

**CARSON WATER SUBCONSERVANCY DISTRICT  
BOARD OF DIRECTORS**

**NOTICE OF PUBLIC MEETING**

**DATE:** December 14, 2016 **(PLEASE NOTE THAT THIS MEETING IS A WEEK EARLIER IN THE MONTH THAN USUAL.)**  
**TIME:** 6:30 P.M.  
**LOCATION:** Carson Nugget  
507 N. Carson St., Nevada Room C  
Carson City, NV 89701

**The meeting will be preceded by dinner at 5:00 p.m. in the Nevada Room C of the Carson Nugget, 507 N. Carson St., Carson City, NV. A quorum of the CWSD Directors may be present at the event preceding the board meeting but no action will be taken.**

**AGENDA**

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**Please Note:** A quorum of the Douglas County Board of Commissioners may be present at this meeting. Those commissioners will be deliberating and taking action only in their role as Directors of the Carson Water Subconservancy District (CWSD). The CWSD Board may 1) take agenda items out of order; 2) combine two or more items for consideration; or 3) remove an item from the agenda or delay discussion related to an item at any time. Reasonable efforts will be made to assist and accommodate individuals with disabilities who wish to attend the meeting. Please contact Toni Leffler at (775)887-7450 (<mailto:toni@cwsd.org>), at least a week in advance so that arrangements can be made.

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1. Call to Order
2. Convene CWSD/Alpine County Joint Powers Board
3. Roll Call
4. Pledge of Allegiance
5. Approval of Agenda (For Possible Action)
6. Approval of the Board Meeting Minutes from October 19, 2016. (For Possible Action)
7. Public Comment (For Discussion Only) Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.

**CONSENT AGENDA**

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

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8. Approval of Treasurer's Reports for October and November 2016. (For Possible Action)
9. Payment of Bills for October and November 2016. (For Possible Action)
10. Discussion for possible action regarding the General Manager attending the Nevada Water Resource Association Conference on February 14-16, 2017. (For Possible Action)
11. Discussion for possible action regarding CWSD Board Members or Staff attending the Nevada Water Resource Association Conference on February 14-16, 2017. (For Possible Action)
12. Discussion for possible action regarding the Budget Expenditures Policy for expenditures exceeding five percent (5%) of the budgeted amount. (For Possible Action)
13. Discussion for possible action regarding changes to the CWSD Personnel Policy Manual. (For Possible Action)
14. Discussion for possible action regarding changes to the CWSD Travel Policy. (For Possible Action)

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

## 12/14/16 CWSD Board Meeting Agenda

15. Discussion for possible action regarding a presentation of the FY 2015-16 audit by Kohn & Company. (For Possible Action)
16. Discussion for possible action regarding selection of the 2017 recipient of the Andy Aldax Watershed Award. (For Possible Action)
17. Discussion for possible action regarding selection of CWSD Board officers in 2017. (For Possible Action)
18. Discussion for possible action regarding agreements with counties for BLM Challenge Cost Share Grant. (For Information Only)
19. Staff Reports - General Manage
  - Legal
  - Correspondence
20. Directors Reports
21. Public Comment (For Discussion Only) Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
22. Adjournment

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

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

-Dayton Utilities Complex  
34 Lakes Blvd  
Dayton, NV

-Minden Inn Office Complex  
1594 Esmeralda Avenue  
Minden, NV

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

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

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

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

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

### AFFIDAVIT OF POSTING

The undersigned affirms that on or before 9:00 A.M. on December 7, 2016, he/she posted a copy of the Notice of Public Meeting and Agenda for the December 14, 2016, regular meeting of the Carson Water Subconservancy District 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 MEETING  
October 19, 2016, 6:30 P.M.  
*DRAFT Minutes*

Directors present:

Karen Abowd, Vice Chairman  
Brad Bonkowski  
Ray Fierro, Treasurer  
Don Jardine  
Doug Johnson  
Greg Lynn, Chairman  
Austin Osborne, Storey County representative  
Barry Penzel  
Chuck Roberts  
Ernie Schank

Directors not present:

Carl Erquiaga  
Don Frensdorff  
Mary Rawson  
Fred Stodieck

Staff present:

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

Also present: None

Chairman Lynn called the meeting to order at 6:30 p.m. in Room #3137 of the Nevada State Legislative Building, 401 S. Carson St., Carson City, NV. The CWSD/Alpine County Joint Powers Board was convened. Roll call was taken and a quorum was determined to be present. The Pledge of Allegiance was led by Director Abowd.

Item #5 - Approval of Agenda. *Director Schank made the motion to approve the agenda as amended. The motion was seconded by Director Penzel and unanimously approved by the Board.*

Item #6 - Approval of the Board Meeting Minutes from September 21, 2016. *Director Bonkowski made the motion to approve the Minutes of the Board Meeting on September 21, 2016. The motion was seconded by Director Abowd and approved by the Board.*

Item #7 - Public Comment – None.



# CONSENT AGENDA

## Item #8 - Approval of Treasurer's Report for September 2016. -

## Item #9 - Payment of Bills for September 2016.

*Director Schank made the motion to approve the consent agenda, including items #8-9. The motion was seconded by Director Penzel and unanimously approved by the Board.*

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

Item #10 - Discussion for possible action regarding releasing the Request for Qualifications (RFQ) to Restudy and Remap the Floodplain for Voltaire Canyon in Carson City. - Mr. James explained that this is a request from Carson City's Flood Administrator Robb Fellows who identified this area as still needing to be studied, especially with the new freeway going through. Director Abowd asked how the water from the freeway get to the river. Mr. James explained that it goes down Clear Creek and through the Saliman drainage. Director Abowd also asked how soon the residents will be notified who are currently paying flood insurance in that area. Mr. James explained the process and concluded that the residents will be notified within a year and a half.

*Director Abowd made the motion to release the Request for Qualifications to Restudy and Remap the Floodplain for Voltaire and Saliman Canyons in Carson City. The motion was seconded by Director Fierro and unanimously approved by the Board.*

Item #11 - Discussion for possible action regarding releasing the Request for Qualifications (RFQ) for the Johnson Lane Area Drainage Master Plan in Douglas County. - Mr. James handed out revisions to the RFQ and Scope of Work and identified corrections and changes need to be made to those documents in the Board package. He explained that this is a unique project and new to FEMA Region IX. Douglas County was trying to find a funding source to develop this master plan, but FEMA Region IX staff initially said FEMA couldn't fund it. After further review at Region IX, FEMA determined that they could fund this project. This may also work in other counties in the watershed. Look at drainage issues and find methods of dealing with them instead of mapping FEMA floodplains. Mr. James noted that he met with Director Penzel earlier about his concerns and has included language to the RFQ to address them. Mr. James is hopeful that John Cobourn from the University of Nevada Cooperative Extension can help provide input during scoping.

Director Lynn asked how Mr. James got FEMA to accept this. Mr. James explained that Region IX has a new staff member who transferred from another region where he has done this and knew it could be approved.

Director Penzel thanked Mr. James for seeking comments and adopting them. He was glad to learn that Douglas County staff were included in the planning of the project. He complimented Mr. James on his expertise in handling all this.

*Director Penzel made the motion to release the Request for Qualifications for the Johnson Lane Area Drainage Master Plan in Douglas County. The motion was seconded by Director Fierro and unanimously approved by the Board.*

Item #12 - Discussion for possible action regarding a summary of the 2016 Water Year. – Mr. James gave a presentation showing the precipitation in the Carson River basin for water year 2015 and how it compared to the historic low, average, and wettest years on record. He noted that 2015 was such a dry year that when 2016 had close to normal precipitation it felt like a wet year. Mr. James compared pictures of snowpack between 2015-16 and streamflow comparisons. Lahontan Reservoir didn't get to half way full and it will take several normal years to fill again. The National Oceanic and Atmospheric Administration (NOAA) predicts average precipitation in our area and above normal temperatures. The recent storm brought a lot of rain to the valleys and snow at higher elevations but not as much as hoped because of warmer temperatures. The good news for municipalities is that the water supply is holding and they are not mining groundwater.

*No action was required on this item; receive and file.*

### Item #13 - Staff Reports

General Manager - Mr. James reported:

- The Carson Valley new floodplain maps had a monkey wrench thrown into the process this week. For six or seven years Mr. James had been told that Douglas County had adopted a one-half foot rise for the regulatory floodway. When that was questioned recently, research found that the Douglas County ordinance is for a one-foot rise for the regulatory floodway. The floodway will be smaller than originally thought. The consultant is concerned about the ramifications downstream in Carson City, Lyon and Churchill Counties. The good news is that Douglas County has an active land conservation program to preserve the floodplain.
- Lost Lakes water has been released. Since Lost Lakes is on Forest Service land, Mr. James has been talking to the Forest Service about what we would need to do to the area if we move the Lost Lakes water rights. He realized that they needed to take a tour of the area to give reasonable suggestions, but the tour which was scheduled for last week had to be postponed due to weather.
- Mr. James will give presentations to the Dayton Republication Committee on 11/5 on water rights and to the Good Governance Group (GGG) in Douglas County about water issues.
- The December Board meeting falls on 12/21/16, during Christmas week. Mr. James asked whether the Board would like to keep that meeting date or have the Board meeting and Christmas dinner a week earlier, on 12/14/16. The Board decided on 12/14/16.
- Mr. James noted that it is time to request nominations for candidates to receive the Andy Aldax Award for 2017. Nominations will be collected by 11/18/16 to allow time for an Administrative Committee meeting to review the candidates. Then the Board will vote on the nominations at the December Board meeting, and the winner will receive the award at the January Board meeting on 1/18/17.
- Mr. James encouraged Board members to attend the Nevada Water Resource (NWRA) Symposium in Reno on Monday and Tuesday of next week, 10/24-25, to learn about the history of water resources in the northern Nevada area.
- Mr. James had a meeting with the Washoe Tribe and project consultants regarding the Virginia/Rocky Diversion design. The Tribe wanted the Tribal Council to give approval of the consultant's recommendation, with subsequently took Mr. James to the Dresslerville Tribal Community who is effected by the project. The consultant's recommendation was ultimately approved with the inclusion of rocks. These meetings have delayed the project two months.

Brenda Hunt reported:

- On November 1 from 1:00-4:00 p.m., there will be a tour of the Mercury Superfund Site in Lyon County conducted by Andy Bain from EPA and Dave Friedman from NDEP. They will discuss the history, remedial investigation plans, feasibility studies, timeline, and proposals for remediation.
- The annual Snapshot Day will be on November 4. Ms. Hunt briefly explained what is done on the river that day.
- Staff is hoping to hear about acceptance of the 319 grants next week.
- The Alpine Aspen Festival went well. She and Shane ran the flood model non-stop for two days which created lots of “ah ha” moments for people.
- The restoration project in Hope Valley going on and held up well against the recent storm.
- Staff is taking suggestions for ideas for the Christmas roast.

Legal –Mr. Benesch did not have anything specific to report.

Correspondence – As handed out at the meeting.

#### Item #14 - Directors' Reports

Director Osborne reported that as the last hold out to become a signatory to the FEMA Charter for the Carson River Watershed, Storey County has finally joined the Charter.

Director Schank reported that he was invited with other TROA parties to attend the CA/NV Stream Forecasting Center workshop last Monday, 10/17/16, to see how NOAA forecasts runoff. He felt it was an interesting workshop which happens once or twice a year. He discovered that the three agencies who create the forecasts have no interpersonal relationship with each other. Since coordination would save a lot of money, he suggested that he would like to invite Mr. James to the next one since he has done such a good job of bringing collaboration to our watershed.

Director Jardine thanked Ms. Hunt and Mr. Fryer for helping in Hope Valley. He also noted that he will be attending the Regional Water Quality Control Board Conference in Sacramento.

Director Bonkowski reported that he has been working with a contractor about building around the airport and has discovered that part of the airport is in the Goni Creek floodway.

Director Abowd reported that Carson City just held the ribbon cutting marking the completion of construction for the Road to the Future Downtown Redevelopment project.

#### Item #15 - Public Comment. None

*There being no further business to come before the Board, Director Schank made the motion to adjourn, seconded by Director Penzel.* The meeting was adjourned at 7:10 p.m.

Respectfully submitted,

Toni Leffler  
Secretary

**AGENDA ITEM #8**  
**TREASURER'S REPORT**

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND****Balance Sheet**

As of October 31, 2016

	<u>Oct 31, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010-00 · Cash in Checking - B of A	5,981.31
1011-00 · Petty Cash	120.26
1014-00 · Local Gov't Inv. Pool-Regular	332,345.20
1021-00 · US Bank CD	250,167.33
1028-00 · First Independent Bank of Nevad	248,147.99
1029-00 · Bank of America-Savings	84,130.32
<b>Total Checking/Savings</b>	<u>920,892.41</u>
<b>Other Current Assets</b>	
1055-00 · Payroll Deposit - Carson City	500.00
<b>Total Other Current Assets</b>	<u>500.00</u>
<b>Total Current Assets</b>	<u>921,392.41</u>
<b>TOTAL ASSETS</b>	<b><u>921,392.41</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
3307-00 · CC Payroll Due	42,162.06
3360-00 · Accrued Vacation	23,145.17
3362-00 · Accrued sick leave	44,262.23
<b>Total Other Current Liabilities</b>	<u>109,569.46</u>
<b>Total Current Liabilities</b>	<u>109,569.46</u>
<b>Total Liabilities</b>	109,569.46
<b>Equity</b>	
4000-00 · Fund Balance	613,077.83
Net Income	198,745.12
<b>Total Equity</b>	<u>811,822.95</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>921,392.41</u></b>

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Profit &amp; Loss YTD Comparison

October 2016

	Oct 16	Jul - Oct 16
Ordinary Income/Expense		
Income		
5008-00 · Alpine Co. Joint Powers contrib		9,300.00
5009-00 · Churchill County Ad Valorem	70,088.24	77,980.30
5010-00 · Lyon County Ad Valorem	71,498.68	79,472.58
5011-00 · Douglas County Ad Valorem	53,021.29	215,734.51
5012-00 · Carson City Ad Valorem	49,920.41	182,549.40
5022-00 · Water Lease - Mud Lake		51,489.70
5025-00 · Int. Inc.-US Bank CD	102.50	416.59
5031-00 · Interest Income-LGIP Reg.	32.82	252.79
5044-00 · Int-1st Independent Bk of NV CD	91.75	372.89
5045-00 · Interest Income-B of A Savings	3.11	4.98
5050-00 · Watershed Coordinator		
5050-10 · NDEP Watershed Coord. 2015-18		24,884.34
Total 5050-00 · Watershed Coordinator		24,884.34
5060-00 · Misc. Income		
5060-02 · Watershed Tour		325.00
Total 5060-00 · Misc. Income		325.00
5063-00 · Environmental Education Program		
5063-04 · NDEP-Env.Ed.Coord.2015-17		9,062.76
Total 5063-00 · Environmental Education Program		9,062.76
5082-00 · Alpine Co.-CASGEM Grant		258.05
5087-00 · FEMA MAS #4 (Flood Maps)	9,162.72	43,482.20
5090-00 · NDEP-Watershed Literacy Grant		237.11
5091-00 · Rec.Trails Signage-Motorized		358.00
5092-00 · FEMA - MAS #5	10,682.55	21,817.79
5093-00 · FEMA - MAS #6	24,967.69	61,435.40
5094-00 · NDEP-VA/Rocky Bank Stab.Design		426.56
5095-00 · NDEP-WS Literacy Implementation		20,333.20
5098-00 · FEMA -MAS #7	946.33	946.33
Total Income	290,518.09	801,140.48
Expense		
7015-00 · Salaries & Wages	28,540.81	122,743.78
7020-00 · Employee Benefits	11,072.75	46,540.97
7021-00 · Workers Comp Ins.		381.00
7101-00 · Director's Fees		
7101-01 · Director Benefits	13.60	57.28
7101-00 · Director's Fees - Other	800.00	4,012.67
Total 7101-00 · Director's Fees	813.60	4,069.95
7102-00 · Insurance		6,225.38
7103-00 · Office Supplies	109.34	-110.76
7104-00 · Postage		167.61
7105-00 · Rent	2,085.10	8,340.40
7106-00 · Telephone/Internet	229.94	919.76
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	566.42	2,245.68
7107-00 · Travel-transport/meals/lodging - Other	224.12	1,834.68
Total 7107-00 · Travel-transport/meals/lodging	790.54	4,080.36
7108-00 · Dues & Publications	28.14	301.99
7109-00 · Miscellaneous Expense		15.00
7110-00 · Seminars & Education	125.00	125.00
7111-00 · Office Equipment		9,194.80
7114-00 · Outside Professional Services		285.00
7115-00 · Accounting	6,500.00	6,500.00
7116-00 · Legal	3,359.13	13,563.72
7117-00 · Lost Lakes Expenses	660.00	840.00
7120-00 · Integrated Watershed Programs		
7120-08 · Invasive Species Programs		692.50
7120-30 · Watershed Coord.Exp. 2015-18	111.72	2,370.01

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11/03/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Profit &amp; Loss YTD Comparison

October 2016

	Oct 16	Jul - Oct 16
Total 7120-00 · Integrated Watershed Programs	111.72	3,062.51
7125-00 · Environmental Ed.Coord.Exp.		
7125-02 · Env.Ed.Coord.Exp. 2015-17	5,717.06	11,211.85
Total 7125-00 · Environmental Ed.Coord.Exp.	5,717.06	11,211.85
7214-00 · Rec. Trails Signage-Motorized		2.70
7332-00 · Carson River Work Days		
7332-01 · CR Work Days 2015-16		10,892.17
Total 7332-00 · Carson River Work Days		10,892.17
7337-00 · Carson River Restoration		
7337-01 · Upper Carson River Grant.		
7337-15 · CVCD-Bioengr/Erosion Control-CV	1,000.00	16,207.50
Total 7337-01 · Upper Carson River Grant.	1,000.00	16,207.50
7337-03 · Dayton Valley Conserv		
7337-31 · DVCD-Restoration Proj.2015-16		12,943.31
7337-32 · DVCD-Storey Co. Weed Abatement		4,458.72
Total 7337-03 · Dayton Valley Conserv		17,402.03
Total 7337-00 · Carson River Restoration	1,000.00	33,609.53
7404-00 · Noxious Weeds Control-CR Wtrshd		
7404-01 · Noxious Weed Control-Alpine Co.		15,000.00
7404-02 · Noxious Weed Control-Douglas Co		
7404-03 · Noxious Weed Control-CarsonCity		15,000.00
7404-04 · Noxious Weed Control-Lyon Co.		6,089.13
7404-05 · Noxious Weed Control-Churchill		15,000.00
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		51,089.13
7420-00 · FEMA MAS #4 (Flood Map)		
7420-01 · Flood Maps-HDR	15,522.03	43,753.48
7420-02 · Ordinance Review-Still Waters		6,600.00
7420-00 · FEMA MAS #4 (Flood Map) - Other	4.42	110.03
Total 7420-00 · FEMA MAS #4 (Flood Map)	15,526.45	50,463.51
7422-00 · BOR Basin Plan of Study		1.55
7424-00 · NDEP-Watershed Literacy Gr.Exp.		
7426-00 · FEMA MAS #5-Charter/Map/Model		
7426-01 · Alpine View Est.-Kimley Horn	2,025.00	4,500.00
7426-03 · Eagle Valley-Michael Baker		3,344.50
7426-05 · Inundation Flood Map-HDR/Orion	2,090.65	2,090.65
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	8.32	30.11
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	4,123.97	9,965.26
7427-00 · FEMA MAS #6		
7427-02 · Goni Cr(CC)-M.Baker	12,425.40	34,392.62
7427-03 · Ramsey (LyCo)-Kimley & ROA	24,288.25	29,040.30
7427-04 · CC Inundation Map-Kimley	3,036.55	9,937.80
7427-00 · FEMA MAS #6 - Other	3.72	110.53
Total 7427-00 · FEMA MAS #6	39,753.92	73,481.25
7428-00 · NDEP-VA/Rocky Bank Stab. Design		
7428-01 · CWSD match-VA/Rocky Design		21,055.00
7428-00 · NDEP-VA/Rocky Bank Stab. Design - Other	2,162.46	2,172.18
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design	2,162.46	23,227.18
7429-00 · NDEP-Wtrshd Lit.Implementation	2.30	2,780.61
7430-00 · NFWF - Weed Mgmt.	17,439.87	17,445.56
7431-00 · BLM - Weed Mgmt.		2.29
7432-00 · FEMA MAS #7	13.01	18.56
7600-00 · Alpine County Projects		
7600-05 · Alpine Watershed Programs		16,750.00
7600-09 · Al.Co.-CASGEM		2.30
7600-10 · Al.Co.-Mesa GW Monitoring		541.19

For internal &amp; discussion purposes only.

