colorado River

The Colorado River continues to experience drought conditions with flows over 14 of the last 18 years below the 30-year average (1981–2010). This panel will explore the hydrology of the Colorado River system and the significant achievements that have been made this year to preserve water availability and bolster Lake Mead elevations. Infrastructure needs are also paramount to managing changing water resource conditions. MWD and SNWA will explore their infrastructure achievements and needs to meet these new challenges.

Moderator: **Jeff Johnson**, Southern Nevada Water Authority

- **Daniel Bunk**, River Operations Group Manager, U.S. Bureau of Reclamation Office, Boulder Canyon Operations Office
- **Greg Walch**, General Counsel, Southern Nevada Water Authority
- **Bill Hasencamp**, Manager, Colorado River Resources, Metropolitan Water District
- **Peter Jauch**, Director of Engineering, Southern Nevada Water Authority

12:00 p.m. – 1:30 p.m. Business Luncheon with 2018 Lifetime Achievement Awards, Student Scholarship Awards & Board Elections

1:45 p.m. – 3:30 p.m. Technical Session A: Hydrological Investigation Methods & Techniques

Moderator: **Shannon McDaniel**, P.E., WRS, Nevada Division of Water Resources

- **David Bardsley**, PG, Directed Technologies Drilling, Inc., “Horizontal Well Used for Coal Ash Basin Dewatering”
- **Thomas Hanna**, Hydrogeologist/Director Durango Research Institute, Johnson Screens, “Operational Stage of the Well”
- **Reinhard Klaus**, MBA, Degreed Geologist, RKP Consulting Germany, “Glass Bead Filter Media: Higher Well Efficiency and Reduced O & M Costs”
- **Chris Morris**, Surface Water Specialist, U.S. Geological Survey, Nevada Water Science Center, “Estimation of Streamflow Statistics and Basin Characteristics for Gaged and Ungaged Streams in Nevada using Streamstats”
- **Megan Poff**, Supervisory Hydrologist, U.S. Geological Survey, Nevada Water Science Center, “Computing Flood Flows using Indirect Measurement Methods in Southern Nevada”

1:45 p.m. – 3:30 p.m. Concurrent Technical Session B: Managing Water Resources

Moderator: **Ayoub Ayoub**, Southern Nevada Water Authority

- **John Buzzone**, P.E., Senior Engineer, Stantec Consulting Inc., “Water Resource Analysis and Diversion and Water Treatment Plant Sizing, Whites and Thomas Creeks”
- **Mark Cross**, Hydrogeologist, Principal and President, Montgomery & Associates, “Tonopah Desert Recharge Project — Transitioning to Recovery”



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

- **Laurel Saito**, Ph.D., P.E., Nevada Water Program Director, The Nature Conservancy, “Upper Truckee River Watershed Improvement Program”
- **Allan R. Standen**, PG, President, Allan R. Standen LLC, “An Innovative Approach to Quantifying Nevada’s Groundwater Resources”
- **Gary Woodard**, Senior Water Policy & Economics Consultant, Montgomery & Associates, “The Evolution of Conservation: From Slogans and Give-Aways to Data-Driven Demand Management”

3:30 p.m. – 3:45 p.m. Networking Break, Exhibit & Poster Presentation Area

3:45 p.m. – 5:15 p.m. Panel: Water Reuse/Wastewater

Moderator: **TBD**

- **Adrian Edwards**, Water & Wastewater Operations Manager, City of Henderson
- **Andy Salveson**, P.E., Water Reuse Practice Director, Carollo Engineering
- **Krishna Pagilla**, Ph.D., P.E., BCEE, Professor and Environmental Engineering Program Director, University of Nevada, Reno, Department of Civil & Environmental Engineering
- **Daniel Gerrity**, Ph.D., Assistant Professor, University of Nevada, Las Vegas, Environmental Engineering

**3:45 p.m. – 5:15 p.m. Concurrent Panel: Mine Water Management in Southern Nevada:
From Conceptualization to Closure**

Mining operations are found throughout Nevada, although greater attention is often paid to mines in northern Nevada, specifically the Carlin trend and surrounding carbonate and alluvial aquifer system. Mines in the southern and central portions of the state are generally not as widely discussed as their northern counterparts. This panel discussion will explore all stages of water management at mining operations in southern Nevada, with an emphasis on volcanic hydrogeologic systems and the (more) arid climate of the generally lower elevation mines found in southern Nevada. Discussion topics will range from building an understanding of the groundwater system to regulatory aspects and long-term water management at both operational and abandoned mines.

Moderator: **Connor Newman**, Nevada Division of Environmental Protection – Bureau of Mining Regulation & Reclamation

- **Tom Gray**, Closure Branch Supervisor, Nevada Division of Environmental Protection – Bureau of Mining Regulation & Reclamation
- **Johnny Zhan**, Ph.D., Senior Manager, Hydrology, Barrick Gold of North America
- **Jay Dixon**, P.E., WRS, Principal Permitting Engineer, Kinross Round Mountain
- **Ronald Breitmeyer**, Ph.D., Assistant Professor of Geological Engineering, University of Nevada, Reno
- **Jeryl Gardner**, Abandoned Mine Lands Branch Manager, Nevada Division of Environmental Protection – Abandoned Mine Lands Branch

**5:15 p.m. – 7:00 p.m. Artificial Recharge Reception with Exhibitors
Silent Auction & Student Poster Competition**



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

Thursday, March 1, 2018

7:00 a.m. – 12:00 p.m. 2018 Annual Conference Registration

7:00 a.m. – 8:30 a.m. Continental Breakfast, Exhibit & Poster Presentation Area

8:00 a.m. – 9:15 a.m. Panel: Diamond Valley Groundwater Management Plan

Located in Eureka County, Diamond Valley is an agricultural area known for producing high-quality alfalfa and hay. Due to over-appropriation and over-pumping, the Diamond Valley Hydrographic Basin became the first Critical Management Area (CMA) in Nevada in August 2015, which started a 10-year timeline for water users in the basin to either develop and adopt a groundwater management plan (GMP) or, at the end of the 10 years, regulate groundwater withdrawals by priority. A draft GMP has been developed and submitted for review by the State Engineer. This panel will present an update of the status of the GMP and provide perspectives of different water users in Diamond Valley on the development process of the GMP and the plan itself.

