

PUBLIC NOTICE

A REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE CARSON WATER SUBCONSERVANCY DISTRICT WILL BE HELD ON WEDNESDAY, NOVEMBER 18, 2015, AT 6:30 P.M. IN THE CONFERENCE ROOM OF THE NEVADA ASSOCIATION OF COUNTIES, 304 S. MINNESOTA ST., CARSON CITY, NV. 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.


TONI LEFFLER, SECRETARY

ITEMS ON THE AGENDA MAY BE TAKEN OUT OF ORDER. THE PUBLIC BODY MAY COMBINE TWO OR MORE AGENDA ITEMS FOR CONSIDERATION. THE PUBLIC BODY MAY REMOVE AN ITEM FROM THE AGENDA OR DELAY DISCUSSION RELATING TO AN ITEM ON THE AGENDA AT ANY TIME.

AGENDA

1. Call to Order
2. Convene CWSD/Alpine County Joint Powers Board
3. Roll Call
4. Pledge of Allegiance
5. Approval of Agenda
6. Approval of Minutes of the Board Meeting on September 16, 2015.
7. Public Comment

CONSENT AGENDA

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.

8. Approval of Treasurer's Report for September 2015.
9. Payment of Bills for September 2015.
10. Discussion for possible action regarding authorizing the Chairman to sign a letter of support for the restoration of funding for the fund established under Nevada Revised Statute 532.220, more commonly referred to as the "Clearing and Snagging Fund."

END OF CONSENT AGENDA

11. Discussion for possible action regarding a presentation by Kohn & Co. of the FY 2014-15 audit.
12. Discussion for possible action regarding a presentation by Alpine Watershed Group on 2015 projects/programs in Alpine County.
13. Discussion for possible action regarding authorizing the General Manager to sign an agreement with Kimley-Horn & Associates, Inc. to complete the restudy and remapping of the Ramsey Canyon Floodplain in Lyon County.
14. Discussion for possible action to ratify the General Manager's action of hiring R.O. Anderson Engineering, Inc. to conduct the aerial mapping for the Ramsey Canyon drainage.
15. Staff Reports - General Manager
 - Legal
 - Correspondence
16. Directors Reports
17. Public Comment
18. Adjournment

Supporting information is available through Toni Leffler, 777 E. William St., #110A, Carson City, NV 89701, 775-887-7450, toni@cwdsd.org and on CWSD website at www.cwdsd.org. This notice has been posted by 5:00 p.m. on NOVEMBER 10, 2015, at the following locations:

NOVEMBER 18, 2015
CWSD BOARD MEETING AGENDA

-Dayton Utilities Complex
34 Lakes Blvd
Dayton, NV

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

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

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

-Minden Inn Office Complex
1594 Esmeralda Avenue
Minden, NV

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

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

**AGENDA ITEM #6
MINUTES OF LAST
BOARD MEETING**

AGENDA ITEM #8
TREASURER'S REPORT

1:45 PM

11/02/15

Accrual Basis

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

As of October 31, 2015

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
1010-00 · Cash in Checking - B of A	64,543.40
1011-00 · Petty Cash	100.00
1014-00 · Local Gov't Inv. Pool-Regular	46,476.38
1018-00 · Greater NV Credit Union-Savings	25.00
1021-00 · US Bank CD	248,918.80
1028-00 · First Independent Bank of Nevad	247,031.01
1029-00 · Bank of America-Savings	247,085.86
Total Checking/Savings	<u>854,180.45</u>
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	<u>500.00</u>
Total Current Assets	<u>854,680.45</u>
TOTAL ASSETS	<u>854,680.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3307-00 · CC Payroll Due	40,332.01
3360-00 · Accrued Vacation	22,879.97
3362-00 · Accrued sick leave	42,382.01
Total Other Current Liabilities	<u>105,593.99</u>
Total Current Liabilities	<u>105,593.99</u>
Total Liabilities	105,593.99
Equity	
4000-00 · Fund Balance	660,844.05
Net Income	88,242.41
Total Equity	<u>749,086.46</u>
TOTAL LIABILITIES & EQUITY	<u>854,680.45</u>

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss YTD Comparison

October 2015

	Oct 15	Jul - Oct 15
Ordinary Income/Expense		
Income		
5009-00 · Churchill County Ad Valorem	61,668.88	66,543.77
5010-00 · Lyon County Ad Valorem	59,855.89	83,027.81
5011-00 · Douglas County Ad Valorem	17,451.11	181,343.29
5012-00 · Carson City Ad Valorem	23,871.84	153,405.64
5025-00 · Int. Inc.-US Bank CD	102.28	489.59
5031-00 · Interest Income-LGIP Reg.	7.28	74.04
5044-00 · Int-1st Independent Bk of NV CD	111.62	453.61
5045-00 · Interest Income-B of A Savings	9.69	15.74
5050-00 · Watershed Coordinator		
5050-01 · NDEP Grant-Watershed Coord		
5050-11 · Watershed Map	10.00	10.00
Total 5050-01 · NDEP Grant-Watershed Coord	10.00	10.00
5050-08 · NDEP Watershed Coord 2012-15		4,768.72
5050-10 · NDEP Watershed Coord. 2015-18		26,273.84
Total 5050-00 · Watershed Coordinator	10.00	31,052.56
5058-00 · 208 Water Quality Plan		
5058-02 · NDEP-2010 Algae Study Grant		2,010.57
5058-03 · NDEP 208 LID Grant- 2013-15		1,340.41
Total 5058-00 · 208 Water Quality Plan		3,350.98
5060-00 · Misc. Income		750.00
5063-00 · Environmental Education Program		
5063-03 · NDEP-Env.Ed.Coord. 2012-14		14,965.71
Total 5063-00 · Environmental Education Program		14,965.71
5070-00 · Clear Creek Educ. Program		
5070-02 · Donation for Clear Creek Educ.	4.00	4.00
Total 5070-00 · Clear Creek Educ. Program	4.00	4.00
5077-00 · CR Conservation Tours		
5077-03 · NDEP Conserv Tour Grant 2012-14		544.37
Total 5077-00 · CR Conservation Tours		544.37
5082-00 · Alpine Co.-CASGEM Grant		482.03
5086-00 · FEMA MAS #3 (Do.Co.)	71,920.37	100,031.42
5087-00 · FEMA MAS #4 (Flood Maps)	4,436.47	9,428.05
5090-00 · NDEP-Watershed Literacy Grant		14,565.05
5091-00 · Rec.Trails Signage-Motorized		180.00
5092-00 · FEMA - MAS #5	29,076.21	115,842.21
Total Income	268,525.64	776,549.87
Expense		
7015-00 · Salaries & Wages	26,928.92	119,642.68
7020-00 · Employee Benefits	10,626.10	43,823.56
7021-00 · Workers Comp Ins.	62.00	339.00
7101-00 · Director's Fees		
7101-01 · Director Benefits		47.19
7101-00 · Director's Fees - Other	198.20	3,450.55
Total 7101-00 · Director's Fees	198.20	3,497.74
7102-00 · Insurance		6,917.44
7103-00 · Office Supplies	-313.83	246.65
7104-00 · Postage	82.04	218.38
7105-00 · Rent	2,169.34	8,677.36
7106-00 · Telephone/Internet	382.35	1,124.52
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	566.42	2,548.89
7107-00 · Travel-transport/meals/lodging - Other	482.28	1,604.14
Total 7107-00 · Travel-transport/meals/lodging	1,048.70	4,153.03
7108-00 · Dues & Publications	58.85	373.85
7109-00 · Miscellaneous Expense		14.50

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11/02/15

Accrual Basis

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

October 2015

	Oct 15	Jul - Oct 15
7110-00 · Seminars & Education	556.50	1,156.50
7112-00 · Bank Charges	25.00	-25.38
7114-00 · Outside Professional Services		815.00
7115-00 · Accounting	9,500.00	9,500.00
7116-00 · Legal	3,351.33	13,543.32
7117-00 · Lost Lakes Expenses	352.83	1,012.83
7120-00 · Integrated Watershed Programs		
7120-03 · Environ. Education Coordinator		9.00
7120-07 · Watershed Tour	46.02	46.58
7120-30 · Watershed Coord.Exp. 2015-18	2,127.52	2,947.54
Total 7120-00 · Integrated Watershed Programs	2,173.54	3,003.12
7125-00 · Environmental Ed.Coord.Exp.		
7125-01 · Env.Ed.Coord.Exp.2012-14		9.75
7125-02 · Env.Ed.Coord.Exp. 2015-17	2,494.36	14,559.39
Total 7125-00 · Environmental Ed.Coord.Exp.	2,494.36	14,569.14
7210-00 · CR Conservation Tours Exp.		
7210-03 · NPS Conser.Tours 2012-15	798.00	840.34
7210-00 · CR Conservation Tours Exp. - Other		280.65
Total 7210-00 · CR Conservation Tours Exp.	798.00	1,120.99
7214-00 · Rec. Trails Signage-Motorized		1,029.90
7332-00 · Carson River Work Days		8,132.92
7337-00 · Carson River Restoration		
7337-03 · Dayton Valley Conserv		15,259.06
Total 7337-00 · Carson River Restoration		15,259.06
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.		10,267.08
7404-05 · Noxious Weed Control-Churchill		15,000.00
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		55,267.08
7406-00 · 208 Water Quality Mgmt. Plan		
7406-01 · 208 Plan-EF Algae Project		
7406-12 · EF Algae Project Supplies		0.24
Total 7406-01 · 208 Plan-EF Algae Project		0.24
7406-02 · 208 Plan-LID Practices- 2013-14	55.96	201.69
7406-00 · 208 Water Quality Mgmt. Plan - Other		0.48
Total 7406-00 · 208 Water Quality Mgmt. Plan	55.96	202.41
7419-00 · FEMA MAS #3	2.86	98,355.25
7420-00 · FEMA MAS #4 (Flood Map)	355.36	378.19
7422-00 · BOR Basin Plan of Study		8.20
7424-00 · NDEP-Watershed Literacy Gr.Exp.		
7424-02 · Watershed Survey-Responsive Mgt		10,000.00
7424-00 · NDEP-Watershed Literacy Gr.Exp. - Other	44.41	3,473.04
Total 7424-00 · NDEP-Watershed Literacy Gr.Exp.	44.41	13,473.04
7426-00 · FEMA MAS #5-Charter/Map/Model		
7426-01 · Alpine View Est.-Kimley Horn	8,996.00	39,236.20
7426-02 · Smelter Creek-RO Anderson	1,500.00	34,000.00
7426-03 · Eagle Valley-Michael Baker	5,454.50	30,862.25
7426-06 · Public Flood Awareness	1,783.99	1,783.99
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	16.43	37.48
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	17,750.92	105,919.92
7427-00 · FEMA MAS #6	7.56	7.56
7500-00 · USGS Stream Gage Contract		
7500-01 · Stream Gages 2015-17		17,558.00
Total 7500-00 · USGS Stream Gage Contract		17,558.00

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Accrual Basis

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

October 2015

	Oct 15	Jul - Oct 15
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-01 · Do/LyCo WQ/GW Mon. 2015-17		3,875.00
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		3,875.00
7525-00 · USGS-CV Arsenic Study-Ph.1		5,000.00
7600-00 · Alpine County Projects		
7600-05 · Alpine Watershed Programs		16,500.00
7600-09 · Al.Co.-CASGEM	4.17	13.22
Total 7600-00 · Alpine County Projects	4.17	16,513.22
7610-00 · Douglas County Projects		
7610-10 · Do.Co.Reg.Pipeline Debt Service		62,500.00
7610-17 · Do.Co.-EF Channel Restoration		29,509.48
Total 7610-00 · Douglas County Projects		92,009.48
7620-00 · Carson City Projects		
7620-15 · Eagle Cr Streambank Restoration		12,400.00
Total 7620-00 · Carson City Projects		12,400.00
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	3,868.75	9,194.00
Total 7640-00 · Churchill County Projects	3,868.75	9,194.00
Total Expense	82,584.22	688,307.46
Net Ordinary Income	185,941.42	88,242.41
Net Income	185,941.42	88,242.41

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/15

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2015

	Jul - Oct 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5008-00 · Alpine Co. Joint Powers contrib		9,000.00	-9,000.00	
5009-00 · Churchill County Ad Valorem	66,543.77	187,550.00	-121,006.23	35.5%
5010-00 · Lyon County Ad Valorem	83,027.81	147,555.00	-64,527.19	56.3%
5011-00 · Douglas County Ad Valorem	181,343.29	477,500.00	-296,156.71	38.0%
5012-00 · Carson City Ad Valorem	153,405.64	377,150.00	-223,744.36	40.7%
5022-00 · Water Lease - Mud Lake		45,000.00	-45,000.00	
5025-00 · Int. Inc.-US Bank CD	489.59	850.00	-360.41	57.6%
5031-00 · Interest Income-LGIP Reg.	74.04	80.00	-5.96	92.6%
5044-00 · Int-1st Independent Bk of NV CD	453.61	850.00	-396.39	53.4%
5045-00 · Interest Income-B of A Savings	15.74	80.00	-64.26	19.7%
5050-00 · Watershed Coordinator				
5050-01 · NDEP Grant-Watershed Coord				
5050-11 · Watershed Map	10.00			
Total 5050-01 · NDEP Grant-Watershed Coord	10.00			
5050-08 · NDEP Watershed Coord 2012-15	4,768.72			
5050-10 · NDEP Watershed Coord. 2015-18	26,273.84	64,000.00	-37,726.16	41.1%
Total 5050-00 · Watershed Coordinator	31,052.56	64,000.00	-32,947.44	48.5%
5058-00 · 208 Water Quality Plan				
5058-02 · NDEP-2010 Algae Study Grant	2,010.57			
5058-03 · NDEP 208 LID Grant- 2013-15	1,340.41	4,700.00	-3,359.59	28.5%
Total 5058-00 · 208 Water Quality Plan	3,350.98	4,700.00	-1,349.02	71.3%
5060-00 · Misc. Income				
5060-02 · Watershed Tour		5,900.00	-5,900.00	
5060-00 · Misc. Income - Other	750.00			
Total 5060-00 · Misc. Income	750.00	5,900.00	-5,150.00	12.7%
5063-00 · Environmental Education Program				
5063-03 · NDEP-Env.Ed.Coord. 2012-14	14,965.71			
5063-04 · NDEP-Env.Ed.Coord.2015-17		50,000.00	-50,000.00	
Total 5063-00 · Environmental Education Program	14,965.71	50,000.00	-35,034.29	29.9%
5070-00 · Clear Creek Educ. Program				
5070-02 · Donation for Clear Creek Educ.	4.00			
Total 5070-00 · Clear Creek Educ. Program	4.00			
5077-00 · CR Conservation Tours				
5077-03 · NDEP Conserv Tour Grant 2012-14	544.37			
5077-00 · CR Conservation Tours - Other		2,200.00	-2,200.00	
Total 5077-00 · CR Conservation Tours	544.37	2,200.00	-1,655.63	24.7%
5082-00 · Alpine Co.-CASGEM Grant	482.03	750.00	-267.97	64.3%
5086-00 · FEMA MAS #3 (Do.Co.)	100,031.42	59,000.00	41,031.42	169.5%
5087-00 · FEMA MAS #4 (Flood Maps)	9,428.05	250,000.00	-240,571.95	3.8%
5090-00 · NDEP-Watershed Literacy Grant	14,565.05	5,800.00	8,765.05	251.1%
5091-00 · Rec.Trails Signage-Motorized	180.00	3,100.00	-2,920.00	5.8%
5092-00 · FEMA - MAS #5	115,842.21	150,000.00	-34,157.79	77.2%
Total Income	776,549.87	1,841,065.00	-1,064,515.13	42.2%
Expense				
7015-00 · Salaries & Wages	119,642.68	334,400.00	-214,757.32	35.8%
7020-00 · Employee Benefits	43,823.56	136,700.00	-92,876.44	32.1%
7021-00 · Workers Comp Ins.	339.00	1,200.00	-861.00	28.3%
7101-00 · Director's Fees				
7101-01 · Director Benefits	47.19			
7101-00 · Director's Fees - Other	3,450.55	14,000.00	-10,549.45	24.6%
Total 7101-00 · Director's Fees	3,497.74	14,000.00	-10,502.26	25.0%
7102-00 · Insurance	6,917.44	10,000.00	-3,082.56	69.2%
7103-00 · Office Supplies	246.65	4,000.00	-3,753.35	6.2%
7104-00 · Postage	218.38	1,250.00	-1,031.62	17.5%
7105-00 · Rent	8,677.36	26,033.00	-17,355.64	33.3%