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11/03/16

Accrual Basis

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND****Profit & Loss YTD Comparison**

October 2016

	<u>Oct 16</u>	<u>Jul - Oct 16</u>
Total 7600-00 · Alpine County Projects		17,293.49
7610-00 · Douglas County Projects		
7610-10 · Do.Co.Reg.Pipeline Debt Service		62,500.00
Total 7610-00 · Douglas County Projects		62,500.00
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	3,536.10	7,442.35
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	3,721.90	3,721.90
Total 7640-00 · Churchill County Projects	7,258.00	11,164.25
Total Expense	147,423.11	602,395.36
Net Ordinary Income	143,094.98	198,745.12
Net Income	<u>143,094.98</u>	<u>198,745.12</u>



## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/03/16

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through October 2016

	Jul - Oct 16	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5008-00 · Alpine Co. Joint Powers contrib	9,300.00	9,300.00		100.0%
5009-00 · Churchill County Ad Valorem	77,980.30	199,215.00	-121,234.70	39.1%
5010-00 · Lyon County Ad Valorem	79,472.58	151,546.00	-72,073.42	52.4%
5011-00 · Douglas County Ad Valorem	215,734.51	483,477.00	-267,742.49	44.6%
5012-00 · Carson City Ad Valorem	182,549.40	380,283.00	-197,733.60	48.0%
5022-00 · Water Lease - Mud Lake	51,489.70	50,000.00	1,489.70	103.0%
5023-00 · Water Lease-Lost Lakes		1,800.00	-1,800.00	
5025-00 · Int. Inc.-US Bank CD	416.59	800.00	-383.41	52.1%
5031-00 · Interest Income-LGIP Reg.	252.79	600.00	-347.21	42.1%
5044-00 · Int-1st Independent Bk of NV CD	372.89	1,000.00	-627.11	37.3%
5045-00 · Interest Income-B of A Savings	4.98	20.00	-15.02	24.9%
5050-00 · Watershed Coordinator				
5050-10 · NDEP Watershed Coord. 2015-18	24,884.34	53,800.00	-28,915.66	46.3%
Total 5050-00 · Watershed Coordinator	24,884.34	53,800.00	-28,915.66	46.3%
5060-00 · Misc. Income				
5060-02 · Watershed Tour	325.00	5,900.00	-5,575.00	5.5%
Total 5060-00 · Misc. Income	325.00	5,900.00	-5,575.00	5.5%
5063-00 · Environmental Education Program				
5063-04 · NDEP-Env.Ed.Coord.2015-17	9,062.76	50,000.00	-40,937.24	18.1%
Total 5063-00 · Environmental Education Program	9,062.76	50,000.00	-40,937.24	18.1%
5082-00 · Alpine Co.-CASGEM Grant	258.05	1,680.00	-1,421.95	15.4%
5085-00 · Ch.Co. for USGS GW/WQ Study		900.00	-900.00	
5087-00 · FEMA MAS #4 (Flood Maps)	43,482.20	113,000.00	-69,517.80	38.5%
5090-00 · NDEP-Watershed Literacy Grant	237.11			
5091-00 · Rec.Trails Signage-Motorized	358.00	500.00	-142.00	71.6%
5092-00 · FEMA - MAS #5	21,817.79	35,000.00	-13,182.21	62.3%
5093-00 · FEMA - MAS #6	61,435.40	156,400.00	-94,964.60	39.3%
5094-00 · NDEP-VA/Rocky Bank Stab.Design	426.56	45,400.00	-44,973.44	0.9%
5095-00 · NDEP-WS Literacy Implementation	20,333.20	36,000.00	-15,666.80	56.5%
5096-00 · NFWF-Weed Mgmt.		25,300.00	-25,300.00	
5098-00 · FEMA -MAS #7	946.33			
Total Income	801,140.48	1,801,921.00	-1,000,780.52	44.5%
<b>Expense</b>				
7015-00 · Salaries & Wages	122,743.78	351,100.00	-228,356.22	35.0%
7020-00 · Employee Benefits	46,540.97	143,000.00	-96,459.03	32.5%
7021-00 · Workers Comp Ins.	381.00	1,300.00	-919.00	29.3%
7101-00 · Director's Fees				
7101-01 · Director Benefits	57.28			
7101-00 · Director's Fees - Other	4,012.67	13,500.00	-9,487.33	29.7%
Total 7101-00 · Director's Fees	4,069.95	13,500.00	-9,430.05	30.1%
7102-00 · Insurance	6,225.38	7,500.00	-1,274.62	83.0%
7103-00 · Office Supplies	-110.76	3,000.00	-3,110.76	-3.7%
7104-00 · Postage	167.61	800.00	-632.39	21.0%
7105-00 · Rent	8,340.40	25,021.00	-16,680.60	33.3%
7106-00 · Telephone/Internet	919.76	4,000.00	-3,080.24	23.0%
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,245.68			
7107-00 · Travel-transport/meals/lodging - Other	1,834.68	14,000.00	-12,165.32	13.1%
Total 7107-00 · Travel-transport/meals/lodging	4,080.36	14,000.00	-9,919.64	29.1%
7108-00 · Dues & Publications	301.99	1,000.00	-698.01	30.2%
7109-00 · Miscellaneous Expense	15.00	1,000.00	-985.00	1.5%
7110-00 · Seminars & Education	125.00	3,000.00	-2,875.00	4.2%
7111-00 · Office Equipment	9,194.80	3,000.00	6,194.80	306.5%
7112-00 · Bank Charges		200.00	-200.00	
7114-00 · Outside Professional Services	285.00	12,000.00	-11,715.00	2.4%
7115-00 · Accounting	6,500.00	10,000.00	-3,500.00	65.0%
7116-00 · Legal	13,563.72	40,700.00	-27,136.28	33.3%
7117-00 · Lost Lakes Expenses	840.00	10,000.00	-9,160.00	8.4%

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/03/16

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through October 2016

	Jul - Oct 16	Budget	\$ Over Bud...	% of Budget
7118-00 · Mud Lake O & M		1,000.00	-1,000.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		5,500.00	-5,500.00	
7120-08 · Invasive Species Programs	692.50			
7120-30 · Watershed Coord.Exp. 2015-18	2,370.01	6,500.00	-4,129.99	36.5%
Total 7120-00 · Integrated Watershed Programs	3,062.51	12,000.00	-8,937.49	25.5%
7125-00 · Environmental Ed.Coord.Exp.				
7125-02 · Env.Ed.Coord.Exp. 2015-17	11,211.85	42,000.00	-30,788.15	26.7%
Total 7125-00 · Environmental Ed.Coord.Exp.	11,211.85	42,000.00	-30,788.15	26.7%
7214-00 · Rec. Trails Signage-Motorized	2.70			
7215-00 · Sierra NV Journeys-Family Night		3,000.00	-3,000.00	
7332-00 · Carson River Work Days				
7332-01 · CR Work Days 2015-16	10,892.17			
7332-02 · CR Work Days 2016-17		26,000.00	-26,000.00	
Total 7332-00 · Carson River Work Days	10,892.17	26,000.00	-15,107.83	41.9%
7337-00 · Carson River Restoration				
7337-01 · Upper Carson River Grant.				
7337-15 · CVCD-Bioengr/Erosion Control-CV	16,207.50	52,500.00	-36,292.50	30.9%
7337-17 · CVCD-CV Clearing & Snagging		50,000.00	-50,000.00	
Total 7337-01 · Upper Carson River Grant.	16,207.50	102,500.00	-86,292.50	15.8%
7337-02 · Carson River Adv. Gr.				
7337-23 · Golden Eagle Ln Erosion		75,000.00	-75,000.00	
Total 7337-02 · Carson River Adv. Gr.		75,000.00	-75,000.00	
7337-03 · Dayton Valley Conserv				
7337-31 · DVCD-Restoration Proj.2015-16	12,943.31	165,000.00	-152,056.69	7.8%
7337-32 · DVCD-Storey Co. Weed Abatement	4,458.72	2,500.00	1,958.72	178.3%
Total 7337-03 · Dayton Valley Conserv	17,402.03	167,500.00	-150,097.97	10.4%
7337-04 · Lahontan Conserv.Dist		15,000.00	-15,000.00	
Total 7337-00 · Carson River Restoration	33,609.53	360,000.00	-326,390.47	9.3%
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	
7404-03 · Noxious Weed Control-CarsonCity	15,000.00	15,000.00		100.0%
7404-04 · Noxious Weed Control-Lyon Co.	6,089.13	15,000.00	-8,910.87	40.6%
7404-05 · Noxious Weed Control-Churchill	15,000.00	15,000.00		100.0%
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	51,089.13	75,000.00	-23,910.87	68.1%
7420-00 · FEMA MAS #4 (Flood Map)				
7420-01 · Flood Maps-HDR	43,753.48			
7420-02 · Ordinance Review-Still Waters	6,600.00			
7420-00 · FEMA MAS #4 (Flood Map) - Other	110.03	100,000.00	-99,889.97	0.1%
Total 7420-00 · FEMA MAS #4 (Flood Map)	50,463.51	100,000.00	-49,536.49	50.5%
7422-00 · BOR Basin Plan of Study	1.55			
7424-00 · NDEP-Watershed Literacy Gr.Exp.				
7426-00 · FEMA MAS #5-Charter/Map/Model				
7426-01 · Alpine View Est.-Kimley Horn	4,500.00			
7426-03 · Eagle Valley-Michael Baker	3,344.50			
7426-05 · Inundation Flood Map-HDR/Orion	2,090.65			
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	30.11	20,500.00	-20,469.89	0.1%
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	9,965.26	20,500.00	-10,534.74	48.6%
7427-00 · FEMA MAS #6				
7427-02 · Goni Cr(CC)-M.Baker	34,392.62			
7427-03 · Ramsey (LyCo)-Kimley & ROA	29,040.30			
7427-04 · CC Inundation Map-Kimley	9,937.80			
7427-00 · FEMA MAS #6 - Other	110.53	135,900.00	-135,789.47	0.1%
Total 7427-00 · FEMA MAS #6	73,481.25	135,900.00	-62,418.75	54.1%

1:30 PM

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**

11/03/16

**Profit & Loss Budget vs. Actual**

Accrual Basis

July through October 2016

	Jul - Oct 16	Budget	\$ Over Bud...	% of Budget
7428-00 · NDEP-VA/Rocky Bank Stab. Design				
7428-01 · CWSD match-VA/Rocky Design	21,055.00	30,000.00	-8,945.00	70.2%
7428-00 · NDEP-VA/Rocky Bank Stab. Design - Other	2,172.18	43,800.00	-41,627.82	5.0%
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design	23,227.18	73,800.00	-50,572.82	31.5%
7429-00 · NDEP-Wtrshd Lit.Implementation	2,780.61	30,000.00	-27,219.39	9.3%
7430-00 · NFWF - Weed Mgmt.	17,445.56	24,000.00	-6,554.44	72.7%
7431-00 · BLM - Weed Mgmt.	2.29			
7432-00 · FEMA MAS #7	18.56			
7500-00 · USGS Stream Gage Contract				
7500-01 · Stream Gages 2015-17		70,232.00	-70,232.00	
Total 7500-00 · USGS Stream Gage Contract		70,232.00	-70,232.00	
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-01 · Do/LyCo WQ/GW Mon. 2015-17		15,500.00	-15,500.00	
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		15,500.00	-15,500.00	
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-01 · USGS-GW Lvl & WQ-ChCo 2014-17		8,800.00	-8,800.00	
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		8,800.00	-8,800.00	
7526-00 · USGS-Eagle/Dayton/Ch.Vly.Mon.		16,000.00	-16,000.00	
7600-00 · Alpine County Projects				
7600-05 · Alpine Watershed Programs	16,750.00	22,000.00	-5,250.00	76.1%
7600-09 · Al.Co.-CASGEM	2.30	20.00	-17.70	11.5%
7600-10 · Al.Co.-Mesa GW Monitoring	541.19	250.00	291.19	216.5%
Total 7600-00 · Alpine County Projects	17,293.49	22,270.00	-4,976.51	77.7%
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		24,500.00	-24,500.00	
Total 7610-00 · Douglas County Projects	62,500.00	149,500.00	-87,000.00	41.8%
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	-5,375.00	
Total 7630-00 · Lyon County Projects		5,375.00	-5,375.00	
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	7,442.35	21,000.00	-13,557.65	35.4%
7640-15 · LCD-Sand Bar Removal in ChCo		16,348.00	-16,348.00	
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	3,721.90	24,000.00	-20,278.10	15.5%
Total 7640-00 · Churchill County Projects	11,164.25	61,348.00	-50,183.75	18.2%
Total Expense	602,395.36	2,021,346.00	-1,418,950.64	29.8%
Net Ordinary Income	198,745.12	-219,425.00	418,170.12	-90.6%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		724,374.58	-724,374.58	
Total Other Income		724,374.58	-724,374.58	
Other Expense				
8008-00 · Preliminary Planning		405,000.00	-405,000.00	
Total Other Expense		405,000.00	-405,000.00	
Net Other Income		319,374.58	-319,374.58	
Net Income	198,745.12	99,949.58	98,795.54	198.8%

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

11/03/16

**Balance Sheet**

As of October 31, 2016

	<u>Oct 31, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	686,190.51
Total Checking/Savings	<u>686,190.51</u>
Total Current Assets	<u>686,190.51</u>
<b>TOTAL ASSETS</b>	<b><u>686,190.51</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
4000-01 · Fund Balance - Capital Project	684,829.13
Net Income	<u>1,361.38</u>
Total Equity	<u>686,190.51</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>686,190.51</u></b>

11:03 AM

# CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/03/16

## Profit & Loss YTD Comparison

Accrual Basis

October 2016

	<u>Oct 16</u>	<u>Jul - Oct 16</u>
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Res.	<u>346.38</u>	<u>1,361.38</u>
Total Income	<u>346.38</u>	<u>1,361.38</u>
Net Ordinary Income	<u>346.38</u>	<u>1,361.38</u>
Net Income	<u><u>346.38</u></u>	<u><u>1,361.38</u></u>

11:02 AM

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

11/03/16

**Profit & Loss Budget vs. Actual**

Accrual Basis

July through October 2016

	<u>Jul - Oct 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	1,361.38	2,720.00	-1,358.62	50.1%
Total Income	1,361.38	2,720.00	-1,358.62	50.1%
Expense				
7325-01 · Acquisition Wtr Rts/Structures		655,000.00	-655,000.00	
Total Expense		655,000.00	-655,000.00	
Net Ordinary Income	1,361.38	-652,280.00	653,641.38	-0.2%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		684,830.00	-684,830.00	
Total Other Income		684,830.00	-684,830.00	
Net Other Income		684,830.00	-684,830.00	
Net Income	<u>1,361.38</u>	<u>32,550.00</u>	<u>-31,188.62</u>	<u>4.2%</u>

12:19 PM  
11/03/16  
Cash Basis

**Floodplain Management Fund**  
**Balance Sheet**  
As of October 31, 2016

	<u>Oct 31, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	281,035.47
1014-03 · Mutual of Omaha Bk CD	151,435.71
Total Checking/Savings	<u>432,471.18</u>
Total Current Assets	<u>432,471.18</u>
<b>TOTAL ASSETS</b>	<b><u>432,471.18</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	431,337.68
Net Income	1,133.50
Total Equity	<u>432,471.18</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>432,471.18</u></b>

12:19 PM  
11/03/16  
Cash Basis

**Floodplain Management Fund**  
**Profit & Loss YTD Comparison**  
October 2016

	<u>Oct 16</u>	<u>Jul - Oct 16</u>
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	141.86	557.57
5033-03 · Int.Inc.-Mutual of Omaha CD	141.83	575.93
Total Income	<u>283.69</u>	<u>1,133.50</u>
Net Ordinary Income	<u>283.69</u>	<u>1,133.50</u>
Net Income	<u><b>283.69</b></u>	<u><b>1,133.50</b></u>



12:18 PM  
11/03/16  
Cash Basis

# Floodplain Management Fund

## Profit & Loss Budget vs. Actual

July through October 2016

	Jul - Oct 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5032-03 · Int. Inc.-LGIP-Floodplain	557.57	1,350.00	-792.43	41.3%
5033-03 · Int.Inc.-Mutual of Omaha CD	575.93	1,750.00	-1,174.07	32.9%
<b>Total Income</b>	<u>1,133.50</u>	<u>3,100.00</u>	<u>-1,966.50</u>	<u>36.6%</u>
<b>Expense</b>				
7203-03 · Reg. Flood Preliminary Planning	0.00	330,000.00	-330,000.00	0.0%
7206-03 · Flood Project Along SR88-Minden	0.00	40,000.00	-40,000.00	0.0%
<b>Total Expense</b>	<u>0.00</u>	<u>370,000.00</u>	<u>-370,000.00</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	<u>1,133.50</u>	<u>-366,900.00</u>	<u>368,033.50</u>	<u>-0.3%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
8000-03 · Beginning Equity	0.00	401,306.00	-401,306.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>401,306.00</u>	<u>-401,306.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>401,306.00</u>	<u>-401,306.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,133.50</u></u>	<u><u>34,406.00</u></u>	<u><u>-33,272.50</u></u>	<u><u>3.3%</u></u>

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND****Balance Sheet**

As of November 30, 2016

	<u>Nov 30, 16</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010-00 · Cash in Checking - B of A	79,116.84
1011-00 · Petty Cash	100.00
1014-00 · Local Gov't Inv. Pool-Regular	332,472.91
1021-00 · US Bank CD	250,273.30
1028-00 · First Independent Bank of Nevad	248,242.83
1029-00 · Bank of America-Savings	84,133.77
<b>Total Checking/Savings</b>	<u>994,339.65</u>
<b>Other Current Assets</b>	
1055-00 · Payroll Deposit - Carson City	500.00
<b>Total Other Current Assets</b>	<u>500.00</u>
<b>Total Current Assets</b>	<u>994,839.65</u>
<b>TOTAL ASSETS</b>	<b><u>994,839.65</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
3307-00 · CC Payroll Due	40,420.75
3360-00 · Accrued Vacation	21,313.02
3362-00 · Accrued sick leave	42,086.47
<b>Total Other Current Liabilities</b>	<u>103,820.24</u>
<b>Total Current Liabilities</b>	<u>103,820.24</u>
<b>Total Liabilities</b>	103,820.24
<b>Equity</b>	
4000-00 · Fund Balance	624,532.86
Net Income	266,486.55
<b>Total Equity</b>	<u>891,019.41</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>994,839.65</u></b>

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Profit &amp; Loss YTD Comparison

Accrual Basis

November 2016

	Nov 16	Jul - Nov 16
Ordinary Income/Expense		
Income		
5008-00 · Alpine Co. Joint Powers contrib		9,300.00
5009-00 · Churchill County Ad Valorem		70,088.24
5010-00 · Lyon County Ad Valorem		71,498.68
5011-00 · Douglas County Ad Valorem	49,868.72	264,346.62
5012-00 · Carson City Ad Valorem	26,673.62	208,481.22
5022-00 · Water Lease - Mud Lake		
5025-00 · Int. Inc.-US Bank CD	105.97	522.56
5031-00 · Interest Income-LGIP Reg.	127.71	380.50
5044-00 · Int-1st Independent Bk of NV CD	94.84	467.73
5045-00 · Interest Income-B of A Savings	3.45	8.43
5050-00 · Watershed Coordinator		
5050-10 · NDEP Watershed Coord. 2015-18	13,805.53	13,805.53
Total 5050-00 · Watershed Coordinator	13,805.53	13,805.53
5060-00 · Misc. Income		
5060-02 · Watershed Tour		
Total 5060-00 · Misc. Income		
5063-00 · Environmental Education Program		
5063-04 · NDEP-Env.Ed.Coord.2015-17	7,115.94	7,115.94
Total 5063-00 · Environmental Education Program	7,115.94	7,115.94
5082-00 · Alpine Co.-CASGEM Grant		
5087-00 · FEMA MAS #4 (Flood Maps)	17,135.75	44,352.80
5090-00 · NDEP-Watershed Literacy Grant		
5091-00 · Rec.Trails Signage-Motorized		
5092-00 · FEMA - MAS #5		10,682.55
5093-00 · FEMA - MAS #6	21,334.23	76,439.27
5094-00 · NDEP-VA/Rocky Bank Stab.Design	10,956.09	10,956.09
5095-00 · NDEP-WS Literacy Implementation	5,920.68	5,920.68
5098-00 · FEMA -MAS #7		946.33
Total Income	153,142.53	795,313.17
Expense		
7015-00 · Salaries & Wages	27,905.67	130,721.87
7020-00 · Employee Benefits	10,961.80	49,524.36
7021-00 · Workers Comp Ins.		
7101-00 · Director's Fees		
7101-01 · Director Benefits		43.37
7101-00 · Director's Fees - Other		3,212.67
Total 7101-00 · Director's Fees		3,256.04
7102-00 · Insurance		6,225.38
7103-00 · Office Supplies	1,046.19	935.43
7104-00 · Postage	36.24	203.85
7105-00 · Rent	2,085.10	10,425.50
7106-00 · Telephone/Internet	249.94	1,169.70
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	566.42	2,387.28
7107-00 · Travel-transport/meals/lodging - Other	25.00	1,834.30
Total 7107-00 · Travel-transport/meals/lodging	591.42	4,221.58
7108-00 · Dues & Publications	32.54	334.53
7109-00 · Miscellaneous Expense	14.50	29.50
7110-00 · Seminars & Education	85.00	210.00
7111-00 · Office Equipment	130.68	9,325.48
7114-00 · Outside Professional Services	142.50	427.50
7115-00 · Accounting	1,500.00	8,000.00
7116-00 · Legal	3,369.33	13,545.72
7117-00 · Lost Lakes Expenses	314.45	1,154.45
7120-00 · Integrated Watershed Programs		
7120-08 · Invasive Species Programs		
7120-30 · Watershed Coord.Exp. 2015-18	18.83	1,725.45

5:02 PM

12/02/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Profit &amp; Loss YTD Comparison

November 2016

	Nov 16	Jul - Nov 16
Total 7120-00 · Integrated Watershed Programs	18.83	1,725.45
7125-00 · Environmental Ed.Coord.Exp.		
7125-02 · Env.Ed.Coord.Exp. 2015-17		5,927.17
Total 7125-00 · Environmental Ed.Coord.Exp.		5,927.17
7214-00 · Rec. Trails Signage-Motorized		2.70
7332-00 · Carson River Work Days		
7332-01 · CR Work Days 2015-16		
7332-02 · CR Work Days 2016-17	3,681.58	3,681.58
Total 7332-00 · Carson River Work Days	3,681.58	3,681.58
7337-00 · Carson River Restoration		
7337-01 · Upper Carson River Grant.		
7337-15 · CVCD-Bioengr/Erosion Control-CV		16,207.50
Total 7337-01 · Upper Carson River Grant.		16,207.50
7337-03 · Dayton Valley Conserv		
7337-31 · DVCD-Restoration Proj.2015-16		
7337-32 · DVCD-Storey Co. Weed Abatement		
Total 7337-03 · Dayton Valley Conserv		
Total 7337-00 · Carson River Restoration		16,207.50
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		
7404-04 · Noxious Weed Control-Lyon Co.		
7404-05 · Noxious Weed Control-Churchill		
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		
7420-00 · FEMA MAS #4 (Flood Map)		
7420-01 · Flood Maps-HDR	9,032.04	38,366.59
7420-02 · Ordinance Review-Still Waters		6,600.00
7420-00 · FEMA MAS #4 (Flood Map) - Other		110.03
Total 7420-00 · FEMA MAS #4 (Flood Map)	9,032.04	45,076.62
7422-00 · BOR Basin Plan of Study		1.55
7424-00 · NDEP-Watershed Literacy Gr.Exp.		
7426-00 · FEMA MAS #5-Charter/Map/Model		
7426-01 · Alpine View Est.-Kimley Horn		4,500.00
7426-03 · Eagle Valley-Michael Baker		
7426-05 · Inundation Flood Map-HDR/Orion		2,090.65
7426-06 · Public Flood Awareness	3,000.00	3,000.00
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	11.45	41.56
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	3,011.45	9,632.21
7427-00 · FEMA MAS #6		
7427-02 · Goni Cr(CC)-M.Baker		34,392.62
7427-03 · Ramsey (LyCo)-Kimley & ROA	3,787.50	32,827.80
7427-04 · CC Inundation Map-Kimley		9,937.80
7427-00 · FEMA MAS #6 - Other		110.53
Total 7427-00 · FEMA MAS #6	3,787.50	77,268.75
7428-00 · NDEP-VA/Rocky Bank Stab. Design		
7428-01 · CWSD match-VA/Rocky Design	9,563.84	25,331.34
7428-00 · NDEP-VA/Rocky Bank Stab. Design - Other		2,166.78
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design	9,563.84	27,498.12
7429-00 · NDEP-Wtrshd Lit.Implementation		2,751.18
7430-00 · NFWF - Weed Mgmt.		17,445.56
7431-00 · BLM - Weed Mgmt.		2.29
7432-00 · FEMA MAS #7		
7432-03 · Outreach-	575.00	575.00
7432-00 · FEMA MAS #7 - Other		18.56

For internal &amp; discussion purposes only.