Moderator: **Dale C. Bugenig**, Consulting Hydrogeologist

- **Jake Tibbitts**, Natural Resources Manager, Eureka County
- **Vickie Buchanan**, Farmer and Senior Groundwater Rights Holder participating in GMP
- **Russell Conley**, Farmer and Junior Groundwater Rights Holder participating in GMP
- **TBD**, Farmer and Senior Groundwater Rights Holder declining to participate in GMP

9:15 a.m. – 9:30 a.m. Transition Break

9:30 a.m. – 10:45 a.m. Technical Session C: Water Quality

Moderator: **Michael Rosen**, Ph.D., U.S. Geological Survey

- **Erfaneh Amoueyan**, Ph.D. Student, University of Nevada, Las Vegas, “Evaluating Human Health Risk Associated with RO Membrane Filtration and Alternative Ozone and Biological Filtration in Potable Reuse Application”
- **Weiquan Dong**, P.E., Ph.D., Professional Engineer Specialist, Bureau of Industrial Site Cleanup, Nevada Division of Environmental Protection, “Groundwater and Surface Water Interaction in Las Vegas Wash — A Key to Final Remedy to Capture Perchlorate Contaminated Groundwater”
- **Jon W. Wilson**, Hydrologist, U.S. Geological Survey, Nevada Water Science Center, “Discharge Analysis in the Lower Las Vegas Wash”
- **Xiaoping Zhou**, Ph.D., Senior Hydrologist, Southern Nevada Water Authority, Regional Water Quality Division, “Impacts of the Las Vegas Bay Delta on Water Quality of the Las Vegas Wash Water Entering Lake Mead”



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

9:30 a.m. -10:45 a.m. Concurrent Technical Session D: Hydrologic Case-Studies & Modeling

Moderator: **Tim Donahoe**, PLS, WRS, CEM, SRK Consulting (U.S.) Inc.

- **Keith Halford**, Research Hydrologist, U.S. Geological Survey, “Effects of Local and Regional Pumping on Water Levels in Devils Hole”
- **Wes Kitlasten**, Ph.D., Hydrologist, U.S. Geological Survey, “Integrated Hydrology and Operations Models to Investigate Future Scenarios in Carson Valley, Nevada, a Snowmelt Dominated Agricultural Basin”
- **Cara Nadler**, Hydrologist, U.S. Geological Survey, Nevada Water Science Center, “Large-Scale Aquifer Testing in Lovelock Valley, NV”
- **Michelle Smilowitz**, MES, President, HydroGeo Group, “Lessons Learned from the First Stochastic Analysis Used to Support an EIS in the Mining Industry”

10:45 a.m. – 11:00 a.m. Networking Break, Exhibit & Poster Presentation Area

11:00 a.m. -12:15 p.m. Panel: Statewide Water Use

This session focuses on methods currently in use to measure water use in Nevada. Topics include results of recent work, challenges in developing accurate data, and plans for improving accuracy and data availability for the future.

Moderator: **Adam Sullivan**, Nevada Division of Water Resources

- **Levi Kryder**, Water Commissioner, Water Use Specialist, Nevada Division of Water Resources
- **Jon W. Wilson**, Hydrologist, Water Use Specialist, U.S. Geological Survey, Nevada Water Science Center
- **Matt Bromley**, Assistant Research Scientist, Environmental Science, Desert Research Institute, Division of Hydrologic Sciences
- **TBD**, SNWA, municipal water use data (invited)

11:00 a.m. – 12:15 p.m. Concurrent Technical Session E: Climate Effects on Water Resources

Moderator: **Charles Kajkowski**, MBA, P.E., WRS, Stantec

- **Angela Bezzone**, P.E., Senior Engineer, MBK Engineers, “Drought and Flood in Walker River Basin”
- **Michael Dettinger**, Research Hydrologist, U.S. Geological Survey, “How Strong Have the Strongest Atmospheric-River Storms Along the U.S. West Coast Been Historically?”
- **Alan Mayo**, Ph.D., R.G., P.H., PG, Vice President, HydroGeo Group, “Wet and Dry Cycles Matter: Climate Variation, Stream Base Flow and Water Quality”

12:15 p.m. – 1:30 p.m. Business Luncheon with Student Poster Awards



Activities & Schedule

NWRA Annual Conference Week, February 26–March 1, 2018

1:45 p.m. – 3:15 p.m. Panel: Humboldt River Capture & Conjunctive Use

Moderator: **Laurel Saito**, Ph.D., P.E., The Nature Conservancy

- **Kip Allander**, Supervisory Hydrologist, U.S. Geological Survey, Nevada Water Science Center
- **Greg Pohl**, Ph.D., Research Professor Hydrogeology, Desert Research Institute, Division of Hydrologic Sciences
- **Justin Huntington**, Ph.D., Associate Research Professor, Hydrology, Desert Research Institute, Division of Hydrologic Sciences
- **Rick Felling**, Deputy Administrator, Nevada Division of Water Resources

3:15 p.m. – 3:30 p.m. Closing Remarks, Board Election Results, and Adjourn

4:30 p.m. – 6:00 p.m. Board of Directors Post Conference Meeting

CONFERENCE REQUEST

NAME: Edwin James

DATE REQUESTED: December 13, 2017

MODE OF TRAVEL: Private Car

DESTINATION: Tuscany Suites & Casino, Las Vegas, NV

PURPOSE: 2018 NWRA Annual Conference

MEETING DATES: February 26 – March 1, 2018

ESTIMATED COSTS: \$ 395.00 (conference & membership fee) + \$368.50 (hotel) + meals

APPROVED BY:

Chairman

12-13-17
Date

AGENDA ITEM #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #12 – For Possible Action: Approval for the revised FY 2016-17 CWSD Audit.

DISCUSSION: When staff was recording all the journal entries from the FY 2016-17 CWSD Audit staff found two entries that had been recorded twice. After discussing this error with the auditor, it was recommended that they revise the audit. The adjustment amount totals \$8,800.00. Attached is a copy of the revised audit.

STAFF RECOMMENDATION: Approve the revised FY 2016-17 CWSD Audit.

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 November 29, 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.

Kohn Kasper LLP

Reno, Nevada
November 29, 2017



MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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 \$4,093. 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>
ASSETS		
Current and other assets	\$ 1,954,309	\$ 1,955,804
Capital assets net of accumulated depreciation	<u>5,896,274</u>	<u>5,887,565</u>
Total assets	<u>7,850,583</u>	<u>7,843,369</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>159,837</u>	<u>82,655</u>
	<u>8,010,420</u>	<u>7,926,024</u>
LIABILITIES		
Current liabilities, excluding bond payments	274,130	215,103
Bond payments due to other governments	2,752,895	2,944,951
Net pension liability	<u>741,110</u>	<u>614,923</u>
Total liabilities	<u>3,768,135</u>	<u>3,774,977</u>
DEFERRED INFLOWS OF RESOURCES	<u>63,337</u>	<u>79,885</u>
	<u>3,831,472</u>	<u>3,854,862</u>
NET POSITION		
Invested in capital assets	3,143,379	2,942,614
Unrestricted, undesignated	<u>1,035,569</u>	<u>1,128,548</u>
	<u>\$ 4,178,948</u>	<u>\$ 4,071,162</u>

Statements of Activities

	<u>2017</u>	<u>2016</u>
REVENUE		
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	<u>8,963</u>	<u>8,127</u>
Total revenue	<u>1,900,657</u>	<u>1,839,499</u>
EXPENSES		
General government	<u>1,792,871</u>	<u>1,625,802</u>
Total expenses	<u>1,792,871</u>	<u>1,625,802</u>
CHANGE IN NET POSITION	<u>107,786</u>	<u>213,697</u>
BEGINNING NET POSITION BALANCE	<u>4,071,162</u>	<u>3,857,465</u>
ENDING NET POSITION BALANCE	<u>\$ 4,178,948</u>	<u>\$ 4,071,162</u>

The change in Net Position from 2016 to 2017 was an increase of \$107,786.

