

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

NOTICE OF PUBLIC MEETING

DATE: November 28, 2018
TIME: 6:30 P.M.
LOCATION: NAI Alliance
Conference Room
1000 N. Division St., Ste. 202
Carson City, NV

AGENDA

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

1. Call to Order the CWSD Board of Directors
2. Roll Call
3. Pledge of Allegiance
4. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
5. For Possible Action: Approval of Agenda
6. For Possible Action: Approval of the Board Meeting Minutes of October 17, 2018.

CONSENT AGENDA

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

7. For Possible Action: Approval of Treasurer's Report for October 2018.
8. For Possible Action: Payment of Bills for October 2018.
9. For Possible Action: Approval of the Agreement to hire HDR to upgrade the HEC-HAS model version 5.0.3 to 5.0.5 as part of FEMA MAS #9 in an amount not to exceed \$10,738.00.
10. For Possible Action: Approval of the Agreement to hire Michael Baker Inc. to conduct the North Carson City Study as part of FEMA MAS #9 in an amount of \$130,000 with the possibility of increasing the contact by \$28,080 if funding is provided by Carson City.
11. For Possible Action: Approval of updates to the Personnel Policy Manual.
12. For Possible Action: Approval a letter of recommendation to the Governor for appointment of the CWSD General Manager to the Carson Truckee Water Conservancy District Board of Directors.
13. For Possible Action: Approval for the General Manager to attend the 2019 Nevada Water Resources Association conference in Reno, Nevada.
14. For Possible Action: Approval of changes to the Administrative Assistant job description.

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

Carson Water Subconservancy District Board of Directors and
Carson River Watershed Committee
11/28/18 Meeting Agenda

RECESS TO CONVENE AS THE
CARSON RIVER WATERSHED COMMITTEE

15. Roll Call
16. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
17. For Possible Recommendation: Ratify the hiring of MacLeod Watts, Inc., Actuary firm to calculate OPEB liability.
18. For Possible Recommendation: Presentation on the FY 2017-18 Audit by Kohn & Company.
19. For Discussion Only: Presentation by the EPA on the Mercury Superfund Project in the Middle and Lower Carson River Watershed.
20. For Possible Recommendation: Update on the Amicus Brief regarding the Public Trust Doctrine.
21. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.

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

22. For Possible Action: Ratify the hiring of MacLeod Watts, Inc., Actuary firm to calculate OPEB liability.
23. For Possible Action: Approval of the FY 2017-18 Audit as presented by Kohn & Company.
24. For Discussion Only: Staff Reports - General Manager
- Legal
- Correspondence
25. For Discussion Only: Directors Reports
26. For Discussion Only: Update on activities in Alpine County.
27. For Discussion Only: Update on activities in Storey County.
28. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
29. For Possible Action: Adjournment

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

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

-Dayton Utilities Complex
34 Lakes Blvd
Dayton, NV

-Minden Inn Office Complex
1594 Esmeralda Avenue
Minden, NV

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

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

Carson Water Subconservancy District Board of Directors and
Carson River Watershed Committee
11/28/18 Meeting Agenda

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

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

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

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

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

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 9:00 A.M. on November 21, 2018, he/she posted a copy of the Notice of Public Meeting and Agenda for the November 28, 2018, regular meeting of the Carson Water Subconservancy District and the Carson River Watershed Committee, in accordance with NRS 241.020; said agenda was posted at the following location:

_____.

SIGNATURE

Name: _____

Title: _____

Date & Time of Posting: _____

AGENDA ITEM #6

**MINUTES OF LAST
BOARD MEETING**

CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS AND
CARSON RIVER WATERSHED COMMITTEE MEETING
October 17, 2018, 6:30 P.M.
DRAFT Minutes

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

CWSD Directors present:

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

Directors not present:

Steve Thaler

Staff present:

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

Also present:

David Griffith, Alpine County
Austin Osborne, Storey County

The Pledge of Allegiance was led by Director Abowd.

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

Item #5 – For Possible Action: Approval of Agenda. Director Abowd requested that Items #12 and #13 be moved to before Item #11. *Director Roberts made the motion to approve the agenda. The motion was seconded by Director Schank and unanimously approved by the CWSD Board.*

Item #6 – For Possible Action: Approval of the Board Meeting Minutes of September 19, 2018. Director Schank made the motion to approve the Board Meeting Minutes of September 19,

2018. The motion was seconded by Director Bonkowski *and unanimously approved by the Board, with Directors Frensdorff and Johnson abstaining for not having been at that meeting.*

CONSENT AGENDA

Item #7 – For Possible Action: Approval of Treasurer’s Report for September 2018.

Item #8 – For Possible Action: Payment of Bills for September 2018.

Director Johnson made the motion to approve Items #7-8 of the Consent Agenda. The motion was seconded by Director Schank and unanimously approved by the CWSD Board.

END OF CONSENT AGENDA

RECESS TO CONVENE AS THE CARSON RIVER WATERSHED COMMITTEE

Item #9 – Roll Call – Director Abowd convened the Carson River Watershed Committee and a roll call was taken.

Committee Members present:

CWSD Directors as present in roll call above
David Griffith, Alpine County
Austin Osborne, Storey County

Committee Members not present:

Don Jardine, Alpine County
Steve Thaler

Item #10 – Discussion Only: Public Comment – None

Item #12 – For Discussion Only: Update on the “Get on the Bus” tour. Referring to a PowerPoint presentation, Brenda Hunt explained that on Day 1 the tour of the upper watershed began in route to Alpine County with an overview of the watershed, the CWSD video, and an explanation of the Alpine Decree and groundwater by Ed James. David Griffith explained the geology of the area. The first stop was at the Markleeville Creek Floodplain Restoration site where Kimra McAfee and Mo Loden of the Alpine Watershed Group, Zach Wood of Alpine County, and Debbi Waldear of Friends of Hope Valley gave information about the various river restoration projects along the East and West Forks of the Carson River. At Heenan Lake Yolanda Sanchez of the EPA, Hannah Schembri of the Lahontan Water Quality Control Board, and Rachel Van Horne of the US Forest Service addressed the group on the Leviathan and Zaca Mines, and fisheries, frogs, and toads.

At the Dangberg Home Ranch Park, Jacques Etchegoyhen spoke about conservation easements and gave a Lands Bill update and Susan Jamerson talked about Washoe Tribe issues. Folks were also allowed to tour the park buildings. A presentation on the whole Carson Valley water system was requested for a future tour topic.

Erik Nilssen and Courtney Walker of Douglas County spoke about the Johnson Lane Area Drainage Master Plan and Douglas County Stormwater Program, and John Cobourn spoke about alluvial fan flooding issues and flash flooding.

In route to Fuji Park, the Floodplains as Community Assets videos were shown. At Fuji Park, Lyndsey Boyer explained about the Carson City stormwater detention ponds. Jason Perock from NDOT explained about the Clear Creek erosion control project along Hwy. 50. Jena Huntington from the USGS spoke about water quality monitoring and the non-point source pollution signage. Juan Guzman talked about Muscle Powered and the Carson Valley Trails Association including about a parcel that Carson City is trying to purchase along Clear Creek.

On Day 2, the tour of the lower watershed began at the East Silver Saddle Ranch where Ann Bollinger told about Carson City's Open Space Programs; Dirk Goering talked about the Federal Lands Access Program (FLAP) grant; and Marenn Disbro talked about weed issues.

Traveling to Lahontan Dam, Lynn Zonge of Resource Concepts Inc. (RCI) explained about source water protection, Rob Pyzel of Lyon County explained about Lyon County projects, and Ernie Schank gave an historic perspective on the Newlands Project. At Lahontan Dam, the group was welcomed by Tony Beauregard of Nevada State Parks, and Ernie Schank lead a tour of the dam and gate house. Dr. Glenn Miller of the University of Nevada Reno explained the Mercury Superfund Site and methylation process.

Lunch was provided by the River Wranglers at Ft. Churchill State Park where Darcy Phillips talked about Environmental Education and various other River Wrangler programs. Brenda Hunt and Shane Fryer discussed Non-Point Source Pollution (NPS) and Low Impact Development (LID). Scott Egly of Nevada State Parks talked about private vs. public property during a walk to the river.

Following a brief tour of a Dayton Valley Conservation District project site, the bus headed for Virginia City, a new destination for Carson River Watershed bus tours. Along the way Christy Sullivan of Lahontan Conservation District talked about some of their Churchill County river restoration projects; Sean Gephart of the Nevada Department of Agriculture explained the State's Weed Free Hay and Gravel Program; Yolanda Sanchez of the EPA and Dave Friedman of NDEP gave information about the Mercury Superfund Site; and the group watched the Marlette Water System video. Once in Virginia City, Joe Curtis gave a brief Virginia City historical overview at Courthouse, and Mike Nevin of Storey County explained the Virginia City Stormwater/Sewer Project; and Blake Hiller gave a tour of the Virginia City Water Treatment Plant.