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5:02 PM

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**

12/02/16

**Profit & Loss YTD Comparison**

Accrual Basis

November 2016

	Nov 16	Jul - Nov 16
Total 7432-00 · FEMA MAS #7	575.00	593.56
7600-00 · Alpine County Projects		
7600-05 · Alpine Watershed Programs		11,000.00
7600-09 · Al.Co.-CASGEM		2.30
7600-10 · Al.Co.-Mesa GW Monitoring		541.19
Total 7600-00 · Alpine County Projects		11,543.49
7610-00 · Douglas County Projects		
7610-10 · Do.Co.Reg.Pipeline Debt Service		62,500.00
Total 7610-00 · Douglas County Projects		62,500.00
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.		3,536.10
7640-16 · Dixie Vly.Wtr.Lvl.Measurement		3,721.90
Total 7640-00 · Churchill County Projects		7,258.00
Total Expense	78,135.60	528,826.62
Net Ordinary Income	75,006.93	266,486.55
Net Income	<b>75,006.93</b>	<b>266,486.55</b>

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Profit &amp; Loss Budget vs. Actual

Accrual Basis

July through November 2016

	Jul - Nov 16	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5008-00 · Alpine Co. Joint Powers contrib	9,300.00	9,300.00		100.0%
5009-00 · Churchill County Ad Valorem	70,088.24	199,215.00	-129,126.76	35.2%
5010-00 · Lyon County Ad Valorem	71,498.68	151,546.00	-80,047.32	47.2%
5011-00 · Douglas County Ad Valorem	264,346.62	483,477.00	-219,130.38	54.7%
5012-00 · Carson City Ad Valorem	208,481.22	380,283.00	-171,801.78	54.8%
5022-00 · Water Lease - Mud Lake		50,000.00	-50,000.00	
5023-00 · Water Lease-Lost Lakes		1,800.00	-1,800.00	
5025-00 · Int. Inc.-US Bank CD	522.56	800.00	-277.44	65.3%
5031-00 · Interest Income-LGIP Reg.	380.50	600.00	-219.50	63.4%
5044-00 · Int-1st Independent Bk of NV CD	467.73	1,000.00	-532.27	46.8%
5045-00 · Interest Income-B of A Savings	8.43	20.00	-11.57	42.2%
5050-00 · Watershed Coordinator				
5050-10 · NDEP Watershed Coord. 2015-18	13,805.53	53,800.00	-39,994.47	25.7%
Total 5050-00 · Watershed Coordinator	13,805.53	53,800.00	-39,994.47	25.7%
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	7,115.94	50,000.00	-42,884.06	14.2%
Total 5063-00 · Environmental Education Program	7,115.94	50,000.00	-42,884.06	14.2%
5082-00 · Alpine Co.-CASGEM Grant		1,680.00	-1,680.00	
5085-00 · Ch.Co. for USGS GW/WQ Study		900.00	-900.00	
5087-00 · FEMA MAS #4 (Flood Maps)	44,352.80	113,000.00	-68,647.20	39.3%
5090-00 · NDEP-Watershed Literacy Grant				
5091-00 · Rec.Trails Signage-Motorized		500.00	-500.00	
5092-00 · FEMA - MAS #5	10,682.55	35,000.00	-24,317.45	30.5%
5093-00 · FEMA - MAS #6	76,439.27	156,400.00	-79,960.73	48.9%
5094-00 · NDEP-VA/Rocky Bank Stab.Design	10,956.09	45,400.00	-34,443.91	24.1%
5095-00 · NDEP-WS Literacy Implementation	5,920.68	36,000.00	-30,079.32	16.4%
5096-00 · NFWF-Weed Mgmt.		25,300.00	-25,300.00	
5098-00 · FEMA -MAS #7	946.33			
Total Income	795,313.17	1,801,921.00	-1,006,607.83	44.1%
<b>Expense</b>				
7015-00 · Salaries & Wages	130,721.87	351,100.00	-220,378.13	37.2%
7020-00 · Employee Benefits	49,524.36	143,000.00	-93,475.64	34.6%
7021-00 · Workers Comp Ins.		1,300.00	-1,300.00	
7101-00 · Director's Fees				
7101-01 · Director Benefits	43.37			
7101-00 · Director's Fees - Other	3,212.67	13,500.00	-10,287.33	23.8%
Total 7101-00 · Director's Fees	3,256.04	13,500.00	-10,243.96	24.1%
7102-00 · Insurance	6,225.38	7,500.00	-1,274.62	83.0%
7103-00 · Office Supplies	935.43	3,000.00	-2,064.57	31.2%
7104-00 · Postage	203.85	800.00	-596.15	25.5%
7105-00 · Rent	10,425.50	25,021.00	-14,595.50	41.7%
7106-00 · Telephone/Internet	1,169.70	4,000.00	-2,830.30	29.2%
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,387.28			
7107-00 · Travel-transport/meals/lodging - Other	1,834.30	14,000.00	-12,165.70	13.1%
Total 7107-00 · Travel-transport/meals/lodging	4,221.58	14,000.00	-9,778.42	30.2%
7108-00 · Dues & Publications	334.53	1,000.00	-665.47	33.5%
7109-00 · Miscellaneous Expense	29.50	1,000.00	-970.50	3.0%
7110-00 · Seminars & Education	210.00	3,000.00	-2,790.00	7.0%
7111-00 · Office Equipment	9,325.48	3,000.00	6,325.48	310.8%
7112-00 · Bank Charges		200.00	-200.00	
7114-00 · Outside Professional Services	427.50	12,000.00	-11,572.50	3.6%
7115-00 · Accounting	8,000.00	10,000.00	-2,000.00	80.0%
7116-00 · Legal	13,545.72	40,700.00	-27,154.28	33.3%
7117-00 · Lost Lakes Expenses	1,154.45	10,000.00	-8,845.55	11.5%

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Profit &amp; Loss Budget vs. Actual

12/02/16

Accrual Basis

July through November 2016

	Jul - Nov 16	Budget	\$ Over Bud...	% of Budget
7118-00 · Mud Lake O & M		1,000.00	-1,000.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		5,500.00	-5,500.00	
7120-08 · Invasive Species Programs				
7120-30 · Watershed Coord.Exp. 2015-18	1,725.45	6,500.00	-4,774.55	26.5%
Total 7120-00 · Integrated Watershed Programs	1,725.45	12,000.00	-10,274.55	14.4%
7125-00 · Environmental Ed.Coord.Exp.				
7125-02 · Env.Ed.Coord.Exp. 2015-17	5,927.17	42,000.00	-36,072.83	14.1%
Total 7125-00 · Environmental Ed.Coord.Exp.	5,927.17	42,000.00	-36,072.83	14.1%
7214-00 · Rec. Trails Signage-Motorized	2.70			
7215-00 · Sierra NV Journeys-Family Night		3,000.00	-3,000.00	
7332-00 · Carson River Work Days				
7332-01 · CR Work Days 2015-16				
7332-02 · CR Work Days 2016-17	3,681.58	26,000.00	-22,318.42	14.2%
Total 7332-00 · Carson River Work Days	3,681.58	26,000.00	-22,318.42	14.2%
7337-00 · Carson River Restoration				
7337-01 · Upper Carson River Grant.				
7337-15 · CVCD-Bioengr/Erosion Control-CV	16,207.50	52,500.00	-36,292.50	30.9%
7337-17 · CVCD-CV Clearing & Snagging		50,000.00	-50,000.00	
Total 7337-01 · Upper Carson River Grant.	16,207.50	102,500.00	-86,292.50	15.8%
7337-02 · Carson River Adv. Gr.				
7337-23 · Golden Eagle Ln Erosion		75,000.00	-75,000.00	
Total 7337-02 · Carson River Adv. Gr.		75,000.00	-75,000.00	
7337-03 · Dayton Valley Conserv				
7337-31 · DVCD-Restoration Proj.2015-16		165,000.00	-165,000.00	
7337-32 · DVCD-Storey Co. Weed Abatement		2,500.00	-2,500.00	
Total 7337-03 · Dayton Valley Conserv		167,500.00	-167,500.00	
7337-04 · Lahontan Conserv.Dist		15,000.00	-15,000.00	
Total 7337-00 · Carson River Restoration	16,207.50	360,000.00	-343,792.50	4.5%
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.		15,000.00	-15,000.00	
7404-05 · Noxious Weed Control-Churchill		15,000.00	-15,000.00	
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		75,000.00	-75,000.00	
7420-00 · FEMA MAS #4 (Flood Map)				
7420-01 · Flood Maps-HDR	38,366.59			
7420-02 · Ordinance Review-Still Waters	6,600.00			
7420-00 · FEMA MAS #4 (Flood Map) - Other	110.03	100,000.00	-99,889.97	0.1%
Total 7420-00 · FEMA MAS #4 (Flood Map)	45,076.62	100,000.00	-54,923.38	45.1%
7422-00 · BOR Basin Plan of Study	1.55			
7424-00 · NDEP-Watershed Literacy Gr.Exp.				
7426-00 · FEMA MAS #5-Charter/Map/Model				
7426-01 · Alpine View Est.-Kimley Horn	4,500.00			
7426-03 · Eagle Valley-Michael Baker				
7426-05 · Inundation Flood Map-HDR/Orion	2,090.65			
7426-06 · Public Flood Awareness	3,000.00			
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	41.56	20,500.00	-20,458.44	0.2%
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	9,632.21	20,500.00	-10,867.79	47.0%
7427-00 · FEMA MAS #6				
7427-02 · Goni Cr(CC)-M.Baker	34,392.62			
7427-03 · Ramsey (LyCo)-Kimley & ROA	32,827.80			
7427-04 · CC Inundation Map-Kimley	9,937.80			
7427-00 · FEMA MAS #6 - Other	110.53	135,900.00	-135,789.47	0.1%

5:03 PM

12/02/16

Accrual Basis

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND****Profit & Loss Budget vs. Actual**

July through November 2016

	Jul - Nov 16	Budget	\$ Over Bud...	% of Budget
Total 7427-00 · FEMA MAS #6	77,268.75	135,900.00	-58,631.25	56.9%
7428-00 · NDEP-VA/Rocky Bank Stab. Design				
7428-01 · CWSD match-VA/Rocky Design	25,331.34	30,000.00	-4,668.66	84.4%
7428-00 · NDEP-VA/Rocky Bank Stab. Design - Other	2,166.78	43,800.00	-41,633.22	4.9%
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design	27,498.12	73,800.00	-46,301.88	37.3%
7429-00 · NDEP-Wtrshd Lit.Implementation	2,751.18	30,000.00	-27,248.82	9.2%
7430-00 · NFWF - Weed Mgmt.	17,445.56	24,000.00	-6,554.44	72.7%
7431-00 · BLM - Weed Mgmt.	2.29			
7432-00 · FEMA MAS #7				
7432-03 · Outreach-	575.00			
7432-00 · FEMA MAS #7 - Other	18.56			
Total 7432-00 · FEMA MAS #7	593.56			
7500-00 · USGS Stream Gage Contract				
7500-01 · Stream Gages 2015-17		70,232.00	-70,232.00	
Total 7500-00 · USGS Stream Gage Contract		70,232.00	-70,232.00	
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-01 · Do/LyCo WQ/GW Mon. 2015-17		15,500.00	-15,500.00	
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		15,500.00	-15,500.00	
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-01 · USGS-GW Lvl & WQ-ChCo 2014-17		8,800.00	-8,800.00	
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		8,800.00	-8,800.00	
7526-00 · USGS-Eagle/Dayton/Ch.Vly.Mon.		16,000.00	-16,000.00	
7600-00 · Alpine County Projects				
7600-05 · Alpine Watershed Programs	11,000.00	22,000.00	-11,000.00	50.0%
7600-09 · Al.Co.-CASGEM	2.30	20.00	-17.70	11.5%
7600-10 · Al.Co.-Mesa GW Monitoring	541.19	250.00	291.19	216.5%
Total 7600-00 · Alpine County Projects	11,543.49	22,270.00	-10,726.51	51.8%
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		24,500.00	-24,500.00	
Total 7610-00 · Douglas County Projects	62,500.00	149,500.00	-87,000.00	41.8%
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	-5,375.00	
Total 7630-00 · Lyon County Projects		5,375.00	-5,375.00	
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	3,536.10	21,000.00	-17,463.90	16.8%
7640-15 · LCD-Sand Bar Removal in ChCo		16,348.00	-16,348.00	
7640-16 · Dixie Vly.Wtr.Lvl.Measurement	3,721.90	24,000.00	-20,278.10	15.5%
Total 7640-00 · Churchill County Projects	7,258.00	61,348.00	-54,090.00	11.8%
Total Expense	528,826.62	2,021,346.00	-1,492,519.38	26.2%
Net Ordinary Income	266,486.55	-219,425.00	485,911.55	-121.4%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		724,374.58	-724,374.58	
Total Other Income		724,374.58	-724,374.58	
Other Expense				
8008-00 · Preliminary Planning		405,000.00	-405,000.00	
Total Other Expense		405,000.00	-405,000.00	



**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**  
**Profit & Loss Budget vs. Actual**  
July through November 2016

	<u>Jul - Nov 16</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Net Other Income		319,374.58	-319,374.58	
Net Income	<u>266,486.55</u>	<u>99,949.58</u>	<u>166,536.97</u>	<u>266.6%</u>

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

11/30/16

**Balance Sheet**  
As of November 30, 2016

	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	686,564.56
Total Checking/Savings	<u>686,564.56</u>
Total Current Assets	<u>686,564.56</u>
<b>TOTAL ASSETS</b>	<b><u>686,564.56</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
4000-01 · Fund Balance - Capital Project	684,829.13
Net Income	1,735.43
Total Equity	<u>686,564.56</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>686,564.56</u></b>

11:24 AM

# CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/30/16

## Profit & Loss YTD Comparison

Accrual Basis

November 2016

	Nov 16	Jul - Nov 16
Ordinary Income/Expense		
Income		
5032-01 - Interest Income - LGIP Res.	374.05	1,735.43
Total Income	374.05	1,735.43
Net Ordinary Income	374.05	1,735.43
Net Income	<u>374.05</u>	<u>1,735.43</u>

11:18 AM

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

11/30/16

**Profit & Loss Budget vs. Actual**

Accrual Basis

July through November 2016

	<u>Jul - Nov 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	1,735.43	2,720.00	-984.57	63.8%
Total Income	1,735.43	2,720.00	-984.57	63.8%
Expense				
7325-01 · Acquisition Wtr Rts/Structures		655,000.00	-655,000.00	
Total Expense		655,000.00	-655,000.00	
Net Ordinary Income	1,735.43	-652,280.00	654,015.43	-0.3%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		684,830.00	-684,830.00	
Total Other Income		684,830.00	-684,830.00	
Net Other Income		684,830.00	-684,830.00	
Net Income	<u>1,735.43</u>	<u>32,550.00</u>	<u>-30,814.57</u>	<u>5.3%</u>

11:35 AM  
11/30/16  
Cash Basis

**Floodplain Management Fund**  
**Balance Sheet**  
**As of November 30, 2016**

	<u>Nov 30, 16</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	281,188.66
1014-03 · Mutual of Omaha Bk CD	151,582.40
Total Checking/Savings	<u>432,771.06</u>
Total Current Assets	<u>432,771.06</u>
<b>TOTAL ASSETS</b>	<b><u>432,771.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	431,337.68
Net Income	1,433.38
Total Equity	<u>432,771.06</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>432,771.06</u></b>

11:27 AM  
11/30/16  
Cash Basis

**Floodplain Management Fund**  
**Profit & Loss YTD Comparison**  
November 2016

	<u>Nov 16</u>	<u>Jul - Nov 16</u>
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	153.19	710.76
5033-03 · Int.Inc.-Mutual of Omaha CD	146.69	722.62
Total Income	<u>299.88</u>	<u>1,433.38</u>
Net Ordinary Income	<u>299.88</u>	<u>1,433.38</u>
Net Income	<u><b>299.88</b></u>	<u><b>1,433.38</b></u>

11:28 AM  
 11/30/16  
 Cash Basis

# Floodplain Management Fund

## Profit & Loss Budget vs. Actual

July through November 2016

	Jul - Nov 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5032-03 · Int. Inc.-LGIP-Floodplain	710.76	1,350.00	-639.24	52.6%
5033-03 · Int.Inc.-Mutual of Omaha CD	722.62	1,750.00	-1,027.38	41.3%
<b>Total Income</b>	<u>1,433.38</u>	<u>3,100.00</u>	<u>-1,666.62</u>	<u>46.2%</u>
<b>Expense</b>				
7203-03 · Reg. Flood Preliminary Planning	0.00	330,000.00	-330,000.00	0.0%
7206-03 · Flood Project Along SR88-Minden	0.00	40,000.00	-40,000.00	0.0%
<b>Total Expense</b>	<u>0.00</u>	<u>370,000.00</u>	<u>-370,000.00</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	<u>1,433.38</u>	<u>-366,900.00</u>	<u>368,333.38</u>	<u>-0.4%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
8000-03 · Beginning Equity	0.00	401,306.00	-401,306.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>401,306.00</u>	<u>-401,306.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>401,306.00</u>	<u>-401,306.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>1,433.38</u></u>	<u><u>34,406.00</u></u>	<u><u>-32,972.62</u></u>	<u><u>4.2%</u></u>

**AGENDA ITEM #9**  
**PAYMENT OF BILLS**



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12/02/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

October 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>1010-00 · Cash in Checking - B of A</b>						
Check	10/5/2016	8505	Euronev, Ltd.	Oct. rent 777 E. William St., #102, #103, #110 & #110A	-2,085.10	-2,085.10
Check	10/5/2016	8506	NV Div. of Water Resources	App. #86422T permit fee	-660.00	-2,745.10
Check	10/5/2016	8507	Kohn & Company	7/1-9/30/16 audit services	-6,500.00	-9,245.10
Tran...	10/5/2016			Funds Transfer to cover checks	30,000.00	20,754.90
Check	10/5/2016	8508	Kimley-Horn & Associates, Inc.	Inv. #018976002-0816, Carson Flood Inundation	-3,405.25	17,349.65
Check	10/5/2016	8509	Kimley-Horn & Associates, Inc.	Inv. #8277567, Ramsey Cyn.Flood Study	-17,707.75	-358.10
Check	10/5/2016	8510	HDR Engineering, Inc.	Inv. #1200010277, CR Floodplain Mapping MAS #5	-2,090.65	-2,448.75
Check	10/5/2016	8511	Churchill County	July-Sept. 2016, Lahontan Vly.Water Level Meas. Program	-3,536.10	-5,984.85
Check	10/5/2016	8512	Churchill County	July-Sept. 2016, Dixie Vly.Water Level Meas. Program	-3,721.90	-9,706.75
Depo...	10/11/2016			Deposit	124,519.97	114,813.22
Check	10/11/2016	8513	Law Office of George N. Benesch	Sept. legal services, inv. #14889	-3,359.13	111,454.09
Check	10/11/2016	8514	Konica Minolta Business Solutions U...	Acct. #1110530, inv. #241857190	-46.73	111,407.36
Check	10/11/2016	8515	Cardno Entrix	Inv. #208718, Proj. #E316103200, Virginia/Rocky	-2,160.00	109,247.36
Check	10/11/2016	8516	Charter Communications	Acct. #8354 11 001 0917880, 10/13-11/12/16	-229.94	109,017.42
Check	10/11/2016	8517	Nevada Water Resources Assn.	10/24/16 NWRA Fall Event for Edwin James	-125.00	108,892.42
Tran...	10/11/2016			Funds Transfer for investment	-40,000.00	68,892.42
Check	10/12/2016	8518	Dayton Valley Conservation District	VOID: beaver removal in Carson Valley(wrong payee)		68,892.42
Check	10/12/2016	8519	Carson Valley Conservation District	Beaver removal in Carson Valley	-1,000.00	67,892.42
Depo...	10/12/2016			Deposit	9,162.72	77,055.14
Depo...	10/12/2016			Deposit	2,540.63	79,595.77
Depo...	10/13/2016			Deposit	8,141.92	87,737.69
Depo...	10/13/2016			Deposit	24,967.69	112,705.38
Depo...	10/14/2016			Deposit	946.33	113,651.71
Check	10/17/2016	8520	Michael Baker International, Inc.	Proj. #151453, Goni Cr. Restudy	-12,425.40	101,226.31
Check	10/17/2016	8521	HDR Engineering, Inc.	Inv. #1200015399, CR Floodplain Mapping MAS #4	-15,522.03	85,704.28
Depo...	10/18/2016			Deposit	70,088.24	155,792.52
Check	10/18/2016	8522	Kimley-Horn & Associates, Inc.	Inv. #82394382, Ramsey Cyn.Flood Study	-6,580.50	149,212.02
Check	10/18/2016	8523	Kimley-Horn & Associates, Inc.	Inv. #018976002-0916, Carson Flood Inundation	-1,656.30	147,555.72
Check	10/19/2016	8524	Local Govt Investment Pool	Transfer to CCWSD for investment	-160,000.00	-12,444.28
Check	10/24/2016	8525	River Wranglers	Inv. #EE 2016-4, 7/1-9/30/16, Environ. Ed.	-5,630.87	-18,075.15
Check	10/25/2016	8526	Carson City	Reimb. for Sept. payrolls #18 & #19	-39,177.38	-57,252.53
Check	10/25/2016	8527	Bank of America	Oct. 2016-acct. #4024 4910 0004 2478	-326.14	-57,578.67
Check	10/31/2016	8528	Alpine Watershed Group	NFWF Weed Grant - Alpine County	-1,103.75	-58,682.42
Check	10/31/2016	8529	Dayton Valley Conservation District	NFWF Weed Grant - Lyon County	-7,497.23	-66,179.65
Check	10/31/2016	8530	Douglas County Weed Dept.	NFWF Weed Grant - Douglas County	-8,607.57	-74,787.22
Check	10/31/2016	8531	Churchill Co.Mosquito, Vector & We...	NFWF Weed Grant - Churchill County	-228.07	-75,015.29
Depo...	10/31/2016			Deposit	49,920.41	-25,094.88
Total 1010-00 · Cash in Checking - B of A					-25,094.88	-25,094.88
<b>1014-00 · Local Gov't Inv. Pool-Regular</b>						
Check	10/19/2016	8524	Local Govt Investment Pool	Transfer to CCWSD for investment	160,000.00	160,000.00
Depo...	10/31/2016			Interest	32.82	160,032.82
Total 1014-00 · Local Gov't Inv. Pool-Regular					160,032.82	160,032.82
<b>1021-00 · US Bank CD</b>						
Depo...	10/4/2016			Interest	102.50	102.50
Total 1021-00 · US Bank CD					102.50	102.50
<b>1028-00 · First Independent Bank of Nevad</b>						
Depo...	10/14/2016			Interest	91.75	91.75
Total 1028-00 · First Independent Bank of Nevad					91.75	91.75
<b>1029-00 · Bank of America-Savings</b>						
Tran...	10/5/2016			Funds Transfer to cover checks	-30,000.00	-30,000.00
Tran...	10/11/2016			Funds Transfer for investment	40,000.00	10,000.00
Depo...	10/31/2016			Interest	3.11	10,003.11
Total 1029-00 · Bank of America-Savings					10,003.11	10,003.11
<b>3307-00 · CC Payroll Due</b>						
Gene...	10/7/2016			10/7 FS,BH,EJ,TL,DN; Sept.-KA,BB,CE,RF,DJo,GL,WP,CR,...	-21,032.43	-21,032.43
Gene...	10/21/2016			10/21 SF,BH,EJ,TL,DN	-20,185.27	-41,217.70
Check	10/25/2016	8526	Carson City	Reimb. for Sept. payrolls #18 & #19	39,177.38	-2,040.32
Total 3307-00 · CC Payroll Due					-2,040.32	-2,040.32
<b>5009-00 · Churchill County Ad Valorem</b>						
Depo...	10/18/2016	1039...	Churchill County	July-Sept. 2016	-70,088.24	-70,088.24
Total 5009-00 · Churchill County Ad Valorem					-70,088.24	-70,088.24
<b>5010-00 · Lyon County Ad Valorem</b>						
Depo...	10/11/2016	1132...	Lyon County	July-Sept.	-71,498.68	-71,498.68
Total 5010-00 · Lyon County Ad Valorem					-71,498.68	-71,498.68
<b>5011-00 · Douglas County Ad Valorem</b>						
Depo...	10/11/2016	6542...	Douglas County	Sept.	-53,021.29	-53,021.29
Total 5011-00 · Douglas County Ad Valorem					-53,021.29	-53,021.29
<b>5012-00 · Carson City Ad Valorem</b>						

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## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Transaction Detail by Account