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/15

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2015

	Jul - Oct 15	Budget	\$ Over Budget	% of Budget
7106-00 · Telephone/Internet	1,124.52	5,000.00	-3,875.48	22.5%
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,548.89			
7107-00 · Travel-transport/meals/lodging - Other	1,604.14	17,000.00	-15,395.86	9.4%
Total 7107-00 · Travel-transport/meals/lodging	4,153.03	17,000.00	-12,846.97	24.4%
7108-00 · Dues & Publications	373.85	1,000.00	-626.15	37.4%
7109-00 · Miscellaneous Expense	14.50	3,000.00	-2,985.50	0.5%
7110-00 · Seminars & Education	1,156.50	3,000.00	-1,843.50	38.6%
7111-00 · Office Equipment		16,000.00	-16,000.00	
7112-00 · Bank Charges	-25.38	200.00	-225.38	-12.7%
7114-00 · Outside Professional Services	815.00	20,000.00	-19,185.00	4.1%
7115-00 · Accounting	9,500.00	16,500.00	-7,000.00	57.6%
7116-00 · Legal	13,543.32	40,700.00	-27,156.68	33.3%
7117-00 · Lost Lakes Expenses	1,012.83	7,000.00	-5,987.17	14.5%
7118-00 · Mud Lake O & M		1,000.00	-1,000.00	
7120-00 · Integrated Watershed Programs				
7120-03 · Environ. Education Coordinator	9.00			
7120-07 · Watershed Tour	46.58	5,500.00	-5,453.42	0.8%
7120-08 · Invasive Species Programs		5,000.00	-5,000.00	
7120-30 · Watershed Coord.Exp. 2015-18	2,947.54	4,400.00	-1,452.46	67.0%
Total 7120-00 · Integrated Watershed Programs	3,003.12	14,900.00	-11,896.88	20.2%
7122-00 · Water Conservation/BMP Program		5,000.00	-5,000.00	
7125-00 · Environmental Ed.Coord.Exp.				
7125-01 · Env.Ed.Coord.Exp.2012-14	9.75			
7125-02 · Env.Ed.Coord.Exp. 2015-17	14,559.39	44,000.00	-29,440.61	33.1%
Total 7125-00 · Environmental Ed.Coord.Exp.	14,569.14	44,000.00	-29,430.86	33.1%
7210-00 · CR Conservation Tours Exp.				
7210-03 · NPS Conser.Tours 2012-15	840.34	1,800.00	-959.66	46.7%
7210-00 · CR Conservation Tours Exp. - Other	280.65			
Total 7210-00 · CR Conservation Tours Exp.	1,120.99	1,800.00	-679.01	62.3%
7214-00 · Rec. Trails Signage-Motorized	1,029.90	900.00	129.90	114.4%
7215-00 · Sierra NV Journeys-Family Night		3,380.00	-3,380.00	
7332-00 · Carson River Work Days				
7332-01 · CR Work Days 2015-16		26,000.00	-26,000.00	
7332-00 · Carson River Work Days - Other	8,132.92			
Total 7332-00 · Carson River Work Days	8,132.92	26,000.00	-17,867.08	31.3%
7337-00 · Carson River Restoration				
7337-01 · Upper Carson River Grant.		60,000.00	-60,000.00	
7337-03 · Dayton Valley Conserv				
7337-31 · DVCD-Restoration Proj.2015-16		124,000.00	-124,000.00	
7337-32 · DVCD-Storey Co. Weed Abatement		5,000.00	-5,000.00	
7337-03 · Dayton Valley Conserv - Other	15,259.06			
Total 7337-03 · Dayton Valley Conserv	15,259.06	129,000.00	-113,740.94	11.8%
7337-04 · Lahontan Conserv.Dist		20,000.00	-20,000.00	
Total 7337-00 · Carson River Restoration	15,259.06	209,000.00	-193,740.94	7.3%
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.	10,267.08	15,000.00	-4,732.92	68.4%
7404-05 · Noxious Weed Control-Churchill	15,000.00	15,000.00		100.0%
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	55,267.08	75,000.00	-19,732.92	73.7%
7406-00 · 208 Water Quality Mgmt. Plan				
7406-01 · 208 Plan-EF Algae Project				
7406-12 · EF Algae Project Supplies	0.24			
Total 7406-01 · 208 Plan-EF Algae Project	0.24			
7406-02 · 208 Plan-LID Practices- 2013-14	201.69			

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/15

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2015

	Jul - Oct 15	Budget	\$ Over Budget	% of Budget
7406-00 · 208 Water Quality Mgmt. Plan - Other	0.48			
Total 7406-00 · 208 Water Quality Mgmt. Plan	202.41			
7419-00 · FEMA MAS #3	98,355.25	58,000.00	40,355.25	169.6%
7420-00 · FEMA MAS #4 (Flood Map)	378.19	240,000.00	-239,621.81	0.2%
7422-00 · BOR Basin Plan of Study	8.20			
7424-00 · NDEP-Watershed Literacy Gr.Exp.				
7424-02 · Watershed Survey-Responsive Mgt	10,000.00			
7424-00 · NDEP-Watershed Literacy Gr.Exp. - Other	3,473.04	4,800.00	-1,326.96	72.4%
Total 7424-00 · NDEP-Watershed Literacy Gr.Exp.	13,473.04	4,800.00	8,673.04	280.7%
7426-00 · FEMA MAS #5-Charter/Map/Model				
7426-01 · Alpine View Est.-Kimley Horn	39,236.20			
7426-02 · Smelter Creek-RO Anderson	34,000.00			
7426-03 · Eagle Valley-Michael Baker	30,862.25			
7426-06 · Public Flood Awareness	1,783.99			
7426-00 · FEMA MAS #5-Charter/Map/Model - Other	37.48	132,000.00	-131,962.52	0.0%
Total 7426-00 · FEMA MAS #5-Charter/Map/Model	105,919.92	132,000.00	-26,080.08	80.2%
7427-00 · FEMA MAS #6	7.56			
7500-00 · USGS Stream Gage Contract				
7500-01 · Stream Gages 2015-17	17,558.00	70,232.00	-52,674.00	25.0%
Total 7500-00 · USGS Stream Gage Contract	17,558.00	70,232.00	-52,674.00	25.0%
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-01 · Do/LyCo WQ/GW Mon. 2015-17	3,875.00	15,500.00	-11,625.00	25.0%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	3,875.00	15,500.00	-11,625.00	25.0%
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-01 · USGS-GW Lvl & WQ-ChCo 2014-17		10,200.00	-10,200.00	
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		10,200.00	-10,200.00	
7525-00 · USGS-CV Arsenic Study-Ph.1	5,000.00	20,000.00	-15,000.00	25.0%
7600-00 · Alpine County Projects				
7600-05 · Alpine Watershed Programs	16,500.00	23,000.00	-6,500.00	71.7%
7600-09 · Al.Co.-CASGEM	13.22	25.00	-11.78	52.9%
Total 7600-00 · Alpine County Projects	16,513.22	23,025.00	-6,511.78	71.7%
7610-00 · Douglas County Projects				
7610-10 · Do.Co.Reg.Pipeline Debt Service	62,500.00	125,000.00	-62,500.00	50.0%
7610-17 · Do.Co.-EF Channel Restoration	29,509.48			
7610-18 · DoCo-Sierra Country Estates		24,500.00	-24,500.00	
Total 7610-00 · Douglas County Projects	92,009.48	149,500.00	-57,490.52	61.5%
7620-00 · Carson City Projects				
7620-11 · CC Reg.Pipeline Debt Service		125,000.00	-125,000.00	
7620-15 · Eagle Cr Streambank Restoration	12,400.00			
Total 7620-00 · Carson City Projects	12,400.00	125,000.00	-112,600.00	9.9%
7630-00 · Lyon County Projects				
7630-10 · LyCo Middle CR Imagery Project		27,644.00	-27,644.00	
Total 7630-00 · Lyon County Projects		27,644.00	-27,644.00	
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.	9,194.00	19,000.00	-9,806.00	48.4%
7640-14 · W/R Dedication Tracking DB		8,420.00	-8,420.00	
7640-15 · LCD-Sand Bar Removal in ChCo		20,000.00	-20,000.00	
Total 7640-00 · Churchill County Projects	9,194.00	47,420.00	-38,226.00	19.4%
Total Expense	688,307.46	1,961,284.00	-1,272,976.54	35.1%
Net Ordinary Income	88,242.41	-120,219.00	208,461.41	-73.4%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		671,421.00	-671,421.00	

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Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss Budget vs. Actual

July through October 2015

	Jul - Oct 15	Budget	\$ Over Budget	% of Budget
Total Other Income		671,421.00	-671,421.00	
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund		20,000.00	-20,000.00	
8008-00 · Preliminary Planning		435,000.00	-435,000.00	
Total Other Expense		455,000.00	-455,000.00	
Net Other Income		216,421.00	-216,421.00	
Net Income	88,242.41	96,202.00	-7,959.59	91.7%

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/15

Balance Sheet
As of October 31, 2015

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	412,699.67
1015-01 · Heritage Bk 12-mo. CD	250,254.31
Total Checking/Savings	<u>662,953.98</u>
Total Current Assets	<u>662,953.98</u>
TOTAL ASSETS	<u>662,953.98</u>
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	662,289.91
Net Income	664.07
Total Equity	<u>662,953.98</u>
TOTAL LIABILITIES & EQUITY	<u>662,953.98</u>

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CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/15

Profit & Loss YTD Comparison

Accrual Basis

October 2015

	Oct 15	Jul - Oct 15
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Res.	64.64	288.01
5038-00 · Int. Inc.-Heritage Bk CD	92.53	376.06
Total Income	157.17	664.07
Net Ordinary Income	157.17	664.07
Net Income	157.17	664.07

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CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/15

Profit & Loss Budget vs. Actual

Accrual Basis

July 2014 through October 2015

	<u>Jul '14 - Oct 15</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	747.84	1,030.00	-282.16	72.6%
5038-00 · Int. Inc.-Heritage Bk CD	1,497.77	2,200.00	-702.23	68.1%
Total Income	2,245.61	3,230.00	-984.39	69.5%
Expense				
7325-01 · Acquisition Wtr Rts/Structures		1,250,000.00	-1,250,000.00	
Total Expense		1,250,000.00	-1,250,000.00	
Net Ordinary Income	2,245.61	-1,246,770.00	1,249,015.61	-0.2%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		1,232,876.00	-1,232,876.00	
8001-01 · Transfer In-General Fund	90,000.00	110,000.00	-20,000.00	81.8%
Total Other Income	90,000.00	1,342,876.00	-1,252,876.00	6.7%
Net Other Income	90,000.00	1,342,876.00	-1,252,876.00	6.7%
Net Income	92,245.61	96,106.00	-3,860.39	96.0%

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Cash Basis

Floodplain Management Fund
Balance Sheet
As of October 31, 2015

	<u>Oct 31, 15</u>
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	182,231.33
1014-03 · Mutual of Omaha Bk CD	247,388.00
Total Checking/Savings	<u>429,619.33</u>
Total Current Assets	<u>429,619.33</u>
TOTAL ASSETS	<u>429,619.33</u>
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	429,336.33
Net Income	283.00
Total Equity	<u>429,619.33</u>
TOTAL LIABILITIES & EQUITY	<u>429,619.33</u>

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Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2015

	<u>Oct 15</u>	<u>Jul - Oct 15</u>
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	28.54	127.17
5033-03 · Int.Inc.-Mutual of Omaha CD	0.00	155.83
Total Income	<u>28.54</u>	<u>283.00</u>
Net Ordinary Income	<u>28.54</u>	<u>283.00</u>
Net Income	<u><u>28.54</u></u>	<u><u>283.00</u></u>

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Cash Basis

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through October 2015

	Jul - Oct 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	127.17	180.00	-52.83	70.7%
5033-03 · Int.Inc.-Mutual of Omaha CD	155.83	700.00	-544.17	22.3%
Total Income	283.00	880.00	-597.00	32.2%
Expense				
7203-03 · Reg. Flood Preliminary Planning	0.00	360,000.00	-360,000.00	0.0%
7206-03 · Flood Project Along SR88-Minden	0.00	40,000.00	-40,000.00	0.0%
Total Expense	0.00	400,000.00	-400,000.00	0.0%
Net Ordinary Income	283.00	-399,120.00	399,403.00	-0.1%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	429,206.00	-429,206.00	0.0%
Total Other Income	0.00	429,206.00	-429,206.00	0.0%
Net Other Income	0.00	429,206.00	-429,206.00	0.0%
Net Income	283.00	30,086.00	-29,803.00	0.9%

AGENDA ITEM #9
PAYMENT OF BILLS

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Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2015