Ms. Hunt summarized the bus tour by the numbers:

- 45 participants
- 11 stops
- 39 volunteer speakers
- 5 videos
- 43 topics
- 6 counties
- 8 communities
- 2 8-hr. days
- 6 sponsors

- 5 CWSD staff & 1 AmeriCorps member
- 2 funders
- 13 professional education credits for Engineers, AICP, and CFMs
- 215 miles
- 1 amazing bus driver
- 1 Carson River Watershed: A lifeline connecting our communities

Item #13 – For Discussion Only: Presentation on the Carson River Watershed signs. Shane Fryer reminded the Board that the watershed boundary signs are part of a broader project within the Watershed Coordinator Grant through NDEP to raise a broader awareness the watersheds. He explained that there are 22 signs at 12 different locations across the Nevada portion of the Carson River watershed. At each location, a sign on one side of the highway notes that a vehicle is entering the Carson River Watershed, and on the opposite side of the highway, the sign indicates what other watershed the vehicle is entering (ex., the Truckee River Watershed or the Dixie Valley Watershed).

Creation and placement of the signs had to be confined to Nevada because funding was from Nevada sources. The Nevada Department of Transportation provided \$12,000 for making the signs, cement, and materials. They will also monitor the condition of the signs and replace them in perpetuity. Mr. Fryer noted that CWSD paid Horizon Construction for the sign installation and explained the rather involved process, including securing 11 NDOT permits, a federal highway permit, traffic control, and inspections. He noted that CWSD will be working with Cal Trans to install signs in Alpine County in the near future.

Director Gray arrived at 6:55 p.m.

Item #11 - For Possible Action: Adopt the 2018 Regional Floodplain Master Plan Update.

Debbie Neddenriep gave a presentation on the Carson River Watershed Floodplain Master Plan (FMP) 2018. For every \$1 spent on flood mitigation/prevention, \$6 is saved in disaster recovery costs. In 2004, the Carson River Coalition held a flood conference to address flooding. In 2005, a Cooperating Technical Partner (CTP) Agreement was signed between CWSD and FEMA. The CTP programs allows CWSD and local communities to take the lead in FEMA studies and projects, lending local expertise to create more accurate flood mapping, thus improving Flood Insurance Rate Maps. Part of the continued partnership with FEMA includes updating the Regional Floodplain Management Plan (Plan) every five years. The Plan was created in 2008 and updated in 2013; both versions were approved by all the counties in the watershed. Since 2010, FEMA has provided approx. \$3.5 million through CWSD to perform studies, projects to reduce flood hazards for watershed communities, and flood awareness. Although no match is required, the counties and CWSD have been able to leverage approximately half a million dollars of cash and in-kind match to jump start several studies.

We are beginning the ninth round of funding which includes:

- South Dayton Valley Area Drainage Master Plan,
- Pine Nut Creek Restudy in Douglas County,
- North Carson City Flood Mapping, and
- Flood awareness outreach and education.

Previous funding rounds included:

- Physical Map Revision (PMR) of the Carson River in Lyon County, Carson City, Douglas County, and Alpine County,
- Hydraulic model for this new PMR and a new ordinance in these counties,
- Inundation maps of the river channel and Carson City,
- Multiple Letters of Map Revision (LOMR),
- Multiple Area Drainage Master Plans (ADMP),
- Flood awareness outreach and education, and
- 2018 Floodplain Master Plan (FMP) Revision and Discovery Report.

Included in the FMP is an updated Rapid Evaluation of the watershed (Appendix B), county progress on the suggested actions (Appendix E), a list of projects completed by CWSD (Appendix D), and the FEMA Discovery Report (Appendix C). The Discovery report is a FEMA requirement to identify future projects/studies for future funding.

This plan provides guidelines and tools to help communities reduce flood risks through eight categories of strategies which list suggested actions:

1. Protect natural floodplain function and values;
2. Set higher regulatory standards;
3. Collect flood data information and maintenance;
4. Balance channel mitigation and bank erosion monitoring;
5. Increase floodplain and flood hazard outreach and education;
6. Reduce infrastructure impact;
7. Map/study alluvial fans; and
8. Minimize stormwater impacts.

The Floodplain and River Management Working Group members suggested that the 2018 Revision include:

- Complete reorganization of format, content, and appendices;
- Incorporation of the 2013 updates into the document and appendices;
- Adding two new strategies related to alluvial fan and stormwater flooding;
- Re-aligning existing Suggested Actions and adding a few more; and
- Correlating Suggested Actions to the Community Rating System.

As communities implement these strategies, the benefits become apparent:

- Safer communities;
- Saving money by mitigating potential flooding rather than pay full flood recovery costs;
- Avoid duplication of efforts.
- Flood hazard planning which crosses jurisdictional lines;
- Synergy from all staff gathering data and working together to solve problems;
- Flood insurance premium discount for communities who participate in FEMA's National Flood Insurance Program's Community Rating System (CRS).

Committee Member Schank made the motion to recommend CWSD Board adoption of the 2018 Regional Floodplain Master Plan Update and take it to the various counties for their approval. The motion was seconded by Committee Member Stodieck and unanimously approved by the Carson River Watershed Committee.

Item #14 – For Discussion Only: Update on the NDEP 319 Grant and USBR WaterSMART

Grant Mr. James explained that on p. 116 of the Board package is a letter from NDEP approving up to \$237,000 in grant funding for the Carson River Watershed Coordination Program and the Watershed Literacy Program. Also, on p. 117, is a letter from the US Bureau of Reclamation approving \$100,000 for the WaterSMART: Water Marketing Strategy Grant titled “Carson River Watershed Water Market (Exchange/Transfer) Program.” The NDEP grant will provide funding for Ms. Hunt’s and Mr. Fryer’s salaries for next two years and continuation of the Watershed Literacy program. The Watershed Literacy Campaign video is being tweaked to clarify that people get their water from the watershed, not the river. NDEP agrees that there will be more cost and are willing to provide more funds for the changes. In the future we will be focusing more on Non-Point Source (NPS) pollution because of the NDEP grant source.

Mr. James noted that we got the USBR WaterSMART Grant in the amount we requested but there is a change in what can be counted as match. This is a very competitive grant and not many communities in the West received this grant.

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

Item #15 – Discussion Only: Public Comment. None.

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

Item #16 – For Possible Action: Adopt the 2018 Regional Floodplain Master Plan Update.

This item was discussed earlier in the Agenda as Item #11.

Director Schank made the motion to adopt the 2018 Regional Floodplain Master Plan Update. The motion was seconded by Director Stodieck and unanimously approved by the Board.

Item #17– Discussion Only: Staff Reports

General Manager – Mr. James reported:

- The Administrative Committee will need to have a meeting soon to modify personnel policies to meet new Nevada Revised Statute requirements. CWSD may hire an actuary to look at the medical liability for future retirees.
- Regarding the Public Trust Doctrine issues, Mr. King and Mr. James meet with the State Engineer’s Legal Department to discuss ideas for submitting our Amicus Brief. All the Carson River Watershed counties see this as an issue of concern. Mr. King noted that the county District Attorneys are knowledgeable and motivated.
- Mr. James attended a recent Silver Jacket program meeting. He learned that this year FEMA has about three times the normal amount of money for hazard mitigation. Mr. James suggested that Douglas County consider applying for funding for a Smelter Creek flood mitigation dam construction project. He noted that in the past this project was not funded because it did not have a favorable benefit/cost analysis. Mr. James said he referred Erik Nilssen to consultants who can help with preparing the benefit/cost analysis.
- For 2019, the Corps of Engineers agreed to do more analysis on alluvial fans in he watershed.

- For the proposed projects to be funded through the Silver Jacket program in 2020, Douglas County's proposal to upgrade its early warning system for flooding received the most votes.

Correspondence – As included in the Board package and handed out at the meeting.

Item #18- Discussion Only: Directors' Reports – Director Schank noted that four routes that cross the watershed are being considered for Highway 11. The preferred route is through Hawthorne. If one route would produce less impact on the watershed, perhaps CWSD should comment.

Item #19 – Discussion Only: Update on activities in Alpine County.

Supervisor Griffith reported:

- The Good Neighbor Agreement between the US Forest Service (USFS) and Alpine County was signed. The Sierra Nevada Conservancy is also negotiating a Good Neighbor Agreement with the USFS.