Accrual Basis

October 2016

Type	Date	Num	Name	Memo	Amount	Balance
Depo...	10/31/2016	3634...	Carson City	Sept.	-49,920.41	-49,920.41
Total 5012-00 · Carson City Ad Valorem					-49,920.41	-49,920.41
<b>5025-00 · Int. Inc.-US Bank CD</b>						
Depo...	10/4/2016			Interest	-102.50	-102.50
Total 5025-00 · Int. Inc.-US Bank CD					-102.50	-102.50
<b>5031-00 · Interest Income-LGIP Reg.</b>						
Depo...	10/31/2016			Interest	-32.82	-32.82
Total 5031-00 · Interest Income-LGIP Reg.					-32.82	-32.82
<b>5044-00 · Int-1st Independent Bk of NV CD</b>						
Depo...	10/14/2016			Interest	-91.75	-91.75
Total 5044-00 · Int-1st Independent Bk of NV CD					-91.75	-91.75
<b>5045-00 · Interest Income-B of A Savings</b>						
Depo...	10/31/2016			Interest	-3.11	-3.11
Total 5045-00 · Interest Income-B of A Savings					-3.11	-3.11
<b>5087-00 · FEMA MAS #4 (Flood Maps)</b>						
Depo...	10/12/2016		FEMA	Draw #18	-9,162.72	-9,162.72
Total 5087-00 · FEMA MAS #4 (Flood Maps)					-9,162.72	-9,162.72
<b>5092-00 · FEMA - MAS #5</b>						
Depo...	10/12/2016		FEMA	Draw #18	-2,540.63	-2,540.63
Depo...	10/13/2016		FEMA	Draw #19	-8,141.92	-10,682.55
Total 5092-00 · FEMA - MAS #5					-10,682.55	-10,682.55
<b>5093-00 · FEMA - MAS #6</b>						
Depo...	10/13/2016		FEMA	Draw #9	-24,967.69	-24,967.69
Total 5093-00 · FEMA - MAS #6					-24,967.69	-24,967.69
<b>5098-00 · FEMA -MAS #7</b>						
Depo...	10/14/2016		FEMA	Draw #1	-946.33	-946.33
Total 5098-00 · FEMA -MAS #7					-946.33	-946.33
<b>7015-00 · Salaries &amp; Wages</b>						
Gene...	10/7/2016			10/7 S.Fryer	2,486.79	2,486.79
Gene...	10/7/2016			10/7 B.Hunt	2,685.15	5,171.94
Gene...	10/7/2016			10/7 E.James	4,908.44	10,080.38
Gene...	10/7/2016			10/7 T.Leffler	2,326.43	12,406.81
Gene...	10/7/2016			10/7 D.Neddenriep	1,866.21	14,273.02
Gene...	10/7/2016			Sept. meals	-68.96	14,204.06
Gene...	10/21/2016			10/21 S.Fryer	2,349.90	16,553.96
Gene...	10/21/2016			10/21 B.Hunt	2,934.71	19,488.67
Gene...	10/21/2016			10/21 E.James	4,891.20	24,379.87
Gene...	10/21/2016			10/21 T.Leffler	2,309.19	26,689.06
Gene...	10/21/2016			10/21 D.Neddenriep	1,868.99	28,558.05
Gene...	10/21/2016			S.Fryer- Sept. meal (missed last PP)	-17.24	28,540.81
Total 7015-00 · Salaries & Wages					28,540.81	28,540.81
<b>7020-00 · Employee Benefits</b>						
Gene...	10/7/2016			10/7 S.Fryer	371.25	371.25
Gene...	10/7/2016			10/7 B.Hunt	789.83	1,161.08
Gene...	10/7/2016			10/7 E.James	2,178.85	3,339.93
Gene...	10/7/2016			10/7 T.Leffler	1,045.91	4,385.84
Gene...	10/7/2016			10/7 D.Neddenriep	1,138.84	5,524.68
Gene...	10/21/2016			10/21 S.Fryer	346.91	5,871.59
Gene...	10/21/2016			10/21 B.Hunt	832.41	6,704.00
Gene...	10/21/2016			10/21 E.James	2,178.60	8,882.60
Gene...	10/21/2016			10/21 T.Leffler	1,045.66	9,928.26
Gene...	10/21/2016			10/21 D.Neddenriep	1,144.49	11,072.75
Total 7020-00 · Employee Benefits					11,072.75	11,072.75
<b>7101-00 · Director's Fees</b>						
<b>7101-01 · Director Benefits</b>						
Gene...	10/7/2016			Sept.- K.Abowd	1.41	1.41
Gene...	10/7/2016			Sept.- B.Bonkowski	1.16	2.57
Gene...	10/7/2016			Sept.- C.Erquiaga	1.41	3.98
Gene...	10/7/2016			Sept.- R.Fierro	1.41	5.39
Gene...	10/7/2016			Sept.- D.Johnson	1.41	6.80
Gene...	10/7/2016			Sept.- G.Lynn	1.41	8.21
Gene...	10/7/2016			Sept.- W.Penzel	1.41	9.62
Gene...	10/7/2016			Sept.- C.Roberts	1.16	10.78
Gene...	10/7/2016			Sept.- E.Schank	1.41	12.19
Gene...	10/7/2016			Sept.- F.Stodieck	1.41	13.60
Total 7101-01 · Director Benefits					13.60	13.60

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## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Transaction Detail by Account

Accrual Basis

October 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>7101-00 · Director's Fees - Other</b>						
Gene...	10/7/2016			Sept. - K.Abowd	97.24	97.24
Gene...	10/7/2016			Sept. - B.Bonkowski	80.00	177.24
Gene...	10/7/2016			Sept. - C.Erquiaga	97.24	274.48
Gene...	10/7/2016			Sept. - R.Fierro	97.24	371.72
Gene...	10/7/2016			Sept. - D.Johnson	97.24	468.96
Gene...	10/7/2016			Sept. - G.Lynn	97.24	566.20
Gene...	10/7/2016			Sept. - W.Penzel	97.24	663.44
Gene...	10/7/2016			Sept. - C.Roberts	80.00	743.44
Gene...	10/7/2016			Sept. - E.Schank	97.24	840.68
Gene...	10/7/2016			Sept. - F.Stodieck	97.24	937.92
Gene...	10/7/2016			Sept. meals	-137.92	800.00
Total 7101-00 · Director's Fees - Other					800.00	800.00
Total 7101-00 · Director's Fees					813.60	813.60
<b>7103-00 · Office Supplies</b>						
Check	10/11/2016	8514	Konica Minolta Business Solutions U...	9/1-30/16 copies	46.73	46.73
Check	10/25/2016	8527	Bank of America	Backblaze-computer backup	250.00	296.73
Check	10/25/2016	8527	Bank of America	Carson Highlands-storage unit	35.00	331.73
Check	10/25/2016	8527	Bank of America	Friends of Nevada Wilderness-BH calendar	13.00	344.73
Gene...	10/31/2016			Oct. copies reimb. from grants	-235.39	109.34
Total 7103-00 · Office Supplies					109.34	109.34
<b>7105-00 · Rent</b>						
Check	10/5/2016	8505	Euronev, Ltd.	Oct. rent 777 E. Wm. St., #102, #103, #110 & #110A	2,085.10	2,085.10
Total 7105-00 · Rent					2,085.10	2,085.10
<b>7106-00 · Telephone/Internet</b>						
Check	10/11/2016	8516	Charter Communications	Oct. internet & phones	229.94	229.94
Total 7106-00 · Telephone/Internet					229.94	229.94
<b>7107-00 · Travel-transport/meals/lodging</b>						
<b>7107-01 · Car Allowance</b>						
Gene...	10/7/2016			10/7 E.James	283.21	283.21
Gene...	10/21/2016			10/21 E.James	283.21	566.42
Total 7107-01 · Car Allowance					566.42	566.42
<b>7107-00 · Travel-transport/meals/lodging - Other</b>						
Gene...	10/7/2016			Sept. meals	206.88	206.88
Gene...	10/21/2016			S.Fryer- Sept. meal (missed last PP)	17.24	224.12
Total 7107-00 · Travel-transport/meals/lodging - Other					224.12	224.12
Total 7107-00 · Travel-transport/meals/lodging					790.54	790.54
<b>7108-00 · Dues &amp; Publications</b>						
Check	10/25/2016	8527	Bank of America	Gazette Journal-subscr.	28.14	28.14
Total 7108-00 · Dues & Publications					28.14	28.14
<b>7110-00 · Seminars &amp; Education</b>						
Check	10/11/2016	8517	Nevada Water Resources Assn.	10/24/16 NWRA Fall Event-Ed James	125.00	125.00
Total 7110-00 · Seminars & Education					125.00	125.00
<b>7115-00 · Accounting</b>						
Check	10/5/2016	8507	Kohn & Company	7/1-9/30/16 audit services	6,500.00	6,500.00
Total 7115-00 · Accounting					6,500.00	6,500.00
<b>7116-00 · Legal</b>						
Check	10/11/2016	8513	Law Office of George N. Benesch	Sept. legal services	3,359.13	3,359.13
Total 7116-00 · Legal					3,359.13	3,359.13
<b>7117-00 · Lost Lakes Expenses</b>						
Check	10/5/2016	8506	NV Div. of Water Resources	Lost Lakes change app. permit fee	660.00	660.00
Total 7117-00 · Lost Lakes Expenses					660.00	660.00
<b>7120-00 · Integrated Watershed Programs</b>						
<b>7120-30 · Watershed Coord.Exp. 2015-18</b>						
Gene...	10/31/2016			Oct. copies	111.72	111.72
Total 7120-30 · Watershed Coord.Exp. 2015-18					111.72	111.72
Total 7120-00 · Integrated Watershed Programs					111.72	111.72
<b>7125-00 · Environmental Ed.Coord.Exp.</b>						
<b>7125-02 · Env.Ed.Coord.Exp. 2015-17</b>						
Check	10/24/2016	8525	River Wranglers	7/1-9/30/16, Environ. Ed.	5,630.87	5,630.87
Gene...	10/31/2016			Oct. copies	86.19	5,717.06
Total 7125-02 · Env.Ed.Coord.Exp. 2015-17					5,717.06	5,717.06

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12/02/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

October 2016

Type	Date	Num	Name	Memo	Amount	Balance
Total 7125-00 · Environmental Ed.Coord.Exp.					5,717.06	5,717.06
<b>7337-00 · Carson River Restoration</b>						
<b>7337-01 · Upper Carson River Grant.</b>						
<b>7337-15 · CVCD-Bioengr/Erosion Control-CV</b>						
Check	10/12/2016	8519	Carson Valley Conservation District	Beaver removal in Carson Valley	1,000.00	1,000.00
Total 7337-15 · CVCD-Bioengr/Erosion Control-CV					1,000.00	1,000.00
Total 7337-01 · Upper Carson River Grant.					1,000.00	1,000.00
Total 7337-00 · Carson River Restoration					1,000.00	1,000.00
<b>7404-00 · Noxious Weeds Control-CR Wtrshd</b>						
<b>7404-02 · Noxious Weed Control-Douglas Co</b>						
Check	10/12/2016	8518	Dayton Valley Conservation District	beaver removal in Carson Valley		
Total 7404-02 · Noxious Weed Control-Douglas Co						
Total 7404-00 · Noxious Weeds Control-CR Wtrshd						
<b>7420-00 · FEMA MAS #4 (Flood Map)</b>						
<b>7420-01 · Flood Maps-HDR</b>						
Check	10/17/2016	8521	HDR Engineering, Inc.	8/21-9/24/16 MAS #4-CR Floodplain Mapping	15,522.03	15,522.03
Total 7420-01 · Flood Maps-HDR					15,522.03	15,522.03
<b>7420-00 · FEMA MAS #4 (Flood Map) - Other</b>						
Gene...	10/31/2016			Oct. copies	4.42	4.42
Total 7420-00 · FEMA MAS #4 (Flood Map) - Other					4.42	4.42
Total 7420-00 · FEMA MAS #4 (Flood Map)					15,526.45	15,526.45
<b>7426-00 · FEMA MAS #5-Charter/Map/Model</b>						
<b>7426-01 · Alpine View Est.-Kimley Horn</b>						
Check	10/5/2016	8508	Kimley-Horn & Associates, Inc.	Alpine Est. LOMR thru 8/31/16	2,025.00	2,025.00
Total 7426-01 · Alpine View Est.-Kimley Horn					2,025.00	2,025.00
<b>7426-05 · Inundation Flood Map-HDR/Orion</b>						
Check	10/5/2016	8510	HDR Engineering, Inc.	7/1-8/20/16 MAS #5-Inundation Mapping	2,090.65	2,090.65
Total 7426-05 · Inundation Flood Map-HDR/Orion					2,090.65	2,090.65
<b>7426-00 · FEMA MAS #5-Charter/Map/Model - Other</b>						
Gene...	10/31/2016			Oct. copies	8.32	8.32
Total 7426-00 · FEMA MAS #5-Charter/Map/Model - Other					8.32	8.32
Total 7426-00 · FEMA MAS #5-Charter/Map/Model					4,123.97	4,123.97
<b>7427-00 · FEMA MAS #6</b>						
<b>7427-02 · Goni Cr(CC)-M.Baker</b>						
Check	10/17/2016	8520	Michael Baker International, Inc.	Services through 10/2/16	12,425.40	12,425.40
Total 7427-02 · Goni Cr(CC)-M.Baker					12,425.40	12,425.40
<b>7427-03 · Ramsey (LyCo)-Kimley &amp; ROA</b>						
Check	10/5/2016	8509	Kimley-Horn & Associates, Inc.	Ramsey Cyn. thru 8/31/16	17,707.75	17,707.75
Check	10/18/2016	8522	Kimley-Horn & Associates, Inc.	Ramsey Cyn. thru 9/30/16	6,580.50	24,288.25
Total 7427-03 · Ramsey (LyCo)-Kimley & ROA					24,288.25	24,288.25
<b>7427-04 · CC Inundation Map-Kimley</b>						
Check	10/5/2016	8508	Kimley-Horn & Associates, Inc.	Carson Flood Inundation thru 8/31/16	1,380.25	1,380.25
Check	10/18/2016	8523	Kimley-Horn & Associates, Inc.	Inundation Mapping thru 9/30/16	1,656.30	3,036.55
Total 7427-04 · CC Inundation Map-Kimley					3,036.55	3,036.55
<b>7427-00 · FEMA MAS #6 - Other</b>						
Gene...	10/31/2016			Oct. copies	3.72	3.72
Total 7427-00 · FEMA MAS #6 - Other					3.72	3.72
Total 7427-00 · FEMA MAS #6					39,753.92	39,753.92
<b>7428-00 · NDEP-VA/Rocky Bank Stab. Design</b>						
Check	10/11/2016	8515	Cardno Entrix	VA/Rocky, services thru 9/30/16	2,160.00	2,160.00
Gene...	10/31/2016			Oct. copies	2.46	2,162.46
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design					2,162.46	2,162.46
<b>7429-00 · NDEP-Wtrshd Lit.Implementation</b>						
Gene...	10/31/2016			Oct. copies	2.30	2.30
Total 7429-00 · NDEP-Wtrshd Lit.Implementation					2.30	2.30
<b>7430-00 · NFWF - Weed Mgmt.</b>						
Check	10/31/2016	8528	Alpine Watershed Group	NFWF Weed Grant - Alpine County	1,103.75	1,103.75
Check	10/31/2016	8529	Dayton Valley Conservation District	NFWF Weed Grant - Lyon County	7,497.23	8,600.98

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12/02/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

October 2016

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/31/2016	8530	Douglas County Weed Dept.	NFWF Weed Grant - Douglas County	8,607.57	17,208.55
Check	10/31/2016	8531	Churchill Co.Mosquito, Vector & We...	NFWF Weed Grant - Churchill County	228.07	17,436.62
Gene...	10/31/2016			Oct. copies	3.25	17,439.87
Total 7430-00 · NFWF - Weed Mgmt.					17,439.87	17,439.87
<b>7432-00 · FEMA MAS #7</b>						
Gene...	10/31/2016			Oct. copies	13.01	13.01
Total 7432-00 · FEMA MAS #7					13.01	13.01
<b>7640-00 · Churchill County Projects</b>						
<b>7640-09 · Lahontan Vly.Wtr.Lvl.Measure.</b>						
Check	10/5/2016	8511	Churchill County	July-Sept. 2016, Lahontan Vly.Wtr.Lvl. Meas. Prog.	3,536.10	3,536.10
Total 7640-09 · Lahontan Vly.Wtr.Lvl.Measure.					3,536.10	3,536.10
<b>7640-16 · Dixie Vly.Wtr.Lvl.Measurement</b>						
Check	10/5/2016	8512	Churchill County	July-Sept. 2016, Dixie Vly.Wtr.Lvl. Meas. Prog.	3,721.90	3,721.90
Total 7640-16 · Dixie Vly.Wtr.Lvl.Measurement					3,721.90	3,721.90
Total 7640-00 · Churchill County Projects					7,258.00	7,258.00
<b>TOTAL</b>						

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 10, 2016

In Reference To: General

Invoice # 14889

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	0.00	\$3,333.33
Additional Charges :		
<u>September 2016</u>		
9/21/2016 Mileage charge for trip to Virginia City.		25.80
SUBTOTAL:	[	25.80]
Total additional charges		\$25.80
Total amount of this bill		\$3,359.13
For Legal Services Rendered		
Previous balance		\$3,405.93
Accounts receivable transactions		
9/12/2016 Payment - thank you. Check No. 8476		(\$3,405.93)
Total payments and adjustments		(\$3,405.93)
Balance due		\$3,359.13

pd. 10-11-16  
ik. #8513

Ok to pay  
Edwain James

10-10-16

#711600 Legal

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

November 05, 2016

In Reference To: General  
Invoice # 14890

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	0.00	\$3,333.33
Additional Charges :		
<u>October 2016</u>		
10/19/2016 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		\$3,359.13
Accounts receivable transactions		
10/17/2016 Payment - thank you. Check No. 8513		
Total payments and adjustments		(\$3,359.13)
Balance due		(\$3,359.13)
		<u>\$3,369.33</u>

*pd. 11/9/16*  
*ck. #8536*  
*OK to pay*  
*Edwin James*  
*11-7-16*

*#7116-00 legal*

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## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Transaction Detail by Account

Accrual Basis

November 2016

Type	Date	Num	Name	Memo	Amount	Balance
<b>1010-00 · Cash in Checking - B of A</b>						
Check	11/2/2016	8532	River Wranglers	Inv. #CCRWD 2017-1, 7/1-9/30/16, Work Days	-3,681.58	-3,681.58
Check	11/2/2016	8533	Euronev, Ltd.	Nov. rent 777 E. William St., #102, #103, #110 & #110A	-2,085.10	-5,766.68
Depo...	11/3/2016			Deposit	13,805.53	8,038.85
Depo...	11/3/2016			Deposit	10,956.09	18,994.94
Check	11/4/2016	8534	Konica Minolta Business Solutions U...	Acct. #1110530, inv. #242326455	-205.49	18,789.45
Depo...	11/4/2016			Deposit	17,135.75	35,925.20
Depo...	11/7/2016			Deposit	21,334.23	57,259.43
Depo...	11/9/2016			Deposit	49,868.72	107,128.15
Check	11/9/2016	8535	DeBug Computer, Inc.	computer services, inv. #51423	-142.50	106,985.65
Check	11/9/2016	8536	Law Office of George N. Benesch	Oct. legal services, inv. #14890	-3,369.33	103,616.32
Check	11/9/2016	8537	Kohn & Company	10/1-31/16 audit services, inv. #12505	-1,500.00	102,116.32
Check	11/9/2016	8538	Lamar Companies	Cust.#663327, Inv. #107543371, FAW media	-3,000.00	99,116.32
Check	11/14/2016	8539	State Board of Equalization	7/1/16-6/30/17 WR fee for Lost Lakes	-314.45	98,801.87
Check	11/14/2016	8540	Edwin James	Reimb. for 11/14/16 Computer Crew	-560.05	98,241.82
Check	11/14/2016	8541	Charter Communications	Acct. #8354 11 001 0917880, 11/13-12/12/16	-249.94	97,991.88
Depo...	11/14/2016			Deposit	7,115.94	105,107.82
Depo...	11/14/2016			Deposit	5,920.68	111,028.50
Depo...	11/29/2016			Deposit	26,673.62	137,702.12
Check	11/29/2016	8542	Carson City	Reimb. for Oct. payrolls #20 & #21	-40,993.58	96,708.54
Check	11/29/2016	8543	Bank of America	Nov. 2016-acct. #4024 4910 0003 3949	-558.04	96,150.50
Check	11/29/2016	8544	HDR Engineering, Inc.	Inv. #1200022286, CR Floodplain Mapping MAS #4	-9,032.04	87,118.46
Check	11/29/2016	8545	Kimley-Horn & Associates, Inc.	Inv. #8544945, Ramsey Canyon	-3,787.50	83,330.96
Check	11/29/2016	8546	Cardno, Inc.	Inv. #213434, Project #E316103200, Virginia/Rocky	-9,563.84	73,767.12
Check	11/29/2016	8547	Legislative Counsel Bureau	10/19/16 CWSD Board mtg., inv. #9217	-14.50	73,752.62
Check	11/29/2016	8548	Tripp Enterprises	Inv. #IV0342204, new box for floodplain model	-575.00	73,177.62
Check	11/30/2016	8549	cash	Oct.-Nov. 2016 petty cash reimb.	-42.09	73,135.53
Total 1010-00 · Cash in Checking - B of A					73,135.53	73,135.53
<b>1011-00 · Petty Cash</b>						
Check	11/30/2016	8549	cash	Oct.-Nov. 2016 petty cash reimb.	42.09	42.09
Gene...	11/30/2016			Oct.-Nov. petty cash reimb.	-62.35	-20.26
Total 1011-00 · Petty Cash					-20.26	-20.26
<b>1014-00 · Local Gov't Inv. Pool-Regular</b>						
Depo...	11/1/2016			Interest	127.71	127.71
Total 1014-00 · Local Gov't Inv. Pool-Regular					127.71	127.71
<b>1021-00 · US Bank CD</b>						
Depo...	11/4/2016			Interest	105.97	105.97
Total 1021-00 · US Bank CD					105.97	105.97
<b>1028-00 · First Independent Bank of Nevad</b>						
Depo...	11/14/2016			Interest	94.84	94.84
Total 1028-00 · First Independent Bank of Nevad					94.84	94.84
<b>1029-00 · Bank of America-Savings</b>						
Depo...	11/30/2016			Interest	3.45	3.45
Total 1029-00 · Bank of America-Savings					3.45	3.45
<b>3307-00 · CC Payroll Due</b>						
Gene...	11/4/2016			11/4 SF,BH,EJ,TL,DN	-19,931.95	-19,931.95
Gene...	11/18/2016			11/18 SF,BH,EJ,TL,DN	-19,501.94	-39,433.89
Check	11/29/2016	8542	Carson City	Reimb. for Oct. payrolls #20 & #21	40,993.58	1,559.69
Total 3307-00 · CC Payroll Due					1,559.69	1,559.69
<b>5011-00 · Douglas County Ad Valorem</b>						
Depo...	11/9/2016	6553...	Douglas County	Oct.	-49,868.72	-49,868.72
Total 5011-00 · Douglas County Ad Valorem					-49,868.72	-49,868.72
<b>5012-00 · Carson City Ad Valorem</b>						
Depo...	11/29/2016	3640...	Carson City	Oct.	-26,673.62	-26,673.62
Total 5012-00 · Carson City Ad Valorem					-26,673.62	-26,673.62
<b>5025-00 · Int. Inc.-US Bank CD</b>						
Depo...	11/4/2016			Interest	-105.97	-105.97
Total 5025-00 · Int. Inc.-US Bank CD					-105.97	-105.97
<b>5031-00 · Interest Income-LGIP Reg.</b>						
Depo...	11/1/2016			Interest	-127.71	-127.71
Total 5031-00 · Interest Income-LGIP Reg.					-127.71	-127.71
<b>5044-00 · Int-1st Independent Bk of NV CD</b>						
Depo...	11/14/2016			Interest	-94.84	-94.84
Total 5044-00 · Int-1st Independent Bk of NV CD					-94.84	-94.84
<b>5045-00 · Interest Income-B of A Savings</b>						
Depo...	11/30/2016			Interest	-3.45	-3.45

For internal &amp; discussion purposes only.