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	\$ 1,142,474	\$ 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>\$ 1,895,994</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

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	53,000	-
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

	<u>Governmental Activities</u>
ASSETS	
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
DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT	<u>159,837</u>
Total assets and deferred outflows of resources	<u>8,010,420</u>
LIABILITIES	
Current liabilities	
Current portion of bond payment obligations due to other governments	195,917
Accounts payable	198,195
Accrued compensated absences	<u>75,935</u>
Total current liabilities	470,047
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	3,768,135
DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT	<u>63,337</u>
Total liabilities and deferred inflows of resources	<u>3,831,472</u>
NET POSITION	
Net position	
Investment in capital assets, net of bond payment obligations	3,143,379
Unrestricted, undesignated	<u>1,035,569</u>
Total net position	<u>\$ 4,178,948</u>

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
FUNCTIONS / PROGRAMS				
Primary government				
Governmental				
activities				
General government	\$ 1,792,871	\$ -	\$ 651,786	\$ (1,141,085)
GENERAL REVENUE				
Ad valorem taxes				1,193,730
Investment income				14,398
Water lease				31,780
Miscellaneous				8,963
Total general revenue				<u>1,248,871</u>
Change in net position				107,786
NET POSITION, July 1, 2016				<u>4,071,162</u>
NET POSITION, June 30, 2017				<u><u>\$ 4,178,948</u></u>

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
ASSETS				
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>
LIABILITIES				
Accounts payable	\$ 198,195	\$ -	\$ -	\$ 198,195
Accrued compensated absences	5,449	-	-	5,449
Due to other funds	-	-	-	-
Total liabilities	<u>203,644</u>	<u>-</u>	<u>-</u>	<u>203,644</u>
FUND BALANCE AND OTHER CREDITS				
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	54,317	-	-	54,317
Total fund balance and other credits	<u>678,742</u>	<u>382,074</u>	<u>689,849</u>	<u>1,750,665</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				\$ 1,750,665
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			(11,480)	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			(2,752,895)	(3,564,491)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.				(63,337)
Net position of governmental activities				<u>\$ 4,178,948</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
REVENUE				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,193,730	\$ -	\$ -	\$ 1,193,730
Grants	642,386	-	-	642,386
Total intergovernmental revenue	<u>1,836,116</u>	<u>-</u>	<u>-</u>	<u>1,836,116</u>
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	<u>55,785</u>	<u>3,736</u>	<u>5,020</u>	<u>64,541</u>
Total revenue	<u>1,891,901</u>	<u>3,736</u>	<u>5,020</u>	<u>1,900,657</u>
EXPENDITURES				
Current				
General government				
Salaries	364,506	-	-	364,506
Benefits	139,014	-	-	139,014
Service and supplies	1,130,758	53,000	-	1,183,758
Intergovernmental expenditures				
Service and supplies	250,000	-	-	250,000
Capital outlay	11,716	-	-	11,716
Total expenditures	<u>1,895,994</u>	<u>53,000</u>	<u>-</u>	<u>1,948,994</u>
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	(4,093)	(49,264)	5,020	(48,337)
FUND BALANCE, July 1, 2016	<u>682,835</u>	<u>431,338</u>	<u>684,829</u>	<u>1,799,002</u>
FUND BALANCE, June 30, 2017	<u>\$ 678,742</u>	<u>\$ 382,074</u>	<u>\$ 689,849</u>	<u>\$ 1,750,665</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 \$ (48,337)

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 \$ 107,786

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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 November 29, 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:

	<u>July 1, 2016</u>	<u>Increase</u>	<u>Decrease</u>	<u>June 30, 2017</u>
<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
\$ 2,944,951	\$ -	\$ 192,056	\$ 2,752,895

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

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 under Quick Links – Publications.

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

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	Actual
REVENUE	Original	Final	Actual	Favorable (Unfavorable)	(Memorandum Only)
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	1,130,758	537,988	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	1,895,994	530,352	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	1,895,994	530,352	1,823,256
Excess (deficiency) of revenue over (under) expenditures	(511,962)	(624,425)	(4,093)	620,332	11,702
FUND BALANCE, July 1	615,646	724,374	682,835	(41,539)	671,133
FUND BALANCE, June 30	\$ 103,684	\$ 99,949	\$ 678,742	\$ 578,793	\$ 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)
REVENUE				
Miscellaneous				
Investment income	\$ 3,100	\$ 3,736	\$ 636	\$ 2,002
EXPENDITURES				
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
FUND BALANCE, July 1	401,306	431,338	30,032	429,336
FUND BALANCE, June 30	\$ 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

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.

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		
REVENUE				
Miscellaneous				
Investment income	\$ 2,720	\$ 5,020	\$ 2,300	\$ 2,539
EXPENDITURES				
Current				
General government				
Services and supplies	-	-	-	-
Capital outlay	655,000	-	655,000	-
Total expenditures	655,000	-	655,000	-
OTHER FINANCING SOURCES				
Transfers from other funds	-	-	-	20,000
Excess (deficiency) of revenue over (under) expenditures	(652,280)	5,020	657,300	22,539
FUND BALANCE, July 1	684,830	684,829	(1)	662,290
FUND BALANCE, June 30	<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 November 29, 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
November 29, 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

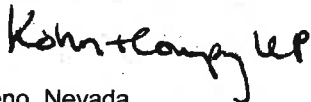
We have audited the financial statements of the governmental activities and major fund of Carson Water Subconservancy District as of and for the year ended June 30, 2017, and have issued our report thereon dated November 29, 2017. We conducted our audit in accordance with auditing standards generally 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
November 29, 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 #13

CARSON RIVER WATERSHED COMMITTEE

ROLL CALL

AGENDA ITEM #14

CARSON RIVER WATERSHED COMMITTEE

PUBLIC COMMENT

AGENDA ITEM #15

**CARSON WATER SUBCONSERVANCY DISTRICT
CARSON RIVER WATERSHED COMMITTEE**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #15 – For Possible Recommendation: Approval for the proposed CWSD Carson River Watershed Committee Policy.

DISCUSSION: At the November Board meeting, the CWSD Board approved the creation of the Carson River Watershed Committee to involve Alpine County in the Carson River Watershed process. However, the policy included in the November Board package was the wrong one, so approval of the policy was postponed to the December Board meeting. Please see attached policy.