Item #20 – Discussion Only: Update on activities in Storey County. Committee Member Osborne reported:

- Storey County has begun 1,300 ft of water line from Five Mile Reservoir to Virginia City. The work is moving quickly and expected to be under-budget and on-time. Director Bonkowski asked about state-of-the-art sewage treatment facility in Tahoe Reno Industrial (TRI) Park. If the effluent line goes from TMWA to TRI Park, the treatment plant needs to be upgraded. There is talk about tripling the number of employees at TRI Park in the next 10 years which would require better transportation arrangements. Mr. Osborne mentioned that Panasonic is running commercial buses to bring 1,000 employees to and from work each day. Transportation routes are being considered.

Item #21 – Discussion Only: Public Comment. Director Abowd reminded the Board that the November meeting will be on 11/28/18 because of Thanksgiving.

There being no further business to come before the Board, Director Stodieck made the motion to adjourn, and the meeting was adjourned at 7:38 p.m.

Respectfully submitted,

Toni Leffler
Secretary

AGENDA ITEM #7

TREASURER'S REPORT

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Balance Sheet
As of October 31, 2018

| | Oct 31, 18 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1010-00 · Cash in Checking - B of A | 78,129.21 |
| 1011-00 · Petty Cash | 100.00 |
| 1014-00 · Local Gov't Inv. Pool-Regular | 783,409.50 |
| 1029-00 · Bank of America-Savings | 149.00 |
| Total Checking/Savings | 861,787.71 |
| Other Current Assets | |
| 1055-00 · Payroll Deposit - Carson City | 500.00 |
| Total Other Current Assets | 500.00 |
| Total Current Assets | 862,287.71 |
| TOTAL ASSETS | 862,287.71 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 3360-00 · Accrued Vacation | 8,145.16 |
| 3362-00 · Accrued sick leave | 1,832.29 |
| Total Other Current Liabilities | 9,977.45 |
| Total Current Liabilities | 9,977.45 |
| Total Liabilities | 9,977.45 |
| Equity | |
| 4000-00 · Fund Balance | 706,099.87 |
| Net Income | 146,210.39 |
| Total Equity | 852,310.26 |
| TOTAL LIABILITIES & EQUITY | 862,287.71 |

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss YTD Comparison

Accrual Basis

October 2018

| | Oct 18 | Jul - Oct 18 |
|---|------------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5008-00 · Alpine Co. Joint Powers contrib | 9,800.00 | 9,800.00 |
| 5009-00 · Churchill County Ad Valorem | | |
| 5010-00 · Lyon County Ad Valorem | 69,586.80 | 69,586.80 |
| 5011-00 · Douglas County Ad Valorem | 75,617.32 | 273,056.86 |
| 5012-00 · Carson City Ad Valorem | 54,878.45 | 198,350.46 |
| 5031-00 · Interest Income-LGIP Reg. | 1,045.19 | 3,169.96 |
| 5045-00 · Interest Income-B of A Savings | 0.01 | 0.03 |
| 5050-00 · Watershed Coordinator | | |
| 5050-02 · BLM Grant-Watershed Coord. | | 1,208.82 |
| 5050-12 · NDEP-WS Coordinator 2018 | | |
| Total 5050-00 · Watershed Coordinator | | 1,208.82 |
| 5058-00 · 208 Water Quality Plan | | |
| 5058-04 · NDEP-LID Implementation 2018-19 | | |
| Total 5058-00 · 208 Water Quality Plan | | |
| 5060-00 · Misc. Income | | |
| 5060-02 · Watershed Tour | 4,300.00 | 5,665.00 |
| 5060-00 · Misc. Income - Other | 15.00 | 15.00 |
| Total 5060-00 · Misc. Income | 4,315.00 | 5,680.00 |
| 5063-00 · Environmental Education Program | | |
| 5063-05 · NDEP-Env.Ed.Coord. 2017-18 | | |
| Total 5063-00 · Environmental Education Program | | |
| 5082-00 · Alpine Co.-CASGEM Grant | | |
| 5083-00 · Al.Co.-Mesa GW Monitoring Grant | | |
| 5095-00 · NDEP-WS Literacy Implementation | | |
| 5096-00 · NFWF-Weed Mgmt. | 14,421.37 | |
| 5097-00 · BLM-Weed Mgmt. Grant | | |
| 5098-00 · FEMA -MAS #7 | 11,678.58 | 17,546.84 |
| 5099-00 · NDEP-WS Lit.Implement.-Phase 3 | | |
| 6000-00 · FEMA-MAS #8 | | |
| 6000-02 · StCo-Dayton Vly ADMP | 15,000.00 | 15,000.00 |
| 6000-00 · FEMA-MAS #8 - Other | 16,829.47 | 50,084.03 |
| Total 6000-00 · FEMA-MAS #8 | 31,829.47 | 65,084.03 |
| 6002-00 · NDA Weed Mgmt-Starthistle | | -12,602.25 |
| Total Income | 273,172.19 | 630,881.55 |
| Expense | | |
| 6003-00 · FEMA-MAS #9 | -1,834.10 | -1,834.10 |
| 7015-00 · Salaries & Wages | 30,478.97 | 111,077.41 |
| 7020-00 · Employee Benefits | 11,734.25 | 43,175.83 |
| 7021-00 · Workers Comp Ins. | 120.86 | 120.86 |
| 7101-00 · Director's Fees | | |
| 7101-01 · Director Benefits | 9.28 | 34.71 |
| 7101-02 · Director's Fees-Alpine Co. | 80.00 | 480.00 |
| 7101-00 · Director's Fees - Other | 640.00 | 2,240.00 |
| Total 7101-00 · Director's Fees | 729.28 | 2,754.71 |
| 7102-00 · Insurance | | 4,958.95 |
| 7103-00 · Office Supplies | -544.66 | 563.34 |
| 7104-00 · Postage | 22.25 | 182.15 |
| 7105-00 · Rent | 2,965.00 | 11,116.71 |
| 7106-00 · Telephone/Internet | 299.94 | 1,199.76 |
| 7107-00 · Travel-transport/meals/lodging | | |
| 7107-01 · Car Allowance | 566.42 | 2,095.75 |

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss YTD Comparison

Accrual Basis

October 2018

| | Oct 18 | Jul - Oct 18 |
|--|-----------|--------------|
| 7107-00 · Travel-transport/meals/lodging - Other | 325.42 | 1,998.89 |
| Total 7107-00 · Travel-transport/meals/lodging | 891.84 | 4,094.64 |
| 7108-00 · Dues & Publications | 317.00 | 317.00 |
| 7109-00 · Miscellaneous Expense | | |
| 7110-00 · Seminars & Education | 330.00 | 330.00 |
| 7112-00 · Bank Charges | | 2.00 |
| 7114-00 · Outside Professional Services | | 3,218.68 |
| 7116-00 · Legal | 2,750.00 | 7,500.00 |
| 7117-00 · Lost Lakes Expenses | 11.21 | 11.21 |
| 7120-00 · Integrated Watershed Programs | | |
| 7120-07 · Watershed Tour | 1,515.72 | 1,515.72 |
| 7120-30 · Watershed Coord.Exp. 2015-17 | 607.90 | 607.90 |
| 7120-31 · NDEP-WS Program Exp. 2018 | 883.05 | 1,219.10 |
| Total 7120-00 · Integrated Watershed Programs | 3,006.67 | 3,342.72 |
| 7125-00 · Environmental Ed.Coord.Exp. | | |
| 7125-03 · Env. Ed. Coord. Exp. 2017-18 | 3,117.03 | 6,601.74 |
| Total 7125-00 · Environmental Ed.Coord.Exp. | 3,117.03 | 6,601.74 |
| 7215-00 · Sierra NV Journeys-Family Night | | |
| 7332-00 · Carson River Work Days | | |
| 7332-03 · CR Work Days 2017-18 | | |
| 7332-04 · CR Work Days 2018-19 | | |
| Total 7332-00 · Carson River Work Days | | |
| 7337-00 · Carson River Restoration | | |
| 7337-01 · Upper Carson River Grant. | | |
| 7337-19 · CVCD-Bioengineering, 2018-20 | 3,983.86 | 3,983.86 |
| 7337-91 · CVCD-Cradlebaugh #1, 2018-19 | 8,980.00 | 8,980.00 |
| Total 7337-01 · Upper Carson River Grant. | 12,963.86 | 12,963.86 |
| 7337-03 · Dayton Valley Conserv | | |
| 7337-33 · DVCD--Restoration Proj. 2017-19 | | |
| Total 7337-03 · Dayton Valley Conserv | | |
| 7337-04 · Lahontan Conserv.Dist | | |
| 7337-41 · LCD-Clearing & Snagging | | |
| Total 7337-04 · Lahontan Conserv.Dist | | |
| Total 7337-00 · Carson River Restoration | 12,963.86 | 12,963.86 |
| 7404-00 · Noxious Weeds Control-CR Wtrshd | | |
| 7404-01 · Noxious Weed Control-Alpine Co. | 15,000.00 | |
| 7404-03 · Noxious Weed Control-CarsonCity | | |
| 7404-04 · Noxious Weed Control-Lyon Co. | | |
| 7404-05 · Noxious Weed Control-Churchill | | |
| Total 7404-00 · Noxious Weeds Control-CR Wtrshd | 15,000.00 | |
| 7406-00 · 208 Water Quality Mgmt. Plan | | |
| 7406-03 · LID Implementation 2018-19 | 1,062.82 | 1,066.18 |
| Total 7406-00 · 208 Water Quality Mgmt. Plan | 1,062.82 | 1,066.18 |
| 7429-00 · NDEP-Wtrshd Lit.Implementation | | 2.84 |
| 7430-00 · NFWF - Weed Mgmt. | 30.35 | 40.46 |
| 7431-00 · BLM - Weed Mgmt. | | 14.34 |
| 7432-00 · FEMA MAS #7 | | |
| 7432-01 · Voltaire Cyn.(Cardno) | 11,375.00 | 11,375.00 |
| 7432-02 · Johnson Ln. ADMP (JE Fuller) | | |
| 7432-04 · Discovery/FMP Update(MB) | | |