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12/02/16

Accrual Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

November 2016

Type	Date	Num	Name	Memo	Amount	Balance
Total 5045-00 · Interest Income-B of A Savings					-3.45	-3.45
<b>5050-00 · Watershed Coordinator</b>						
<b>5050-10 · NDEP Watershed Coord. 2015-18</b>						
Depo...	11/3/2016	9923...	NV Div. of Environmental Protection	Inv. #7 15014 FY 17	-13,805.53	-13,805.53
Total 5050-10 · NDEP Watershed Coord. 2015-18					-13,805.53	-13,805.53
Total 5050-00 · Watershed Coordinator					-13,805.53	-13,805.53
<b>5063-00 · Environmental Education Program</b>						
<b>5063-04 · NDEP-Env.Ed.Coord.2015-17</b>						
Depo...	11/14/2016	9928...	NV Div. of Environmental Protection	Inv. #7 15011	-7,115.94	-7,115.94
Total 5063-04 · NDEP-Env.Ed.Coord.2015-17					-7,115.94	-7,115.94
Total 5063-00 · Environmental Education Program					-7,115.94	-7,115.94
<b>5087-00 · FEMA MAS #4 (Flood Maps)</b>						
Depo...	11/4/2016		FEMA	Draw #19	-17,135.75	-17,135.75
Total 5087-00 · FEMA MAS #4 (Flood Maps)					-17,135.75	-17,135.75
<b>5093-00 · FEMA - MAS #6</b>						
Depo...	11/7/2016		FEMA	Draw #10	-21,334.23	-21,334.23
Total 5093-00 · FEMA - MAS #6					-21,334.23	-21,334.23
<b>5094-00 · NDEP-VA/Rocky Bank Stab.Design</b>						
Depo...	11/3/2016	9923...	NV Div. of Environmental Protection	Inv. #4 16016 FY17	-10,956.09	-10,956.09
Total 5094-00 · NDEP-VA/Rocky Bank Stab.Design					-10,956.09	-10,956.09
<b>5095-00 · NDEP-WS Literacy Implementation</b>						
Depo...	11/14/2016	9928...	NV Div. of Environmental Protection	Inv. #3 16022 FY17	-5,920.68	-5,920.68
Total 5095-00 · NDEP-WS Literacy Implementation					-5,920.68	-5,920.68
<b>7015-00 · Salaries &amp; Wages</b>						
Gene...	11/4/2016			11/4 S.Fryer	2,455.95	2,455.95
Gene...	11/4/2016			11/4 B.Hunt	2,667.91	5,123.86
Gene...	11/4/2016			11/4 E.James	4,891.20	10,015.06
Gene...	11/4/2016			11/4 T.Leffler	2,309.18	12,324.24
Gene...	11/4/2016			11/4 D.Neddenriep	1,815.58	14,139.82
Gene...	11/18/2016			11/18 S.Fryer	2,055.27	16,195.09
Gene...	11/18/2016			11/18 B.Hunt	2,667.92	18,863.01
Gene...	11/18/2016			11/18 E.James	4,891.20	23,754.21
Gene...	11/18/2016			11/18 T.Leffler	2,309.17	26,063.38
Gene...	11/18/2016			11/18 D.Neddenriep	1,842.29	27,905.67
Total 7015-00 · Salaries & Wages					27,905.67	27,905.67
<b>7020-00 · Employee Benefits</b>						
Gene...	11/4/2016			11/4 S.Fryer	366.33	366.33
Gene...	11/4/2016			11/4 B.Hunt	789.58	1,155.91
Gene...	11/4/2016			11/4 E.James	2,178.60	3,334.51
Gene...	11/4/2016			11/4 T.Leffler	1,045.66	4,380.17
Gene...	11/4/2016			11/4 D.Neddenriep	1,128.75	5,508.92
Gene...	11/18/2016			11/18 S.Fryer	302.42	5,811.34
Gene...	11/18/2016			11/18 B.Hunt	789.58	6,600.92
Gene...	11/18/2016			11/18 E.James	2,178.60	8,779.52
Gene...	11/18/2016			11/18 T.Leffler	1,045.66	9,825.18
Gene...	11/18/2016			11/18 D.Neddenriep	1,136.62	10,961.80
Total 7020-00 · Employee Benefits					10,961.80	10,961.80
<b>7103-00 · Office Supplies</b>						
Check	11/4/2016	8534	Konica Minolta Business Solutions U...	10/1-31/16 copies	205.49	205.49
Check	11/14/2016	8540	Edwin James	Reimb. for Computer Crew inv. #116514	229.95	435.44
Check	11/14/2016	8540	Edwin James	Reimb. for Computer Crew inv. #116515	330.10	765.54
Check	11/29/2016	8543	Bank of America	Franklin Covey-daytimer refills	153.54	919.08
Check	11/29/2016	8543	Bank of America	Franklin Covey-tax exempt rebill for daytimers	114.16	1,033.24
Check	11/29/2016	8543	Bank of America	Carson Highlands-storage unit	35.00	1,068.24
Check	11/29/2016	8543	Bank of America	Trend Micro-computer protection	71.95	1,140.19
Check	11/29/2016	8543	Bank of America	Franklin Covey-EJ & SF daytimer replacements	63.71	1,203.90
Check	11/29/2016	8543	Bank of America	Franklin Covey-refund for first daytimer refills	-153.54	1,050.36
Gene...	11/30/2016			Oct.-Nov. petty cash reimb.	-4.17	1,046.19
Total 7103-00 · Office Supplies					1,046.19	1,046.19
<b>7104-00 · Postage</b>						
Gene...	11/30/2016			Oct.-Nov. petty cash reimb.	36.24	36.24
Total 7104-00 · Postage					36.24	36.24
<b>7105-00 · Rent</b>						
Check	11/2/2016	8533	Euronev, Ltd.	Nov. rent 777 E. Wm. St., #102, #103, #110 & #110A	2,085.10	2,085.10

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## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Transaction Detail by Account

Accrual Basis

November 2016

Type	Date	Num	Name	Memo	Amount	Balance
Total 7105-00 · Rent					2,085.10	2,085.10
<b>7106-00 · Telephone/Internet</b>						
Check	11/14/2016	8541	Charter Communications	Nov. internet & phones	249.94	249.94
Total 7106-00 · Telephone/Internet					249.94	249.94
<b>7107-00 · Travel-transport/meals/lodging</b>						
<b>7107-01 · Car Allowance</b>						
Gene...	11/4/2016			11/4 E.James	283.21	283.21
Gene...	11/18/2016			11/18 E.James	283.21	566.42
Total 7107-01 · Car Allowance					566.42	566.42
<b>7107-00 · Travel-transport/meals/lodging - Other</b>						
Check	11/29/2016	8543	Bank of America	Carson Valley Chamber of Commerce-EJ-NNDA breakfast ...	25.00	25.00
Total 7107-00 · Travel-transport/meals/lodging - Other					25.00	25.00
Total 7107-00 · Travel-transport/meals/lodging					591.42	591.42
<b>7108-00 · Dues &amp; Publications</b>						
Check	11/29/2016	8543	Bank of America	Gazette Journal-subscr.	32.54	32.54
Total 7108-00 · Dues & Publications					32.54	32.54
<b>7109-00 · Miscellaneous Expense</b>						
Check	11/29/2016	8547	Legislative Counsel Bureau	10/19/16 CWSD Bd. mtg.	14.50	14.50
Total 7109-00 · Miscellaneous Expense					14.50	14.50
<b>7110-00 · Seminars &amp; Education</b>						
Check	11/29/2016	8543	Bank of America	www.thedrive.net-BH-NWEA workshop	85.00	85.00
Total 7110-00 · Seminars & Education					85.00	85.00
<b>7111-00 · Office Equipment</b>						
Check	11/29/2016		Bank of America	MyBinding.com-laminator	130.68	130.68
Total 7111-00 · Office Equipment					130.68	130.68
<b>7114-00 · Outside Professional Services</b>						
Check	11/9/2016	8535	DeBug Computer, Inc.	10/27-29/16 computer services	142.50	142.50
Total 7114-00 · Outside Professional Services					142.50	142.50
<b>7115-00 · Accounting</b>						
Check	11/9/2016	8537	Kohn & Company	10/1-31/16 audit services	1,500.00	1,500.00
Total 7115-00 · Accounting					1,500.00	1,500.00
<b>7116-00 · Legal</b>						
Check	11/9/2016	8536	Law Office of George N. Benesch	Oct. legal services	3,369.33	3,369.33
Total 7116-00 · Legal					3,369.33	3,369.33
<b>7117-00 · Lost Lakes Expenses</b>						
Check	11/14/2016	8539	State Board of Equalization	7/1/16-6/30/17 water rights fee,Acct.#WR STF 094-000939	161.30	161.30
Check	11/14/2016	8539	State Board of Equalization	7/1/16-6/30/17 water rights fee,Acct.#WR STF 094-018862	153.15	314.45
Total 7117-00 · Lost Lakes Expenses					314.45	314.45
<b>7120-00 · Integrated Watershed Programs</b>						
<b>7120-30 · Watershed Coord.Exp. 2015-18</b>						
Gene...	11/30/2016			Oct.-Nov. petty cash reimb.	18.83	18.83
Total 7120-30 · Watershed Coord.Exp. 2015-18					18.83	18.83
Total 7120-00 · Integrated Watershed Programs					18.83	18.83
<b>7332-00 · Carson River Work Days</b>						
<b>7332-02 · CR Work Days 2016-17</b>						
Check	11/2/2016	8532	River Wranglers	7/1-9/30/16, Work Days	3,681.58	3,681.58
Total 7332-02 · CR Work Days 2016-17					3,681.58	3,681.58
Total 7332-00 · Carson River Work Days					3,681.58	3,681.58
<b>7420-00 · FEMA MAS #4 (Flood Map)</b>						
<b>7420-01 · Flood Maps-HDR</b>						
Check	11/29/2016	8544	HDR Engineering, Inc.	8/21-9/24/16 MAS #4-CR Floodplain Mapping	9,032.04	9,032.04
Total 7420-01 · Flood Maps-HDR					9,032.04	9,032.04
Total 7420-00 · FEMA MAS #4 (Flood Map)					9,032.04	9,032.04
<b>7426-00 · FEMA MAS #5-Charter/Map/Model</b>						
<b>7426-06 · Public Flood Awareness</b>						
Check	11/9/2016	8538	Lamar Companies	2016 FAW digital signs	3,000.00	3,000.00
Total 7426-06 · Public Flood Awareness					3,000.00	3,000.00
<b>7426-00 · FEMA MAS #5-Charter/Map/Model - Other</b>						

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## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

12/02/16

## Transaction Detail by Account

Accrual Basis

November 2016

Type	Date	Num	Name	Memo	Amount	Balance
Gene...	11/30/2016			Oct.-Nov. petty cash reimb.	11.45	11.45
Total 7426-00 · FEMA MAS #5-Charter/Map/Model - Other					11.45	11.45
Total 7426-00 · FEMA MAS #5-Charter/Map/Model					3,011.45	3,011.45
<b>7427-00 · FEMA MAS #6</b>						
<b>7427-03 · Ramsey (LyCo)-Kimley &amp; ROA</b>						
Check	11/29/2016	8545	Kimley-Horn & Associates, Inc.	Ramsey Cyn. thru 10/31/16	3,787.50	3,787.50
Total 7427-03 · Ramsey (LyCo)-Kimley & ROA					3,787.50	3,787.50
Total 7427-00 · FEMA MAS #6					3,787.50	3,787.50
<b>7428-00 · NDEP-VA/Rocky Bank Stab. Design</b>						
<b>7428-01 · CWSD match-VA/Rocky Design</b>						
Check	11/29/2016	8546	Cardno, Inc.	design services through 10/28/16	9,563.84	9,563.84
Total 7428-01 · CWSD match-VA/Rocky Design					9,563.84	9,563.84
Total 7428-00 · NDEP-VA/Rocky Bank Stab. Design					9,563.84	9,563.84
<b>7432-00 · FEMA MAS #7</b>						
<b>7432-03 · Outreach-</b>						
Check	11/29/2016	8548	Tripp Enterprises	new box for floodplain model	575.00	575.00
Total 7432-03 · Outreach-					575.00	575.00
Total 7432-00 · FEMA MAS #7					575.00	575.00
<b>TOTAL</b>						

**CWSD PETTY CASH TRANSACTION RECORD**  
**October-November 2016**

Date	G/L No.	Description	Debits	Credits	Balance
		9/30/16 cash balance			\$120.26
10/5/16	7120-30	USPS	(\$18.83)		\$101.43
	Watershed	newsletters			
1010/2016	7103-00	from D.Neddenriep		\$3.84	\$105.27
	Office Supplies	for copies			
10/11/16	7104-00	USPS	(\$33.93)		\$71.34
	Postage	Board packages			
1011/2016	7104-00	from E.James		\$3.25	\$74.59
	Postage	stamps			
1017/2016	7103-00	from E.James		\$0.46	\$75.05
	Office Supplies	for copies			
1017/2016	7103-00	from T.Leffler		\$1.00	\$76.05
	Office Supplies	for copies			
10/24/16	7103-00	from D.Neddenriep		\$1.97	\$78.02
	Office Supplies	for copies			
10/31/16	7104-00	from E.James		\$0.42	\$78.44
	Postage	stamps			
10/31/16	7103-00	Smith's	(\$6.45)		\$71.99
	Office Supplies	paper towels			
11/9/16	7104-00	from T.Leffler		\$0.47	\$72.46
	Postage	stamp			
11/9/16	7103-00	from T.Leffler		\$0.50	\$72.96
	Office Supplies	for copies			
11/14/16	7426-00	Smith's	(\$11.45)		\$61.51
	FEMA MAS #5	FAW week koolaid			
11/15/16	7104-00	USPS	(\$6.45)		\$55.06
	Postage	daytimer refills returned to Franklin Covey			
11/28/16	7103-00	from L.Conlin		\$2.85	\$57.91
	Office Supplies	for copies			
11/30/16	1011-00	Balance in Petty Cash		\$42.09	\$100.00
	Petty Cash				

Date: 11-30-16 Prepared by: Toni Leffler  
 Approved by: Eduen James

*pd. 11-30-16*  
*ck. #8549*

## **AGENDA ITEM #10**

**CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item # 10 - Discussion for possible action regarding the General Manager attending the Nevada Water Resource Association Conference on February 14-16, 2017. (For Possible Action)

DISCUSSION: Attached is a draft outline of the 2016 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. Attached is my conference request and proposed registration. The NWRA 2017 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. Since the conference is in Reno, there will be no travel or hotel costs.

STAFF RECOMMENDATION: Approve the General Manager's attendance at the 2017 NWRA Annual Conference in Reno, February 14-16, 2017

**2017 NWRA Annual Conference**  
**February 14-16, 2017**  
**Peppermill Resort Spa & Casino**  
**Reno, Nevada**

**Tuesday, February 14, 2017:**

- 8:00 a.m. - 2:00 p.m. 2017 Annual Conference Poster Presenter Set-up
- 10:00 a.m. - 6:00 p.m. 2017 Annual Conference Registration, *Tuscany Meeting Rooms Foyer*
- 1:00 p.m. - 3:00 p.m. Exhibitor Set-up for 2017 Annual Conference, *Tuscany C - F*
- 3:00 p.m. - 8:00 p.m. 2017 Annual Conference Exhibitor, Poster Presentation & Silent Auction Area Open, *Tuscany C - F*
- 3:15 p.m. - 3:20 p.m. 2017 Annual Conference Opening Remarks, **Shannon McDaniel**, 2017 Conference Co-Chair, *Tuscany A - B*
- 3:20 p.m. – 4:00 p.m. Opening Keynote Presentation with **Michael Cameron**, Associate State Director, The Nature Conservancy in Nevada, “*Conserving Nevada’s Freshwater Ecosystems and Environmental Flows: Ways to Strengthen Nevada Water Resource Law and Management*”, *Tuscany A - B*
- 4:00 p.m. - 5:30 p.m. **Panel: Mine Dewatering in Regional Carbonate Aquifers**, *Tuscany A - B*  
Regional carbonate aquifers underlie much of Eastern and Southern Nevada. Carbonate aquifers store large amounts of water in many basins and host many extremely productive water sources, but regional connectivity is often not well understood. Mine projects that involve dewatering carbonate rocks face modeling, monitoring, and management challenges that affect design, permitting, and operations. The panel will discuss the current understanding of carbonate aquifers in Nevada, effects of dewatering operations on those aquifers and on other resources, and policies and actions to address current and future effects of dewatering.
- Moderator: **Jon Benedict**, Nevada Division of Water Resources
- **Don Sweetkind**, Ph.D., Research Geologist, U.S. Geological Survey, Geosciences and Environmental Change Science Center, “*Overview of Great Basin Carbonate-rock Aquifers and Geologic Controls on Water-transmitting Properties*”
  - **Paul Pettit**, Regional Hydrogeologist, Newmont Mining Corporation
  - **Rick Felling**, Deputy Administrator, Nevada Division of Water Resources
  - **Tom Myers**, Ph.D., Consultant, Hydrology and Water Resources
- 5:30 p.m. – 6:30 p.m. Networking Social, *Tuscany C - F*
- 6:30 p.m. - 7:30 p.m. “*Whiskey’s fer Drinkin’ and Water’s fer Fightin’ fer*” Speakeasy, *Tuscany C - F*

## Wednesday, February 15, 2017:

- 7:00 a.m. - 6:00 p.m. 2017 Annual Conference Registration, *Tuscany Meeting Rooms Foyer*
- 7:00 a.m. - 8:30 a.m. Continental Breakfast, Exhibit and Poster Presentation Area, *Tuscany C - F*
- 7:00 a.m. - 7:00 p.m. 2017 Annual Conference Exhibitor, Poster Presentation & Silent Auction Area Open, *Tuscany C - F*
- 8:00 a.m. - 5:00 p.m. FEFLOW 7.0 Workshop, *Tuscany 12*
- 8:00 a.m. - 8:05 a.m. Welcome Remarks, **Tim Donahoe**, 2017 Conference Co-Chair, *Tuscany A - B*
- 8:05 a.m. - 8:45 a.m. Keynote Presentation with **Robert Gagosian**, Acting President, Desert Research Institute, "*The Connection Between Sea Level Rise and Drought*", *Tuscany A - B*
- 8:45 a.m. - 10:15 a.m. **Panel: Salinity in Nevada Water: Issues and Opportunities**, *Tuscany A - B*

The purpose of the panel is to provide an overview of salinity conditions in Nevada, discuss current actions to manage or reduce salinity problems, and to highlight opportunities or solutions for the future.

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

- **Paul Verburg**, Ph.D., Assistant Professor, University of Nevada, Reno, University of Nevada Agricultural Experiment Station, "*Opportunities for the Use of Saline Soils in Nevada*"
- **Michael Rosen**, Ph.D., Water Quality Specialist, U.S. Geological Survey
- **Andrew Burns**, Water Resources Manager, Southern Nevada Water Authority and Interstate Salinity Council
- **Dennis Hall**, Principal/Hydrogeologist, Phoenix Operations Manager, Montgomery & Associates

10:15 a.m. - 10:30 a.m. Break - Exhibit and Poster Presentation Area

10:30 a.m. - 12:00 p.m. **Panel: Mitigating the Negative Effects of Changing Snowpacks in Nevada**, *Tuscany A - B*

Snow provides the majority of Nevada's water supply and economic productivity. Snowpacks also represent a hazard for flooding, backcountry travel, and transportation. Changing snow conditions thus, have large and uneven effects on key economic and resource sectors. This panel will explore our ability to measure and predict the effects of changing snowpack, consequences for water supply and flood management, and economic impacts on transportation and the ski industry.

Moderator: **Adrian Harpold**, University of Nevada, Reno, Natural Resources and Environmental Science

- **Randall Osterhuber**, University of California, Berkeley
- **Jeff Anderson**, Hydrologist-Nevada Snow Survey Program, USDA-Natural Resources Conservation Service
- **TBD**
- **TBD**



12:00 p.m. - 1:30 p.m. Luncheon with 2017 Lifetime Achievement, Scholarship Awards and Student Poster Ignite Session, **Jay Fischer**, NWRA Vice President, *Tuscany C - F*

1:45 p.m. - 3:15 p.m. **Technical Session A: Mine**, *Tuscany 7 - 9*

Moderator: **Stephanie Douglas**, Newmont Mining Corporation

- **Brian Hastings**, PG, Geologist/Geomorphologist, Balance Hydrologics Inc., *"Restoring Fish Passage to Dry Creek after Barite Mining Elko County, Nevada"*
- **Charles Whitehead**, Ph.D., Senior Geochemist, Geomega, *"Acid-Leached Material Reactivity is the Same as Run-of-Mine Waste Rock"*
- **Johnny Zhan**, Ph.D., Senior Manager, Hydrology, Barrick Gold, *"Bullfrog Pit Groundwater Rebound Assessment"*

1:45 p.m. - 3:15 p.m. **Concurrent Technical Session B: Climate**, *Tuscany 10 - 11*

Moderator: **Edwin James**, Carson Water Subconservancy District

- **Tim Bardsley**, Senior Service Hydrologist, National Weather Service Reno, *"Water Resources Forecasts for Nevada – What's Available from the National Weather Service?"*
- **Laine Christman**, MS, Resource Economist, Truckee Meadows Water Authority, *"A Water Management Decision Support System that Contends with Climate Change Scenarios"*
- **Chris Smallcomb**, Warning Coordination Meteorologist, NOAA National Weather Service, *"Seasonal Weather Predictions for the Great Basin and Sierra: Are They Any Good?"*
- **Benjamin Trustman**, MS, Hydrologist, Balance Hydrologics Inc., *"Characterizing Spatial and Temporal Variability of Snow Water Equivalent Using Pressure Sensors"*

3:15 p.m. - 3:45 p.m. Networking Break - Exhibit and Poster Presentation Area

3:45 p.m. - 5:15 p.m. **Panel: Water Reuse**, *Tuscany A - B*

Moderator: **TBD**

- **Dan Fischer**, Deputy General Manager, Clark County Water Reclamation District, *"Water Reclamation in Southern Nevada"*
- **Tom Skjelstad**, General Manager, Donner Summit Public Utility District and **Amy Ohran**, President & General Manager, Boreal Mountain Resort, Woodward Tahoe, Soda Springs
- **Rick Warner**, P.E., Senior Engineer, Washoe County Department of Water Resources, 2016-2017 President of the Water Environment Federation, *"The Beginnings of Potable Reuse in Northern Nevada"*
- **Guy Carpenter**, National President, WaterReuse, Senior Vice President, AquaTecture

5:15 p.m. - 7:00 p.m. **Artificial Recharge Reception, Student Poster Competition & Silent Auction** - Exhibit and Poster Presentation Area, *Tuscany C - F*

**Thursday, February 16, 2017:**

7:00 a.m. - 12:00 p.m. 2017 Annual Conference Registration, *Tuscany Meeting Rooms Foyer*

7:00 a.m. – 8:00 a.m. NWRA Tuscany Tower Stair Climb, *Tuscany Meeting Rooms Foyer*

7:00 a.m. - 8:30 a.m. Continental Breakfast, Exhibit and Poster Presentation Area,  
*Tuscany C – F*

8:30 a.m. – 9:45 a.m. **Panel: Environmental and Recreation**, *Tuscany 7 - 9*

Moderator: **Catherine Hansford**, Hansford Economic Consulting

- **Mervin Wright Jr.**, Environmental Manager, Pyramid Lake Paiute Tribe
- **Michael Taylor**, Ph.D., Cascade Economics LLC, *“Local Economic Impacts from Watershed Protection and Enhancement for Ecosystem Restoration: Can They Be a Net Positive? A Case Study from Kittitas County, Washington”*
- **John Enloe**, P.E., Director, Natural Resources, Truckee Meadows Water Authority and **Mickey Hazelwood**, Truckee River Project Director, The Nature Conservancy, *“Truckee River Fund – Enhancing and Protecting Our Water Resources”*

8:30 a.m. -9:45 a.m. **Technical Session C: Groundwater/Surface Water Interaction Modeling**,  
*Tuscany 10 – 11*

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

- **Michael Gabora**, R.G., P.Hg, Principal Hydrogeologist, DHI Water & Environment, *“The Simulation of Groundwater-surface Water Interactions under Highly Dynamic Conditions”*
- **Douglas Graham**, Principal Engineer, DHI Water & Environment-Denmark, *“Fully Integrated Groundwater/Surface Water Modelling – A “silver bullet”?”*
- **Cara Nadler**, U.S. Geological Survey, *“Evaluation of Capture Bias Associated with Use of Nonlinear Groundwater Flow Models”*

9:45 a.m. – 10:00 a.m. Transition Break

10:00 a.m. -11:30 a.m. **Technical Session D: Water Levels and Well Design**, *Tuscany 7 - 9*

Moderator: **Nicole Goehring**, University of Nevada, Reno

- **David Bardsley**, PG, BS. Geology & Geophysics, Geologist-Business Development, Directed Technologies Drilling Inc., *“Mine Tailing Drainage: A Bottoms Up Approach Using HDD Drilling and Installation Methods”*
- **Keith Halford**, Hydrologist, U.S. Geological Survey, *“Effects of Well and Piezometer Design on Water-Level Monitoring”*
- **Tracie Jackson**, Hydrologist, U.S. Geological Survey, *“What Drought? Water Levels on the Rise in Southern Nevada”*
- **Kevin McGillicuddy**, PG, Chief Hydrogeologist, Roscoe Moss Company, *“Water Well Design in Operation Related”*

10:00 a.m. - 11:30 a.m. **Concurrent Technical Session E: Water Management**, *Tuscany 10 - 11*

Moderator: **Charles Kajkowski**, P.E., MWH Americas Inc.