STAFF RECOMMENDATION: Recommend approval of the proposed CWSD Carson River Watershed Committee Policy.

CARSON WATER SUBCONSERVANCY DISTRICT CARSON RIVER WATERSHED COMMITTEE POLICY

(as of 11/15/17)

Policy Purpose and Objective:

The purpose of this policy is to establish a process of selecting individuals to serve on Carson River Watershed Committee. The objective of the committee is to review information and make recommendations to the full Carson Water Subconservancy District (CWSD) Board.

Make-up and voting of the Committee:

The Carson River Watershed Committee will consist of the CWSD Directors and two Alpine County representatives. Other members may be added to the committee if approved by the full CWSD Board. The committee will only meet as part of the regular CWSD Board meetings. The committee will review items related to the watershed and make recommendations to CWSD Board. Any recommendation brought forth to the full board will require a majority vote of the committee.

Compensation for Attending the Carson River Watershed Committee:

Since the Carson River Watershed Committee will only meet as part of the regular CWSD Board meeting, CWSD Directors will not receive additional compensation for attending the committee meeting.

AGENDA ITEM #16

**CARSON WATER SUBCONSERVANCY DISTRICT
CARSON RIVER WATERSHED COMMITTEE**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #16 – For Possible Recommendation: Selection of a candidate to receive the 2018 Andy Aldax Carson River Watershed Award.

DISCUSSION: The Andy Aldax Carson River Watershed Award was created in 2007 to honor Andy Aldax, a CWSD Director since its inception in 1959, and recognize individuals and organizations for significant contributions in promoting and achieving the Carson River Watershed Vision Statement.

The criteria for consideration of this award is that the nominee: (1) has demonstrated a commitment to Carson River Watershed conservation activities for 10 years or more; 2) has produced accomplishments toward the goals outlined in the Carson River Watershed Vision Statement; and 3) can be a landowner, community member, or employee of a federal, state or local entity.

Nominees for the 2018 Andy Aldax Award are:

- Alpine Watershed Group – nominated by David Griffith
- Steve Lewis – nominated by John Cobourn and Dan Kaffer
- Jean Stone – nominated by Rebecca Bodnar
- Lynn Zonge – nominated by Donna Inversin, Mark Kimbrough, and Jeff Potter

The Administrative Committee met on November 30 to review the nominations (see attached minutes). It was recommended that Steve Lewis be selected to receive the award for 2018 for his many years of work and service in the Carson River Watershed (see attached nomination letter).

STAFF RECOMMENDATION: Recommend selection of Steve Lewis to receive the 2018 Andy Aldax Carson River Watershed Award.

**CARSON WATER SUBCONSERVANCY DISTRICT
ADMINISTRATIVE COMMITTEE
November 30, 2017, 9:00 A.M.**

DRAFT Meeting Minutes

Committee Members Present:

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

Staff Present:

Ed James, General Manager
Toni Leffler, Administrative Assistant

Others Present: none

Ms. Abowd called the meeting of the Administrative Committee to order at 9:04 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 November 3, 2017. *Committee Member Roberts made a motion to approve the Administrative Committee minutes from November 3, 2017, which was seconded by Committee Member Erquiaga and unanimously approved by the Administrative Committee, with Committee Member Jardine abstaining for not having been at that meeting.*

Item #5 - For Possible Action: Selection of a candidate to receive the 2018 Andy Aldax Carson River Watershed Award. Mr. James explained that there have been four nominees for the 2018 Andy Aldax Award as follows:

- Alpine Watershed Group – nominated by David Griffith
- Steve Lewis – nominated by John Cobourn and Dan Kaffer
- Jean Stone – nominated by Rebecca Bodnar
- Lynn Zonge – nominated by Donna Inversin, Mark Kimbrough, and Jeff Potter

Ms. Abowd noted that Steve Lewis was nominated last year for the Andy Aldax Award but backed away to allow Juan Guzman to receive the award since he was retiring. This year, Steve Lewis is retiring and moving to Idaho, so she felt it appropriate to give Dr. Lewis the award to thank him for all his work in the Carson River Watershed.

No public comment. *Committee Member Roberts made the motion that the Administrative Committee recommend CWSD Board selection of Dr. Steve Lewis to receive the 2018 Andy Aldax*

Carson River Watershed Award. Committee Member Jardine seconded the motion which was unanimously approved by the Administrative Committee.

Item #6 - For Possible Action: Selection of CWSD committee members for 2018. Mr. James explained that no Board members had requested a different committee assignment than the ones they had for 2017, so he suggested keeping the committees the same for 2018.

No public comment. *There being no request for changes, Committee Member Roberts made the motion that the Administrative Committee recommend CWSD Board appointment of Board members to the same CWSD committees as in 2017. The motion was seconded by Committee Member Jardine and unanimously approved by the Administrative Committee.*

Item #7 – Discussion Only: Public Comment. Mr. Jardine asked when the agenda and advertisement for the Water Summit will come out. Mr. James responded that he has been working on it and is just waiting for a response back from the person he is asking to talk about California issues. He mentioned the main speakers and their topics:

- Jason King, State Engineer, speaking on Nevada Water Law and current issues
- Mike Dettinger from the USGS speaking on Water for the Seasons program
- Wes Kitlasten from the USGS speaking on the modeling they are doing on the Carson River
- Someone from California speaking on water issues in California

Ms. Abowd asked if anyone would speak about induction wells, to which Mr. James responded that he would cover that topic. Ms. Abowd also asked if someone would talk about the use of reclaimed water. Mr. James mentioned that he will contact someone from NDEP to see if they could participate in the summit. Mr. Jardine mentioned that those topics would be of interest to California water experts and suggested talking with Patty Kouyoumdjian, Executive Officer with the Lahontan Water Quality Control Board, and invite them to come to the Water Summit.

Mr. Jardine reported that South Tahoe PUD is in full compliance with EPA regulations for effluent treatment, but a question arose at a recent meeting about the impact of pharmaceuticals in waste water, so Alpine County has requested a higher standard of testing. Mr. Jardine gave Mr. James a list of what is being tested for. Mr. James mentioned that he has been reading about this topic and in Europe studies have shown that pharmaceuticals in the water have a greater impact on the environment than on drinking water.

Item #8 – Adjournment. *There being no further business to come before the Administrative Committee, Committee Member Jardine made the motion to adjourn and the meeting adjourned at 9:17 a.m.*

Respectfully submitted,

Toni Leffler
Secretary

Andy Aldex Award Nomination

Nominee: **Alpine Watershed Group**

Submitted by: David Griffith, Alpine County District 5 Supervisor

Date: 17-nov-2017

Overview

The Alpine Watershed Group (AWG) has served a critical role in collaborative watershed planning and restoration in the upper Carson River watershed in Alpine County since 1999. The AWG is a community based non-profit organization whose mission is to preserve and enhance the natural system functions in Alpine County's watersheds for future generations. For 18 years AWG's role has been to monitor water quality, conduct needed restoration projects and engage community participation in order to maintain healthy watershed systems. The group facilitates agency collaboration and community participation to proactively implement projects that benefit the County's watersheds.