Type	Date	Num	Name	Memo	Amount	Balance
1010-00 · Cash in Checking - B of A						
Check	10/1/2015	8126	Euronev, Ltd.	Oct. rent 777 E. William St., #102, #103, #110 & #110A	-2,169.34	-2,169.34
Check	10/7/2015	8127	Postmaster	350 x \$0.49 & 40 x \$0.23 stamps	-180.30	-2,349.64
Check	10/8/2015	8128	Deborah Neddenriep	Reimb. for Lost Lakes supplies	-32.28	-2,381.92
Check	10/8/2015	8129	Courtney Walker	Reimb. for 10/6/15 CC Open Space tour food	-48.30	-2,430.22
Deposit	10/8/2015			Deposit	29,076.21	26,645.99
Deposit	10/9/2015			Deposit	71,920.37	98,566.36
Deposit	10/13/2015			Deposit	4,436.47	103,002.83
Check	10/13/2015	8130	cash	Aug.-Oct. 2015 petty cash reimb.	-92.10	102,910.73
Check	10/13/2015	8131	AT&T	Acct. #775-7450 924 6, 10/1-30/15 phones & UM	-172.35	102,738.38
Check	10/13/2015	8132	Sky Fiber Internet	Acct. #1416, Inv. #155866, 10/22-11/21/15 internet	-105.00	102,633.38
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies, Cust. #76531, various invoices	-201.44	102,431.94
Check	10/13/2015	8134	Churchill County	July-Sept. 2015, Lahontan Vly. Water Level Meas. Program	-3,868.75	98,563.19
Check	10/13/2015	8135	Michael Baker International, Inc.	Proj. #145209, Eagle Vly. A & B Drainages Study	-5,454.50	93,108.69
Check	10/13/2015	8136	Law Office of George N. Benesch	Sept. legal services, inv. #14753	-3,351.33	89,757.36
Transfer	10/13/2015			Funds Transfer for investment	-50,000.00	39,757.36
Check	10/13/2015	8137	Bank of America	Sept.-acct. #4024 4910 0004 2478	-265.06	39,492.30
Check	10/13/2015	8138	U.S. Bank	Fee for audit FY 2014-15 audit inquiry	-25.00	39,467.30
Check	10/14/2015	8139	Project WET Foundation	Inv. #10546, 2000 kids activity books	-1,783.99	37,683.31
Check	10/14/2015	8140	Carson Valley Inn	10/21/15 reservation-Mr. & Mrs. Daniel Beard	-69.00	37,614.31
Deposit	10/16/2015			Deposit	17,451.11	55,065.42
Check	10/19/2015	8141	R. O. Anderson	Proj.#0713-006-15, Inv. #36588, Smeller Cr.	-1,500.00	53,565.42
Check	10/19/2015	8142	Nevada Retail Network SIG	2014 audit bal., Inv.#404527, Pol. #NRN10861-2014-01	-62.00	53,503.42
Check	10/19/2015	8143	River Wranglers	Inv. #EE 2015-5, Env. Ed. 9/1-30/15	-2,229.84	51,273.58
Check	10/19/2015	8144	River Wranglers	Inv. #CT 2015-4, Env. Ed. 9/1-30/15	-792.45	50,481.13
Deposit	10/20/2015			Deposit	61,668.88	112,150.01
Check	10/20/2015	8145	Fresno Valves & Castings, Inc.	Inv. #M01 188913, Order #F151061, slide 2010C	-320.55	111,829.46
Check	10/20/2015	8146	Carson City	Reimb. for Sept. payroll #19 & #20	-38,203.04	73,626.42
Check	10/22/2015	8147	Edwin James	Reimb. for 10/21/15 Board dinner	-404.41	73,222.01
Check	10/22/2015	8148	Kohn & Company	7/1-10/15/15 audit services	-9,500.00	63,722.01
Check	10/22/2015	8149	Kimley-Horn & Associates, Inc.	Inv. #018976000-0915, Alpine Est. Flood Study	-8,996.00	54,726.01
Check	10/22/2015	8150	MyOfficeProducts	Cust. #76531, Inv. #WO-9898498-1	-125.60	54,600.41
Check	10/22/2015	8151	Donald Frensdorff	Oct. mileage reimb.	-4.75	54,595.66
Check	10/22/2015	8152	Chuck Roberts	Oct. mileage reimb.	-31.97	54,563.69
Check	10/22/2015	8153	Ernest Schank	Oct. travel reimb.	-110.39	54,453.30
Check	10/22/2015	8154	Fred Stodieck	Oct. travel reimb.	-5.76	54,447.54
Deposit	10/23/2015			Deposit	59,855.89	114,303.43
Check	10/23/2015	8155	Deborah Neddenriep	Reimb. for 10/21/15 CRC mtg refreshments	-53.84	114,249.59
Transfer	10/23/2015			Funds Transfer for investment	-100,000.00	14,249.59
Check	10/26/2015	8156	Konica Minolta Business Solutions USA Inc	9/23/15 - 10/22/15 copies, Inv. #236544060, payor ID #1110530	-699.33	13,550.26
Check	10/26/2015	8157	Bank of America	Oct.-acct. #4024 4910 0004 2478	-1,624.95	11,925.31
Deposit	10/29/2015			Deposit	23,901.84	35,827.15
Total 1010-00 · Cash in Checking - B of A					35,827.15	35,827.15
1011-00 · Petty Cash						
Gener...	10/9/2015			Aug.-Oct. petty cash	-92.10	-92.10
Check	10/13/2015	8130	cash	Aug.-Oct. 2015 petty cash reimb.	92.10	
Total 1011-00 · Petty Cash						
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	10/31/2015			Interest	7.28	7.28
Total 1014-00 · Local Gov't Inv. Pool-Regular					7.28	7.28
1021-00 · US Bank CD						
Deposit	10/4/2015			Interest	102.28	102.28
Total 1021-00 · US Bank CD					102.28	102.28
1028-00 · First Independent Bank of Nevad						
Deposit	10/14/2015			Interest	111.62	111.62
Total 1028-00 · First Independent Bank of Nevad					111.62	111.62
1029-00 · Bank of America-Savings						
Transfer	10/13/2015			Funds Transfer for investment	50,000.00	50,000.00
Transfer	10/23/2015			Funds Transfer for investment	100,000.00	150,000.00
Deposit	10/30/2015			Interest	9.69	150,009.69
Total 1029-00 · Bank of America-Savings					150,009.69	150,009.69
3307-00 · CC Payroll Due						
Gener...	10/9/2015			10/9 BH,EJ,TL,DN,CW	-18,927.33	-18,927.33
Gener...	10/12/2015			adj. for PP14 meals	-161.70	-19,089.03
Gener...	10/12/2015			adj. for PP18 meals	-171.54	-19,260.57
Check	10/20/2015	8146	Carson City	Reimb. for Sept. payroll #19 & #20	38,203.04	18,942.47
Gener...	10/23/2015			10/23 BH,EJ,TL,DN,CW	-19,059.07	-116.60
Total 3307-00 · CC Payroll Due					-116.60	-116.60
5009-00 · Churchill County Ad Valorem						
Deposit	10/20/2015	114382	Churchill County	July-Sept.	-61,668.88	-61,668.88
Total 5009-00 · Churchill County Ad Valorem					-61,668.88	-61,668.88
5010-00 · Lyon County Ad Valorem						
Deposit	10/23/2015	104405	Lyon County	July-Sept.	-59,855.89	-59,855.89
Total 5010-00 · Lyon County Ad Valorem					-59,855.89	-59,855.89
5011-00 · Douglas County Ad Valorem						
Deposit	10/16/2015	640338	Douglas County	Sept.	-17,451.11	-17,451.11
Total 5011-00 · Douglas County Ad Valorem					-17,451.11	-17,451.11
5012-00 · Carson City Ad Valorem						
Deposit	10/29/2015	353838	Carson City	Sept	-23,871.84	-23,871.84

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Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2015

Type	Date	Num	Name	Memo	Amount	Balance
Total 5012-00 · Carson City Ad Valorem					-23,871.84	-23,871.84
5025-00 · Int. Inc.-US Bank CD						
Deposit	10/4/2015			Interest	-102.28	-102.28
Total 5025-00 · Int. Inc.-US Bank CD					-102.28	-102.28
5031-00 · Interest Income-LGIP Reg.						
Deposit	10/31/2015			Interest	-7.28	-7.28
Total 5031-00 · Interest Income-LGIP Reg.					-7.28	-7.28
5044-00 · Int-1st Independent Bk of NV CD						
Deposit	10/14/2015			Interest	-111.62	-111.62
Total 5044-00 · Int-1st Independent Bk of NV CD					-111.62	-111.62
5045-00 · Interest Income-B of A Savings						
Deposit	10/30/2015			Interest	-9.69	-9.69
Total 5045-00 · Interest Income-B of A Savings					-9.69	-9.69
5050-00 · Watershed Coordinator						
5050-01 · NDEP Grant-Watershed Coord						
5050-11 · Watershed Map						
Gener...	10/9/2015			Aug.-Oct. petty cash	-10.00	-10.00
Total 5050-11 · Watershed Map					-10.00	-10.00
Total 5050-01 · NDEP Grant-Watershed Coord					-10.00	-10.00
Total 5050-00 · Watershed Coordinator					-10.00	-10.00
5070-00 · Clear Creek Educ. Program						
5070-02 · Donation for Clear Creek Educ.						
Gener...	10/9/2015			Aug.-Oct. petty cash	-4.00	-4.00
Total 5070-02 · Donation for Clear Creek Educ.					-4.00	-4.00
Total 5070-00 · Clear Creek Educ. Program					-4.00	-4.00
5086-00 · FEMA MAS #3 (Do.Co.)						
Deposit	10/9/2015	FEMA		Draw #27	-71,920.37	-71,920.37
Total 5086-00 · FEMA MAS #3 (Do.Co.)					-71,920.37	-71,920.37
5087-00 · FEMA MAS #4 (Flood Maps)						
Deposit	10/13/2015	FEMA		Draw #10	-4,436.47	-4,436.47
Total 5087-00 · FEMA MAS #4 (Flood Maps)					-4,436.47	-4,436.47
5092-00 · FEMA - MAS #5						
Deposit	10/8/2015	FEMA		Draw #9	-29,076.21	-29,076.21
Total 5092-00 · FEMA - MAS #5					-29,076.21	-29,076.21
7015-00 · Salaries & Wages						
Gener...	10/9/2015			10/9 B.Hunt	2,732.41	2,732.41
Gener...	10/9/2015			10/9 E.James	4,807.00	7,539.41
Gener...	10/9/2015			10/9 T.Leffler	2,269.40	9,808.81
Gener...	10/9/2015			10/9 D.Neddenriep	1,411.86	11,220.67
Gener...	10/9/2015			10/9 C.Walker	2,114.93	13,335.60
Gener...	10/12/2015			adj. for PP14 meals	58.80	13,394.40
Gener...	10/12/2015			adj. for PP18 meals	76.24	13,470.64
Gener...	10/23/2015			10/23 B.Hunt	2,714.32	16,184.96
Gener...	10/23/2015			10/23 E.James	4,807.00	20,991.96
Gener...	10/23/2015			10/23 T.Leffler	2,269.41	23,261.37
Gener...	10/23/2015			10/23 D.Neddenriep	1,334.05	24,595.42
Gener...	10/23/2015			10/23 C.Walker	2,333.50	26,928.92
Total 7015-00 · Salaries & Wages					26,928.92	26,928.92
7020-00 · Employee Benefits						
Gener...	10/9/2015			10/9 B.Hunt	800.29	800.29
Gener...	10/9/2015			10/9 E.James	2,153.45	2,953.74
Gener...	10/9/2015			10/9 T.Leffler	1,033.40	3,987.14
Gener...	10/9/2015			10/9 D.Neddenriep	1,009.44	4,996.58
Gener...	10/9/2015			10/9 C.Walker	311.94	5,308.52
Gener...	10/23/2015			10/23 B.Hunt	797.40	6,105.92
Gener...	10/23/2015			10/23 E.James	2,153.45	8,259.37
Gener...	10/23/2015			10/23 T.Leffler	1,033.40	9,292.77
Gener...	10/23/2015			10/23 D.Neddenriep	986.52	10,279.29
Gener...	10/23/2015			10/23 C.Walker	346.81	10,626.10
Total 7020-00 · Employee Benefits					10,626.10	10,626.10
7021-00 · Workers Comp Ins.						
Check	10/19/2015	8142	Nevada Retail Network SIG	2014 payroll audit balance	62.00	62.00
Total 7021-00 · Workers Comp Ins.					62.00	62.00
7101-00 · Director's Fees						
Gener...	10/12/2015			adj. for PP14 meals	102.90	102.90
Gener...	10/12/2015			adj. for PP18 meals	95.30	198.20
Total 7101-00 · Director's Fees					198.20	198.20
7103-00 · Office Supplies						
Gener...	10/9/2015			Aug.-Oct. petty cash	62.19	62.19
Check	10/13/2015	8133	MyOfficeProducts	Ocl. office supplies (inv.#WO-8851083-1)	22.99	85.18
Check	10/13/2015	8137	Bank of America	ElGiPage-web hosting	23.88	109.06
Check	10/13/2015	8137	Bank of America	Carson Highlands-storage unit	35.00	144.06
Check	10/13/2015	8137	Bank of America	Franklin Covey-2016 daytimers	176.18	320.24

For internal & discussion purposes only.