- **Ayoub Ayoub**, Ph.D., Southern Nevada Water Authority, *"Modeling the Impact of Rate Changes on Las Vegas Valley Water District Customer Demands"*
- **Cory Dow**, P.E., Engineer, Carollo Engineers Inc., *"Evaluating the Sustainability of Potable Reuse in Las Vegas, Nevada"*
- **Laura Granier**, Esq., Partner, Davis Graham & Stubbs LLP, *"Using Groundwater Management Plans to Resolve Basin Issues"*
- **Laurel Saito**, Ph.D., P.E., Nevada Water Program Manager, The Nature Conservancy, *"Conservation Action Plan for Nevada Freshwater Ecosystems"*

11:30 a.m. – 1:00 p.m. Luncheon with Student Poster Awards, Silent Auction Results & Board of Director Elections, **Jeff Johnson**, NWRA President, *Tuscany C – F*

1:15 p.m. - 2:45 p.m. **Panel: Weather Modification & Forecast**, *Tuscany 7 - 9*

Moderator: **Frank McDonough**, Desert Research Institute

- **Frank McDonough**, Associate Research Scientist, Desert Research Institute, Division of Atmospheric Sciences
- DRI Representative (invited)
- **Richard Stone**, President, RHS Consulting Ltd., *"Cloud Seeding Efficacy for Mitigating Declining Snowpack Trends in the Southern Sierra Nevada"*
- **TBD**

1:15 p.m. – 2:45 p.m. **Concurrent Technical Session F: Water Quality**, *Tuscany 10 - 11*

Moderator: **Shannon McDaniel**, Nevada Division of Water Resources

- **Nancy Alvarez**, Hydrologist, U.S. Geological Survey, Nevada Water Science Center *"Contribution of Nutrient-enriched Groundwater to Excessive Algal Growth along a Select Reach of the East Fork Carson River, West-Central Nevada"*
- **Daniel Eyde**, CTO & President, St. Cloud Mining Company, *"Water Treatment: Planning for Forever New Options"*
- **Donald LaFara**, ESIV, LCO, Manager, Laboratory Certification Program, State of Nevada, Division of Environmental Protection, Bureau of Safe Drinking Water, *"Detection and Deterrence of Laboratory Fraud"*
- **Marcus Theodore**, Chairman & CTO, Earth Renaissance Technologies LLC, *"Micro-Screening Influent Biosolids to Improve Ponding Nutrient Removal While Generating Power"*

2:45 p.m. – 3:00 p.m. Transition Break

3:00 p.m. – 3:30 p.m. Keynote Presentation with **David Berger**, Director, U.S. Geological Survey, Nevada Water Science Center, *Tuscany A - B*

3:30 p.m. – 4:55 p.m.      **Panel: Water Management Challenges and Actions in Neighboring States**, *Tuscany A - B*

Moderator: **Jason King**, Nevada State Engineer, Nevada Division of Water Resources

- **Thomas Buschatzke**, Director, Arizona Department of Water Resources
- **Gary Spackman**, Director, State of Idaho, Department of Water Resources
- **Erin Mahaney**, Senior Staff Counsel, Office of Chief Counsel, State of California, State Water Resources Control Board, "*California: Building a Sustainable Water Future*"
- **James Greer**, Assistant State Engineer, Utah Division of Water Rights

4:55 p.m. Closing Remarks, Board Election Results, and Adjourn, **Shannon McDaniel and Tim Donahoe**, *2017 Conference Co-Chairs*

5:30 p.m. – 6:00 p.m.      Board of Directors Post Conference Meeting

# 2017 NWRA Annual Conference

February 13–16, 2017 | Reno, NV

## Conference Registration

Nevada  
Water  
Resources  
Association

To register, please complete this form and send it with payment to: **NWRA, P.O. Box 8064, Reno, NV 89507**. Please type or print one registration form per attendee. Make checks payable to Nevada Water Resources Association. You may also register online at [www.nwra.org](http://www.nwra.org).

The event will be held at the **Peppermill Resort Spa & Casino, 2707 South Virginia Street, Reno, NV 89502**. A block of rooms are reserved at the Peppermill Resort Spa & Casino at a reduced room rate (varies by room type; \$39 to \$99). Please call 1-800-282-2444 and ask for Conference Group Code ANRD217. The room block is reserved through January 1, 2017.

☒ Mr. ☐ Ms. ☐ Mrs. ☐ Dr.

Edwin James

Name

General Manager

Title

Degree or Suffix

Carson Water Subconservancy District

Organization

777 E. William St., #110A

Address

Carson City, NV 89701

City

State

Zip

(775) 887-7450

Phone

edjames@cwdsd.org

Email

I am interested in serving on the 2018 Conference Planning Committee:

☐ Yes ☐ No

Will you be attending the:

February 14 Speakeasy Reception? ☒ Yes ☐ No

February 15 Luncheon? ☒ Yes ☐ No

February 15 Reception? ☒ Yes ☐ No

February 16 Luncheon? ☒ Yes ☐ No

Do you request a vegetarian meal? ☐ Yes ☒ No

I would like to add my name to the ballot to serve on the Board of Directors: I will attend the Annual Meeting Luncheon on Thursday, February 16, 2017, to represent myself in my District. ☒ Yes ☐ No

District you will be representing (circle one)

☐ Dist 1 ☒ Dist 2 ☐ Dist 3 ☐ Dist 4

### 2017 Membership Dues (1/1/17–12/31/17)

Individual Membership	\$ 100	\$ 100
Professional Individual Membership	\$ 150	\$
Organizational Membership (includes 6 people)	\$ 550	\$
If over 6 people add per person	\$ 80 ea	\$
Student Membership	\$ 20	\$

District you will be representing ☐ Dist 1 ☐ Dist 2 ☐ Dist 3 ☐ Dist 4

### NWRA Member Conference Registration

A member is an individual or organization who has paid their 2017 membership dues.

Full Conference Member Reg by 1/1/2017	\$ 495	\$
Full Conference Member Reg after 1/1/2017	\$ 545	\$
Student Member Reg	\$ 50	\$

### Agency/Corporate Registration Per Person

Current NWRA Organization Members  
with 6 or more Attendees \$ 395 ea \$

### 1-Day Member Reg

☐ Feb. 14 – \$150 ☐ Feb. 15 – \$295 ☐ Feb. 16 – \$150

### Non-Member Conference Registration

Full Conference Non-Member Reg by 1/1/2017	\$ 610	\$
Full Conference Non-Member Reg after 1/1/2017	\$ 660	\$
Student Non-Member Reg	\$ 75	\$

### 1-Day Non-Member Reg (circle choice & fill in amount)

☐ Feb. 14 – \$175 ☐ Feb. 15 – \$345 ☐ Feb. 16 – \$175

### Other Conference Registrations

Speaker/Presenter/Moderator Registration \$ 295 \$ 295

Exhibit Booth Attendant \$ 225 \$

(not attending Conference program; includes food & beverage throughout Conference, Tuesday afternoon to Thursday afternoon)

Complimentary Sponsorship Registration \$ - 0 -

### Conference Activity Add-ons

Speakeasy — February 14, 2017 \$ - 0 -

Tuscany Tower Stair Climb — February 16, 2017 \$10 \$

### Mine Water Symposium February 13–14, 2017

#### Add a 1-Day Symposium Registration

\$100 per day with any confirmed full NWRA Conference registration

Monday, February 13 \$

Tuesday, February 14 \$

#### Add a Pre-Conference Activity

\$100 per class if registered by 1/1/17 and \$150 per class after 1/1/17

– Water Rights Class, Monday, February 13 \$

– Advanced Water Rights Class, Tuesday, February 14 \$

**TOTAL AMOUNT ENCLOSED** \$ 395

**CANCELLATION POLICY:** All cancellations must be received in writing and sent to NWRA via fax to 775-473-5473, mailed to P.O. Box 8064, Reno, NV 89507, or e-mailed to [creativerno@charter.net](mailto:creativerno@charter.net). Cancellations received within 7 days of the start of the event will not be refunded, however substitutions are welcome. All other cancellation requests will receive a refund minus a 25% administrative fee. If you have purchased the registration with a credit card, the convenience fee is non-refundable.

## CONFERENCE REQUEST

**NAME:** Edwin James

**DATE REQUESTED:** December 14, 2016

**MODE OF TRAVEL:** Private Car

**DESTINATION:** Peppermill Spa & Casino, Reno, NV

**PURPOSE:** 2017 NWRA Annual Conference

**MEETING DATES:** February 13-16, 2017

**ESTIMATED COSTS:** \$ 395.00 (includes membership fee)

**APPROVED BY:**

Chairman

12-14-16  
**Date**

## **AGENDA ITEM #11**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item # 11 - Discussion for possible action regarding CWSD Board Members or Staff attending the Nevada Water Resource Association Conference on February 14-16, 2017. (For Possible Action)

DISCUSSION: Attached to Agenda item #10 is the schedule for the 2017 NWRA Annual Conference for February 14–16, 2017. This year the conference will be in Reno, Nevada. In the past, CWSD has agreed to cover the costs for Board Members and staff interested in attending the conference.

There is enough funding in this year's budget to cover four CWSD board members or staff to attend the conference. A blank registration form is attached for Board members to complete and return to staff if anyone is interested in attending, and staff will make sure you are registered. Registration must be completed by January 1, 1017, to qualify for the early registration discount.

The NWRA 2017 membership fee of \$100.00 would come out of Account #7108-00 Dues & Publications, the conference fee of \$495.00 would come out of Account #7110-00 Seminars & Education, and mileage reimbursement would come out of Account #7107-00 Travel.

STAFF RECOMMENDATION: Approve Board and staff members to attend the 2017 NWRA Annual Conference in Reno on February 14-16, 2017.



# 2017 NWRA Annual Conference

February 13–16, 2017 | Reno, NV

## Conference Registration

Nevada  
Water  
Resources  
Association

To register, please complete this form and send it with payment to: **NWRA, P.O. Box 8064, Reno, NV 89507**. Please type or print one registration form per attendee. Make checks payable to Nevada Water Resources Association. You may also register online at [www.nvwra.org](http://www.nvwra.org).

The event will be held at the **Peppermill Resort Spa & Casino, 2707 South Virginia Street, Reno, NV 89502**. A block of rooms are reserved at the Peppermill Resort Spa & Casino at a reduced room rate (varies by room type; \$39 to \$99). Please call 1-800-282-2444 and ask for Conference Group Code ANRD217. The room block is reserved through January 1, 2017.

☐ Mr. ☐ Ms. ☐ Mrs. ☐ Dr.

Name

Title

Degree or Suffix

Organization

Address

City

State

Zip

( )

Phone

Email

I am interested in serving on the 2018 Conference Planning Committee:

☐ Yes ☐ No

Will you be attending the:

February 14 Speakeasy Reception? ☐ Yes ☐ No

February 15 Luncheon? ☐ Yes ☐ No

February 15 Reception? ☐ Yes ☐ No

February 16 Luncheon? ☐ Yes ☐ No

Do you request a vegetarian meal? ☐ Yes ☐ No

I would like to add my name to the ballot to serve on the Board of Directors: I will attend the Annual Meeting Luncheon on Thursday, February 16, 2017, to represent myself in my District. ☐ Yes ☐ No

District you will be representing (circle one)

☐ Dist 1 ☐ Dist 2 ☐ Dist 3 ☐ Dist 4

### 2017 Membership Dues (1/1/17–12/31/17)

Individual Membership	\$ 100	\$ _____
Professional Individual Membership	\$ 150	\$ _____
Organizational Membership (includes 6 people)	\$ 550	\$ _____
If over 6 people add per person	\$ 80 ea	\$ _____
Student Membership	\$ 20	\$ _____

District you will be representing ☐ Dist 1 ☐ Dist 2 ☐ Dist 3 ☐ Dist 4

### NWRA Member Conference Registration

A member is an individual or organization who has paid their 2017 membership dues.

Full Conference Member Reg by 1/1/2017	\$ 495	\$ _____
Full Conference Member Reg after 1/1/2017	\$ 545	\$ _____
Student Member Reg	\$ 50	\$ _____

### Agency/Corporate Registration Per Person

Current NWRA Organization Members with 6 or more Attendees \$ 395 ea \$ \_\_\_\_\_

### 1-Day Member Reg

☐ Feb. 14 – \$150 ☐ Feb. 15 – \$295 ☐ Feb. 16 – \$150

### Non-Member Conference Registration

Full Conference Non-Member Reg by 1/1/2017	\$ 610	\$ _____
Full Conference Non-Member Reg after 1/1/2017	\$ 660	\$ _____
Student Non-Member Reg	\$ 75	\$ _____

### 1-Day Non-Member Reg (circle choice & fill in amount)

☐ Feb. 14 – \$175 ☐ Feb. 15 – \$345 ☐ Feb. 16 – \$175

### Other Conference Registrations

Speaker/Presenter/Moderator Registration \$ 295 \$ \_\_\_\_\_

Exhibit Booth Attendant \$ 225 \$ \_\_\_\_\_

(not attending Conference program; includes food & beverage throughout Conference, Tuesday afternoon to Thursday afternoon)

Complimentary Sponsorship Registration \$ - 0 -

### Conference Activity Add-ons

Speakeasy — February 14, 2017 \$ - 0 -

Tuscany Tower Stair Climb — February 16, 2017 \$10 \$ \_\_\_\_\_

### Mine Water Symposium February 13–14, 2017

#### Add a 1-Day Symposium Registration

\$100 per day with any confirmed full NWRA Conference registration

Monday, February 13 \$ \_\_\_\_\_

Tuesday, February 14 \$ \_\_\_\_\_

#### Add a Pre-Conference Activity

\$100 per class if registered by 1/1/17 and \$150 per class after 1/1/17

– Water Rights Class, Monday, February 13 \$ \_\_\_\_\_

– Advanced Water Rights Class, Tuesday, February 14 \$ \_\_\_\_\_

TOTAL AMOUNT ENCLOSED

\$ \_\_\_\_\_

**CANCELLATION POLICY:** All cancellations must be received in writing and sent to NWRA via fax to 775-473-5473, mailed to P.O. Box 8064, Reno, NV 89507, or e-mailed to [creativerno@charter.net](mailto:creativerno@charter.net). Cancellations received within 7 days of the start of the event will not be refunded, however substitutions are welcome. All other cancellation requests will receive a refund minus a 25% administrative fee. If you have purchased the registration with a credit card, the convenience fee is non-refundable.

## **AGENDA ITEM #12**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #12 - Discussion for possible action regarding the Budget Expenditures Policy for expenditures exceeding five percent (5%) of the budgeted amount. (For Possible Action)

DISCUSSION: Per the CWSD Budget Expenditures Policy, the General Manager must inform the Board and get their approval to pay any non-grant expenditures that exceed the approved budget amount by five percent (5%). With the completion of the 2015-16 audit staff noticed that the Office Equipment expenditures for fiscal year 2016-17 are exceeding the budget amount by \$6,194.80. This over expenditure is due to the purchase of the new copy machine. The copy machine was budgeted for fiscal year 2015-16; however, due to a delivery delays, CWSD did not receive the copy machine until July 2016. In developing the 2016-17 budget staff assumed the copy machine would be purchased in the prior fiscal year. Although the copy machine was budgeted last fiscal year, the financials for fiscal year 2016-17 will show an overage. Staff anticipates that there may be other office equipment needs for fiscal year 2016-17. If there are, staff will first contact the Treasurer before any purchase is made.

STAFF RECOMMENDATION: Receive and file.

## **AGENDA ITEM #13**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** DECEMBER 14, 2016

**SUBJECT:** Agenda Item #13 - Discussion for possible action regarding changes to the CWSD Personnel Policy Manual.

**DISCUSSION:** On November 29, the Administrative Committee meet to discuss several issues including changes to the CWSD Personnel Policy Manual regarding marijuana and overtime (see enclosed meeting minutes).

Though recreational marijuana use was passed in the recent election, CWSD needs to maintain the federal Drug-Free Workplace requirements in order to qualify for the federal grants we receive. Therefore, the following language is recommended to be inserted into Section 2.6.1(7) of the CWSD Personnel Policy Manual:

Since CWSD receives funding through federal grants and is therefore still subject to the Drug-Free Workplace Act of 1988, marijuana (including medical marijuana), cocaine, opiates, amphetamines (including methamphetamines), phencyclidine (PCP), and MDMA are considered illegal Schedule I or II drugs through the Federal government. All employees must comply with the Drug-Free Workplace Act of 1988 and may not have any detectable level of Schedule I or II drugs in their system while at work. Failure to comply will result in disciplinary action, up to and including termination.

A second change to the CWSD Personnel Policy Manual is regarding overtime. The current policy allows CWSD employees to sign a Request for Variable Work Schedule to work up to "10 hours in one work day or 40 hours in one work week" before receiving overtime pay. On occasion, several meetings may occur in one day which brings the work day to over 10 hours. To limit overtime expenses, in the past staff has had to forgo one of the meetings. To give employees a more flexible schedule to attend meetings which may take a work day over 10 hours, staff is proposing that the "ten (10) hours in one work day, or" be removed from the overtime policy in section 4.10 of the CWSD Personnel Policy Manual.

The Administrative Committee voted unanimously to recommend approval of the above changes to the CWSD Personnel Policy Manual.

**STAFF RECOMMENDATION:** Approve the recommended changes to the CWSD Personnel Policy Manual regarding marijuana and overtime.

**CARSON WATER SUBCONSERVANCY DISTRICT  
ADMINISTRATIVE COMMITTEE  
November 29, 2016, 1:30 P.M.**

**DRAFT Meeting Minutes**

**Directors Present:**

Karen Abowd, Carson City  
Carl Erquiaga, Churchill County (by teleconference)  
Don Frensdorff, Douglas County  
Don Jardine, Alpine County  
Chuck Roberts, Lyon County (by teleconference)

**Staff Present:**

Ed James, General Manager  
Toni Leffler, Administrative Assistant

**Others Present:** none

Director Abowd called the meeting of the Administrative Committee to order at 10:02 a.m. 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 in person and by teleconference.

**Item #2 - Public comment** - None

**Item #3 - Discussion for possible action regarding approval of the Administrative Committee minutes from July 8, 2016.** *Director Frensdorff made a motion to approve the Administrative Committee minutes from July 8, 2016. Director Roberts seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #4 - Discussion for possible action regarding changes to the CWSD Personnel Policy Manual regarding Marijuana.** Mr. James explained that with the latest election it is now legal to use marijuana for recreational purposes in Nevada. However, it is still illegal federally and so to receive federal grants CWSD needs to maintain a Drug-Free Workplace. The language that is proposed as an addition to section 2.6.1(7) in the CWSD Personnel Policy Manual is as follows:

Since CWSD receives funding through federal grants and is therefore still subject to the Drug-Free Workplace Act of 1988, Marijuana (including medical marijuana), cocaine, opiates, amphetamines (including methamphetamines), phencyclidine (PCP), and MDMA are considered illegal Schedule I or II drugs through the Federal government. All employees must comply with the Drug-Free Workplace Act of 1988 and may not have any detectable level of Schedule I or II drugs in their system while at work. Failure to comply will result in disciplinary action, up to and including termination.

*Director Jardine made the motion that the Administrative Committee recommend that the Board add the proposed language to the CWSD Personnel Policy Manual to specify that CWSD must*

*maintain a Drug-Free Workplace to qualify for federal grants. Director Erquiaga seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #5 - Discussion for possible action regarding changes to the CWSD Personnel Policy Manual regarding overtime.** Mr. James explained that our current Personnel Policy regarding overtime allows for employees to sign a Request for Variable Work Schedule which all non-exempt employees have signed. Rather than being confined to an eight-hour work day, it allows for employees to work up to 10 hours in one work day or 40 hours in one work week before receiving overtime pay. On occasion, several meetings may occur in one day which would add up to more than 10 hours of work for that day. To limit overtime expenses, in the past staff has had to forgo one of the meetings. To give employees a more flexible schedule to attend meetings which may take a work day over 10 hours, staff is proposing that the “ten (10) hours in one work day, or” be removed from the overtime policy in section 4.10 of the CWSD Personnel Policy Manual.

*Director Frensdorff made the motion that the Administrative Committee recommend Board approval to amend the CWSD Personnel Policy Manual to remove overtime tied to 10 hours per day. Director Jardine seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #6 – Discussion for possible action regarding updating CWSD’s Travel Policy.** Mr. James explained that this issue arose when Linda Conlin asked to use some of the language in our personnel policies to apply to mileage reimbursement for River Wranglers. In the process of reviewing our policy, staff discovered that our policy needs to be clarified. Suggested language to be included in the policy reads:

The employee will not get reimbursed for mileage to and from the office and their residence. This is considered normal commuting miles. However, if an employee travels on CWSD business that is on their way to their residence, the employee will only get reimbursed the extra mileage greater than their normal commuting miles. The exception is if the travel occurs on a weekend or holiday outside the normal work schedule. In that case the employee will be reimbursed for all work miles driven.

The second suggested change to CWSD’s travel policy is to update the reimbursement amounts for meals to the state-recommended amounts of \$15.00 for breakfast, \$16.00 for lunch, and \$28.00 for dinner when a receipt is not available.

*Director Erquiaga made the motion that the Administrative Committee recommend Board approval to amend CWSD’s Travel Policy to clarify the circumstances under which mileage will be reimbursed and update the amounts reimbursed for meals. Director Frensdorff seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #7 – Discussion for possible action regarding selection for recommendation of the 2017 Andy Aldax Award candidate.**

Mr. James went over the nominations for candidates to receive the 2017 Andy Aldax Award. These include Rich Wilkinson, Juan Guzman, Steve Lewis, Richard Harvey, and Tod Carlini. No background was provided on Richard Harvey upon which to determine whether he meets the qualifications, so he must be omitted from the list. Even though Tod Carlini's recent actions were very beneficial to the watershed, there is a question regarding the number of years he has been involved in the watershed.

Steve Lewis, though nominated for the award, threw his support to Juan Guzman, who received two nominations. Mr. James noted that these nominations were all good candidates who we hope will be nominated again in the future.

Though Steve Lewis and Rich Wilkinson are worthy candidates, Director Abowd noted that Juan Guzman has a longer history of service to the watershed and is still working for the benefit of the watershed after retirement from Carson City.

*Director Roberts made the motion that the Administrative Committee recommend Board approval of Juan Guzman to receive the 2017 Andy Aldax Award. Director Jardine seconded the motion which was unanimously approved by the Administrative Committee.*

**Item #8 – Discussion for possible action regarding selection of CWSD Board officers for 2017.** Mr. James explained that the recent elections is causing additional changes to the CWSD Board officers. Considering the criteria for CWSD Board Officer rotation, the officers for 2017 are recommended to be:

- **Chair** – Director Abowd representing Carson City as Vice Chair rotates to the Chair position.  
**Vice Chair** – Since Director Fierro representing Lyon County as Treasurer lost the election and will not be continuing to serve on the CWSD Board, the Vice Chair office rotates to Churchill County where Director Erquiaga qualifies to be an officer. Director Roberts asked for future discussion to clarify the definition of “elected official” so the qualification criteria for officer will be put on the next Administrative Committee agenda. Though he may be qualified to serve as an officer, Director Roberts deferred the position to Director Erquiaga.
- **Treasurer** – The office of Treasurer would then rotate to Alpine County, and Director Jardine is qualified as an officer.
- **Secretary** – The office of Secretary does not have to be filled by a Board member, and Toni Leffler is willing to continue in that office.