AWG has three primary program areas – water quality monitoring, stream restoration, and community outreach and education. AWG's programs serve to: 1) involve local citizens in watershed stewardship, 2) plan and implement watershed monitoring and restoration activities, 3) recruit diverse stakeholders and strengthen community partnerships, and 4) support local watershed education and community outreach.

2017 Accomplishments

AWG engaged dozens of volunteers in water monitoring and stream restoration. Last year alone, AWG involved 112 volunteers in 33 different restoration and monitoring activities contributing 2,088 volunteer hours.

AWG coordinates a Volunteer Water Quality Monitoring Program which characterizes trends in water quantity, quality, biologic diversity and resiliency of stream habitat in the upper Carson River watershed in Alpine County. AWG's monitoring efforts have created an important baseline data set, which documents watershed health. Parameters assessed include basic water chemistry (temperature, pH and dissolved oxygen), bacteria sampling, stream discharge monitoring and bioassessment surveys.

AWG's primary restoration event every year is Markleeville Creek Day. On Saturday, September 9, 55 volunteers worked on eight watershed restoration projects throughout the Carson River watershed at the 18th Annual Markleeville Creek Day. Representatives from various local organizations served as team leaders and project coordinators, including Alpine County, Alpine Garden Club, Alpine Trails Association, American Rivers, California Conservation Corps, California State Parks, Friends of Hope Valley, Sierra Nevada AmeriCorps Partnership, and community members were all present for this collaborative work day.

The group accomplished the following in the Carson River Watershed:

- 50 feet of streambank stabilized, 1 acre of trail revegetated, and a footbridge built at Turtle Rock Park near Markleeville
- 475 feet of streambank stabilized and 375 willow stakes planted in Hope Valley
- 400 additional willow stakes procured for future restoration and education
- 150 pounds of native seed spread and 200 pounds of invasive weeds removed from Grover Hot Springs Meadow
- 50 native trees protected from beavers
- 24 storm drains stenciled, 6 picnic tables stained, and trail maintenance in downtown Markleeville
- 27 pounds of trash removed from local rivers and stream.

AWG's newest community event is the annual Alpine Aspen Festival which is a celebration of the beauty and vital role of aspen groves in providing clean water to millions of Californians and Nevadans. Offered in partnership with the Friends of Hope Valley, the event offers educational hikes, artist workshops, conservation projects, music, and more. Over the weekend of October 7 and 8, the 4th Annual Alpine Aspen Festival attracted about 1,000 people of all ages from as far away as England and as close as Woodfords, along with over 200 canine guests. A total of 38 workshops, hikes, events, and tours were offered while over 20 environmental and community group partners offered educational booths at the festival.

Multi-year Projects Completed in 2017

East Carson River Restoration – California State Parks Off-Highway Vehicle

Recreation grant, 7/2014 – 6/2017: This project protected 3.65 acres of riparian habitat at 7 sites along the East Fork Caron River directly being affected by improper Off Highway Vehicles (OHV) use, including 1.2 miles of OHV trail. Additionally, this project included signage regarding limits to motorized use off the Barney Riley Trail.

Hope Valley Meadow Restoration Project – American Rivers lead, 2011 – 2017:

Restoration of 400 acres of upper Hope Valley has been completed, including 1.8 miles of streambanks in order to enhance the full range of meadow ecosystem services. In October 2015, contractors installed a logcrib structure to stabilize a high, eroding bank and enhance fish habitat along 130 feet of stream channel on California Department of Fish & Wildlife (CDFW) land. From August-October 2016, root wads, boulders, and logs were strategically placed to stabilize banks and reduce sediment on U.S. Forest Service land.

Planned and In-Process Projects

Hope Valley Aquatic Habitat Restoration Planning – Lahontan Water Board funding planning, 11/2016 – 6/2018: This project continues restoration planning in Hope Valley by addressing a section of the West Carson just downstream of Highway 88 on CDFW land (upstream of the 2015 restoration project). This project proposes to stabilize over 800 feet of eroding banks and improve aquatic habitat along nearly 0.5 miles of river. Implementation: funding being pursued.

Markleeville Creek Restoration: The purpose is to re-establish the natural form and function of Markleeville Creek through the site of the former U.S. Forest Service Guard Station. The project will re-create the streamside habitat by removing the floodwall and re-vegetating the floodplain. It will also provide various community benefits including utility improvements and public access for recreation. Planning completed, implementation funding being pursued for Phase 1 sewer replacement.

Grover Meadow Restoration & ADA Access Project – California State Parks lead, 1/2016 – 12/2019: The purpose of the Grover Hot Springs Meadow Restoration Project is to reduce user impacts throughout the meadow and to rehabilitate the existing impacted areas. By decommissioning user-created trails and stabilizing banks along Hot Springs Creek, the project will reestablish the continuity of flow through the meadow. The project will also develop interpretive signage along an elevated ADA trail in order to educate visitors about the local ecology and sensitivity of the wetland area.

Markleevillage Fuels Reduction – Sierra Nevada Conservancy grant thru Alpine County, 8/2016 – 1/1/2020: This project ensures community wildfire protection by continuing the implementation of the Markleevillage Fuels Reduction Project. Treatment involves using mechanical mastication to reduce fuel loads around rural, residential areas near Markleeville. The 234 acres that will be treated are located in Pleasant Valley and Thornburg Canyon and are part of a larger 1,200-acre Forest Service plan. Fuels work completed November 2, 2017.

Faith and Forestdale Project – American Rivers lead, 6/2017 – 1/1/2020: The overarching goal of this project is to improve hydrologic and ecosystem processes in these two meadows located in the headwaters of the West Carson River Watershed. Currently in the planning stage, American Rivers will continue to assess the 890 projected degraded acres and prepare the restoration project. AWG's involvement includes outreach, education, and monitoring of the sites.

Summary

For 18 years the AWG has worked diligently to monitor and improve the health of the upper Carson River watershed, engage the public about watershed health, and educate our youth about the importance of the river. Although the AWG has had the benefit of some paid staff, it has largely been a volunteer organization that has had a positive impact on the Carson River watershed and the people who live here. Recognition of the AWG's accomplishments is overdue and I enthusiastically nominate the AWG for the Andy Aldax award.