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss YTD Comparison

Accrual Basis

October 2018

| | Oct 18 | Jul - Oct 18 |
|---|------------|--------------|
| 7432-00 · FEMA MAS #7 - Other | 3.19 | 228.21 |
| Total 7432-00 · FEMA MAS #7 | 11,378.19 | 11,603.21 |
| 7433-00 · NDEP-WS Lit.Impl.-Phase 3 | | |
| 7433-01 · WS Lit. 3-Match | | 2,696.64 |
| 7433-00 · NDEP-WS Lit.Impl.-Phase 3 - Other | 26,695.14 | 26,755.16 |
| Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3 | 26,695.14 | 29,451.80 |
| 7434-00 · FEMA MAS #8 | | |
| 7434-01 · Dayton ADMP(JE Fuller) | 11,616.00 | 67,774.80 |
| 7434-02 · Update Floodplain Ord.(Loveberg | 647.50 | 4,005.50 |
| 7434-03 · Public Outreach-FAW | 1,021.90 | 1,021.90 |
| 7434-04 · School Outreach(River Wranglers | 946.30 | 947.30 |
| 7434-00 · FEMA MAS #8 - Other | 37.78 | 64.95 |
| Total 7434-00 · FEMA MAS #8 | 14,269.48 | 73,814.45 |
| 7436-00 · NDA Weed Mgmt - Starthistle | | |
| 7436-01 · CC - Starthistle Mgmt. | | |
| 7436-02 · DVCD - Starthistle Mgmt. | | |
| 7436-00 · NDA Weed Mgmt - Starthistle - Other | | 1.65 |
| Total 7436-00 · NDA Weed Mgmt - Starthistle | | 1.65 |
| 7437-00 · FEMA MAS #9 | 17.38 | 18.57 |
| 7508-00 · USGS Do.Co.WQ & GW Monitoring | | |
| 7508-02 · DoCo WQ/GW Mon. 2017-19 | | 23,789.25 |
| Total 7508-00 · USGS Do.Co.WQ & GW Monitoring | | 23,789.25 |
| 7524-00 · USGS-GW Lvl & WQ in Ch.Co. | | |
| 7524-01 · USGS-GW Lvl & WQ-ChCo 2014-18 | | 1,116.00 |
| 7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22 | | 1,408.00 |
| Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co. | | 2,524.00 |
| 7527-00 · USGS-Arsenic Data Collection-CV | | |
| 7527-01 · USGS-CV Arsenic Study 2018-19 | | 3,100.00 |
| Total 7527-00 · USGS-Arsenic Data Collection-CV | | 3,100.00 |
| 7528-00 · USGS-Mercury/Arsenic/Lead Mon. | | 7,000.00 |
| 7600-00 · Alpine County Projects | | |
| 7600-05 · Alpine Watershed Programs | 12,500.00 | 12,500.00 |
| 7600-09 · Al.Co.-CASGEM | | 0.87 |
| 7600-10 · Al.Co.-Mesa GW Monitoring | | 2.82 |
| Total 7600-00 · Alpine County Projects | 12,500.00 | 12,503.69 |
| 7640-00 · Churchill County Projects | | |
| 7640-09 · Lahontan Vly.Wtr.Lvl.Measure. | 4,215.50 | 4,215.50 |
| 7640-16 · Dixie Vly.Wtr.Lvl.Measurement | 3,827.75 | 3,827.75 |
| Total 7640-00 · Churchill County Projects | 8,043.25 | 8,043.25 |
| Total Expense | 156,356.01 | 384,671.16 |
| Net Ordinary Income | 116,816.18 | 246,210.39 |
| Other Income/Expense | | |
| Other Income | | |
| 8009-00 · Trans. In-Floodplain Mgmt. Fd. | | |
| Total Other Income | | |
| Other Expense | | |
| 8002-00 · Transfer Out-Acq/Const Fund | 50,000.00 | 50,000.00 |
| 8014-00 · Trans. Out-Floodplain Mgmt. Fd. | 50,000.00 | 50,000.00 |

Profit & Loss YTD Comparison

October 2018

| | Oct 18 | Jul - Oct 18 |
|---------------------|-------------|--------------|
| Total Other Expense | 100,000.00 | 100,000.00 |
| Net Other Income | -100,000.00 | -100,000.00 |
| Net Income | 16,816.18 | 146,210.39 |

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2018

| | Jul - Oct 18 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5008-00 · Alpine Co. Joint Powers contrib | 9,800.00 | 9,800.00 | | 100.0% |
| 5009-00 · Churchill County Ad Valorem | | 201,065.00 | -201,065.00 | |
| 5010-00 · Lyon County Ad Valorem | 69,586.80 | 166,458.00 | -96,871.20 | 41.8% |
| 5011-00 · Douglas County Ad Valorem | 273,056.86 | 551,915.00 | -278,858.14 | 49.5% |
| 5012-00 · Carson City Ad Valorem | 198,350.46 | 412,592.00 | -214,241.54 | 48.1% |
| 5022-00 · Water Lease - Mud Lake | | 55,000.00 | -55,000.00 | |
| 5031-00 · Interest Income-LGIP Reg. | 3,169.96 | 9,500.00 | -6,330.04 | 33.4% |
| 5045-00 · Interest Income-B of A Savings | 0.03 | 6.00 | -5.97 | 0.5% |
| 5050-00 · Watershed Coordinator | | | | |
| 5050-12 · NDEP-WS Coordinator 2018 | | 121,400.00 | -121,400.00 | |
| Total 5050-00 · Watershed Coordinator | 1,208.82 | 121,400.00 | -120,191.18 | 1.0% |
| 5058-00 · 208 Water Quality Plan | | | | |
| 5058-04 · NDEP-LID Implementation 2018-19 | | 17,850.00 | -17,850.00 | |
| Total 5058-00 · 208 Water Quality Plan | | 17,850.00 | -17,850.00 | |
| 5060-00 · Misc. Income | | | | |
| 5060-02 · Watershed Tour | 5,665.00 | 6,000.00 | -335.00 | 94.4% |
| Total 5060-00 · Misc. Income | 5,680.00 | 6,000.00 | -320.00 | 94.7% |
| 5063-00 · Environmental Education Program | | | | |
| 5063-06 · NDEP-Env.Ed.Coord. 2018-19 | | 5,100.00 | -5,100.00 | |
| Total 5063-00 · Environmental Education Program | | 5,100.00 | -5,100.00 | |
| 5082-00 · Alpine Co.-CASGEM Grant | | 300.00 | -300.00 | |
| 5083-00 · Al.Co.-Mesa GW Monitoring Grant | | 300.00 | -300.00 | |
| 5095-00 · NDEP-WS Literacy Implementation | | 26,300.00 | -26,300.00 | |
| 5096-00 · NFWF-Weed Mgmt. | | 17,240.00 | -17,240.00 | |
| 5097-00 · BLM-Weed Mgmt. Grant | | 750.00 | -750.00 | |
| 5098-00 · FEMA -MAS #7 | 17,546.84 | 82,650.00 | -65,103.16 | 21.2% |
| 5099-00 · NDEP-WS Lit.Implement.-Phase 3 | | 17,670.00 | -17,670.00 | |
| 6000-00 · FEMA-MAS #8 | 65,084.03 | 247,890.00 | -182,805.97 | 26.3% |
| 6002-00 · NDA Weed Mgmt-Starthistle | -12,602.25 | 2,050.00 | -14,652.25 | -614.7% |
| Total Income | 630,881.55 | 1,951,836.00 | -1,320,954.45 | 32.3% |
| Expense | | | | |
| 7015-00 · Salaries & Wages | 111,077.41 | 385,000.00 | -273,922.59 | 28.9% |
| 7020-00 · Employee Benefits | 43,175.83 | 145,500.00 | -102,324.17 | 29.7% |
| 7021-00 · Workers Comp Ins. | 120.86 | 1,100.00 | -979.14 | 11.0% |
| 7101-00 · Director's Fees | 2,754.71 | 14,500.00 | -11,745.29 | 19.0% |
| 7102-00 · Insurance | 4,958.95 | 6,000.00 | -1,041.05 | 82.6% |
| 7103-00 · Office Supplies | 563.34 | 2,500.00 | -1,936.66 | 22.5% |
| 7104-00 · Postage | 182.15 | 850.00 | -667.85 | 21.4% |
| 7105-00 · Rent | 11,116.71 | 26,555.00 | -15,438.29 | 41.9% |
| 7106-00 · Telephone/Internet | 1,199.76 | 3,800.00 | -2,600.24 | 31.6% |
| 7107-00 · Travel-transport/meals/lodging | 4,094.64 | 14,000.00 | -9,905.36 | 29.2% |
| 7108-00 · Dues & Publications | 317.00 | 1,100.00 | -783.00 | 28.8% |
| 7109-00 · Miscellaneous Expense | | 1,000.00 | -1,000.00 | |
| 7110-00 · Seminars & Education | 330.00 | 3,000.00 | -2,670.00 | 11.0% |
| 7111-00 · Office Equipment | | 3,000.00 | -3,000.00 | |
| 7112-00 · Bank Charges | 2.00 | 100.00 | -98.00 | 2.0% |
| 7114-00 · Outside Professional Services | 3,218.68 | 10,000.00 | -6,781.32 | 32.2% |
| 7115-00 · Accounting | | 16,000.00 | -16,000.00 | |
| 7116-00 · Legal | 7,500.00 | 40,700.00 | -33,200.00 | 18.4% |
| 7117-00 · Lost Lakes Expenses | 11.21 | 11,500.00 | -11,488.79 | 0.1% |
| 7118-00 · Mud Lake O & M | | 1,000.00 | -1,000.00 | |
| 7120-00 · Integrated Watershed Programs | | | | |