*Director Roberts made the motion that the Administrative Committee recommend Board approval of Director Abowd to serve as Chair, Director Erquiaga to serve as Vice Chair, Director Jardine to serve as Treasurer, and Toni Leffler to serve as Secretary to the Board for 2017. Director Frensdorff seconded the motion which was unanimously approved by the Administrative Committee.*



**Item #9 – Public Comment.** None.

**Item #10 – Adjournment.** There being no further business to come before the Administrative Committee, the meeting was adjourned at 10:27 a.m.

Respectfully submitted,

Toni Leffler  
Secretary

## **AGENDA ITEM #14**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #14 - Discussion for possible action regarding changes to the CWSD Travel Policy.

DISCUSSION: The Administrative Committee also discussed changes to the CWSD Travel Policy at their meeting on 11-29-16 (see meeting notes attached to Item #13). This issue arose when Linda Conlin asked to use some of the language in CWSD's personnel policies to apply to mileage reimbursement for River Wranglers. In the process of reviewing our policy, staff discovered that our policy needs to be clarified. Suggested language to be included in the policy reads:

The employee will not get reimbursed for mileage to and from the office and their residence. This is considered normal commuting miles. However, if an employee travels on CWSD business that is on their way to their residence or the office, the employee will only get reimbursed the extra mileage greater than their normal commuting miles. The exception is if the travel occurs on a weekend or holiday outside the normal work schedule. In that case the employee will be reimbursed for all work miles driven.

The second suggested change to CWSD's travel policy is to update the reimbursement amounts for meals to the state-recommended amounts of \$15.00 for breakfast, \$16.00 for lunch, and \$28.00 for dinner when a receipt is not available.

The Administrative Committee voted unanimously to recommend approval of the above change to the CWSD Travel Policy.

STAFF RECOMMENDATION: Approve the recommended changes to the CWSD Travel Policy.

## **AGENDA ITEM #15**

**CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #15 - Discussion for possible action regarding a presentation of the FY 2015-16 audit by Kohn & Company. (For Possible Action)

DISCUSSION: Beth Farley, a partner at Kohn and Company, will present the FY 2015-16 Audit. Enclosed with the Board package is a draft copy of the FY 2015-16 Audit and Management's Discussion and Analysis.

STAFF RECOMMENDATION: Accept the FY 2015-16 Audit as presented.

November 30, 2016

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

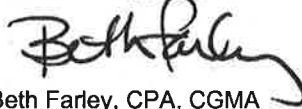
Dear Ed:

Enclosed are ten (10) copies, nine (9) bound and one (1) unbound, of the audited financial statements and one original and nine copies of the required Board communication letter for Carson Water Subconservancy District for the year ended June 30, 2016. The unbound copy is provided so that you may make additional copies of the entire financial statements as may be needed for authorized recipients, but please do not provide partial copies of individual statements or schedules.

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

Sincerely,

KOHN & COMPANY LLP



Beth Farley, CPA, CGMA

October 31, 2016

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

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

## **Significant Audit Findings**

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

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

The most significant estimates affecting your financial statements include:

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

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

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

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

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

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

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

***Disagreements with Management***

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

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 31, 2016.

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

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

***Other Audit Findings or Issues***

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

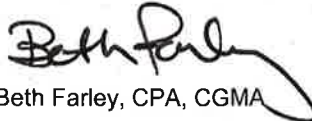
**Other Matters**

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

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

Sincerely,

KOHN & COMPANY LLP

  
Beth Farley, CPA, CGMA





**CARSON WATER SUBCONSERVANCY DISTRICT**

**FINANCIAL STATEMENTS**

**JUNE 30, 2016**

# CARSON WATER SUBCONSERVANCY DISTRICT

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JUNE 30, 2016

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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, 2016, 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, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

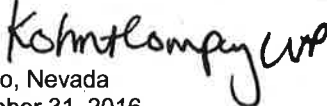
#### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

  
Reno, Nevada  
October 31, 2016



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

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2016**

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This section of the Carson Water Subconservancy District's (District) annual financial report presents management's analysis of the District's financial performance during the fiscal year that ended on June 30, 2016. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

**FINANCIAL HIGHLIGHTS –**

1. In FY 2015/16, the fund balance for the General Fund increased by \$11,702 when compared to the ending balance for FY 2014/15. The main reason for the increase was due to increases in various revenue sources.
2. In FY 2015/16, the fund balance for the Acquisition/Construction Fund increased by \$22,539 when compared to the ending balance for FY2014/15. The main reason for the increase was due to a transfer from the general fund.
3. In FY 2015/16, Floodplain Fund balance increased by \$2,002. The increase was due to investment income received.

**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, 2016**

**Government-wide Financial Analysis**

**Statement of Net Position**

	<u>2016</u>	<u>2015</u>
ASSETS		
Current and other assets	\$ 1,955,804	\$ 2,008,625
Capital assets net of accumulated depreciation	5,887,565	5,883,357
Total assets	<u>7,843,369</u>	<u>7,891,982</u>
DEFERRED OUTFLOWS OF RESOURCES	82,655	69,428
	<u>7,926,024</u>	<u>7,961,410</u>
LIABILITIES		
Current liabilities	215,103	303,656
Bond payments due to other governments	2,944,951	3,133,223
Net pension liability	614,923	530,303
Total liabilities	<u>3,774,977</u>	<u>3,967,182</u>
DEFERRED INFLOWS OF RESOURCES	79,885	136,763
	<u>3,854,862</u>	<u>4,103,945</u>
NET POSITION		
Invested in capital assets	2,942,614	2,750,134
Unrestricted, undesignated	1,128,548	1,107,331
	<u>\$ 4,071,162</u>	<u>\$ 3,857,465</u>

**Statement of Activities**

	<u>2016</u>	<u>2015</u>
REVENUE		
Program revenue		
Leases	\$ 51,490	\$ 49,973
Operating grants and contributions	585,083	575,165
General Revenue		
Ad valorem taxes	1,187,324	1,138,080
Investment income	7,475	5,648
Miscellaneous	8,127	7,621
Total revenue	<u>1,839,499</u>	<u>1,776,487</u>
EXPENSES		
General government	1,625,802	1,531,078
Total expenses	<u>1,625,802</u>	<u>1,531,078</u>
CHANGE IN NET POSITION	213,697	245,409
BEGINNING NET POSITION BALANCE, as previously reported	3,857,465	4,209,300
PRIOR PERIOD ADJUSTMENT - Change in accounting principles		
Net pension liability, measurement date June 30, 2013	-	(669,104)
Deferred outflow of resources, plan contribution June 30, 2014	-	71,860
BEGINNING NET POSITION BALANCE, as restated	<u>3,857,465</u>	<u>3,612,056</u>
ENDING NET POSITION BALANCE	<u>\$ 4,071,162</u>	<u>\$ 3,857,465</u>

The changes in Net Position and Activities Statements from 2015 to 2016 were an increase of \$213,697.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**JUNE 30, 2016**

**Fund Financial Statements**

**Governmental Activities**

**GENERAL FUND:  
REVIEW OF REVENUE**

	<u>2016</u>	<u>2015</u>
Intergovernmental revenue		
Ad valorem taxes	\$ 1,187,324	\$ 1,138,080
Grants	576,075	566,410
Total intergovernmental revenue	<u>1,763,399</u>	<u>1,704,490</u>
Miscellaneous revenue		
Contributions	9,008	8,755
Investment income	2,934	2,876
Water lease	51,490	49,973
Miscellaneous	8,127	7,621
Total miscellaneous revenue	<u>71,559</u>	<u>69,225</u>
Total revenue	<u>\$ 1,834,958</u>	<u>\$ 1,773,715</u>

The increase in revenues to the General Fund was due an increase in grants, taxes and water lease.

**REVIEW OF EXPENSES**

	<u>2016</u>	<u>2015</u>
Operating expenses		
Services and supplies	\$ 1,084,340	\$ 1,017,877
Administrative services	468,916	448,779
Intergovernmental expenses		
Services and supplies	250,000	250,000
Transfer to other funds	(20,000)	(90,000)
Total expenses	<u>\$ 1,783,256</u>	<u>\$ 1,626,656</u>

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

**CAPITAL PROJECT FUND**

**CHANGE IN FUND BALANCE**

	<u>2016</u>	<u>2015</u>
Miscellaneous revenue		
Interest income	\$ 2,539	\$ 1,582
Transfer from other fund	20,000	90,000
Total revenue	<u>22,539</u>	<u>91,582</u>
Expenditures		
Services and supplies	-	-
Total expenditures	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ 22,539</u>	<u>\$ 91,582</u>

The decrease in the Fund Balance was due to a reduction of funds transferred from the General Fund.



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**JUNE 30, 2016**

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**FLOODPLAIN FUND**

**CHANGE IN FUND BALANCE**

	<u>2016</u>	<u>2015</u>
Miscellaneous revenue		
Interest income	\$ 2,002	\$ 1,190
Transfer from other fund	-	-
Total revenue	<u>2,002</u>	<u>1,190</u>
Expenditures		
Services and supplies	-	-
Total expenditures	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ 2,002</u>	<u>\$ 1,190</u>

In FY 2015/16, the Floodplain Fund balance increased by \$2,002 due to investment income received.

**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 an additional \$99 was donated to the Clear Creek Council and \$609.00 donated to the CRC. These funds are used to cover expenses that promote the activities of the Clear Creek Council and the CRC. As of June 30, 2016, the funds remaining for the Clear Creek Council and the CRC are \$2,716.89 and \$324.48, respectively.

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

It is anticipated that in fiscal year 2016/17 the funds 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 2016/17 budget was approved. There are several projects being proposed that could require funding from the Floodplain Fund and the Capital Project Fund.

## **BASIC FINANCIAL STATEMENTS**

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2016**

	Governmental Activities
<b>ASSETS</b>	
Cash and investments	\$ 1,796,334
Due from grantors	89,033
Due from other governments	70,437
Capital assets, net of accumulated depreciation	<u>5,887,565</u>
Total assets	7,843,369
<b>DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT</b>	<u>82,655</u>
Total assets and deferred outflows of resources	<u>7,926,024</u>
<b>LIABILITIES</b>	
Current liabilities	
Current portion of bond payment obligations due to other governments	192,056
Accounts payable	151,704
Accrued compensated absences	63,399
Total current liabilities	<u>407,159</u>
Long-term liabilities	
Net pension liability	614,923
Bond payment obligations due to other governments, net of current portion	2,752,895
Total liabilities	<u>3,774,977</u>
<b>DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT</b>	<u>79,885</u>
Total liabilities and deferred inflows of resources	<u>3,854,862</u>
<b>NET POSITION</b>	
Net position	
Investment in capital assets, net of bond payment obligations	2,942,614
Unrestricted, undesignated	<u>1,128,548</u>
Total net position	<u>\$ 4,071,162</u>

See accompanying notes

**CARSON WATER SUBCONSERVANCY DISTRICT**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2016

	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>FUNCTIONS / PROGRAMS</b>				
Primary government				
Governmental				
activities				
General government	\$ 1,625,802	\$ -	\$ 585,083	\$ (1,040,719)
<b>GENERAL REVENUE</b>				
Ad valorem taxes				1,187,324
Investment income				7,475
Water lease				51,490
Miscellaneous				8,127
Total general revenue				<u>1,254,416</u>
Change in net position				213,697
<b>NET POSITION, July 1, 2015</b>				<u>3,857,465</u>
<b>NET POSITION, June 30, 2016</b>				<u><u>\$ 4,071,162</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, 2016

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 680,167	\$ 1,116,167	\$ 1,796,334
Due from grantors	89,033	-	89,033
Due from other governments	70,437	-	70,437
Interest receivable	-	-	-
Total assets	<u>\$ 839,637</u>	<u>\$ 1,116,167</u>	<u>\$ 1,955,804</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 151,704	\$ -	\$ 151,704
Accrued compensated absences	5,098	-	5,098
Total liabilities	<u>156,802</u>	<u>-</u>	<u>156,802</u>
<b>FUND BALANCE AND OTHER CREDITS</b>			
Committed			
Capital projects fund	-	684,829	684,829
Special revenue fund	-	431,338	431,338
Assigned			
Designated for subsequent year's expenditures	575,219	-	575,219
Unassigned	107,616	-	107,616
Total fund balance and other credits	<u>682,835</u>	<u>1,116,167</u>	<u>1,799,002</u>
Total liabilities, fund balance and other credits	<u>\$ 839,637</u>	<u>\$ 1,116,167</u>	<u>\$ 1,955,804</u>
<b>RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION</b>			
Fund balance and other credits - governmental funds			\$ 1,799,002
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		5,915,779	
Less accumulated depreciation		<u>(28,214)</u>	5,887,565
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.			82,655
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		(58,301)	
Net pension liability		(614,923)	
Bond payment obligations due to other governments		<u>(2,944,951)</u>	(3,618,175)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.			<u>(79,885)</u>
Net position of governmental activities			<u>\$ 4,071,162</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, 2016**

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUE</b>			
Intergovernmental revenue			
Ad valorem taxes	\$ 1,187,324	\$ -	\$ 1,187,324
Grants	576,075	-	576,075
Total intergovernmental revenue	<u>1,763,399</u>	<u>-</u>	<u>1,763,399</u>
Miscellaneous			
Contributions	9,008	-	9,008
Investment income	2,934	4,541	7,475
Water lease	51,490	-	51,490
Miscellaneous	8,127	-	8,127
Total miscellaneous revenue	<u>71,559</u>	<u>4,541</u>	<u>76,100</u>
Total revenue	<u>1,834,958</u>	<u>4,541</u>	<u>1,839,499</u>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries	335,843	-	335,843
Benefits	133,073	-	133,073
Service and supplies	1,079,613	-	1,079,613
Intergovernmental expenditures			
Service and supplies	250,000	-	250,000
Capital outlay	4,727	-	4,727
Total expenditures	<u>1,803,256</u>	<u>-</u>	<u>1,803,256</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers to other funds	<u>(20,000)</u>	<u>20,000</u>	<u>-</u>
Excess (deficiency) of revenue over (under) expenditures	11,702	24,541	36,243
<b>FUND BALANCE, July 1, 2015</b>	<u>671,133</u>	<u>1,091,626</u>	<u>1,762,759</u>
<b>FUND BALANCE, June 30, 2016</b>	<u>\$ 682,835</u>	<u>\$ 1,116,167</u>	<u>\$ 1,799,002</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 (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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**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	\$ 36,243
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	4,727
Less current year depreciation expense	(519)
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	188,272
Pension expense - actuarial liability in excess of actual contributions made	(14,515)
Change in long-term accrued compensated absences	(511)
	<hr/>
Change in net position of governmental activities	\$ <u>213,697</u>

See accompanying notes

## **NOTES TO FINANCIAL STATEMENTS**



**CARSON WATER SUBCONSERVANCY DISTRICT**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016

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

**Reporting Entity**

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

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

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

**Government-Wide and Fund Financial Statements**

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

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

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

**Basis of Presentation**

The funds of the financial reporting entity are described below:

**Governmental Fund Types**

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

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

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

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

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

**Measurement Focus/Basis of Accounting**

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

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

**Budgets and Budgetary Accounting**

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

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

**Deposits and Investments**

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

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

The State of Nevada investment pool is an unrated external investment pool that does not provide information on realized or unrealized gain or loss activity. Accordingly, changes in the investment pool are reflected as net investment income in the accompanying financial statements. At June 30, 2016, the average weighted maturity of the pool was 142 days.

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, 2016**

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

**Due from Other Governments** (Continued)

due to the District from the individual counties for the period ended June 30, 2016 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, 2016.

**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, 2016**

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

**Equity Classifications**

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

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

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

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

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

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

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

Committed – represents amounts which can be used only for specific purposes determined by the members of the governing District'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.

**Subsequent Events**

Subsequent events have been evaluated through October 31, 2016, 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.

**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 2015 financial statements and in our report dated November 2, 2015, we 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.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

**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, 2016.

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 \$1,082,399 at June 30, 2016.

**NOTE 4 - CAPITAL ASSETS**

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

	July 1, 2015	Increase	Decrease	June 30, 2016
<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	28,275	4,727	(580)	32,422
Total capital assets being depreciated	28,275	4,727	(580)	32,422
<u>Less: accumulated depreciation</u>				
Office equipment	28,275	519	(580)	28,214
Total accumulated depreciation	28,275	519	(580)	28,214
Total capital assets, being depreciated, net	-	4,208	-	4,208
Net capital assets	\$ 5,883,357	\$ 4,208	\$ -	\$ 5,887,565

**NOTE 5 - ACCRUED COMPENSATED ABSENCES**

The following schedule summarizes the changes in accrued compensated absences at June 30, 2016:

Beginning of year balance	\$ 67,407
Additions	25,359
Uses	(29,367)
End of year balance	\$ <u>63,399</u>
Paid in the next fiscal year through August 31, 2016	\$ <u>5,098</u>

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

**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, 2016:

Principal Outstanding July 1, 2015	Additions/ Issued	Principal Payments	Principal Outstanding June 30, 2016
\$ 3,133,223	\$ -	\$ 188,272	\$ 2,944,951

The annual requirements to amortize the obligation are as follows:

Year Ending June 30,	Principal	Interest	Total
2017	192,056	57,944	250,000
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
2022-2026	1,104,257	145,743	1,250,000
2027-2030	841,024	33,976	875,000
	\$ 2,944,951	\$ 430,049	\$ 3,375,000

Total interest expense of \$61,728 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2016.

**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 \$2,085 per month. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

2017	\$ 25,021
2018	25,884
2019	26,661

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 \$51,490 for the year ended June 30, 2016.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

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**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.

**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.

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

**NOTE 8 - PENSIONS (Continued)**

- 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 year ended June 30, 2016, the statutory employer/employee matching rate was 14.5% and the employer pay was 28%. For the fiscal years ended June 30, 2014 and June 30, 2015, the statutory employer/employee matching rate was 13.25% and the Employer-pay contribution (EPC) rate was 25.75%.

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

At June 30, 2016, the District reported a liability of \$614,923 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, 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, 2015. At June 30, 2015 the District's proportion was .00537%.

For the years ended June 30, 2016, the District recognized pension expense of \$91,700. 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, 2016 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	\$ -	\$ 46,253
Changes of assumptions	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	33,308
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,470	324
Contributions subsequent to the measurement date	77,185	-
	<u>\$ 82,655</u>	<u>\$ 79,885</u>

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	
2017	\$ 23,380
2018	23,380
2019	23,380
2020	(4,465)
2021	6,709
2022	2,031
	<u>\$ 74,415</u>



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

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**NOTE 8 - PENSIONS (Continued)**

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, 2015.

Reconciliation of the net pension liability at June 30, 2016 is as follows:

Beginning net pension liability	\$	530,303
Pension expense		91,700
Employer contributions		(69,114)
Current year net deferred inflows and outflows		62,034
Ending net pension liability	\$	<u>614,923</u>

**Actuarial Assumptions**

The System's net pension liability was measured as of June 30, 2015, 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, 2015 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.

Actuarial assumptions used in the June 30, 2015 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, 2015 and June 30, 2014. 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, 2015, 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, 2015.

**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, 2015:

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2016**

**NOTE 8 - PENSIONS (Continued)**

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, 2015, 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, 2015, 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	\$ 937,703	\$ 614,923	\$ 347,331

**Pension Plan Fiduciary Net Position**

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

**Additional Information**

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

**NOTE 9 - CONTINGENCIES AND RISK MANAGEMENT**

There were no claims pending or unresolved disputes involving the District at June 30, 2016.

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. The costs that have been committed by the District are approximately \$892,000, of which the District has expended approximately \$508,000.

## **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, 2016**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2015)**

REVENUE	2016				2015
	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
	Original	Final			
Intergovernmental revenue					
Ad valorem taxes	\$ 1,189,755	\$ 1,189,755	\$ 1,187,324	\$ (2,431)	\$ 1,138,080
Grants	376,363	589,550	576,075	(13,475)	566,410
Total inter-governmental revenue	1,566,118	1,779,305	1,763,399	(15,906)	1,704,490
Miscellaneous					
Contributions	9,000	9,000	9,008	8	8,755
Investment income	1,860	1,860	2,934	1,074	2,876
Water lease	45,000	45,000	51,490	6,490	49,973
Miscellaneous	3,100	5,900	8,127	2,227	7,621
Total miscellaneous revenue	58,960	61,760	71,559	9,799	69,225
Total revenue	1,625,078	1,841,065	1,834,958	(6,107)	1,773,715
<b>EXPENDITURES</b>					
Current					
General government					
Salaries	348,400	348,400	335,843	12,557	329,426
Benefits	136,700	136,700	133,073	3,627	119,353
Service and supplies	1,382,786	1,661,184	1,079,613	581,571	1,017,939
Intergovernmental expenditures					
Service and supplies	250,000	250,000	250,000	-	250,000
Capital outlay	-	-	4,727	(4,727)	-
Total expenditures	2,117,886	2,396,284	1,803,256	593,028	1,716,718
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers to other funds	-	(20,000)	(20,000)	-	(90,000)
Total expenditures and other financing sources (uses)	2,117,886	2,416,284	1,823,256	593,028	1,806,718
Excess (deficiency) of revenue over (under) expenditures	(492,808)	(575,219)	11,702	586,921	(33,003)
<b>FUND BALANCE, July 1</b>	595,661	671,421	671,133	(288)	704,136
<b>FUND BALANCE, June 30</b>	\$ 102,853	\$ 96,202	\$ 682,835	\$ 586,633	\$ 671,133

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, 2016**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2015)**

	Floodplain			
	2016			2015
	Final Budget	Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
<b>REVENUE</b>				
Miscellaneous				
Investment income	\$ 880	\$ 2,002	\$ 1,122	\$ 1,190
<b>EXPENDITURES</b>				
Current				
General government				
Services and supplies	400,000	-	400,000	-
Excess (deficiency) of revenue over (under) expenditures	(399,120)	2,002	401,122	1,190
<b>FUND BALANCE, July 1</b>	429,206	429,336	130	428,146
<b>FUND BALANCE, June 30</b>	\$ 30,086	\$ 431,338	\$ 401,252	\$ 429,336

See accompanying notes

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**NOTE TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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**NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING**

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

**CARSON WATER SUBCONSERVANCY DISTRICT**  
**SUPPLEMENTARY PENSION INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2016**

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

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

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

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

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

See accompanying notes

## **SUPPLEMENTARY INFORMATION**



**CARSON WATER SUBCONSERVANCY DISTRICT**  
**STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED JUNE 30, 2016**  
**(WITH ACTUAL COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2015)**

	Acquisition/Construction Fund			2015 Actual (Memorandum Only)
	2016		Variance Favorable (Unfavorable)	
	Final Budget	Actual		
<b>REVENUE</b>				
Miscellaneous				
Investment income	\$ 1,400	\$ 2,539	\$ 1,139	\$ 1,582
<b>EXPENDITURES</b>				
Current				
General government				
Services and supplies	310,000	-	310,000	-
Capital outlay	340,000	-	340,000	-
Total expenditures	650,000	-	650,000	-
<b>OTHER FINANCING SOURCES</b>				
Transfers from other funds	20,000	20,000	-	90,000
Excess (deficiency) of revenue over (under) expenditures	(628,600)	22,539	651,139	91,582
<b>FUND BALANCE, July 1</b>	662,168	662,290	122	570,708
<b>FUND BALANCE, June 30</b>	\$ 33,568	\$ 684,829	\$ 651,261	\$ 662,290

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, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 31, 2016.