Respectfully submitted

David Griffith
Markleeville, CA
2017.11.17 17:33:39-08'00'

**Nomination of Steve Lewis for the
2018 Andy Aldax Carson River Watershed Award**

Nominated by John Cobourn

Steve Lewis has been the Extension Educator in Gardnerville, Nevada since 1990 and is well-known for his tireless dedication to serving the Carson River community. Shortly after the New Year's Flood of 1997, Dr. Lewis joined a small group of local educators, natural resource managers, and community members to organize the first Carson River Watershed Conference, held in early 1998. This conference drew over 200 participants and was followed two weeks later by a Workshop to determine whether a watershed management coalition should be formed. Dr. Lewis was one of the facilitators for the workshop, and he led the group through a process to make decisions about the future watershed group. The outcome of these two meetings was the formation of the Carson River Coalition (CRC) and the choice of the Carson Water Subconservancy District to house and support the new community group.

Since 1998, Dr. Lewis has regularly attended meetings of the Coalition, serving on the River Corridor Working Group and the Education Working Group. In 2003, he led a Delphi Technique survey process to determine the most important single message or "Main Message" of the CRC for the general public. Using his exceptional facilitation skills, he gathered input from all CRC members, led discussions about the many nominations, and conducted a consensus building process which resulted in agreement that protecting the natural floodplains in the watershed was the most important single message of the group. Since that time, Steve has worked for 13 years with other members of the CRC to get that message out to the public.

Steve's work on floodplain management actually began in the early 1990s, when he and John Cobourn formed the Citizens Task Force for Flood Control and wrote "Flood Hazards and Planning in Douglas County: Citizens Involved in Creating Solutions." His efforts brought the local hazard of flash flooding to the awareness of Carson River Watershed residents and businesses. Through the years, Steve has authored numerous brochures and fact sheets about floodplain management and other best management practices for our watershed community. Most recently, Dr. Lewis co-authored the special publication, "Floodplain Protection Inventory for the Carson River Watershed." This publication uses GIS maps to show the public how much riverine floodplain is currently protected from future development. The publication articulates floodplain protection as a community goal and provides a baseline for measuring future progress toward that goal.

Steve has served the CRC in many other ways. He is regularly sought after for his leadership and group process skills. For example, he led the Education Working Group in its creation of mission and vision statements. He works each year as one of the key organizers and leaders of the Eagles and Agriculture bus tours and presentations. He can be counted on to participate actively in community events to raise public awareness of the principles of integrated watershed management.

Toni Leffler

From: dkaffer@aol.com
Sent: Wednesday, November 22, 2017 8:12 AM
To: Toni Leffler; Ed James; Shane Fryer; Brenda Hunt
Subject: Steve Lewis ANDy Aldax Award

Dear CWSD,

Dr. Steve Lewis, Exemplifies the Spirit of the Andy Aldax Award!

For over 28 years, Steve has worked tirelessly to conserve & sustain our waterways. From Fallon to Faith Valley, Leviathon to Lahonton, Dr Lewis has facilitated the Conservation of the Carson River Watershed!

Almost Every Vision, Mission & and Plan in the Carson H2O shed has his wisdom, and level headed guidance. Steve has organized, Hundreds, of "public & private land conserving meetings". Steve also voluntarily facilitates Plannings Workshops for local Churches, Schools, and any group that builds unity in our communities! My calculations estimate, he has been a respected technical resource for the Carson Watershed, at well over 3,000 meetings!!!

He is a founding member, Champion, or sustaining supporter of the following movements to conserve our Carson River waters, floodplains, & natural resources:

- Carson River Coalition & all committees associated -Citizens Task Force for Flood Control -County Master Plans - Conservation Easements on the Entire Carson Floodplains. "Now totaling over 50,000 acres"
 - Alpine Watershed Group
 - Carson City Open Space
 - Living with Fire
 - Sage Grouse Conservation
 - Small Ranch Workshops
 - Eagles & Ag.
 - Douglas Leadership Forums
 - Ag in Classroom
 - Ag Innovation Workshops (monthly for years)
 - Floodplain Protection Workshops
 - Right to Farm Ordinances
 - Carson River Forums
- And dozens & dozens more!

Night after Night, Day after Day, paid or volunteer, Steve is always there. God only knows what will happen after he Retires this Summer, and leaves our Watershed!

Always a Smile, Always a kind Word, Always a Gentleman & Scholar, Always ready to lend a hand, Steve Exemplifies the Andy Aldax Spirit & Commitment to Community & Conservation!

Sincerely,

Dan Kaffer
Local Volunteer & retired Conservationist
775-721-0487



NEVADA DIVISION OF
**ENVIRONMENTAL
PROTECTION**

STATE OF NEVADA
Department of Conservation & Natural Resources

Brian Sandoval, Governor
Bradley Crowell, Director
Greg Lovato, Administrator

To Whom It May Concern:

It is with great pleasure to nominate Ms. Jean Stone for consideration for the 2018 Andy Aldax Carson River Watershed Award in recognition of her outstanding leadership and tireless efforts in addressing and raising awareness about the Carson River watershed.

Jean has worked to protect the Carson River with the Nevada Division of Environmental Protection (NDEP) since 1998. As the Superfund Branch Supervisor and fellow NDEP employee, I have worked with Jean for almost three years on issues related to the Carson River. For my part, I manage the State's interest in the Carson River as a Superfund site. One of my main focuses is balancing stakeholder interests. What I most respect and admire about Jean is her dedication to the river and giving the river status as a stakeholder first. She believes in a living river system connected to its floodplains and riparian systems.

Jean knows every bend of the Carson River both as an environmental advocate and as a scientist. She delves into the complexity of the river as a living system and focuses on the river's overall health. She has successfully overseen the Nonpoint Source 319 Contracts for most of her tenure with NDEP. She was instrumental in the development of the Carson River Adaptive Stewardship Plan (June, 2006) and truly believes in maintaining and building the integrity of the river. She works closely with the Army Corps of Engineers writing the State's 404 permits regulating the discharge of dredged or fill materials into the river. She knows every project that's ever been completed on the Carson River: when it was completed and its success or failure. She strives to utilize every available "pulpit" in her efforts to raise awareness about the Carson River. She has presented programs about the River over the past two decades to a variety of groups.

Because of these efforts, Jean has the respect and gratitude of those for whom and with whom she has worked with. As one of those peers whom Jean has inspired and motivated, I strongly urge you to award her the 2018 Andy Aldax Carson River Watershed Award.

Rebecca J Bodnar

Rebecca J Bodnar, Supervisor
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2018 Andy Aldax Carson River Watershed Award

We would like to nominate Lynn Zonge, CPESC, PG for this years award.

Lynn is a specialist in fluvial geomorphology, surface water hydrology and geology of the Sierra Nevada and Great Basin Regions. Through her work at Resource Concepts, Inc (RCI) she has worked on numerous projects in the Carson River and other watersheds.