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11/03/15

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2015

Type	Date	Num	Name	Memo	Amount	Balance
Check	10/26/2015	8156	Konica Minolta Business Solutions USA Inc	9/23/15 - 10/22/15 copies	699.33	1,019.57
Check	10/26/2015	8157	Bank of America	Backblaze Backup-computer backup	250.00	1,269.57
Check	10/26/2015	8157	Bank of America	Carson Highlands-storage unit	35.00	1,304.57
Gener...	10/29/2015			Oct. copies billed to grants	-1,618.40	-313.83
Total 7103-00 · Office Supplies					-313.83	-313.83
7104-00 · Postage						
Gener...	10/9/2015			Aug.-Oct. petty cash	82.04	82.04
Total 7104-00 · Postage					82.04	82.04
7105-00 · Rent						
Check	10/1/2015	8126	Euronev, Ltd.	Oct. rent 777 E. Wm. St., #102, #103, #110 & #110A	2,169.34	2,169.34
Total 7105-00 · Rent					2,169.34	2,169.34
7106-00 · Telephone/Internet						
Check	10/13/2015	8131	AT&T	10/1-30/15 phones & UM	172.35	172.35
Check	10/13/2015	8132	Sky Fiber Internet	10/22-11/21/15 internet	105.00	277.35
Check	10/26/2015	8157	Bank of America	Hot Spot Broadband-internet	105.00	382.35
Total 7106-00 · Telephone/Internet					382.35	382.35
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
Gener...	10/9/2015			10/9 E.James	283.21	283.21
Gener...	10/23/2015			10/23 E.James	283.21	566.42
Total 7107-01 · Car Allowance					566.42	566.42
7107-00 · Travel-transport/meals/lodging - Other						
Gener...	10/9/2015			Aug.-Oct. petty cash	-45.00	-45.00
Check	10/22/2015	8147	Edwin James	Reimb. for 10/21/15 Board dinner	404.41	359.41
Check	10/22/2015	8151	Donald Frensdorff	10/21 Bd.mtg.-8.26 mi. (CV Country Club)	4.75	364.16
Check	10/22/2015	8152	Chuck Roberts	10/21 Bd.mtg.-55.60 mi. (CV Country Club)	31.97	396.13
Check	10/22/2015	8153	Ernest Schank	10/21 Bd.mtg.-191.98 mi. (Mud Lk./CV Country Club)	110.39	506.52
Check	10/22/2015	8154	Fred Stodieck	10/21 Bd.mtg.-10.01 mi. (CV Country Club)	5.76	512.28
Deposit	10/29/2015	927	Erik Nilssen	reimb. for 10/21/15 dinner	-30.00	482.28
Total 7107-00 · Travel-transport/meals/lodging - Other					482.28	482.28
Total 7107-00 · Travel-transport/meals/lodging					1,048.70	1,048.70
7108-00 · Dues & Publications						
Check	10/13/2015	8137	Bank of America	Reno Gazette-May subscr.	30.00	30.00
Check	10/26/2015	8157	Bank of America	Gazette Journal-subscr.	28.85	58.85
Total 7108-00 · Dues & Publications					58.85	58.85
7110-00 · Seminars & Education						
Check	10/26/2015	8157	Bank of America	NWRA-EJ,BH,CW-Fall Symposium	288.75	288.75
Check	10/26/2015	8157	Bank of America	NWRA-M.Rawson-Fall Symposium	267.75	556.50
Total 7110-00 · Seminars & Education					556.50	556.50
7112-00 · Bank Charges						
Check	10/13/2015	8138	U.S. Bank	Fee for audit FY 2014-15 audit inquiry	25.00	25.00
Total 7112-00 · Bank Charges					25.00	25.00
7115-00 · Accounting						
Check	10/22/2015	8148	Kohn & Company	7/1-10/15/15 audit services	9,500.00	9,500.00
Total 7115-00 · Accounting					9,500.00	9,500.00
7116-00 · Legal						
Check	10/13/2015	8136	Law Office of George N. Benesch	Sept. legal services	3,351.33	3,351.33
Total 7116-00 · Legal					3,351.33	3,351.33
7117-00 · Lost Lakes Expenses						
Check	10/8/2015	8128	Deborah Neddenriep	Reimb. for Lost Lakes supplies	32.28	32.28
Check	10/20/2015	8145	Fresno Valves & Castings, Inc.	slide for Lost Lakes dam	320.55	352.83
Total 7117-00 · Lost Lakes Expenses					352.83	352.83
7120-00 · Integrated Watershed Programs						
7120-07 · Watershed Tour						
Gener...	10/29/2015			Oct. copies	46.02	46.02
Total 7120-07 · Watershed Tour					46.02	46.02
7120-30 · Watershed Coord.Exp. 2015-18						
Check	10/7/2015	8127	Postmaster	350 x \$0.49 & 40 x \$0.23 stamps (newsletters)	180.30	180.30
Check	10/8/2015	8129	Courtney Walker	Reimb. for 10/6/15 CC Open Space tour food	48.30	228.60
Gener...	10/9/2015			Aug.-Oct. petty cash	6.87	235.47
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies (inv.#WO-8851083-1)	158.65	394.12
Check	10/14/2015	8140	Carson Valley Inn	10/21/15-Daniel Beard's room	69.00	463.12
Check	10/22/2015	8150	MyOfficeProducts	insert paper for UNCE brochures	125.60	588.72
Check	10/23/2015	8155	Deborah Neddenriep	Reimb.for 10/21/15 CRC mtg.refreshments	53.84	642.56
Check	10/26/2015	8157	Bank of America	USPS-newsletters	154.35	796.91
Check	10/26/2015	8157	Bank of America	Starbucks-CRC mtg. refreshments	32.17	829.08
Check	10/26/2015	8157	Bank of America	Enterprise Rent-a-Car-CC CRC tour	240.75	1,069.83
Check	10/26/2015	8157	Bank of America	Enterprise Rent-a-Car-CC CRC tour	235.51	1,305.34
Check	10/26/2015	8157	Bank of America	Chevron-gas for vehicles-CC CRC tour	10.00	1,315.34
Check	10/26/2015	8157	Bank of America	Enterprise Rent-a-Car-CC CRC tour(tax refund)	-11.59	1,303.75
Check	10/26/2015	8157	Bank of America	Enterprise Rent-a-Car-CC CRC tour(tax refund)	-11.59	1,292.16
Gener...	10/29/2015			Oct. copies	835.36	2,127.52
Total 7120-30 · Watershed Coord.Exp. 2015-18					2,127.52	2,127.52
Total 7120-00 · Integrated Watershed Programs					2,173.54	2,173.54

For internal & discussion purposes only.

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11:09 AM

11/03/15

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2015

Type	Date	Num	Name	Memo	Amount	Balance
7125-00 · Environmental Ed.Coord.Exp.						
7125-02 · Env.Ed.Coord.Exp. 2015-17						
Check	10/19/2015	8143	River Wranglers	Env. Ed. 9/1-30/15	2,229.84	2,229.84
Gener...	10/29/2015			Oct. copies	264.52	2,494.36
Total 7125-02 · Env.Ed.Coord.Exp. 2015-17					2,494.36	2,494.36
Total 7125-00 · Environmental Ed.Coord.Exp.					2,494.36	2,494.36
7210-00 · CR Conservation Tours Exp.						
7210-03 · NPS Conser.Tours 2012-15						
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies (inv.#OE-2463233-1)	4.95	4.95
Check	10/19/2015	8144	River Wranglers	Conservation Tours 9/1-30/15	792.45	797.40
Gener...	10/29/2015			Oct. copies	0.60	798.00
Total 7210-03 · NPS Conser.Tours 2012-15					798.00	798.00
Total 7210-00 · CR Conservation Tours Exp.					798.00	798.00
7406-00 · 208 Water Quality Mgmt. Plan						
7406-02 · 208 Plan-LID Practices- 2013-14						
Gener...	10/29/2015			Oct. copies	55.96	55.96
Total 7406-02 · 208 Plan-LID Practices- 2013-14					55.96	55.96
Total 7406-00 · 208 Water Quality Mgmt. Plan					55.96	55.96
7419-00 · FEMA MAS #3						
Gener...	10/29/2015			Oct. copies	2.86	2.86
Total 7419-00 · FEMA MAS #3					2.86	2.86
7420-00 · FEMA MAS #4 (Flood Map)						
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies (inv.#OE-2463233-1)	4.95	4.95
Gener...	10/29/2015			Oct. copies	350.41	355.36
Total 7420-00 · FEMA MAS #4 (Flood Map)					355.36	355.36
7424-00 · NDEP-Watershed Literacy Gr.Exp.						
Gener...	10/29/2015			Oct. copies	44.41	44.41
Total 7424-00 · NDEP-Watershed Literacy Gr.Exp.					44.41	44.41
7426-00 · FEMA MAS #5-Charter/Map/Model						
7426-01 · Alpine View Est.-Kimley Horn						
Check	10/22/2015	8149	Kimley-Horn & Associates, Inc.	Alpine Est. study thru 9/30/15	8,996.00	8,996.00
Total 7426-01 · Alpine View Est.-Kimley Horn					8,996.00	8,996.00
7426-02 · Smelter Creek-RO Anderson						
Check	10/19/2015	8141	R. O. Anderson	Smelter Cr.-thru 9/13/15	1,500.00	1,500.00
Total 7426-02 · Smelter Creek-RO Anderson					1,500.00	1,500.00
7426-03 · Eagle Valley-Michael Baker						
Check	10/13/2015	8135	Michael Baker International, Inc.	Services through 9/27/15	5,454.50	5,454.50
Total 7426-03 · Eagle Valley-Michael Baker					5,454.50	5,454.50
7426-06 · Public Flood Awareness						
Check	10/14/2015	8139	Project WET Foundation	2000 kids activity books	1,783.99	1,783.99
Total 7426-06 · Public Flood Awareness					1,783.99	1,783.99
7426-00 · FEMA MAS #5-Charter/Map/Model - Other						
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies (inv.#OE-2463233-1)	4.95	4.95
Gener...	10/29/2015			Oct. copies	11.48	16.43
Total 7426-00 · FEMA MAS #5-Charter/Map/Model - Other					16.43	16.43
Total 7426-00 · FEMA MAS #5-Charter/Map/Model					17,750.92	17,750.92
7427-00 · FEMA MAS #6						
Check	10/13/2015	8133	MyOfficeProducts	Oct. office supplies (inv.#OE-2463233-1)	4.95	4.95
Gener...	10/29/2015			Oct. copies	2.61	7.56
Total 7427-00 · FEMA MAS #6					7.56	7.56
7600-00 · Alpine County Projects						
7600-09 · Al.Co.-CASGEM						
Gener...	10/29/2015			Oct. copies	4.17	4.17
Total 7600-09 · Al.Co.-CASGEM					4.17	4.17
Total 7600-00 · Alpine County Projects					4.17	4.17
7640-00 · Churchill County Projects						
7640-09 · Lahontan Vly.Wtr.Lvl.Measure.						
Check	10/13/2015	8134	Churchill County	July-Sept. 2015, Lahontan Vly.Wtr.Lvl. Meas. Prog.	3,868.75	3,868.75
Total 7640-09 · Lahontan Vly.Wtr.Lvl.Measure.					3,868.75	3,868.75
Total 7640-00 · Churchill County Projects					3,868.75	3,868.75
TOTAL						

CWSD PETTY CASH TRANSACTION RECORD
August-October 2015

Date	G/L No.	Description	Debits	Credits	Balance
		7/31/15 cash balance			\$100.00
8/11/15	7104-00	USPS	(\$38.08)		\$61.92
	Postage	Board packages			
8/13/15	7103-00	from T. Leffler		\$0.45	\$62.37
	Office Supplies	copies			
8/19/15	5050-11			\$10.00	\$72.37
	Watershed Map	purchase of laminated watershed map			
8/19/15	7107-00	from Jim Hilton		\$25.00	\$97.37
	Travel	for Board dinner			
8/26/15	7103-00	Smith's	(\$7.52)		\$89.85
	Office Supplies	paper towels			
8/28/15	7103-00	from D. Neddenriep		\$2.76	\$92.61
	Office Supplies	copies			
9/9/15	5070-02	from Marguerite Wade		\$4.00	\$96.61
	Clear Creek Donation	donation for newsletter			
9/10/15	7104-00	USPS	(\$38.08)		\$58.53
	Postage	Board packages			
9/11/15	7104-00	videos	(\$5.88)		\$52.65
	Postage	Board packages			
9/16/15	7107-00	from Ernie Schank		\$20.00	\$72.65
	Travel	for guest's Board dinner			
9/17/15	7103-00	Smith's	(\$3.22)		\$69.43
	Office Supplies	thank you card for Lance Gilman			
9/22/15	7103-00	from D. Neddenriep		\$0.12	\$69.55
	Office Supplies	copies			
9/23/15	7103-00	from L. Conlin		\$8.10	\$77.65
	Office Supplies	copies			
9/25/15	7103-00	Redeemed Home Furnishings & Décor	(\$65.00)		\$12.65
	Office Supplies	conference room coffee storage cabinet			
10/6/15	7103-00	from D. Neddenriep		\$1.36	\$14.01
	Office Supplies	copies			
10/8/15	7103-00	from D. Neddenriep		\$0.76	\$14.77
	Office Supplies	copies			
10/9/15	7120-30	Smith's	(\$6.87)		\$7.90
	Watershed Coord.	water for floodplain model			
10/9/15	1011-00	Balance in Petty Cash		\$92.10	\$100.00
	Petty Cash				

Date: 10/9/15

Prepared by: Joni Leffler

Approved by: Edwin Jamer

pd. 10/13/15
 CR # 8130

Telephone
[775) 827-3100

Law Office of
GEORGE N. BENESCH
190 W. Huffaker Lane, Suite 408
Reno, NV 89511

Fax
(775) 827-3020

Tax I.D. #88-0329442

Invoice submitted to:

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

October 01, 2015

In Reference To: General

Invoice # 14753

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	0.00	\$3,333.33
Additional Charges :		
<u>September 2015</u>		
9/16/2015 Mileage charge for trip to McCarran, Nevada.		18.00
SUBTOTAL:	[18.00]
Total additional charges		\$18.00
Total amount of this bill		\$3,351.33
For Legal Services Rendered		
Previous balance		\$3,369.33
Accounts receivable transactions		
9/16/2015 Payment - thank you. Check No. 8103		(\$3,369.33)
Total payments and adjustments		(\$3,369.33)
Balance due		<u>\$3,351.33</u>

#7114-00 Legal

OK to pay
Eileen James
10-8-15
pd. 10/13/15
ch. #8136

AGENDA ITEM #10

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #10 - Discussion for possible action regarding authorizing the Chairman to sign a letter of support for the restoration of funding for the fund established under Nevada Revised Statute 532.220, more commonly referred to as the "Clearing and Snagging Fund."

DISCUSSION: CWSD has been working with the various conservation districts to get the State to restore the funds in the Clearing and Snagging Account. The State Engineer is submitting a request to the Legislative Interim Finance Committee (IFC) to place funds into the Clearing and Snagging Account. Attached is a letter of support for the IFC to consider providing funding to the Clearing and Snagging Account.

STAFF RECOMMENDATION: Authorize the Chairman to sign the letter of support for the IFC to provide funding to the State's Clearing and Snagging Account.

CARSON WATER SUBCONSERVANCY DISTRICT
777 East William Street, Suite 110A
Carson City, NV 89701
775/887-7450, fax 775/887-7457

November 18, 2015

Interim Finance Committee
Nevada State Legislature
401 S. Carson St.
Carson City, NV 89701

Subject: River Channel Clearing and Snagging Funding

Dear Committee Members:

The State of Nevada claims ownership of all navigable rivers in the state to the mean high water mark. With land ownership comes the responsibility to ensure water deliveries, protect habitat, and reduce flood hazards. In the Carson River Watershed it is the conservation districts who are performing these tasks for the State. In the past the conservation districts have utilized funds provided by the State for the Channel Clearance, Maintenance, Restoration, Surveying, and Monumenting Program.

The Carson Water Subconservancy District (CWSD) is a multi-county, bi-state organization created by the Nevada Legislature to coordinate watershed issues throughout the Carson River Watershed and foster cooperative efforts. As part of our function, CWSD works closely with the various conservation districts located in the watershed. For years CWSD has provided funds to the conservation districts to help complete various clearing, snagging, and river restoration projects along the Carson River which have been used as match for the state's clearing and snagging fund. Although CWSD continues to provide funds to the conservation districts, our funding is limited.

The current NRS 532.230 establishes a channel clearing account which is administered by the State Engineer. The NRS also states that if the account goes below \$250,000, the State Engineer may request an allocation from the Contingency Account. In the past, these funds have been used by the conservation districts to do projects in the rivers throughout the state. In 2009, with the downturn in the economy, funding for this account was removed from the budget. Over the years the conservation districts and CWSD have met with the State Engineer to discuss the need to reinstate these funds. The State Engineer's staff understands the

November 18, 2015
Interim Finance Committee
Re: River Channel Clearing and Snagging Funding

important work the conservation districts perform and has requested funds in this budget cycle, but they were not included in the Governor's budget. During the 2015 legislative session Assemblywoman Robin Titus introduced legislative bill AB 430 which would have restored funding in the Channel Clearing Account. This bill did not get out of committee. Without these funds from the State, the encroachment of sediment, vegetation growth, fallen trees, and sand bars in the river channel is reducing the flow capacity of the river channel and increases the potential for flood damage.

CWSD respectfully requests that the Interim Finance Committee restore funding to the Channel Clearing Account as established in NSR 532.220 to meet the State's responsibility of ownership for navigable rivers within the state.

We thank you for your time and consideration.

Respectfully,

Greg Lynn
Chairman

GL/tl

AGENDA ITEM #11

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #11 - Discussion for possible action regarding a presentation by Kohn & Co. of the FY 2014-15 audit.