## **Internal Control over Financial Reporting**

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

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

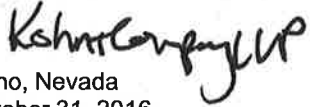
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

  
Reno, Nevada  
October 31, 2016

**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, 2016, and have issued our report thereon dated October 31, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

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

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

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

  
Reno, Nevada  
October 31, 2016

**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, 2015.

## **AGENDA ITEM #16**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #16 - Discussion for possible action regarding selection of the 2017 recipient of the Andy Aldax Watershed Award. (For Possible Action)

DISCUSSION: At their November 29 meeting, the Administrative Committee reviewed the nominations for candidates to receive the 2017 Andy Aldax Watershed Award (see the nominations and meeting minutes attached to Item #13). Those applicants included:

- Rich Wilkinson with the Carson City Open Space Department and formerly with the Dayton Valley Conservation District - nominated by Mike Hayes with the Carson Valley Conservation District.
- Juan Guzman, retired from the Carson City Open Space Department - nominated by Jon Paul Kiel with the Nevada Division of Environmental Protection.
- Juan Guzman - also nominated by Steve Lewis and John Cobourn with the University of Nevada Cooperative Extension.
- Steve Lewis - nominated by John Cobourn.
- Richard Harvey with the Alpine Watershed Group - nominated by Mary Rawson.
- Tod Carlini with the Douglas County East Fork Fire District - nominated by Greg Lynn.

After discussion about how each candidate meets the award qualifications, the Administrative Committee voted unanimously to recommend that Juan Guzman be awarded the Andy Aldax Watershed Award for 2017. The award is to be given at the CWSD Board meeting on January 18, 2017.

STAFF RECOMMENDATION: Approve Juan Guzman to receive the 2017 Andy Aldax Watershed Award.





**Carson Valley Conservation District**

**775-782-3661 ext. 102**

**USDA Service Center**

**1702 County Road, Suite A**

**Minden, NV 89423**

To: CWSD

Re: Andy Aldax Award

I would like to nominate Rich Wilkinson for this award. Rich worked long and hard as the Dayton Valley Conservation District manager completing numerous river restoration projects on the reach of the Carson River that the Dayton Valley Conservation District is responsible for.

Rich is outstanding at finding and securing grant funding for projects like NDEP 319 projects, educational River Wrangler projects for school children and river work and clean-up days. Rich has done more river projects than anyone else I can think of. He's a quite guys who would never toot his own horn but his works speaks for itself. Rich was able to gain access to private property to preform projects and workdays. Rich is very familiar with how to get grants for river work, equipment and personnel. I assume the staff of the CWSD are familiar with his projects?

Rich will go out of his way to help other districts find funding and help them with the actual project work. Now that Rich is the head of the Carson City Open Space program he is once again securing grants for Open Space and river work. I know Rich will continue to do river projects as long as he's employed in a position that offers him the opportunity to do so. Rich is also a stand out noxious weed program director and operator. Combined Rich's work on the Carson River has accomplished all the goals outlined in the Carson River Watershed Vision Statement and demonstrated a dedication to open space, natural resources, noxious weed control and Carson River projects. I think you would be hard pressed to find another individual who had done more actual, not just conceptual work or talking about work but actual physical, boots on the ground, Carson River improvement projects. I believe that Rich deserves this award more than any other person I can think of. Rich is an outstanding asset to and for the Carson River.

Thank you for your time.

Mike Hayes  
CVCD Coordinator  
11-17-2016

Dear Ms. Leffler,

Please accept my nomination of Mr. Juan Guzman, Retired, for the 2017(?) Andy Aldax Award, for his exceptional contributions to the management and protection of the natural resources in the Carson River Watershed.

I personally worked with Mr. Guzman for nearly a decade working with the Nevada Division of State Lands administering the Conservation Resource Protection Grant Program, commonly referred to as the Question 1 Program after the Assembly Bill that created it.

Question 1 Program grant funds awarded to Carson City via the Open Space Program managed by Juan allowed the City to leverage several additional funding sources, including but not limited to the City's own Question 16 – Quality of Life Initiative, and the Southern Nevada Public Lands Management Act, or SNPLMA. Juan cobbled together these funding sources to effectively build the City's current, vast Open Space Land Base including many lands in the Carson River watershed. During Juan's tenure, this space nearly doubled in size. In conjunction with the Lands Bill that allowed the City to acquire Silver Saddle Ranch, many of these acquisitions include important segments of the Carson River proper, including Carson River Canyon.

In addition to Juan's land acquisition efforts, Juan also participated in projects designed to allow Carson City's citizens to access the watershed and the river itself including improvements to the Morgan Mill Preserve Open Space Recreation Area, and creation of the Carson River Aquatic Trail, which was included in the City's Unified Master Pathways Plan. Many of Juan's efforts were supported by the District's Board of Directors, on which Mr. Guzman presided for many years.

Juan was passionate about Carson City's Open Space Lands, and continues to contribute positively to the Carson River watershed while retired by presiding on the Board of Directors with the Carson Valley Trails Association.

Please accept my nomination of Juan Guzman for the prestigious Andy Aldax Award, but give it to him in the morning before he gets so tired that you can no longer understand a single word he says.

Sincerely,

Jon Paul Kiel



**Jon Paul Kiel**  
Water Quality Planning  
Nevada Division of Environmental Protection  
901 S. Stewart St., Ste 4001  
Carson City, NV 89701  
p: 775.687.9558 f: 775.687.9561  
[www.ndep.nv.gov](http://www.ndep.nv.gov)  
[jpkriel@ndep.nv.gov](mailto:jpkriel@ndep.nv.gov)

## Nomination for the Andy Aldax Award – “Triple A”

Nominee: Juan Guzman, [juanguzman@aol.com](mailto:juanguzman@aol.com)

Nominators: Steve Lewis, [lewiss@unce.unr.edu](mailto:lewiss@unce.unr.edu) & John Cobourn, [cobournj@unce.unr.edu](mailto:cobournj@unce.unr.edu)

The Carson River Watershed Vision (as slightly modified by Brenda and Steve) – A healthy sustainable Carson River watershed, led by community and private/public partnerships, plans and projects, where all lands and waterways (surface and underground) safely receive, store, and release clean water for the good of all peoples, environments and natural resources of the Carson River Basin.

Juan Guzman has worked diligently within the Carson River Watershed for its conservation and protection from the early 1990s through today. His accomplishments, drive and love of work coincides precisely with the vision stated above.

As manager of the Carson City Open Space Program, from the program's inception until his retirement in September 2014, he has protected in perpetuity, over 5,000 acres of watershed lands.

*The Partnerships* – One of Juan's most noted skills is his ability to build partnerships and instill in others the vision for watershed conservation and protection. A few organizations Juan has built effective working relations include the BLM, Forest Service, The Nature Conservancy, Sierra Club, Nevada State Lands, Nevada Federal Delegation, American Land Conservancy, Resource Concepts Inc., Carson River Advisory Committee, National Park Service, Carson Water Subconservancy District and Friends of Silver Saddle Ranch. The foundation of Juan's success in building strong partnerships is his ability to foster lasting relationships with individuals. I've witnessed Juan in the field with prospective contributors describing future field work and its intended conservation outcome. He listens intently and speaks (with a thick accent) from the heart.

*The Plans* – Juan was instrumental in many planning efforts to conserve and protect watershed lands. He was actively involved with the Open Space Plan, Carson City Master Plan Envisions, Carson River Charrette, Carson City Community Vitality Act, Carson City Lands Bill and the Management Plan for Carson City Open Space and Parks.

*The Projects* – A few of watershed lands Juan has worked to protect include Buzzy's Ranch, Golden Eagle, Mexican Dam, Prison Hill, Silver Saddle Ranch, Ambrose Natural Area, Riverview Park and the Carson River Park. Juan's goals have been to conserve and protect vegetation, floodplains, riparian corridors, natural habitats, public access and passive recreation while respecting and honoring the rights of private property owners.

Since retirement Juan remains active as a board member with two nonprofit trail and public access preservation organizations, the Carson Valley Trails Association (Douglas County) and Muscle Power (Carson City) and volunteers with Carson City Open Space. Juan acknowledges that the partnerships, relationships, plans and projects he has fostered, administered and successfully implemented should be credited to the many dedicated and passionate individuals with which he has worked. This unselfish trait may also attribute to the tremendous impact he has made in reaching ever closer to our vision.

**Nomination of Steve Lewis for the  
2017 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.

**From:** Greg Lynn [<mailto:Aught6@charter.net>]  
**Sent:** Thursday, November 17, 2016 8:21 AM  
**To:** 'Brenda Hunt' <[brenda@cwsd.org](mailto:brenda@cwsd.org)>  
**Subject:** RE: Please Nominate Your Watershed Hero for the Andy Aldax Award

Brenda

This year I would nominate Tod Carlini, East Fork fire chief. Although he may not have a long-term volunteer commitment to the watershed, what he did in the last year or so deserves note. First, he put together a team composed of his staff, the Tribe, the Conservation District, the ditch committees and county officials to begin to look seriously at the condition of the river through the Carson Valley. He also coordinated the above groups to conduct an on-the-ground walking survey of the river channel from the dam to Cradelbaugh bridge to identify those areas that are most vulnerable to flooding and erosion and issued a comprehensive report, supported by maps and prioritized of those areas that need attention. He also got the ball rolling on the project to re-establish the original channel at the golf course, an enormous project that required co-ordination with all of the groups noted above plus a determined effort at the Legislature to re-instate the clearing and snagging fund which put this project within the reach of a parallel effort to secure the matching funding from the County, GRGID, private enterprise, and CWSD itself. All in all, this project would not have happened without Tod's leadership. The long-term consequence here is that he left behind a team that now has experience working together with a commitment toward improving our chance of bettering the watershed and reducing the likelihood of flood damage. I feel that this effort needs to be recognized.

Greg

## **AGENDA ITEM #17**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #17 - Discussion for possible action regarding selection of CWSD Board officers in 2017. (For Possible Action)

DISCUSSION: The criteria for the CWSD Board Officer rotation policy is as follows:

- No county would hold more than one officer position at a time.
- Officers would be elected in even years and serve for a two-year period.
- The Vice Chair, Chair, and Treasurer would rotate every two years with the recommendation that officers not serve in the same position for more than one consecutive term.
- The Vice Chair and Chair positions would be a rotation of Nevada counties, beginning with Churchill County, then Douglas, Carson City, and Lyon Counties.
- The Vice Chair is automatically nominated to take over the Chairmanship, if voted in.
- The Treasurer position would rotate counties, to include Alpine County, and the Treasurer should also serve on the Finance Committee.
- The above officers should be voting Board members.
- The Secretary could be either a Board member or staff, and the position is not currently considered in the rotation schedule.
- Require that the officers be an elected official and a member of the CWSD Board for two or more years.
- Officer rotation is to occur on even years to coincide with the January following election years.

Current officers are Director Lynn (Douglas County) as Chair, Director Abowd (Carson City) as Vice Chair, and Director Fierro (Lyon County) as Treasurer. The normal rotation is quite disrupted by the changes to so many seats on the CWSD Board this coming year. Director Abowd will advance to Chair. Since Director Fierro is leaving the Board and no one else in Lyon County meets the above qualifications to serve as Vice Chair next year, the position will rotate to Churchill County where Director Erquiaga qualifies and has agreed to serve. The office of Treasurer then rotates to Alpine County where Director Jardine qualifies and has agreed to serve. Toni Leffler is willing to remain as Secretary.

At the Administrative Committee meeting a question was brought up regarding what qualifies as an elected position. This item will be discussed at a future Administrative Committee meeting.

At the meeting on 11-29-16 (see meeting minutes attached to Item #13), the Administrative Committee voted unanimously to recommend approval of the following CWSD Board officers for 2017:

- Chair – Karen Abowd (Carson)
- Vice Chair – Carl Erquiaga
- Treasurer – Don Jardine
- Secretary – Toni Leffler

STAFF RECOMMENDATION: Approve Karen Abowd as Chair, Carl Erquiaga as Vice Chair, Don Jardine as Treasurer, and Toni Leffler as Secretary to the CWSD Board for 2017.



## **AGENDA ITEM #18**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** DECEMBER 14, 2016

**SUBJECT:** Agenda Item #18 - Discussion for possible action regarding agreements with counties for BLM Challenge Cost Share Grant. (For Information Only)

**DISCUSSION:** On July 18, 2016, the CWSD and BLM finalized a cooperative agreement to fund counties and Cooperative Weed Management Areas in the Carson River Watershed to conduct weed management activities on BLM land and adjacent parcels. BLM has now completed their NEPA for pesticide use on BLM lands.

Attached is a copy of the agreement CWSD would like to enter with Carson City Weed Coalition, Douglas County Weed District, West Central Lyon County Weed Management Area, Churchill County Cooperative Weed Management Area, and Alpine/Upper Carson Cooperative Weed Management Area. Although the initial funding from BLM is only \$37,500, there is the possibility that more funding will become available over the next five years.

**STAFF RECOMMENDATION:** Authorize the General Manager to sign the agreements with the Cooperative Weed Management Areas in the Carson River Watershed for BLM funding for weed management activities on BLM land and adjacent parcels.



**Carson Water Subconservancy District's (CWSD)  
BLM Challenge Cost Share Grant  
2016-2021  
Grant Agreement**

Date: \_\_\_\_\_

Participation in BLM Challenge Cost Share Grant (BLM CCS)

**Partner Information**

Name of Partner: \_\_\_\_\_

Name of Agency/Organizations: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email address: \_\_\_\_\_

**PROGRAM PROCEDURES AND REQUIREMENTS**

1. Partnering organization must complete this form and submit it to CWSD by January 30<sup>th</sup>, 2017. CWSD funds can only be used for direct costs that include seasonal labor costs for chemical application, chemical purchase, weed mapping expenses, etc. No indirect costs will be considered (i.e. administrative or overhead costs).
2. Funds are available on a reimbursable basis beginning August 1, 2016 subject to this agreement being signed and approved.
  - a. CWSD will provide notice of accessible funding for the fiscal period.
  - b. Partners can invoice and receive reimbursement at any time during the grant's performance period.
  - c. All invoicing and summary reporting will follow the BLM CCS Schedule.
  - d. Through the progression of the grant additional funds may come available. CWSD will notify partners of additional funding.
    - i. Additional funding is not certain.
    - ii. Additional funding will be allocated based on prior performance and need.
3. Invoices must track expenses for BLM CCS. Please include copies of invoices/receipts and a breakdown of hours and salary rates for seasonal labor.
4. An individual Pesticide Application Records (PAR) required by BLM, must be completed within 24 hours for each site treated. The PAR must be sent to Dean Tonenna and later CCed to Shane Fryer. **A sample PAR template is attached.**
5. After all treatments covered under this contract have been completed a brief final report must be submitted. The final report shall include: sizes and locations of treated areas, herbicide formulation used, treatment date(s), and whether future re-treatment will be needed.
6. The following organizations are authorized to apply for funding for the 2016/2021 funding cycle:
  - a. Churchill County Mosquito and Weed Abatement District (funds are also to be utilized by the Lahontan Conservation District as necessary)

**BLM Challenge Cost Share Grant  
2016-2017**

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- b. Dayton Valley Conservation District
- c. Carson City Weed Management Group (Carson City)
- d. Douglas County Weed Department (funds are also to be utilized by the Carson Valley Conservation District as necessary)
- e. Eldorado/Alpine County Department of Agriculture (for Alpine Upper Carson WMA )

For more information or if you have questions please call Shane Fryer (775) 887-9005.

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**I understand and agree that I \_\_\_\_\_ am responsible for the proper use and care when conducting noxious weed spraying. I will adhere to federal (including guidelines outlined by the U.S. Environmental Protection Agency), state and local regulations and will take appropriate steps not to contaminate waterways. It is understood that spraying is done at my own risk and that the Carson Water Subconservancy District ("CWSD") is released from any liability associated with the subject spraying program. It is further understood and agreed that the CWSD will not be held liable for any claims and attorney's fees related to noxious weed spraying hereunder. \_\_\_\_\_ (initial and date)**  
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I agree to abide by all procedures and requirements for the BLM Challenge Cost Share Grant.

Name \_\_\_\_\_ Date \_\_\_\_\_

-----  
Approval of the Application:

\_\_\_\_\_  
Name Date  
\_\_\_\_\_  
Title

**Return Form to:**

Shane Fryer  
Carson Water Subconservancy District  
777 E. Williams, Suite 110A  
Carson City, NV 89701

## **STAFF REPORTS**

## **CARSON WATER SUBCONSERVANCY DISTRICT**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: DECEMBER 14, 2016

SUBJECT: Agenda Item #19 - Staff reports

DISCUSSION: The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 19, 2016:

- 10/20/16 – Debbie participated in a FEMA Mapping Information Platform (MIP) users call.
- 10/24-25 – Ed participated in the Nevada Water Resource Association Symposium in Reno.
- 10/25/16 – Shane participated in a Carson City Weed Coalition meeting.
- 10/26/16 – Shane and Debbie participated in a 2016 Flood Awareness Week (FAW) planning team meeting.
- 10/26/16 – Brenda and Shane participated in the Snapshot Day leader training at Carson River Park.
- 10/27/16 – Brenda met with Daniel Sussman and staff at Lahontan Regional Water Quality Control Board regarding the Stewardship Plan Update.
- 11/1/16 – Ed met with Mitch Blum of HDR Engineering regarding the FEMA MAS projects.
- 11/1/16 – Ed attended the Carson Valley Conservation District Board meeting to discuss the flood maps.
- 11/1/16 – Debbie participated in a FAW meeting.
- 11/2/16 - Brenda and Shane participated in the Snapshot Day equipment calibration.
- 11/2/16 – Brenda, Shane, and Toni participated in the CRC Education Working Group meeting.
- 11/3/16 – Ed and Debbie met regarding FEMA Discovery.
- 11/3/16 – Brenda and Shane participated in a conference call with NDEP and EPA about the Carson River Mercury site.
- 11/3/16 – Brenda gave a presentation to the Carson Montessori fourth grades in preparation for Snapshot Day.
- 11/4/16 – Brenda and Shane participated in the annual Snapshot Day water sample collections at Lloyd's Bridge with Carson Montessori fourth grades.
- 11/8/16 – Ed participated in the Carson Truckee Water Conservancy District (CTWCD) Board meeting.
- 11/8-9/16 - Brenda participated in a Low Impact Development Workshop sponsored by the Nevada Water Education Association.
- 11/10/16 – Brenda met with Rob Holley with Dayton Valley Conservation District and Mike Workman and Rob Pyzel with Lyon County regarding the Stewardship Plan Update.

- 11/10/16 – Brenda met with Jackie Bogdanowicz with Lahontan Conservation District; Terri Pereira, Michael Johnson, and Ron Juliff with Churchill County; and Nancy Upham and Quinn Nuffer with the Churchill County Mosquito, Vector and Weed Control District regarding the Stewardship Plan Update.
- 11/14-18/16 – 2017 Flood Awareness Week (FAW) – events included:
  - 11/15 – Shane and Debbie demonstrated the flood model at the Inter-Tribal Council of Nevada, hosted by the Fallon Paiute Shoshone Tribe at the Fallon Convention Center.
  - 11/16 – Brenda and Shane demonstrated the flood model at the Carson City booth in the north Walmart parking lot.
  - 11/16 – Ed and Debbie attended the Douglas County booth at the Community Center in Gardnerville.
  - 11/16 – Brenda and Shane demonstrated the flood model at Sierra Nevada Journeys' (SNJ) Family STEM Night at Fremont Elementary School in Carson City.
  - 11/17 – Brenda and Shane demonstrated the flood model at SNJ's Family STEM Night at Bordewich-Bray Elementary School in Carson City.
- 11/17/16 – Debbie participated in a FEMA Mapping Information Platform (MIP) Users conference call.
- 11/17/16 – Debbie participated in a FEMA Cooperating Technical Partners (CTP) conference call.
- 11/18/16 – Debbie and Sarah Muskin, the AmeriCorps person working with River Wranglers and Alpine Watershed Group, took well measurements for the Mesa Groundwater Level Measurement Program in Alpine County.
- 11/18/16 – Ed, Brenda, and Shane met with Linda Conlin and Dan Kaffer regarding River Wrangler funding for the Environmental Education Program.
- 11/18/16 – Ed met with Steve Thaler regarding the 1997 flood in Carson Valley.
- 11/21/16 – Ed met with Robb Fellows regarding the Goni Creek project portion of FEMA MAS #6.
- 11/21/16 – Ed and Brenda participated in a conference call regarding an alluvial fan workshop and the 12/7/16 River Corridor Working Group meeting.
- 11/29/16 – Ed and Toni participated in the CWSD Administrative Committee meeting.
- 11/29/16 – Shane participated in the Growing Resources for Environmental Education in Nevada (GREENevada) meeting in Reno.
- 11/30/16 – Ed and Debbie met with the Washoe Tribe and stakeholders regarding the Virginia/Rocky project.
- 12/1/16 – Ed gave a presentation about water issues to the Kiwanis Club in Minden.
- 12/1/16 – Ed and Brenda met with Rob Loveberg regarding the floodplain ordinances.

- 12/1/16 – Brenda participated in a conference call with Stephanie Wilson with the EPA regarding the Stewardship Plan Update.
- 12/2/16 – Ed participated in a meeting of the Central Nevada Regional Water Authority in Fallon.
- 12/2/16 – Brenda met with Caleb Kondor, Sonia Colleto, and Leanna Hule with the Fallon Paiute Shoshone Tribe about the Stewardship Plan Update.
- 12/5-6/16 – Ed attended the Douglas County Stormwater Workshop.
- 12/6/16 – Ed and Mitch Blum met with the Carson Valley Conservation District/Farmers Advisory in Gardnerville regarding the floodplain maps.
- 12/6/16 – Ed met with the USGS regarding LiDAR.
- 12/6/16 – Ed, Brenda, and Shane met with Linda Conlin of River Wranglers and representatives of NDEP regarding the grant for the Environmental Education Program.
- 12/6/16 – Brenda and Shane attended the Carson City Stormwater MS4 update workshop.
- 12/6/16 – Ed gave a presentation on the floodplain maps to the Town of Gardnerville.
- 12/7/16 – Ed, Brenda, Shane, and Debbie participated in the CRC River Corridor Working Group meeting.
- 12/7/16 – Ed, Brenda, and Shane participated in a National Oceanic and Atmospheric Administration (NOAA) weather call.
- 12/8/16 – Brenda and Ed participated in a conference call with Margaret Engesser and Army Corps of Engineers alluvial fan specialists regarding mapping alluvial fans.
- 12/8/16 – Ed and Debbie met with Cardno Engineering and Carson City staff to discuss the Scope of Work for the Restudy and Remapping of the Voltaire Floodplain included in FEMA MAS #7.
- 12/13/16 – Ed participated in the Carson Truckee Water Conservancy District Board meeting.
- 12/13/16 – Shane had a conference call with Dean Tonenna regarding the BLM Weed Management contract.
- 12/14/16 – Ed and Brenda attended a field trip regarding the Johnson Lane floodplain area.
- 12/14/16 - Ed met with the USGS in Fallon regarding the Churchill County Groundwater Monitoring Program.

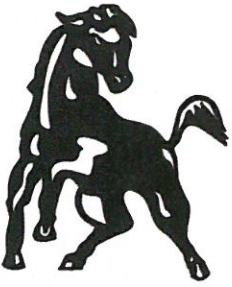
Additional meetings/activities anticipated by staff until the end of December include:

- 12/25/16 - MERRY CHRISTMAS!

STAFF RECOMMENDATION: Receive and file.



# **CORRESPONDENCE**



# Carson Montessori School

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Carson City, NV 89706  
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## THANK YOU

It's **THANKSGIVING** and Carson Montessori's staff and students wanted to send a **GIANT THANK YOU** to Brenda, JP, and the whole group at the Water Subconservancy. Not only do all of you provide amazing hands-on water adventures for our students, but you also provided CMCS with a state-of-the-art Konica Minolta copy machine. To have a copy machine of that caliber and efficiency at our disposal for everyone, including the students, to use is truly a gift.

The support shown by the Water Subconservancy, of Carson Montessori's real-world, hands-on programs, has made a valuable contribution to our students' educational experiences. Please know that you are making a difference in the education of Nevada's future.

We are all sending you warm hugs and arm loads of thanks,

*Jessica Daniels*

*and the Staff & Students of Carson Montessori, a Public Charter School*

*and a Political Subdivision of the State of Nevada. Tax exempt #RCE-012-616*

Jessica Barlow Daniels, Ed. S., NBCT  
Principal/Director