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2018

| | Jul - Oct 18 | Budget | \$ Over Budget | % of Budget |
|---|--------------|------------|----------------|-------------|
| 7120-07 · Watershed Tour | 1,515.72 | 6,000.00 | -4,484.28 | 25.3% |
| 7120-31 · NDEP-WS Program Exp. 2018 | 1,219.10 | 9,850.00 | -8,630.90 | 12.4% |
| Total 7120-00 · Integrated Watershed Programs | 3,342.72 | 15,850.00 | -12,507.28 | 21.1% |
| 7125-00 · Environmental Ed.Coord.Exp. | | | | |
| 7125-03 · Env. Ed. Coord. Exp. 2017-18 | 6,601.74 | 4,800.00 | 1,801.74 | 137.5% |
| Total 7125-00 · Environmental Ed.Coord.Exp. | 6,601.74 | 4,800.00 | 1,801.74 | 137.5% |
| 7215-00 · Sierra NV Journeys-Family Night | | 3,000.00 | -3,000.00 | |
| 7332-00 · Carson River Work Days | | | | |
| 7332-04 · CR Work Days 2018-19 | | 26,000.00 | -26,000.00 | |
| Total 7332-00 · Carson River Work Days | | 26,000.00 | -26,000.00 | |
| 7337-00 · Carson River Restoration | | | | |
| 7337-01 · Upper Carson River Grant. | | | | |
| 7337-19 · CVCD-Bioengineering, 2018-20 | 3,983.86 | 50,000.00 | -46,016.14 | 8.0% |
| 7337-91 · CVCD-Cradlebaugh #1, 2018-19 | 8,980.00 | 100,000.00 | -91,020.00 | 9.0% |
| Total 7337-01 · Upper Carson River Grant. | 12,963.86 | 150,000.00 | -137,036.14 | 8.6% |
| 7337-03 · Dayton Valley Conserv | | | | |
| 7337-33 · DVCD--Restoration Proj. 2017-19 | | 75,000.00 | -75,000.00 | |
| Total 7337-03 · Dayton Valley Conserv | | 75,000.00 | -75,000.00 | |
| 7337-04 · Lahontan Conserv.Dist | | | | |
| 7337-41 · LCD-Clearing & Snagging | | 20,000.00 | -20,000.00 | |
| Total 7337-04 · Lahontan Conserv.Dist | | 20,000.00 | -20,000.00 | |
| Total 7337-00 · Carson River Restoration | 12,963.86 | 245,000.00 | -232,036.14 | 5.3% |
| 7404-00 · Noxious Weeds Control-CR Wtrshd | | | | |
| 7404-01 · Noxious Weed Control-Alpine Co. | | 15,000.00 | -15,000.00 | |
| 7404-02 · Noxious Weed Control-Douglas Co | | 15,000.00 | -15,000.00 | |
| 7404-03 · Noxious Weed Control-CarsonCity | | 15,000.00 | -15,000.00 | |
| 7404-04 · Noxious Weed Control-Lyon Co. | | 15,000.00 | -15,000.00 | |
| 7404-05 · Noxious Weed Control-Churchill | | 15,000.00 | -15,000.00 | |
| Total 7404-00 · Noxious Weeds Control-CR Wtrshd | | 75,000.00 | -75,000.00 | |
| 7406-00 · 208 Water Quality Mgmt. Plan | 1,066.18 | 30,080.00 | -29,013.82 | 3.5% |
| 7429-00 · NDEP-Wtrshd Lit.Implementation | 2.84 | 25,510.00 | -25,507.16 | 0.0% |
| 7430-00 · NFWF - Weed Mgmt. | 40.46 | 15,240.00 | -15,199.54 | 0.3% |
| 7432-00 · FEMA MAS #7 | 11,603.21 | 75,800.00 | -64,196.79 | 15.3% |
| 7433-00 · NDEP-WS Lit.Impl.-Phase 3 | 29,451.80 | 25,260.00 | 4,191.80 | 116.6% |
| 7434-00 · FEMA MAS #8 | 73,814.45 | 225,160.00 | -151,345.55 | 32.8% |
| 7436-00 · NDA Weed Mgmt - Starthistle | 1.65 | 1,000.00 | -998.35 | 0.2% |
| 7500-00 · USGS Stream Gage Contract | | | | |
| 7500-02 · Stream Gages 2017-19 | | 78,405.00 | -78,405.00 | |
| Total 7500-00 · USGS Stream Gage Contract | | 78,405.00 | -78,405.00 | |
| 7508-00 · USGS Do.Co.WQ & GW Monitoring | | | | |
| 7508-02 · DoCo WQ/GW Mon. 2017-19 | 23,789.25 | 16,890.00 | 6,899.25 | 140.8% |
| Total 7508-00 · USGS Do.Co.WQ & GW Monitoring | 23,789.25 | 16,890.00 | 6,899.25 | 140.8% |
| 7524-00 · USGS-GW Lvl & WQ in Ch.Co. | | | | |
| 7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22 | 1,408.00 | 5,630.00 | -4,222.00 | 25.0% |
| Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co. | 2,524.00 | 5,630.00 | -3,106.00 | 44.8% |
| 7526-00 · USGS-Eagle/Dayton/Ch.Vly.Mon. | | 27,680.00 | -27,680.00 | |
| 7527-00 · USGS-Arsenic Data Collection-CV | | | | |

For internal & discussion purposes only.