DISCUSSION: Beth Farley, a partner at Kohn and Company, will present the FY 2014-15 Audit. Enclosed with the Board package is a draft copy of the FY 2014-15 Audit and Management's Discussion and Analysis.

STAFF RECOMMENDATION: Accept the FY 2014-15 Audit as presented.

CARSON WATER SUBCONSERVANCY DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2015

DRAFT

CARSON WATER SUBCONSERVANCY DISTRICT
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JUNE 30, 2015

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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, 2015, 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, 2015, 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.

Change in Accounting Principle

As described in the accompanying financial statements, the District adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB No. 71, *Pension Transitions for Contributions Made Subsequent to the Measurement Date*. Our opinion is not modified with respect to this matter.

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 26-29 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2015, 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
November 2, 2015

DRAFT

MANAGEMENT'S DISCUSSION AND ANALYSIS

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015

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, 2015. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS –

1. In FY 2014/15, the fund balance for the General Fund decreased by \$32,941 when compared to the ending balance for FY 2013/14. The main reason for the decrease is because of a transfer to another fund.
2. In FY 2014/15, the fund balance for the Acquisition/Construction Fund increased by \$91,582 when compared to the ending balance for FY2013/14. The main reasons for the increase were due to a transfer from the general fund.
3. In FY 2014/15, Floodplain Fund balance increased by \$1,190. The increase is 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, 2015

Government-wide Financial Analysis

Statement of Net Position

	2015	2014
ASSETS		
Current and other assets	\$ 2,008,625	\$ 2,012,251
Capital assets net of accumulated depreciation	5,883,357	5,883,357
Total assets	7,891,982	7,895,608
DEFERRED OUTFLOWS OF RESOURCES	69,428	-
	7,961,410	7,895,608
LIABILITIES		
Current liabilities	303,594	368,523
Bond payments due to other governments	3,133,223	3,317,785
Net pension liability	530,303	-
Total liabilities	3,967,120	3,686,308
DEFERRED INFLOWS OF RESOURCES	136,763	-
	4,103,883	3,686,308
NET POSITION		
Invested in capital assets	2,750,134	2,565,572
Unrestricted, undesignated	1,107,393	1,643,728
	\$ 3,857,527	4,209,300

Statement of Activities

	2015	2014
REVENUE		
Program revenue		
Leases	\$ 49,973	\$ 34,995
Operating grants and contributions	575,165	324,221
General Revenue		
Ad valorem taxes	1,138,080	1,149,067
Investment income	5,648	5,551
Miscellaneous	7,621	6,100
Total revenue	1,776,487	1,519,934
EXPENSES		
General government	1,531,016	1,521,066
Total expenses	1,531,016	1,521,066
CHANGE IN NET POSITION	245,471	(1,132)
BEGINNING NET POSITION BALANCE, as previously reported	4,209,300	4,210,432
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	3,612,056	4,210,432
ENDING NET POSITION BALANCE	\$ 3,857,527	\$ 4,209,300

The overall change in Net Position from 2014 to 2015 is an increase of \$245,471; however the beginning net position was decreased by \$597,244 due to a change in accounting principles, resulting in a net decrease in the ending net position of \$351,773.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2015

Fund Financial Statements

Governmental Activities

**GENERAL FUND:
REVIEW OF REVENUE**

	2015	2014
Intergovernmental revenue		
Ad valorem taxes	\$ 1,138,080	\$ 1,149,067
Grants	566,410	315,716
Total intergovernmental revenue	1,704,490	1,464,783
Miscellaneous revenue		
Contributions	8,755	8,505
Investment income	2,876	2,548
Water lease	49,973	34,995
Miscellaneous	7,621	6,100
Total miscellaneous revenue	69,225	52,148
Total revenue	\$ 1,773,715	\$ 1,516,931

The increase in revenues to the General Fund is due to two factors: 1) The amount of funds coming from grants increased by \$250,694, and 2) Carson City was able to lease all the Mud Lake water available in 2015.

REVIEW OF EXPENSES

	2015	2014
Operating expenses		
Services and supplies	\$ 1,017,877	\$ 795,338
Administrative services	448,779	425,256
Intergovernmental expenses		
Services and supplies	250,000	250,000
Transfer to other funds	(90,000)	-
Total expenses	\$ 1,626,656	\$ 1,470,594

Expenditures increased due to the number of grant funded projects that CWSD administered.

CAPITAL PROJECT FUND

CHANGE IN FUND BALANCE

	2015	2014
Miscellaneous revenue		
Interest income	\$ 1,582	\$ 1,777
Transfer from other fund	90,000	-
Total revenue	91,582	1,777
Expenditures		
Services and supplies	-	205,000
Total expenditures	-	205,000
Change in fund balance	\$ 91,582	\$ (203,223)

The increase in the fund balance is due to the transfer of funds from the General Fund.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2015

FLOODPLAIN FUND

CHANGE IN FUND BALANCE

	2015	2014
Miscellaneous revenue		
Interest income	\$ 1,190	\$ 1,226
Transfer from other fund	-	-
Total revenue	<u>1,190</u>	<u>1,226</u>
Expenditures		
Services and supplies	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ 1,190</u>	<u>\$ 1,226</u>

In FY 2014/15, the Floodplain Fund balance increased by \$1,190 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 \$95 was donated to the Clear Creek Council and \$605.00 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, 2015, the funds remaining for the Clear Creek Council and the CRC are \$2,713 and \$320, respectively.

ANALYSIS OF POTENTIAL FINANCIAL CHANGES IN THE FUTURE

It is anticipated that in fiscal year 2015/16 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 2015/16 budget was approved. There are several projects being proposed that could require funding from the Floodplain Fund and the Capital Project Fund.

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BASIC FINANCIAL STATEMENTS

CARSON WATER SUBCONSERVANCY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities
ASSETS	
Cash and investments	\$ 1,818,777
Due from grantors	152,594
Due from other governments	36,924
Interest receivable	330
Capital assets, net of accumulated depreciation	<u>5,883,357</u>
Total assets	7,891,982
DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT	<u>69,428</u>
Total assets and deferred outflows of resources	7,961,410
LIABILITIES	
Current liabilities	
Current portion of bond payment obligations due to other governments	188,272
Accounts payable	236,249
Accrued compensated absences	<u>67,407</u>
Total current liabilities	491,928
Long-term liabilities	
Net pension liability	530,303
Bond payment obligations due to other governments, net of current portion	<u>2,944,951</u>
Total liabilities	3,967,182
DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT	<u>136,763</u>
Total liabilities and deferred inflows of resources	<u>4,103,945</u>
NET POSITION	
Net position	
Investment in capital assets, net of bond payment obligations	2,750,134
Unrestricted, undesignated	<u>1,107,331</u>
Total net position	<u>\$ 3,857,465</u>

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

	Program Revenue			Net (Expense)
	Charges for	Operating	Revenue and	
Expenses	Services	Grants and	Changes in	
		Contributions	Net Position	
FUNCTIONS / PROGRAMS				
Primary government				
Governmental				
activities				
General government	\$ 1,531,078	\$ -	\$ 575,165	\$ (955,913)
GENERAL REVENUE				
Ad valorem taxes				1,138,080
Investment income				5,648
Water lease				49,973
Miscellaneous				7,621
	Total general revenue			1,201,322
	Change in net position			245,409
NET POSITION, July 1, 2014, as previously reported				4,209,300
PRIOR PERIOD ADJUSTMENT - Change in accounting principle				
Net pension liability, measurement date June 30, 2013				(669,104)
Deferred outflow of resources, plan contribution June 30, 2014				71,860
NET POSITION, July 1, 2014, as restated				3,612,056
NET POSITION, June 30, 2015				\$ 3,857,465

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, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 727,151	\$ 1,091,626	\$ 1,818,777
Due from grantors	152,594	-	152,594
Due from other governments	36,924	-	36,924
Interest receivable	330	-	330
Total assets	<u>\$ 916,999</u>	<u>\$ 1,091,626</u>	<u>\$ 2,008,625</u>
LIABILITIES			
Accounts payable	\$ 236,249	\$ -	\$ 236,249
Accrued compensated absences	9,617	-	9,617
Total liabilities	<u>245,866</u>	<u>-</u>	<u>245,866</u>
FUND BALANCE AND OTHER CREDITS			
Committed			
Capital projects fund	-	662,290	662,290
Special revenue fund	-	429,336	429,336
Assigned			
Designated for subsequent year's expenditures	595,661	-	595,661
Unassigned	75,472	-	75,472
Total fund balance and other credits	<u>671,133</u>	<u>1,091,626</u>	<u>1,762,759</u>
Total liabilities, fund balance and other credits	<u>\$ 916,999</u>	<u>\$ 1,091,626</u>	<u>\$ 2,008,625</u>
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION			
Fund balance and other credits - governmental funds			\$ 1,762,759
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		5,911,632	
Less accumulated depreciation		<u>(28,275)</u>	5,883,357
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.			69,428
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		(57,790)	
Net pension liability		(530,303)	
Bond payment obligations due to other governments		<u>(3,133,223)</u>	(3,721,316)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds.			<u>(136,763)</u>
Net position of governmental activities			<u>\$ 3,857,465</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, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUE			
Intergovernmental revenue			
Ad valorem taxes	\$ 1,138,080	\$ -	\$ 1,138,080
Grants	566,410	-	566,410
Total intergovernmental revenue	1,704,490	-	1,704,490
Miscellaneous			
Contributions	8,755	-	8,755
Investment income	2,876	2,772	5,648
Water lease	49,973	-	49,973
Miscellaneous	7,621	-	7,621
Total miscellaneous revenue	69,225	2,772	71,997
Total revenue	1,773,715	2,772	1,776,487
EXPENDITURES			
Current			
General government			
Salaries	329,426	-	329,426
Benefits	119,353	-	119,353
Service and supplies	1,017,939	-	1,017,939
Intergovernmental expenditures			
Service and supplies	250,000	-	250,000
Total expenditures	1,716,718	-	1,716,718
OTHER FINANCING SOURCES (USES)			
Transfers to other funds	(90,000)	90,000	-
Excess (deficiency) of revenue over (under) expenditures	(33,003)	92,772	59,769
FUND BALANCE, July 1, 2014	704,136	998,854	1,702,990
FUND BALANCE, June 30, 2015	\$ 671,133	\$ 1,091,626	\$ 1,762,759

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, 2015

**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	\$ 59,769
Amounts reported for governmental activities in the statement of activities are different because:	
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	184,562
Pension expense - actuarial liability in excess of actual contributions made	(394)
Change in long-term accrued compensated absences	<u>1,472</u>
Change in net position of governmental activities	<u>\$ 245,409</u>

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See accompanying notes

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NOTES TO FINANCIAL STATEMENTS

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015

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, 2015

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, 2015, the average weighted maturity of the pool was 108 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, 2015

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, 2015 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, 2015.

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 office 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, 2015

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 do 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 November 2, 2015, 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 2014 financial statements and in our report dated October 28, 2015, we expressed an unmodified opinion on those financial statements.

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

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

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

NOTE 3 - CASH AND INVESTMENTS

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

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

The District maintains its checking accounts and certificates of deposit in multiple commercial banks. The accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. No amounts were uninsured at June 30, 2015.

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 \$740,918 at June 30, 2015.

NOTE 4 - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2015 is as follows:

	2014	Increase	Decrease	2015
<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	-	-	28,275
Total capital assets being depreciated	28,275	-	-	28,275
<u>Less: accumulated depreciation</u>				
Office equipment	28,275	-	-	28,275
Total accumulated depreciation	28,275	-	-	28,275
Total capital assets, being depreciated, net	-	-	-	-
Net capital assets	\$ 5,883,357	\$ -	\$ -	\$ 5,883,357

NOTE 5 - ACCRUED COMPENSATED ABSENCES

The following schedule summarizes the changes in accrued compensated absences:

Beginning of year balance	\$ 65,262
Additions	30,191
Uses	(28,046)
End of year balance	\$ 67,407
Paid in the next fiscal year through August 31, 2015	\$ 9,617

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

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, 2015:

Principal Outstanding July 1, 2014	Additions/ Issued	Principal Payments	Principal Outstanding June 30, 2015
\$ 3,317,785	\$ -	\$ 184,562	\$ 3,133,223

The annual requirements to amortize the obligation are as follows:

Year Ending June 30,	Principal	Interest	Total
2016	\$ 188,272	\$ 61,728	\$ 250,000
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
2021-2025	1,082,499	167,501	1,250,000
2026-2030	1,070,752	54,248	1,125,000
	\$ 3,133,223	\$ 491,777	\$ 3,625,000

Total interest expense of \$65,438 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2015.

NOTE 7 - LEASE TRANSACTIONS

The District has an extended agreement to lease office space in Carson City, Nevada through June 30, 2016. Payments are currently \$2,169 per month. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

2016	\$ 26,032
------	-----------

The District entered into a five year lease agreement, commencing October 1, 2010, 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 \$94 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. A new lease was entered into subsequent to the end of the year with a new rate of \$103 per acre feet.

The District also entered into a lease agreement commencing December 21, 2006, 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 \$49,973 for the year ended June 30, 2015.

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

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, 2015

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 years ended June 30, 2014 and June 30, 2015 the Statutory Employer/employee matching rate was 13.25% for Regular. The Employer-pay contribution (EPC) rate was 25.75% for Regular.

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

At June 30, 2015, the District reported a liability of \$530,303 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, 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 period ended June 30, 2014. At June 30, 2014, the District's proportion was .00509%.

For the year ended June 30, 2015, the District recognized pension expense of \$69,508. Amounts totaling \$69,114 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, 2016. For the year ended June 30, 2015, the District contributed \$69,114 under the statutes requirements based on covered payroll of \$253,728 which equates to 25.75% overall to the plan. At June 30, 2015, 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	\$ -	\$ 25,378
Changes of assumptions	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	111,385
Changes in proportion and differences between employer contributions and proportionate share of contributions	314	-
Contributions subsequent to the measurement date	69,114	-
	<u>\$ 69,428</u>	<u>\$ 136,763</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, are expected to be recognized in pension expense as follows:

Year ended June 30,	
2016	\$ 32,254
2017	32,254
2018	32,254
2019	32,254
2020	4,399
2021	3,034
	<u>\$ 136,449</u>

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

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, 2014.

Reconciliation of the net pension liability at June 30, 2015 is as follows:

Beginning net pension liability	\$	669,104
Pension expense		69,508
Employer contributions		(71,860)
Current year net deferred inflows and outflows		(136,449)
Ending net pension liability	\$	<u>530,303</u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2014, 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, 2014 funding Actuarial valuation

Actuarial assumptions used in the June 30, 2014 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, 2014 and June 30, 2013. 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, 2014, 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, 2014 and June 30, 2013.

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, 2014:

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

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, 2014, 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, 2014, 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	\$ 824,952	\$ 530,303	\$ 285,696

Pension Plan Fiduciary Net Position

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 PER's website at 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, 2015.

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 \$834,352, of which the District has expended approximately \$409,542.