Lynn is devoted to protecting the resources of the Sierra Nevada and Great Basin and their watersheds, especially her 'home' watershed, the Carson River. One of her most noted projects was the Carson River Aquatic Trail. She was instrumental in introducing and mapping this undeveloped primitive section of the Carson River which has become one the best river runs in Nevada. The results of her planning efforts are evident in Carson City Open Space's trailhead/picnic park site designed for launching watercraft and an educational/safety brochure for the watercraft enthusiasts.* Her work on the Open Space Plan for Carson City sets the planning for years to come to protect the watershed of the Carson River. She was a resource team member for the highly popular waterfall trail interpretive and resource protection project that developed a conservation theme to preserve the King Creek watershed. This project was an educational opportunity to enlighten the hundreds of trail users that the Kings Creek is a Carson City point source water supply and their stewardship was necessary to protect the drinking water of Carson City.

Lynn not only spends her working day protecting our watershed, she frequently provides volunteer assistance to Muscle Powered and the Eagle Valley Trails Committing [EVTC] assisting with trail design and development that will protect our watershed.

Much of what these organizations have accomplished could not have happened without Lynn's tireless effort. And she always does it with a smile, while energizing all around her.

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AGENDA ITEM #17

**CARSON WATER SUBCONSERVANCY DISTRICT
CARSON RIVER WATERSHED COMMITTEE**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #17 – For Possible Recommendation: Selection of CWSD Committee Members for 2018.

DISCUSSION: The Administrative Committee met on November 30 to review the CWSD Committee assignments (see minutes attached to Item #16). Since no Board members requested a different assignment from what they had in 2017, the Administrative Committee recommends that the CWSD Committee assignments remain the same as 2017. The list of 2018 committee assignments is attached.

STAFF RECOMMENDATION: Recommend that the 2018 CWSD Committee assignments remain the same as 2017.

CWSD COMMITTEES

January 2018

1. **Administration Committee** - **Directors Abowd, Erquiaga, Frensdorff, Griffith, and Roberts** - This committee deals with personnel issues, contracts, policies, and other administrative issues.
2. **Finance Committee** (combined with the Water Rights Purchase Committee in 2008) - **Directors Bonkowski, Gray, Jardine (as Treasurer), Thaler, and Schank** - This committee reviews proposed budget and budget augmentations, funding requests, and requests for potential water rights purchases.
3. **Legislative Committee** - **Directors Abowd, Johnson, Osborne, Roberts, Schank, and Thaler** - This committee would review 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** (new in 2005, combined with the Project Committee in 2008, added Flood in 2017) - **Directors Bonkowski, Erquiaga, Gray, Jardine, Osborne, Penzel, and Stodieck** - This committee focuses on the regional programs, recharge projects, future construction, water quality, and flood issues.

AGENDA ITEM #18

**CARSON WATER SUBCONSERVANCY DISTRICT
CARSON RIVER WATERSHED COMMITTEE**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #18 – For Possible Recommendation: Authorize CWSD Staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding.

DISCUSSION: CWSD is the Governor's appointed Clean Water Act Section 208 planning entity for the Carson River Watershed and adopted the Water Quality Management Plan for the Carson River (WQMPCR) in 2005. As this appointed body, CWSD is charged with ensuring that "all activities associated with water pollution issues be managed through an integrated area wide water quality management program" (WQMPCR 2005). Approximately every three years, NDEP provides CWSD with a \$40,000 grant to complete additional 208 planning measures and plan updates.

The WQMPCR identifies run-off from urban areas as one of the sources of nonpoint source pollution (NPSP). One method to assist with managing polluted runoff is the use of Low Impact Development (LID) practices or Green Infrastructure. In April 2015, CWSD completed a report entitled, *Low Impact Development in the Carson River Watershed*. This report identifies several next steps to assist County/City staff to plan and implement LID practices. Staff met with local jurisdictions' staffs to discuss this funding opportunity and proposed to pursue a planning project that will assist in taking additional steps to implement Low Impact Development/Green Infrastructure projects in their respective jurisdictions (see attached *Draft Scope of Work-Review and Propose Revisions to County/City Ordinances and Design Standards to Advance Low Impact Development (LID) Implementation in the Carson River Watershed*). The implementation of LID projects in our urban areas will assist with water quality improvements in the Carson River Watershed.

The grant is for planning purposes only and cannot be used for capital projects. It requires no match and will reimburse CWSD staff time working on this grant.

STAFF RECOMMENDATION: Recommend that CWSD authorize staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding as proposed in the attached Draft Scope of Work.

2017-2018 – Clean Water Act Section 208 Planning Grant

Draft Scope of Work

December 1, 2017

Review and propose revisions to County/City Ordinances and Design Standards to advance Low Impact Development (LID) Implementation in the Carson River Watershed

Background and Problem Statement:

As the Clean Water Act Section 208 planning entity for the Carson River Watershed, CWSD is charged with ensuring that “all activities associated with water pollution issues be managed through an integrated area wide water quality management program” (WQMPCR 2005). The Water Quality Management Plan for the Carson River (WQMPCR 2005) identifies run-off from urban areas as one of the sources of nonpoint source pollution (NPSP). One method to assist with managing polluted runoff is the use of Low Impact Development practices or green infrastructure.

There are several urbanized areas within the Carson River Watershed where the use of LID practices will provide benefits to the water quality of the Carson River. In 2015, CWSD developed a report entitled, ‘Low Impact Development in the Carson River Watershed’ using Clean Water Act Section 208 Planning funding. The purpose of the report was to provide a user-friendly document that explained green infrastructure/LID, its benefits to water quality, and outlined LID practices that were applicable to the Carson River Watershed. The document also looked at barriers to implementation and outlined steps local entities could take to implement LID. Although the report was positively received, the use of green infrastructure and LID practices to limit NPSP remains underutilized in the Carson River Watershed. A barrier to implementation identified in the report is inconsistent or contradictory policies and ordinances which make LID difficult to promote and/or implement. The report identified review of these ordinance and design standard inconsistencies, and creation of LID friendly ordinances an important step for LID implementation.

LID Defined:

Green Infrastructure or Low Impact Development (LID), is a land development practice that improves stormwater quality in urban areas. LID practices reduce the amount of runoff and filter stormwater by slowing, holding, infiltrating, and evaporating stormwater onsite. LID practices filter out pollutants such as oil, bacteria, sediment and nutrients by allowing the runoff to seep through onsite vegetation and soil. Urbanized areas within the Carson River Watershed can incorporate LID practices into their stormwater management repertoire and gain many benefits that enhance overall watershed.

Proposal:

During the October 24, 2017 Carson River Coalition (CRC) Floodplain and River Management Working Group Meeting, CWSD received input from the group regarding the proposed use of the next round of Section 208 planning funds. The group, which included local jurisdiction planning and stormwater management staff, suggested CWSD used the funds to work with the Counties/City to review existing ordinances and design standards, propose specific revisions, and create County/City specific LID friendly ordinances. This proposal is consistent with the 2015 report and provides local jurisdictions with the basic planning infrastructure to actively promote LID projects throughout the watershed. It should be noted that county/city staff are very supportive of regional wide planning efforts that assist them in LID promotion and implementation in their jurisdictions.