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Profit & Loss Budget vs. Actual

Accrual Basis

July through October 2018

| | Jul - Oct 18 | Budget | \$ Over Budget | % of Budget |
|---|--------------|--------------|----------------|-------------|
| 7527-01 · USGS-CV Arsenic Study 2018-19 | 3,100.00 | 28,055.00 | -24,955.00 | 11.0% |
| Total 7527-00 · USGS-Arsenic Data Collection-CV | 3,100.00 | 28,055.00 | -24,955.00 | 11.0% |
| 7528-00 · USGS-Mercury/Arsenic/Lead Mon. | 7,000.00 | 15,000.00 | -8,000.00 | 46.7% |
| 7600-00 · Alpine County Projects | | | | |
| 7600-05 · Alpine Watershed Programs | 12,500.00 | 25,000.00 | -12,500.00 | 50.0% |
| 7600-09 · Al.Co.-CASGEM | 0.87 | 10.00 | -9.13 | 8.7% |
| 7600-10 · Al.Co.-Mesa GW Monitoring | 2.82 | 10.00 | -7.18 | 28.2% |
| Total 7600-00 · Alpine County Projects | 12,503.69 | 25,020.00 | -12,516.31 | 50.0% |
| 7610-00 · Douglas County Projects | | | | |
| 7610-10 · Do.Co.Reg.Pipeline Debt Service | | 125,000.00 | -125,000.00 | |
| Total 7610-00 · Douglas County Projects | | 125,000.00 | -125,000.00 | |
| 7620-00 · Carson City Projects | | | | |
| 7620-11 · CC Reg.Pipeline Debt Service | | 125,000.00 | -125,000.00 | |
| Total 7620-00 · Carson City Projects | | 125,000.00 | -125,000.00 | |
| 7640-00 · Churchill County Projects | | | | |
| 7640-09 · Lahontan Vly.Wtr.Lvl.Measure. | 4,215.50 | 18,000.00 | -13,784.50 | 23.4% |
| 7640-16 · Dixie Vly.Wtr.Lvl.Measurement | 3,827.75 | 24,400.00 | -20,572.25 | 15.7% |
| Total 7640-00 · Churchill County Projects | 8,043.25 | 42,400.00 | -34,356.75 | 19.0% |
| Total Expense | 384,671.16 | 1,943,985.00 | -1,559,313.84 | 19.8% |
| Net Ordinary Income | 246,210.39 | 7,851.00 | 238,359.39 | 3,136.0% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 8005-00 · Beginning Equity | | 593,258.29 | -593,258.29 | |
| Total Other Income | | 593,258.29 | -593,258.29 | |
| Other Expense | | | | |
| 8002-00 · Transfer Out-Acq/Const Fund | 50,000.00 | 50,000.00 | | 100.0% |
| 8008-00 · Preliminary Planning | | 405,000.00 | -405,000.00 | |
| 8014-00 · Trans. Out-Floodplain Mgmt. Fd. | 50,000.00 | 50,000.00 | | 100.0% |
| Total Other Expense | 100,000.00 | 505,000.00 | -405,000.00 | 19.8% |
| Net Other Income | -100,000.00 | 88,258.29 | -188,258.29 | -113.3% |
| Net Income | 146,210.39 | 96,109.29 | 50,101.10 | 152.1% |

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/09/18

Balance Sheet
As of October 31, 2018

| | Oct 31, 18 |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1013-01 · Local Gov't Inv.Pool-Reserve | 753,934.73 |
| Total Checking/Savings | 753,934.73 |
| Total Current Assets | 753,934.73 |
| TOTAL ASSETS | 753,934.73 |
| LIABILITIES & EQUITY | |
| Equity | |
| 4000-01 · Fund Balance - Capital Project | 699,152.73 |
| Net Income | 54,782.00 |
| Total Equity | 753,934.73 |
| TOTAL LIABILITIES & EQUITY | 753,934.73 |

Profit & Loss YTD Comparison

October 2018

| | Oct 18 | Jul - Oct 18 |
|---------------------------------------|-----------|--------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5032-01 · Interest Income - LGIP Res. | 1,226.09 | 4,782.00 |
| Total Income | 1,226.09 | 4,782.00 |
| Net Ordinary Income | 1,226.09 | 4,782.00 |
| Other Income/Expense | | |
| Other Income | | |
| 8001-01 · Transfer In-General Fund | 50,000.00 | 50,000.00 |
| Total Other Income | 50,000.00 | 50,000.00 |
| Net Other Income | 50,000.00 | 50,000.00 |
| Net Income | 51,226.09 | 54,782.00 |

Profit & Loss Budget vs. Actual

July through October 2018

| | Jul - Oct 18 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5032-01 · Interest Income - LGIP Res. | 4,782.00 | 9,660.00 | -4,878.00 | 49.5% |
| Total Income | 4,782.00 | 9,660.00 | -4,878.00 | 49.5% |
| Expense | | | | |
| 7341-01 · Upsize LyCo/Stagecoach Pipeline | | 250,000.00 | -250,000.00 | |
| 7342-01 · Upstream Storage Evaluation | | 70,000.00 | -70,000.00 | |
| 7343-01 · Construction Projects | | 400,000.00 | -400,000.00 | |
| Total Expense | | 720,000.00 | -720,000.00 | |
| Net Ordinary Income | 4,782.00 | -710,340.00 | 715,122.00 | -0.7% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 8000-01 · Beginning Equity | | 698,161.00 | -698,161.00 | |
| 8001-01 · Transfer In-General Fund | 50,000.00 | 50,000.00 | | 100.0% |
| Total Other Income | 50,000.00 | 748,161.00 | -698,161.00 | 6.7% |
| Net Other Income | 50,000.00 | 748,161.00 | -698,161.00 | 6.7% |
| Net Income | <u>54,782.00</u> | <u>37,821.00</u> | <u>16,961.00</u> | <u>144.8%</u> |

Floodplain Management Fund
Balance Sheet
As of October 31, 2018

| | Oct 31, 18 |
|---------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1013-03 · LGIP - Floodplain | 403,623.46 |
| Total Checking/Savings | 403,623.46 |
| Total Current Assets | 403,623.46 |
| TOTAL ASSETS | 403,623.46 |
| LIABILITIES & EQUITY | |
| Equity | |
| 32000 · Retained Earnings | 361,012.84 |
| Net Income | 42,610.62 |
| Total Equity | 403,623.46 |
| TOTAL LIABILITIES & EQUITY | 403,623.46 |

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2018

| | <u>Oct 18</u> | <u>Jul - Oct 18</u> |
|--|------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| 5032-03 · Int. Inc.-LGIP-Floodplain | 618.12 | 2,436.01 |
| Total Income | 618.12 | 2,436.01 |
| Expense | | |
| 7210-03 · CVCD-2017 Flood Damage Assess. | 0.00 | 5,445.89 |
| 7212-03 · CVCD-2017 Flood Permit/Repairs | 1,259.26 | 4,379.50 |
| Total Expense | 1,259.26 | 9,825.39 |
| Net Ordinary Income | -641.14 | -7,389.38 |
| Other Income/Expense | | |
| Other Income | | |
| 8001-03 · Trans. In- General Fund | 50,000.00 | 50,000.00 |
| Total Other Income | 50,000.00 | 50,000.00 |
| Net Other Income | 50,000.00 | 50,000.00 |
| Net Income | <u>49,358.86</u> | <u>42,610.62</u> |

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through October 2018

| | Jul - Oct 18 | Budget | \$ Over Budget | % of Budget |
|---|------------------|------------------|----------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 5032-03 · Int. Inc.-LGIP-Floodplain | 2,436.01 | 5,350.00 | -2,913.99 | 45.5% |
| Total Income | 2,436.01 | 5,350.00 | -2,913.99 | 45.5% |
| Expense | | | | |
| 7203-03 · Reg. Flood Preliminary Planning | 0.00 | 190,000.00 | -190,000.00 | 0.0% |
| 7206-03 · Flood Project Along SR88-Minden | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| 7210-03 · CVCD-2017 Flood Damage Assess. | 5,445.89 | | | |
| 7212-03 · CVCD-2017 Flood Permit/Repairs | 4,379.50 | 70,000.00 | -65,620.50 | 6.3% |
| 7213-03 · DVCD-2017 Flood Permit/Repairs | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| 7214-03 · ChCo Floodplain Evaluation | 0.00 | 40,000.00 | -40,000.00 | 0.0% |
| Total Expense | 9,825.39 | 370,000.00 | -360,174.61 | 2.7% |
| Net Ordinary Income | -7,389.38 | -364,650.00 | 357,260.62 | 2.0% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 8000-03 · Beginning Equity | 0.00 | 356,264.00 | -356,264.00 | 0.0% |
| 8001-03 · Trans. In- General Fund | 50,000.00 | 50,000.00 | 0.00 | 100.0% |
| Total Other Income | 50,000.00 | 406,264.00 | -356,264.00 | 12.3% |
| Other Expense | | | | |
| 8002-03 · Trans.Out-General Fund | 0.00 | | | |
| Total Other Expense | 0.00 | | | |
| Net Other Income | 50,000.00 | 406,264.00 | -356,264.00 | 12.3% |
| Net Income | 42,610.62 | 41,614.00 | 996.62 | 102.4% |