NOTE 10 - NEW ACCOUNTING PRONOUNCEMENTS

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*, effective for periods beginning after June 15, 2014. In addition, GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The objective of these statements is to improve accounting and financial reporting by state and local governments for pensions. They also improve information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The statements result from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. The statements replace the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2015

NOTE 10 - NEW ACCOUNTING PRONOUNCEMENTS (Continued)

provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. Management has implemented the statements during the year ended June 30, 2015.

As a result of the implementation of these statements, the accompanying financial statements have been adjusted to reflect a restatement of beginning net position to fully reflect the June 30, 2013 net pension liability. This prior period adjustment and the restatement represent an increase in non-current liabilities and an offsetting decrease to the beginning total net position on the government-wide statement of net position in the amount of \$669,104 and the deferred outflows of resources for the plan contribution for the year ended June 30, 2014 of \$71,860.

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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, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)

	2015				2014
	Budgeted Amounts			Variance	Actual
REVENUE	Original	Final	Actual	Favorable (Unfavorable)	(Memorandum Only)
Intergovernmental revenue					
Ad valorem taxes	\$ 1,157,990	\$ 1,157,990	\$ 1,138,080	\$ (19,910)	\$ 1,149,067
Grants	443,500	467,450	566,410	98,960	315,716
Total inter- governmental revenue	1,601,490	1,625,440	1,704,490	79,050	1,464,783
Miscellaneous					
Contributions	8,750	8,750	8,755	5	8,505
Investment income	1,600	2,831	2,876	45	2,548
Water lease	45,000	45,000	49,973	4,973	34,995
Miscellaneous	3,100	3,100	7,621	4,521	6,100
Total miscellaneous revenue	58,450	59,681	69,225	9,544	52,148
Total revenue	1,659,940	1,685,121	1,773,715	88,594	1,516,931
EXPENDITURES					
Current					
General government					
Salaries	332,100	332,100	329,426	2,674	313,916
Benefits	126,000	126,000	119,353	6,647	111,340
Service and supplies	1,433,586	1,420,942	1,017,939	403,003	795,338
Intergovernmental expenditures					
Service and supplies	250,000	250,000	250,000	-	250,000
Total expenditures	2,141,686	2,129,042	1,716,718	412,324	1,470,594
OTHER FINANCING SOURCES (USES)					
Transfers to other funds	-	(90,000)	(90,000)	-	-
Total expenditures and other financing sources (uses)	2,141,686	2,219,042	1,806,718	412,324	1,470,594
Excess (deficiency) of revenue over (under) expenditures	(481,746)	(533,921)	(33,003)	500,918	46,337
FUND BALANCE, July 1	581,062	634,748	704,136	69,388	657,799
FUND BALANCE, June 30	\$ 99,316	\$ 100,827	\$ 671,133	\$ 570,306	\$ 704,136

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, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)

	Floodplain			
	2015			2014
	Budget	Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
REVENUE				
Miscellaneous				
Investment income	\$ 900	\$ 1,190	\$ 290	\$ 1,226
EXPENDITURES				
Current				
General government				
Services and supplies	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	900	1,190	290	1,226
FUND BALANCE, July 1	428,105	428,146	41	426,920
FUND BALANCE, June 30	<u>\$ 429,005</u>	<u>\$ 429,336</u>	<u>\$ 331</u>	<u>\$ 428,146</u>

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015

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.

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CARSON WATER SUBCONSERVANCY DISTRICT
SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2015

	Measurement Date June 30, 2014
Proportion of the net pension liability (asset)	<u>0.00509%</u>
Proportionate share of the net pension liability (asset)	\$ 530,303
Covered-employee payroll	\$ 253,728
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	209.00%
Plan fiduciary net position as a percentage of the total pension liability	76.30%

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See accompanying notes

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SUPPLEMENTARY INFORMATION

CARSON WATER SUBCONSERVANCY DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>Pass-Through Identifying Number</u>	<u>Grant Period</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
United States (U.S.) Environmental Protection Agency				
Passed through Nevada Department of Environmental Protection				
Low Impact Development Use	DEP-S 14-013-01	10/1/13-12/31/15	66.464	\$ 27,498
Nonpoint Source Implementation Grants	DEP-S 12-012	6/28/12-6/30/15	66.460	24,881
	DEP-S 15-014	2/13/15-12/31/17	66.460	32,264
	DEP-S 14-029	1/31/14-6/30/16	66.460	17,516
	DEP-S 12-022	4/2/12-12/31/14	66.460	18,182
	DEP-S 15-011	12/31/14-6/30/17	66.460	19,456
	DEP-S 12-026-1	1/19/12-12/31/15	66.460	6,433
	DEP-S 10-036-4	12/31/09-6/30/15	66.460	3,007
Passed through The Nature Conservancy	DEP-S 13-024	1/1/15-4/30/15	66.460	3,000
Subtotal - CFDA No. 66.460				<u>124,739</u>
Passed through Nevada Department of Environmental Protection				
U.S. Department of Homeland Security				
Cooperating Technical Partners	EMF-2012-GR-2011	9/24/12-9/30/15	97.045	187,989
	EMF-2013-GR-2010	8/31/13-9/1/15	97.045	13,504
	EMW-2014-CA-00170-S01	9/26/14-9/25/16	97.045	<u>195,305</u>
Subtotal - CFDA No. 97.045				<u>396,798</u>
U.S. Department of Transportation				
Passed through State of Nevada Division of State Parks				
Recreational Trails Program	2013-31	3/21/14-12/31/16	20.219	<u>17,375</u>
Total federal expenditures			\$	<u><u>566,410</u></u>

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal grant activity of Carson Water Subconservancy District under programs of the federal government for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Carson Water Subconservancy District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Carson Water Subconservancy District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

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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, 2015
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2014)

	Acquisition/Construction Fund			
	2015			2014
	Budget	Actual	Variance Favorable (Unfavorable)	Actual (Memorandum Only)
REVENUE				
Miscellaneous				
Investment income	\$ 1,830	\$ 1,582	\$ (248)	\$ 1,777
EXPENDITURES				
Current				
General government				
Services and supplies	-	-	-	205,000
Capital outlay	-	-	-	-
Total expenditures	-	-	-	205,000
OTHER FINANCING SOURCES				
Transfers from other funds	90,000	90,000	-	-
Excess (deficiency) of revenue over (under) expenditures	91,830	91,582	(248)	(203,223)
FUND BALANCE, July 1	750,681	570,708	(179,973)	773,931
FUND BALANCE, June 30	\$ 842,511	\$ 662,290	\$ (180,221)	\$ 570,708

See accompanying notes

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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, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 2, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Reno, Nevada
November 2, 2015

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors of
Carson Water Subconservancy District

Report on Compliance for Each Major Federal Program

We have audited the Carson Water Subconservancy District's (District) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Carson Water Subconservancy District's federal program for the year ended June 30, 2015. Carson Water Subconservancy District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Carson Water Subconservancy District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Carson Water Subconservancy District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Carson Water Subconservancy District's compliance.

Opinion on Each of the Other Major Federal Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major program identified in the summary of auditors' results section of the accompanying schedule of findings and questions costs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Carson Water Subconservancy District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Carson Water Subconservancy District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Carson Water Subconservancy District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material*

weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Reno, Nevada
November 2, 2015

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**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, 2015, and have issued our report thereon dated October 28, 2015. 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, others within the District, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Reno, Nevada
November 2, 2015

DRAFT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CARSON WATER SUBCONSERVANCY DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes X no

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes X no

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of circular a-133 yes X no

Identification of major programs:

CFDA Number(s)

97.045

Name of Federal Program or Cluster

Cooperating Technical Partners

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

DRAFT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND CORRECTIVE ACTION PLAN**

CARSON WATER SUBCONSERVANCY DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2015

Prior Audit Findings

There were no prior year audit findings.

Corrective Action Plan

A Corrective Action Plan is not applicable, as there are no findings in the current period.

DRAFT

DRAFT

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, 2014.

DRAFT

November 2, 2015

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, 2015. 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 March 17, 2015. 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. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB No. 71, *Pension Transitions for Contributions Made Subsequent to the Measurement Date* was adopted in the current period which resulted in the recording of a prior period adjustment for the change in accounting principle. The net effect was to record deferred inflows/outflows of resources and a net pension liability that totals \$597,638 and has the impact of reducing the net position at June 30, 2015. 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. In addition, 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 November 2, 2015.

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

AGENDA ITEM #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #12 - Discussion for possible action regarding a presentation by Alpine Watershed Group on 2015 projects/programs in Alpine County.

DISCUSSION: Alpine Watershed Group (AWG) is a very active group of professionals and volunteers conserving the Carson River Watershed in Alpine County. Sarah Green, Executive Director, will give an update on the projects and programs which Alpine Watershed Group accomplished in 2015.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #13

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #13 - Discussion for possible action regarding authorizing the General Manager to sign an agreement with Kimley-Horn & Associates, Inc. to complete the restudy and remapping of the Ramsey Canyon Floodplain in Lyon County.

DISCUSSION: In 2010, Lyon County requested funding assistance from CWSD to conduct initial flood studies on the Ramsey Canyon drainage. The study evaluated ways to reduce the impact of flooding coming down Ramsey Canyon to the Silver Springs Airport and Silver Springs community. Kimley/Horn & Associates, Inc. was the firm hired to do the study. The study included detailed hydrologic analysis. Lyon County was hoping that FEMA would accept an hydrology-only Letter of Map Revision (LOMR), but it was not approved by FEMA. FEMA required that the LOMR include an updated hydraulic analysis. To complete the remapping of the Ramsey Floodplain additional topographic data is required.

In the beginning of this year Lyon County requested that CWSD submit a funding request to FEMA to do a restudy and remapping of the Ramsey Canyon floodplain. This project was included in CWSD's MAS # 6 funding request to FEMA. Last month CWSD received notice that the funding request was approved by FEMA. Due to Kimley-Horn's familiarity with the project, it is recommended that they would complete the restudy and remapping of the Ramsey Canyon floodplain. This project will include collecting new aerial topography data of the area. Staff is requesting authority to sign an agreement with Kimley-Horn to conduct the restudy and remapping of the Ramsey Canyon floodplain study in the amount not to exceed \$65,905.00. Attached is a copy of the scope of work and agreement.

STAFF RECOMMENDATION: Authorize the General Manager to sign an agreement with Kimley-Horn & Associates, Inc. to complete the restudy and remapping of the Ramsey Canyon Floodplain in Lyon County.



November 9, 2015

Edwin James, PE
General Manager
Carson Water Subconservancy District
777 E. William Street
Suite 110A
Carson City, NV 89701

Re: Professional Services Agreement for Ramsey Canyon Flood Study in Lyon County, NV

Dear Mr. James:

Kimley-Horn and Associates, Inc. ("Kimley-Horn" or "Consultant") is pleased to submit this letter agreement (the "Agreement") to the Carson Water Subconservancy District ("Client") for providing professional civil engineering services to perform a flood study to update the FEMA Flood Insurance Rate Maps in Ramsey Canyon, located in Lyon County, Nevada. Our Project Understanding, Scope of Services, Schedule, and Fees are provided below.

PROJECT UNDERSTANDING

Ramsey Canyon is comprised of approximately 51 square miles located in primarily Lyon County, Nevada, with the headwaters extending into the San Juan Hill area of Storey County. See Figure 1 – Ramsey Canyon Location map.

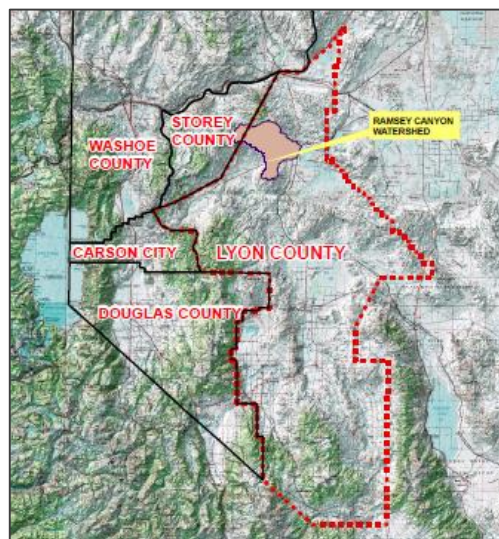


Figure 1 – Ramsey Canyon Location Map

Watershed elevations range between approximately 6,890 feet in the headwaters and 4,160 near the outlet to Lake Lahontan, as shown in Figure 2 – Ramsey Canyon Watershed Map.

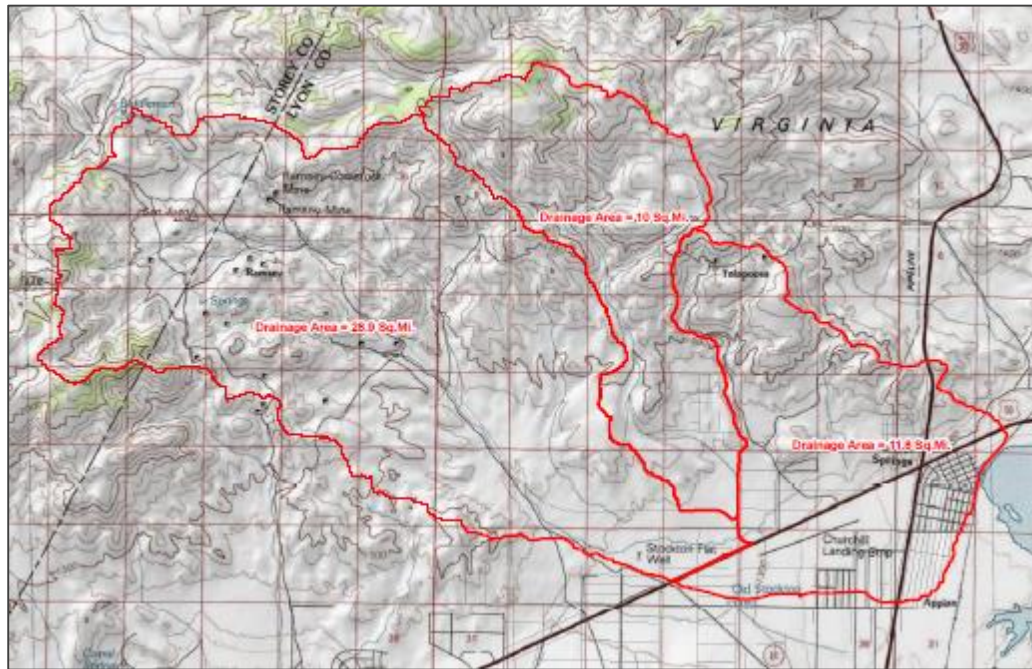


Figure 2 – Ramsey Canyon Watershed Map

A portion of Ramsey Canyon watershed has been mapped within 100-year Zone A and AE FEMA Floodplain designations, including a regulatory floodway, based on the revised 1992 FEMA Flood Insurance Study (FIS). Lyon County and the Carson Water Subconservancy District (CWSD) funded a partial restudy effort that resulted in revised hydrology and an application for a hydrology only LOMR. FEMA did not approve the hydrology only LOMR. FEMA requires that a LOMR include hydrology and hydraulics for a LOMR. It is Lyon County's belief, based on the Ramsey Canyon Watershed Flood Control Study completed in 2012 and other map revisions occurring elsewhere in Lyon County, including the Carson River, the original 1992 FIS overestimated the peak flows and associated floodplain boundaries. This study will use the Ramsey Canyon Watershed Flood Control Study data combined with some additional topographic information and floodplain hydraulic data to calculate and remap the flows in the Ramsey Canyon Watershed, including portions of Silver Springs.