CWSD proposes to utilize the \$40,000 available under Section 208 of the Clean Water Act for the Carson River to cover CWSD staff time and to hire a consultant that will:

1. Assist CWSD staff in working with local jurisdictions, the Carson River Coalition (CRC) Floodplain and River Management Working Group, and others to review the intention behind existing ordinances and design standards that limit LID implementation and re-word/revise them to allow LID activities, where appropriate, while still achieving the intend of the ordinance or standard;
2. Create and propose, consistent, individualized per jurisdiction if necessary, model LID ordinances and design standards that promote the use of green infrastructure/LID throughout the more urbanized areas in the watershed. Discussion and incorporation of incentives for implementation of LID such as MS4 or CRS credits, stormwater credits, streamlined permitting, grant funding options, etc. Local jurisdictions can choose to implement the ordinance.
3. Work with and assist local jurisdictions to incorporate LID into their planning processes including ordinance and design standard revisions, adoption, and LID checklists and implementation processes.
4. Provide written final project report.

Deliverables:

Provide meeting/workshop agendas and meeting notes, a model LID ordinance for each county in the watershed, Quarterly reports and invoices, and a final report.

Estimated Budget:

CWSD Salary & Benefits -	\$ 7,700.00
CWSD Travel -	\$ 200.00
CWSD Operation/Copier/Supplies -	\$ 100.00
Contractor -	\$32,000.00
Total -	\$40,000.00

References:

USEPA 2012, *Effectiveness of LID: Proven LID Technologies Can Work for Your Community*, United States Environmental Protection Agency October 2012 (see www.epa.gov/nps/lid).

WQMPCR 2005, *Water Quality Management Plan for the Carson River*, Prepared for CWSD By Brown and Caldwell, Carson City, NV.

CWSD 2015, [Low Impact Development in the Carson River Watershed](#), CWSD and Resource Concepts, Inc., April 2015.

AGENDA ITEM #19

CARSON RIVER WATERSHED COMMITTEE

PUBLIC COMMENT

AGENDA ITEM #20

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #20 – For Possible Action: Approval of the proposed CWSD Carson River Watershed Committee Policy.

DISCUSSION: As discussed under Item #15, the correct CWSD Carson River Watershed Committee Policy is attachment to Item #15.

STAFF RECOMMENDATION: Approval of the CWSD Carson River Watershed Committee Policy as presented or amended by the Board.

AGENDA ITEM #21

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #21 – For Possible Action: Selection of a candidate to receive the 2018 Andy Aldax Carson River Watershed Award.

DISCUSSION: As discussed under Item #16, there are four nominees for the 2018 Andy Aldax Award:

- Alpine Watershed Group
- Steve Lewis
- Jean Stone
- Lynn Zonge

STAFF RECOMMENDATION: Affirm the Carson River Watershed Committee's nominee selection to receive the 2018 Andy Aldax Carson River Watershed Award.

AGENDA ITEM #22

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #22 – For Possible Action: Selection of CWSD Committee Members for 2018.

DISCUSSION: As addressed under Item #17, there were no requests for changes in committee assignments from 2017 (see the list of 2018 CWSD Committee assignments attached to Item #17).

STAFF RECOMMENDATION: Affirm the Carson River Watershed Committee's recommendation for 2018 CWSD Committee assignments.

AGENDA ITEM #23

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #23 – For Possible Action: Authorize CWSD Staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding.

DISCUSSION: As discussed under Item #18, the Carson River Watershed Committee recommends authorizing CWSD staff to pursue EPA/NDEP Clean Water Act Section 208 Planning funding as proposed in the Draft Scope of Work attached to Item #18.

STAFF RECOMMENDATION: Affirm the Carson River Watershed Committee's recommendation regarding pursuit of EPA/NDEP Clean Water Act Section 208 Planning funding.

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 13, 2017

SUBJECT: Agenda Item #24 - 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 November 15, 2017:

- 11/16/17 – Ed gave a water year presentation to the Lyon County Board of Commissioners.
- 11/16/17 – Debbie and Louise took a CPR class with AmeriCorps.
- 11/16/17 – Ed gave a water year presentation to the Silver Springs Mutual Water Company Board.
- 11/17/17 – Brenda and Shane participated in a conference call regarding the National Fish and Wildlife Foundation (NFWF) weed management grant.
- 11/21/17 - Ed gave a water year presentation to the Alpine County Board of Supervisors.
- 11/21/17 – Ed participated in a meeting with South Tahoe PUD (STPUD) about water quality related to pharmaceuticals.
- 11/27/17 – Debbie listened to a Community Rating System (CRS) webinar.
- 11/27/17 – Ed and Debbie met with representatives from JE Fuller and Douglas County regarding the Johnson Lane Study as part of FEMA MAS #7.
- 11/28/17 – Ed met with Mike Kellogg of JE Fuller, Damon McAlister of Farr West Engineering, Rob Pyzel of Lyon County and Austin Osborne of Storey County regarding the Dayton Area Drainage Master Plan.
- 11/28/17 – Ed participated in a Nevada Water Resources Association (NWRA) conference call.
- 11/29/17 – Ed participated in a NWRA conference call.
- 11/30/17 – Ed and Toni participated in a CWSD Administrative Committee meeting.
- 11/30/17 – Ed had a lunch meeting with Austin Osborne of Storey County.
- 12/1/17 – Ed and Brenda discussed Carson River/State Lands issues.
- 12/1/17 – Ed met with Carson Valley Conservation District (CVCD) staff regarding invoicing.
- 12/1/17 – Ed attended the Resource Concepts Inc. (RCI) Christmas Open House.
- 12/4/17 – Ed attended the Silver Springs Advisory Board meeting.
- 12/5/17 – Shane and Louise met with Rachel Williams of US Fish and Wildlife (USFW) regarding NFWF grant compliance and went on a site tour of areas to treat for weeds.
- 12/6/17 – Ed participated in a conference call with Nikki Blomquist of the CA Division of Flood Management regarding flood preparedness.

- 12/6/17 – Ed participated in a conference call with Sue Tituskin of APTIM regarding vegetative covers for erosion control along the Carson River.
- 12/6/17 - Ed gave a water year presentation to the Gardnerville Ranchos GID Board of Directors.
- 12/7/17 – Ed gave a water year presentation to the Town of Minden Board of Directors.
- 12/12/17 - Ed gave a water year presentation to the Gardnerville Water Company Board of Directors.

Meetings/events scheduled during the balance of December:

- 12/14/17 - Ed will give a water year presentation to the Stagecoach GID Board of Directors.
- 12/15/17 – Brenda and Shane will participate in a Carson City Weed Coalition meeting.
- 12/20/17 – Shane and Debbie will participate in the 2017 Flood Awareness Week debrief meeting.

STAFF RECOMMENDATION: Receive and file.

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

NO CORRESPONDENCE