AGENDA ITEM #8

PAYMENT OF BILLS

4:56 PM

11/09/18

Accrual Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|--|------------|------|---|--|-------------|------------|
| 1010-00 · Cash in Checking - B of A | | | | | | |
| Check | 10/01/2018 | 9244 | Nevada Retail Network SIG | 3rd qtr. 2018 pmt. online, Pol. #NRN10861 | -120.86 | -120.86 |
| Deposit | 10/03/2018 | | | Deposit | 130.00 | 9.14 |
| Deposit | 10/05/2018 | | | Deposit | 17,065.00 | 17,074.14 |
| Check | 10/05/2018 | 9245 | Euronev, Ltd. | Oct. 2018 rent-777 E. William St., #110, #110A, #111 | -2,965.00 | 14,109.14 |
| Check | 10/05/2018 | 9246 | American Planning Association | Inv. #167362-1871, APA renewal for Brenda Hunt | -207.00 | 13,902.14 |
| Check | 10/05/2018 | 9247 | Carson City | Reimb. for 9/14-27/18 payroll #20 | -21,722.04 | -7,819.90 |
| Check | 10/05/2018 | 9248 | cash | Sept. 2018 petty cash reimb. | -34.14 | -7,854.04 |
| Check | 10/05/2018 | 9249 | Comstock Seed, LLC | Seed for watershed events | -607.90 | -8,461.94 |
| Check | 10/08/2018 | 9250 | HDR Engineering, Inc. | VOID: used for HDR supplier pmt. info. | | -8,461.94 |
| Check | 10/10/2018 | 9251 | Dangberg Home Ranch Historic Park | Facility fee for 10/11/18 bus tour | -100.00 | -8,561.94 |
| Check | 10/10/2018 | 9252 | Minden Meat & Deli | 10/11/18 bus tour lunch | -518.63 | -9,080.57 |
| Deposit | 10/12/2018 | | | Deposit | 325.00 | -8,755.57 |
| Deposit | 10/12/2018 | | | Deposit | 150.00 | -8,605.57 |
| Deposit | 10/15/2018 | | | Deposit | 14,421.37 | 5,815.80 |
| Check | 10/15/2018 | 9253 | Carlos Rendo | | -75.00 | 5,740.80 |
| Check | 10/15/2018 | 9254 | Deborah Neddenriep | Reimb. for 10/11/18 bus tour supplies | -132.73 | 5,608.07 |
| Check | 10/15/2018 | 9255 | El Dorado County Dept. of Agriculture | FY 2017-18 Alpine watershed weed management | -15,000.00 | -9,391.93 |
| Check | 10/16/2018 | 9256 | Washoe Tribe of Nevada & California | rerefund for S.Jamerson-10/11/18 bus tour (Day 1) | -65.00 | -9,456.93 |
| Check | 10/16/2018 | 9257 | Ponderosa Stamp & Engraving Co. LL | Inv. #108523, 72 engraved glasses | -349.20 | -9,806.13 |
| Check | 10/16/2018 | 9258 | Charter Communications | Acct. #8354 11 001 0917880, 10/13-11/12/18 | -299.94 | -10,106.07 |
| Check | 10/16/2018 | 9259 | Konica Minolta Business Solutions USA Inc | Acct. #3091, inv. #254370851 | -68.28 | -10,174.35 |
| Check | 10/16/2018 | 9260 | River Wranglers | Inv. #CWSD-6, 7/1-9/30/18, MAS #8 FAW | -946.30 | -11,120.65 |
| Check | 10/16/2018 | 9261 | Robert Loveberg | Inv. #P17111501-07, 9/1-30/18 Floodplain Ordinance | -647.50 | -11,768.15 |
| Check | 10/16/2018 | 9262 | Robert Loveberg | VOID: Inv. #P18030101-03, 7/1-9/30/18 LID(wong amt.) | | -11,768.15 |
| Check | 10/16/2018 | 9263 | Robert Loveberg | Inv. #P18030101-03 7/1-9/30/18 LID | -1,062.50 | -12,830.65 |
| Check | 10/16/2018 | 9264 | Cardno, Inc. | Inv. #261892, Voltaire Restudy through 8/31/18 | -2,197.50 | -15,028.15 |
| Check | 10/16/2018 | 9265 | JE Fuller Hydrology & Geomorphology, Inc. | Inv. #P2921.01-6, Dayton Valley ADMP | -11,616.00 | -26,644.15 |
| Check | 10/16/2018 | 9266 | Horizon Construction, Inc. | Inv. #339, 2018 Watershed Signage Project | -26,568.00 | -53,212.15 |
| Check | 10/16/2018 | 9267 | Churchill County | July-Sept. 2018, Lahontan Vly. Wtr. Lvl. Meas. | -4,215.50 | -57,427.65 |
| Check | 10/16/2018 | 9268 | Churchill County | July-Sept. 2018, Dixie Vly. Wtr. Lvl. Meas. | -3,827.75 | -61,255.40 |
| Deposit | 10/17/2018 | | | Deposit | 146,839.12 | 85,583.72 |
| Check | 10/17/2018 | 9269 | Local Govt Investment Pool | for investment in CCWSD | -100,000.00 | -14,416.28 |
| Check | 10/17/2018 | 9270 | The Office Spot | Order #31119-LW, Sept. office supplies | -116.93 | -14,533.21 |
| Check | 10/17/2018 | 9271 | Cardno, Inc. | Inv. #263013, Proj. #E317101700, Voltaire Restudy | -9,177.50 | -23,710.71 |
| Check | 10/19/2018 | 9272 | Toni Leffler | July-Sept. 2018 mileage reimbursement | -23.11 | -23,733.82 |
| Check | 10/19/2018 | 9273 | Brenda Hunt | July-Sept. 2018 mileage reimbursement | -25.89 | -23,759.71 |
| Check | 10/19/2018 | 9274 | Deborah Neddenriep | July-Sept. 2018 mileage & CFM Conf. exp. reimb. | -365.50 | -24,125.21 |
| Check | 10/19/2018 | 9275 | Shane Fryer | July-Sept. 2018 mileage reimbursement | -114.18 | -24,239.39 |
| Check | 10/19/2018 | 9276 | Donald Frensdorff | Oct. 2018 mileage reimb. | -18.74 | -24,258.13 |
| Check | 10/19/2018 | 9277 | Doug Johnson | Oct. 2018 mileage reimb. | -24.52 | -24,282.65 |
| Check | 10/19/2018 | 9278 | Chuck Roberts | Oct. 2018 mileage reimb. | -9.04 | -24,291.69 |
| Check | 10/19/2018 | 9279 | Ernest Schank | Oct. 2018 mileage reimb. | -69.43 | -24,361.12 |
| Check | 10/19/2018 | 9280 | Fred Stodieck | Sept. 2018 mileage reimb. | -19.18 | -24,380.30 |
| Check | 10/19/2018 | 9281 | Alpine Watershed Group | VOID: 1/2 of FY 2018-19 watershed program grant(misprint) | | -24,380.30 |
| Check | 10/19/2018 | 9282 | Alpine Watershed Group | 1/2 of FY 2018-19 watershed program grant | -12,500.00 | -36,880.30 |
| Check | 10/19/2018 | 9283 | David Griffith | Oct. 2018 Director Fees | -80.00 | -36,960.30 |
| Gener... | 10/22/2018 | | | July-Sept.-CVCD Flood Permit | 1,259.26 | -35,701.04 |
| Check | 10/25/2018 | 9284 | Justin Bedocs | July-Sept. mileage reimbursement | -37.06 | -35,738.10 |
| Deposit | 10/25/2018 | | | Deposit | 16,829.47 | -18,908.63 |
| Deposit | 10/25/2018 | | | Deposit | 11,678.58 | -7,230.05 |
| Deposit | 10/26/2018 | | | Deposit | 1,834.10 | -5,395.95 |
| Deposit | 10/29/2018 | | | Deposit | 64,879.79 | 59,483.84 |
| Check | 10/29/2018 | 9285 | River Wranglers | Inv. #EE 2018-8, 9/1-30/18, Environmental Ed. | -2,519.65 | 56,964.19 |
| Check | 10/29/2018 | 9286 | King & Russo, Ltd. | VOID: Sept. legal services (voided by mistake) | | 56,964.19 |
| Check | 10/29/2018 | 9287 | KREN-TV | VOID: Contract #428083, 11/6-13/18 Flood Awareness spots(wrong add...) | | 56,964.19 |
| Check | 10/29/2018 | 9288 | KRVN-FM | VOID: Inv. #3409641, 11/4-10/18 Flood Awareness spots(wrong amt.) | | 56,964.19 |
| Check | 10/29/2018 | 9289 | KREN-TV | Contract #428083, 11/6-13/18 Flood Awareness spots | -500.00 | 56,464.19 |
| Check | 10/29/2018 | 9290 | King & Russo, Ltd. | Sept. legal services | -2,750.00 | 53,714.19 |
| Check | 10/29/2018 | 9291 | Carson Valley Conservation District | Inv. #005, 7/1-9/30/18 flood project permitting | -1,259.26 | 52,454.93 |
| Check | 10/29/2018 | 9292 | Carson Valley Conservation District | Inv. #001, 7/1-9/30/18 Cradlebaugh #1 | -8,980.00 | 43,474.93 |
| Check | 10/29/2018 | 9293 | Carson Valley Conservation District | Inv. #005, 7/1-9/30/18 Bioengineering | -3,983.86 | 39,491.07 |
| Check | 10/29/2018 | 9294 | Office Depot Business Credit | Oct. 2018, acct. #6011 5656 1002 0915 | -140.48 | 39,350.59 |
| Check | 10/29/2018 | 9295 | KRVN-FM | Contract #428090, 11/4-10/18 Flood Awareness spots | -500.00 | 38,850.59 |
| Check | 10/29/2018 | 9296 | Bank of America | Oct. 2018-acct. #4024 4910 0003 3949 | -459.48 | 38,391.11 |
| Check | 10/29/2018 | 9297 | Carson City | Reimb. for 9/28-10/11/18 payroll #21 | -21,706.88 | 16,684.23 |
| Check | 10/29/2018 | 9298 | Nevada Water Resources Assn. | 2019 Annual Conf. & Membership-E.James | -440.00 | 16,244.23 |
| Check | 10/29/2018 | 9299 | River Wranglers | Inv. #EE 2018-8, 9/26-30/18, Environmental Ed. | -473.25 | 15,770.98 |
| Total 1010-00 · Cash in Checking - B of A | | | | | 15,770.98 | 15,770.98 |
| 1011-00 · Petty Cash | | | | | | |
| Gener... | 10/01/2018 | | | Sept. petty cash | -34.14 | -34.14 |
| Check | 10/05/2018 | 9248 | cash | Sept. 2018 petty cash reimb. | 34.14 | |
| Total 1011-00 · Petty Cash | | | | | | |
| 1014-00 · Local Gov't Inv. Pool-Regular | | | | | | |
| Deposit | 10/01/2018 | | | Interest | 1,045.19 | 1,045.19 |
| Check | 10/17/2018 | 9269 | Local Govt Investment Pool | for investment in CCWSD | 100,000.00 | 101,045.19 |
| Gener... | 10/17/2018 | | | transfer to A/C LGIP per FY 2018-19 budget | -50,000.00 | 51,045.19 |
| Gener... | 10/17/2018 | | | transfer to Flood LGIP per FY 2018-19 budget | -50,000.00 | 1,045.19 |
| Total 1014-00 · Local Gov't Inv. Pool-Regular | | | | | 1,045.19 | 1,045.19 |
| 1029-00 · Bank of America-Savings | | | | | | |
| Deposit | 10/31/2018 | | | Interest | 0.01 | 0.01 |
| Total 1029-00 · Bank of America-Savings | | | | | 0.01 | 0.01 |
| 3307-00 · CC Payroll Due | | | | | | |
| Gener... | 10/05/2018 | | | 10/5 SF,BH,EJ,TL,DN; Sept.-KA,BB,CE,WP,CR,ES,FS,ST | -21,722.04 | -21,722.04 |