Although Ramsey Canyon watershed is mostly undeveloped, significant development is planned over the next few years. This study is needed to provide a better assessment of the flooding in the downstream Silver Springs community and provide a baseline model to assess future development plans and improvements within the watershed. The runoff from the main channel and several tributaries discharge north of US-50 where the topography becomes flatter and flood flows are unconfined. A flood control channel designed by the USACE for a 10-year flood event flows through the community of Silver Springs, downstream of US-95A and discharges into Lahontan Lake. An additional channel has been constructed on the north side of US-50 but ends just downstream of the culvert under US-50. The flood flows are largely unconfined upstream and in the overbanks of

these channels, around the Silver Springs regional airport (on the south side of US-50), and the residential areas downstream of the airport.

A previous study sponsored by Lyon County and CWSD was performed by Manhard Consulting, LLC staff, which were acquired by Kimley-Horn and Associates, Inc. (Kimley-Horn). This study included detailed hydrologic analysis and a preliminary hydraulic analysis. The study did not remap the floodplains because adequate topographic data that meets FEMA standards was not available. A recent study was also recently completed by Kimley-Horn of the Ramsey Canyon watershed for the proposed USA Parkway under contract with Nevada DOT. This study includes updates to the hydrologic modeling and a more detailed hydraulic analysis at the intersection of US-50 and the proposed USA Parkway. Both of these previous studies will be used to assist in the completion of the Ramsey Canyon Flood Study.

Additional topographic data is required to complete the hydraulic modeling and floodplain mapping. Topographic data is available from Nevada DOT (along US-50 and the proposed USA Parkway) and airport authority. New aerial topography will be obtained and supplemented with field survey of stream channel and floodplain cross sections.

This project will include:

- Perform Field Survey
- Develop Additional Topographic Data
- Acquire Base Map
- Utilize Ramsey Canyon Watershed Flood Control Study Hydrologic Data
- Develop Additional Hydraulic Data
- Perform Floodplain Mapping
- Develop FIRM Database

A more detail description of the Scope of Services is provided below.

SCOPE OF SERVICES

TASK 1 – PERFORM FIELD SURVEY

Responsible Mapping Partner: CWSD and Lyon County

Scope: Kimley-Horn will meet with Lyon County staff to review what structures are located in the study area and find out which structures have been surveyed and which ones need to be surveyed. Field survey will be performed on all hydraulic structures and channels that are not accurately represented in the aerial topography developed for this project.

Standards: All Field Survey work shall be performed in accordance with the standards specified in Section 5 - Standards.

Deliverables: The CWSD shall make these products available to FEMA by uploading the digital data to the MIP, in accordance with the schedule outlined in Section 6:

TASK 2 – DEVELOP TOPOGRAPHIC DATA

Responsible Mapping Partner: CWSD and Lyon County

Scope: According to Lyon County staff there is no topographic data available of the study area that meets FEMA standards. The county has collected available data from NDOT and the airport authority, which covers a portion of the study area. CWSD will subcontract with an aerial mapping company and review the data to ensure that the FEMA Geospatial Data Coordination Policy and Implementation Guide is followed and the data obtained or to be produced are documented properly as per those policies and guidelines. Kimley-Horn shall update the topographic maps and/or DEMs for the subject flooding sources using the data collected under this Topographic Data Development process and via field surveys.

Standards: All Topographic Data Development work shall be performed in accordance with the standards specified in Section 5 - Standards.

Deliverables: Kimley-Horn will update the topographic maps and/or DEMs using the data collected under this Topographic Data Development process (by others). CWSD shall make the following products available to FEMA by uploading the digital data to the MIP in accordance with the schedule outlined in Section 6 – Schedule:

- Report summarizing methodology and results;
- Mass points and breaklines data;
- Gridded digital elevation model data;
- TIN data;
- Checkpoint analyses to assess the accuracy of data, including Root Mean Square Error calculations to support vertical accuracy;
- A narrative describing the scope of work, direction from FEMA, issues, information for next mapping partner, etc.;
- Metadata file complying with the NFIP Metadata Profiles Specifications; and
- Support documentation and Certification of Work.

TASK 3 – PREPARE BASEMAP

Responsible Mapping Partner: CWSD and Lyon County

Scope: Basemap preparation activities consist of obtaining and formatting the digital basemap (raster or vector) for the project. Activities include the review of the basemap and obtaining the necessary documentation/verification that basemap data source(s) may be used and distributed by FEMA. This task is equivalent to the Acquire Base Map task in the MIP. Kimley-Horn shall prepare and provide the digital base map, including:

- Obtain digital files (raster or vector) of the base map. In coordination with the partner who performed Project Discovery, ensure that FEMA Geospatial Data Coordination Policy and Implementation Guide are followed;
- Secure necessary permissions from the basemap source to allow FEMA's use and distribution of hardcopy and digital map products using the digital base map, free of charge;
- Review and supplement the content of the acquired base map to comply with FEMA

- standards;
- For the base map components that have a mandatory data structure, convert the base map data to the format required in FEMA standards; and
- Certify that the digital data meets the minimum standards and specifications that FEMA requires for FIRM production.

Standards: All Basemap preparation work shall be performed in accordance with the standards specified in Section 5 – Standards. The Data Capture Standard must be met for this deliverable to be acceptable.

Deliverables: CWSD shall make the following products available to FEMA by uploading the digital data to the MIP in accordance with the schedule outlined in Section 6 –Schedule:

- Digital basemap files that comply with FEMA Standards;
- Documentation that FEMA can use the digital base map;
- Documentation of the Horizontal and Vertical Datums; and
- Additional basemap acquisition correspondence.

TASK 4 – DEVELOP HYDROLOGIC DATA

Responsible Mapping Partner: CWSD and Lyon County

Scope: Kimley-Horn shall calculate peak flood discharges for the 10%, 4%, 2%, 1%, “1% plus” and 0.2% annual chance events. The HEC-HMS model developed by Manhard Consulting will be used as the basis for this task. The model will be updated to reflect any recent changes within the watershed.

Standards: All Hydrologic Analyses work shall be performed in accordance with the standards specified in Section 5 - Standards.

Deliverables: The CWSD shall make the following products available to FEMA by uploading the digital data to the MIP in accordance with the schedule outlined in Section 6 – Schedule:

- Digital copies of all hydrologic modeling (input and output) files for the 10%, 4%, 2%, 1%, “1% plus” and 0.2% annual chance events;
- Metadata file;
- Digital Summary of Discharges Tables presenting discharge data for the flooding sources for which hydrologic analyses were performed (for flooding sources studied by detailed methods);
- Digital versions of draft text for inclusion in the FIS report; and
- Digital versions of all backup data used in the analysis including work maps.

TASK 5 – DEVELOP HYDRAULIC DATA

Responsible Mapping Partner: CWSD and Lyon County

Scope: Kimley-Horn shall perform hydraulic analyses which will include the 10%, 4%, 2%, 1%, “1% plus” and 0.2% annual chance events based on peak discharges computed under Hydrologic Analyses. The hydraulic methods used for this analysis will include base level and enhanced level

hydraulic modeling. The base level will use an automated hydraulic model, and use the best available elevation data. The FLO-2D hydraulic modeling software will be used to route hydrographs through the hydraulic study area. The FLO-2D model developed for the previous Ramsey Canyon study by Manhard Consulting will be updated and expanded to cover the entire hydraulic study area. A floodway analysis will also be performed to update the effective floodway extents.

Standards: All Hydraulic Data work shall be performed in accordance with the standards specified in Section 5 - Standards.

Deliverables: The CWSD shall make the following products available to FEMA by uploading the digital data to the MIP review in accordance with the schedule outlined in Section 6 – Schedule:

- Digital profiles of the 10%, 4%, 2%, 1%, “1% plus” and 0.2% annual chance events, representing existing conditions using the FEMA RASPLLOT program or similar software (for flooding sources studied by detailed methods);
- Metadata file;
- Digital Floodway Data Tables for each flooding source studied by detailed methods that is compatible with the FIRM database;
- Digital hydraulic modeling (input and output) files;
- Digital tables with range of Manning’s “n” values;
- Explanations for unresolved messages from the CHECK-2 or CHECK-RAS program, as appropriate;
- Digital versions of all backup data used in the analyses; and
- Digital versions of draft text for inclusion in the FIS report.

TASK 6 – DEVELOP FLOODPLAIN MAPPING

Responsible Mapping Partner: CWSD and Lyon County

Scope: Kimley-Horn shall delineate the 1% and 0.2% annual chance floodplain boundaries and the regulatory floodway boundaries and any other applicable elements for the flooding sources for which hydrologic, and enhanced hydraulic were performed. CWSD shall incorporate all new or revised hydrologic, and hydraulic modeling and shall use the topographic data acquired under Develop Topographic Data to delineate the floodplain and regulatory floodway boundaries on a digital work map.

Lyon County shall incorporate the results of all effective Letters of Map Change (LOMCs) for all affected communities on the FIRM and provide to the appropriate PTS the required submittals for incorporation into the National Flood Hazard Layer (NFHL). Also, CWSD and Lyon County shall address all concerns or questions regarding Floodplain Mapping that are raised during the independent QA/QC review.

Standards: All floodplain mapping work shall be performed in accordance with the standards specified in Section 5 – Standards. Lyon County will perform self-certification audits for the Floodplain Boundary Standards for all flood hazard areas.

Deliverables: Upon completion of floodplain mapping for all flooding sources in this project, CWSD shall make the following products available to FEMA by uploading the digital data to the MIP in

accordance with the schedule outlined in Section 6 – Schedule:

- A metadata file complying with the NFIP Metadata Profiles Specifications, must accompany the compliant digital data;
- Support documentation and Certification of Work,
- Draft FIRM database prepared in accordance with FEMA standards;
- An explanation for the use of existing topography for the studied reaches, if appropriate;
- Written summary of the analysis methodologies; and
- Digital versions of draft FIS report, Floodway Data Tables and updated profiles including all profiles and tables converted to the appropriate datum, as well as any other necessary items for the finalization of the preliminary FIS.

TASK 7 – DEVELOP DFIRM DATABASE

Responsible Mapping Partner: CWSD and Lyon County

Scope: Kimley-Horn shall prepare the database in accordance FEMA standards and guidance, including all relevant Technical Reference documents, for upload to the MIP. CWSD is responsible for confirming and/or obtaining any revised or updated guidance from FEMA. CWSD shall coordinate with appropriate Mapping Partners, as necessary, to resolve any problems that are identified during development of the FIRM Database.

Standards: All FIRM Database work shall be performed in accordance with the standards specified in Section 5 - Standards. In addition, the appropriate QR activity shall be performed.

Deliverables: CWSD shall make the following products available to FEMA by uploading the digital data to the MIP:

- FIRM database files, prepared in accordance with FEMA standards and in the required format(s); and
- A metadata file complying with the FEMA NFIP Metadata Profile Specifications.

TASK 8 – PROJECT MANAGEMENT, MEETINGS, PRESENTATIONS

Kimley-Horn will provide regular project progress report by email on an as-needed basis and in-person meetings at critical stages of the project. Kimley-Horn will prepare and present a presentation at one Carson River Coalition (CRC) Carson River Corridor Working Group meeting. Kimley-Horn will also assist CWSD and Lyon County staff with one public meeting and project updates for CWSD Board of Directors and Lyon Country Board of Commissioners.

Kimley-Horn will address any technical review comments provided by FEMA during its independent QA/QC process. As an optional service, Kimley-Horn can ensure that an independent QA/QC of the deliverables listed in Task 1 through Task 7 is conducted in accordance to FEMA standards for an additional \$15,000.00. This optional service and associated fee is not shown in the Scope of Services above, nor in the Schedule, or Fees sections below.

Task 8 Deliverables:

- Progress reports, invoices, and regular correspondence;

- Participate and Present the project at a Carson River Coalition (CRC) Carson River Corridor Working Group meeting – one meeting;
- Assist CWSD and Lyon County staff with one public meetings regarding this project; and
- Assist CWSD and Lyon County staff with project updates to CWSD Board of Directors and Lyon Country Board of Commissioners.
- Address any technical review comments provided by FEMA during its independent review and QA/QC process.

SCHEDULE

In order to meet the deadlines set forth in the Mapping Activity Statement between FEMA Region IX and CWSD, Kimley-Horn will provide our services as expeditiously as practicable with the goal of meeting the following schedule:

- Perform Field Survey – month 1 to month 2
- Develop Topographic Data – month 1 to month 3
- Prepare Basemap – month 1 to month 4
- Develop Hydrologic Data – month 2 to month 4
- Develop Hydraulic Data – month 3 to month 5
- Develop Floodplain Mapping – month 6
- Develop DIRM Database / FEMA Submittal, Processing - month 6 to 18
- Project Management, Meetings, and Presentations – month 1 to month 18

FEES

Kimley-Horn will perform the services in Tasks 1 - 8 for the total lump sum fee of **\$65,905** as outlined below. Lump sum fees will be invoiced monthly based upon the overall percentage of services performed. Payment will be due within 25 days of your receipt of the invoice.

Task 1 Perform Field Survey	\$5,565
Task 2 Develop Topographic Data	\$2,000
Task 3 Prepare Basemap	\$3,900
Task 4 Develop Hydrologic Data	\$3,600
Task 5 Develop Hydraulic Data	\$25,250
Task 6 Develop Floodplain Mapping	\$12,000
Task 7 Develop DIRM Database / FEMA Submittal, Processing	\$5,000
Task 8 Project Management, Meetings and Presentations	\$8,590
Total Lump Sum Fee	\$65,905

CLOSURE

In addition to the matters set forth herein, our Agreement shall include and be subject to, and only to, the attached Standard Provisions, which are incorporated by reference. As used in the Standard

Provisions, "Consultant" shall refer to Kimley-Horn and Associates, Inc., and "Client" shall refer to the Carson Water Subconservancy District.

If you concur in all the foregoing and wish to direct us to proceed with the services, please have authorized persons execute both copies of this Agreement in the spaces provided below, retain one copy, and return the other to us. Fees and times stated in this Agreement are valid for ninety (90) days after the date of this letter. We appreciate the opportunity to provide these services to you. Please contact us if you have any questions.

Very truly yours,

KIMLEY-HORN AND ASSOCIATES, INC.



J. Todd Cochran, P.E. CFM
Senior Project Manager



Jeff House, CFM
Regional Vice-President

Attachment: Standard Provisions

CARSON WATER SUBCONSERVANCY DISTRICT

(Date)

(Print or Type Name and Title)

(Email Address)

(Witness)

(Print or Type Name)

Official Seal:

KIMLEY-HORN AND ASSOCIATES, INC.
STANDARD PROVISIONS

(1) **Consultant's Scope of Services and Additional Services.** The Consultant's undertaking to perform professional services extends only to the services specifically described in this Agreement. However, if requested by the Client and agreed to by the Consultant, the Consultant will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay the Consultant for any Additional Services an amount based upon the Consultant's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.

(2) **Client's Responsibilities.** In addition to other responsibilities described herein or imposed by law, the Client shall:

- (a) Designate in writing a person to act as its representative with respect to this Agreement, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
- (b) Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project including all numerical criteria that are to be met and all standards of development, design, or construction.
- (c) Provide to the Consultant all previous studies, plans, or other documents pertaining to the project and all new data reasonably necessary in the Consultant's opinion, such as site survey and engineering data, environmental impact assessments or statements, upon all of which the Consultant may rely.
- (d) Arrange for access to the site and other private or public property as required for the Consultant to provide its services.
- (e) Review all documents or oral reports presented by the Consultant and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of the Consultant.
- (f) Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary for completion of the Consultant's services.
- (g) Cause to be provided such independent accounting, legal, insurance, cost estimating and overall feasibility services as the Client may require.
- (h) Give prompt written notice to the Consultant whenever the Client becomes aware of any development that affects the scope, timing, or payment of the Consultant's services or any defect or noncompliance in any aspect of the project.
- (i) Bear all costs incidental to the responsibilities of the Client.

(3) **Period of Services.** Unless otherwise stated herein, the Consultant will begin work timely after receipt of a properly executed copy of this Agreement and any required retainer amount. This Agreement is made in anticipation of conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that the Consultant does not control. If such delay or suspension extends for more than six months (cumulatively), Consultant's compensation shall be renegotiated.

(4) **Method of Payment.** Compensation shall be paid to the Consultant in accordance with the following provisions:

- (a) Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by the Consultant for the duration of the project and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due to the Consultant under this or any other agreement within 30 days after the Consultant's transmittal of its invoice, the Consultant may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid in full and may commence proceedings, including filing liens, to secure its right to payment under this Agreement.
- (b) If the Client relies on payment or proceeds from a third party to pay Consultant and Client does not pay Consultant's invoice within 60 days of receipt, Consultant may communicate directly with such third party to secure payment.
- (c) If the Client objects to an invoice, it must advise the Consultant in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due within 25 days of receipt.
- (d) If the Consultant initiates legal proceedings to collect payment, it may recover, in addition to all amounts due, its reasonable attorneys' fees, reasonable experts' fees, and other expenses related to the proceedings. Such expenses shall include the cost, at the Consultant's normal hourly billing rates, of the time devoted to such proceedings by its employees.
- (e) The Client agrees that the payment to the Consultant is not subject to any contingency or condition. The Consultant may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of the Consultant to collect additional amounts from the Client.

(5) **Use of Documents.** All documents, including but not limited to drawings, specifications, reports, and data or programs stored electronically, prepared by the Consultant are related exclusively to the services described in this Agreement, and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use, partial use or reuse by the Client or others on extensions of this project or on any other project. Any modifications made by the Client to any of the Consultant's documents, or any use, partial use or reuse of the documents

without written authorization or adaptation by the Consultant will be at the Client's sole risk and without liability to the Consultant, and the Client shall indemnify, defend and hold the Consultant harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. The Consultant's electronic files and source code developed in the development of application code remain the property of the Consultant and shall be provided to the Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client, and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the documents prepared by the Consultant, the hardcopy shall govern. Because data stored in electronic media format can deteriorate or be modified without the Consultant's authorization, the Client has 60 days to perform acceptance tests, after which it shall be deemed to have accepted the data.

(6) **Opinions of Cost.** Because the Consultant does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to costs, including but not limited to opinions as to the costs of construction and materials, shall be made on the basis of its experience and represent its judgment as an experienced and qualified professional, familiar with the industry. The Consultant cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. Consultant's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.

(7) **Termination.** The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party, or upon thirty days' written notice for the convenience of the terminating party. If any change occurs in the ownership of the Client, the Consultant shall have the right to immediately terminate this Agreement. In the event of any termination, the Consultant shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by the Consultant as a result of such termination. If the Consultant's compensation is a fixed fee, the amount payable for services will be a proportional amount of the total fee based on the ratio of the amount of the services performed, as reasonably determined by the Consultant, to the total amount of services which were to have been performed.

(8) **Insurance.** The Consultant carries Workers' Compensation insurance, professional liability insurance, and general liability insurance. If the Client directs the Consultant to obtain increased insurance coverage, the Consultant will take out such additional insurance, if obtainable, at the Client's expense.

(9) **Standard of Care.** The standard of care applicable to Consultant's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by the Consultant's undertaking herein or its performance of services, and it is agreed that the Consultant is not a fiduciary with respect to the Client.

(10) **LIMITATION OF LIABILITY.** In recognition of the relative risks and benefits of the Project to the Client and the Consultant, the risks have been allocated such that the Client agrees, to the fullest extent of the law, and notwithstanding any other provisions of this Agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of the Consultant and the Consultant's officers, directors, employees, agents, and subconsultants to the Client or to anyone claiming by, through or under the Client, for any and all claims, losses, costs or damages whatsoever arising out of, resulting from or in any way related to the services under this Agreement from any cause or causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of the Consultant or the Consultant's officers, directors, employees, agents, and subconsultants, shall not exceed twice the total compensation received by the Consultant under this Agreement or \$50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. Under no circumstances shall the Consultant be liable for extra costs or other consequences due to changed conditions, or for costs related to the failure of contractors to perform work in accordance with the plans and specifications. This Section 10 is intended solely to limit the remedies available to the Client or those claiming by or through the Client, and nothing in this Section 10 shall require the Client to indemnify the Consultant.

(11) **Mutual Waiver of Consequential Damages.** In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.

(12) **Certifications.** The Consultant shall not be required to execute certifications or third-party reliance letters that are inaccurate, that relate to facts of which the Consultant does not have actual knowledge, or that would cause the Consultant to violate applicable rules of professional responsibility.

(13) **Dispute Resolution.** All claims by the Client arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the Construction Industry Mediation Procedures of the American Arbitration Association as a condition precedent to litigation. Any mediation or civil action by Client must be commenced within one year of the accrual of the cause of action asserted but in no event later than allowed by applicable statutes.

(14) **Hazardous Substances and Conditions.** In no event shall Consultant be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. Consultant's services will be limited to professional analysis, recommendations, and reporting, including, when agreed to, plans and specifications for isolation, removal, or remediation. The Consultant shall notify the Client of hazardous substances or conditions not contemplated in the scope of services of which the Consultant actually becomes aware. Upon such notice by the Consultant, the Consultant may stop affected portions of its services until the hazardous substance or condition is eliminated.

(15) **Construction Phase Services.**

(a) If the Consultant's services include the preparation of documents to be used for construction and the Consultant is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against the Consultant in any way connected thereto.

(b) If the Consultant provides construction phase services, the Consultant shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, sequence, schedule, safety programs, or safety practices, nor shall Consultant have any authority or responsibility to stop or direct the work of any contractor. The Consultant's visits will be for the purpose of endeavoring to provide the Client a greater degree of confidence that the completed work of its contractors will generally conform to the construction documents prepared by the Consultant. Consultant neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.

(c) The Consultant is not responsible for any duties assigned to the design professional in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and for its means and methods; that the contractor shall indemnify the Client and the Consultant for all claims and liability arising out of job site accidents; and that the Client and the Consultant shall be made additional insureds under the contractor's general liability insurance policy.

(16) **No Third-Party Beneficiaries; Assignment and Subcontracting.** This Agreement gives no rights or benefits to anyone other than the Client and the Consultant, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and the Consultant. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by Consultant, without the written consent of the Consultant. The Consultant reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If the Consultant exercises this right, the Consultant will maintain the agreed-upon billing rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.

(17) **Confidentiality.** The Client consents to the use and dissemination by the Consultant of photographs of the project and to the use by the Consultant of facts, data and information obtained by the Consultant in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, the Consultant shall use reasonable care to maintain the confidentiality of that material.

(18) **Miscellaneous Provisions.** This Agreement is to be governed by the law of the State of Georgia. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Provided, however, that any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by the Consultant. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision nor shall it affect the enforceability of that provision or of the remainder of this Agreement.

AGENDA ITEM #14

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #14 - Discussion for possible action to ratify the General Manager's action of hiring R.O. Anderson Engineering, Inc. to conduct the aerial mapping for the Ramsey Canyon drainage.

DISCUSSION: Part of the information that Kimley/Horn needs to remap the Ramsey Canyon drainage floodplain is topographic data which meets FEMA standards. CWSD staff recently found out that R.O. Anderson Engineering, Inc. is contracting to have aerial mapping done in another part of the watershed. Including the Ramsey aerial mapping with the other contract will save costs for the Ramsey project. Due to weather issues, the aerial mapping will be conducted before the November Board meeting. In order combine the aerial mapping and cut costs, the General Manager authorized R.O. Anderson to include the Ramsey Canyon Drainage in their aerial mapping. Funds for this project are coming out of the FEMA MAS # 6 grant.

STAFF RECOMMENDATION: Ratify the General Manager's action of hiring R.O. Anderson Engineering, Inc. to conduct the aerial mapping for the Ramsey Canyon drainage.

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 18, 2015

SUBJECT: Agenda Item #15 - Staff reports

DISCUSSION: The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 21, 2015:

- 10/22 - Debbie went with a Carson Valley Conservation District crew to install a new dam gate at Lost Lakes and do maintenance around the lakes.
- 10/22/15 - Ed listened to a FEMA Cooperating Technical Partners (CTP) webinar.
- 10/23/15 - Brenda met with Steve Lewis of UNCE regarding their presentation to the Tribal EPA Region 9 Conference on 11/27/15.
- 10/23/15 - Ed participated in a National Oceanic and Atmospheric Administration (NOAA) weather update conference call.
- 10/26-29/15 - Courtney participated in a Nevada Department of Agriculture (NDA) Medusahead Symposium and Nevada Weed Management Conference in Reno and give a presentation at the conference on 10/29.
- 10/26/15 - Ed met with Erik Nilssen of Douglas County in Minden to discuss the Stephanie Lane Project.
- 10/27/15 - Brenda and Toni participated in a Flood Awareness Week planning meeting.
- 10/27/15 - Brenda and Steve Lewis of the University of Nevada Cooperative Extension (UNCE) gave a presentation on CRC Coordination to the Tribal EPA Region 9 Conference in Reno.
- 10/28/15 - Ed participated in the Nevada Silver Jacket webinar.
- 11/1/15 - Brenda helped with the Carson City Flood Awareness Week event at the north Carson Walmart.
- 11/2/15 - Ed participated in a meeting with NDEP regarding the Lahontan Water Quality Review.
- 11/3/15 - Ed gave a regional update to the Storey County Board of Commissioners in Virginia City.
- 11/3/15 - Courtney helped with the Churchill County Flood Awareness Week event in Fallon.
- 11/4/15 - Ed participated in a meeting in Fallon regarding the Churchill County Water Rights Mapping Program.
- 11/4/15 - Ed gave a regional update to the Gardnerville GID Board of Directors.

- 11/5/15 - Ed and Debbie gave a regional update to the Churchill County Board of Commissioners in Fallon.
- 11/5/15 - Courtney helped with the Douglas County Flood Awareness Week event in Gardnerville.
- 11/5/15 - Ed gave a regional update to the Douglas County Board of Commissioners.
- 11/5/15 - Ed gave an annual Community Rating System report to Douglas County Board of Commissioners.
- 11/6/15 - Ed met with Jeff House of Kimley-Horn regarding the Ramsey Canyon Flood Study in Lyon County.
- 11/9/15 - Ed met with Erik Nilssen of Douglas County and Rob Anderson of R.O. Anderson Engineering regarding the Stephanie Lane Drainage Project in Carson Valley.
- 11/10/15 - Ed met with Mitch Blum of HDR Engineering regarding the Carson Valley flood maps.
- 11/10/15 - Ed participated in the Carson Truckee Water Conservancy District (CTWCD) Board meeting in Reno.
- 11/10/15 - Courtney participated in the Growing Resources for Environmental Education in Nevada (GREENevada) meeting in Reno.
- 11/12/15 - Ed gave a regional update to the Stagecoach GID Board of Directors.
- 11/16/15 - Brenda, Courtney, and Toni participated in the CRC Education Working Group meeting.
- 11/16/15 - Brenda met with Mary Kay Wagner of NDEP regarding the Watershed Literacy Implementation Program.
- 11/17/15 - Ed and Brenda participated in a conference call with Floodplain Administrators.
- 11/17/15 - Ed, Brenda, Courtney, and Toni participated in the CRC River Corridor Working Group meeting.
- 11/17/15 - Brenda and Courtney attended a Sierra Nevada Forum Series on El Nino, the Blob, Drought, and ARK Storms.
- 11/18/15 - Brenda gave a presentation on Low Impact Development (LID) practices to the Carson City Planning Commission.
- 11/18/15 - Debbie gave a regional update to the Indian Hills GID Board of Directors.

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

- 11/19/15 - Ed will give a regional update to the Lyon County Board of Commissioners in Yerington.
- 11/19/15 - Ed will attend the Douglas County Board of Commissioners meeting at Lake Tahoe regarding the Smelter Creek Drainage Study.

- 11/19/15 - Ed will give a regional update to the Silver Springs Mutual Water Company.
- 11/20/15 - Ed will participate in the monthly meeting with the Douglas County Ag Group at Park Cattle Company.
- 11/20/15 - Ed and Debbie will meet with interested parties regarding the Virginia/Rocky Diversion Project at Park Cattle Company.

STAFF RECOMMENDATION: Receive and file.

CORRESPONDENCE

NDOT finishes Spooner drainage project

Nevada Appeal staff report

The Nevada Department of Transportation has substantially completed a project to enhance storm drainage, help preserve water quality and reduce erosion on U.S. 50 in south Carson City.

The project replaced more than 50 storm drains and drop inlets, as well as enhanced roadside slopes and curb and gutter on U.S. 50 from the South Carson Street/Spooner junction to Tahoe Golf Club Drive, approximately four and a half miles up U.S. 50. Multiple drainage channels from the highway were improved with additional drainage pipes or rock work to reduce erosion.

Some of the drainage systems were originally constructed when the highway was built more than 50 years ago. The



COURTESY NDOT

The project enhances storm drainage, helps preserve water quality and reduces erosion on U.S. 50 in south Carson City.

drainage systems carry storm water into the Clear Creek Watershed on the south side of U.S. 50. The project also enhanced roadway safety by

replacing many storm grates from near the travel lanes, providing a smoother roadway surface and reducing potential roadway flooding risk. Minor

finishing work will be completed on the project in coming weeks.

The approximately \$1.2 million project by contractor MKD Construction started in June. The improvements are one part of the Clear Creek Erosion Control Program, a cooperative agreement between NDOT and the Carson Valley Conservation District. Since 2005, NDOT has dedicated more than \$4 million to enhance U.S. 50 drainage into the Clear Creek Watershed, with approximately 20,000 feet of drainages downstream of U.S. 50 improved with earth and rock work to reduce erosion. Future projects are planned to further reduce erosion and preserve water quality in the upper Clear Creek Watershed.

Further information is available at www.nevadadot.com/stormwater.