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Page 1

4:56 PM

11/09/18

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

Accrual Basis

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|--|------------|---------|-------------------------------------|---|------------|------------|
| Check | 10/05/2018 | 9247 | Carson City | Reimb. for 9/14-27/18 payroll #20 | 21,722.04 | |
| Gener... | 10/19/2018 | | | 10/19 SF,BH,EJ,TL,DN | -21,706.88 | -21,706.88 |
| Check | 10/29/2018 | 9297 | Carson City | Reimb. for 9/28-10/11/18 payroll #21 | 21,706.88 | |
| Total 3307-00 · CC Payroll Due | | | | | | |
| 5008-00 · Alpine Co. Joint Powers contrib | | | | | | |
| Deposit | 10/29/2018 | 260379 | Alpine County | FY 2018-19 contribution | -9,800.00 | -9,800.00 |
| Total 5008-00 · Alpine Co. Joint Powers contrib | | | | | | -9,800.00 |
| 5010-00 · Lyon County Ad Valorem | | | | | | |
| Deposit | 10/17/2018 | 131467 | Lyon County | July-Sept. 2018 | -69,586.80 | -69,586.80 |
| Total 5010-00 · Lyon County Ad Valorem | | | | | | -69,586.80 |
| 5011-00 · Douglas County Ad Valorem | | | | | | |
| Deposit | 10/17/2018 | 683162 | Douglas County | Sept. 2018 | -75,617.32 | -75,617.32 |
| Total 5011-00 · Douglas County Ad Valorem | | | | | | -75,617.32 |
| 5012-00 · Carson City Ad Valorem | | | | | | |
| Deposit | 10/29/2018 | 382095 | Carson City | Sept. | -54,878.45 | -54,878.45 |
| Total 5012-00 · Carson City Ad Valorem | | | | | | -54,878.45 |
| 5031-00 · Interest Income-LGIP Reg. | | | | | | |
| Deposit | 10/01/2018 | | | Interest | -1,045.19 | -1,045.19 |
| Total 5031-00 · Interest Income-LGIP Reg. | | | | | | -1,045.19 |
| 5045-00 · Interest Income-B of A Savings | | | | | | |
| Deposit | 10/31/2018 | | | Interest | -0.01 | -0.01 |
| Total 5045-00 · Interest Income-B of A Savings | | | | | | -0.01 |
| 5060-00 · Misc. Income | | | | | | |
| 5060-02 · Watershed Tour | | | | | | |
| Deposit | 10/03/2018 | 9332... | NV Div. of Environmental Protection | 10/11/18 bus tour-A.Kray-Arnold | -130.00 | -130.00 |
| Deposit | 10/05/2018 | 1117 | Michael Baker International, Inc. | 10/11/18 bus tour sponsorship (T.Shalley & H.Schembri) | -600.00 | -730.00 |
| Deposit | 10/05/2018 | 73220 | Manhard Consulting, Ltd. | 10/11/18 bus tour sponsorship (C.Anderson) | -325.00 | -1,055.00 |
| Deposit | 10/05/2018 | 116 | Vincent Hebert | 10/11/18 bus tour regis.-V.Hebert | -130.00 | -1,185.00 |
| Deposit | 10/05/2018 | 381405 | Carson City | 10/11/18 bus tour regis.-E.Quagliari | -130.00 | -1,315.00 |
| Deposit | 10/05/2018 | 1346 | Russell Greer | 10/11/18 bus tour regis.-R.Greer | -130.00 | -1,445.00 |
| Deposit | 10/05/2018 | 15093 | Vidler Water Company, Inc. | 10/11/18 bus tour sponsorship (R.Hoerth & D.Merrill) | -600.00 | -2,045.00 |
| Deposit | 10/05/2018 | 1721 | Jeanne Ruefer | 10/11/18 bus tour regis.-J.Ruefer | -150.00 | -2,195.00 |
| Check | 10/08/2018 | 9250 | HDR Engineering, Inc. | to get paid for 2018 bus tour sponsorship | | -2,195.00 |
| Deposit | 10/12/2018 | | HDR Engineering, Inc. | 10/11/18 bus tour sponsorship | -325.00 | -2,520.00 |
| Deposit | 10/12/2018 | 9339... | NV Div. of Water Resources | 10/11/18 bus tour-C.Lawrence | -150.00 | -2,670.00 |
| Check | 10/15/2018 | 9253 | Carlos Rendo | refund for Day 1 of 10/11/18 bus tour | 75.00 | -2,595.00 |
| Check | 10/16/2018 | 9256 | Washoe Tribe of Nevada & California | refund for S.Jamerson-10/11/18 bus tour (Day 1) | 65.00 | -2,530.00 |
| Deposit | 10/17/2018 | 61876 | Cardno Inc. | 10/11/18 bus tour sponsorship (A.Manha & M.Gookin) | -325.00 | -2,855.00 |
| Deposit | 10/17/2018 | 3039 | Bernard Ponte, Jr. | 10/11/18 bus tour-B.Ponte | -150.00 | -3,005.00 |
| Deposit | 10/17/2018 | 381588 | Carson City | 10/11/18 bus tour-G.Munoz | -150.00 | -3,155.00 |
| Deposit | 10/17/2018 | 5319 | K.A. Smith Consulting, Inc. | 10/11/18 bus tour-K.Smith | -130.00 | -3,285.00 |
| Deposit | 10/17/2018 | 114075 | Churchill County | 10/11/18 bus tour-J.Barbee | -130.00 | -3,415.00 |
| Deposit | 10/17/2018 | 127 | Susan Iwata | 10/11/18 bus tour-S.Iwata | -150.00 | -3,565.00 |
| Deposit | 10/17/2018 | 291643 | Washoe Tribe of Nevada & California | 10/11/18 bus tour-S.Jamerson (refund-Day 1) & J.Warpeha (Day 2) | -130.00 | -3,695.00 |
| Deposit | 10/17/2018 | 93410 | Storey County | 10/11/18 bus tour-K.Canfield | -130.00 | -3,825.00 |
| Deposit | 10/17/2018 | 1238 | King & Russo, Ltd. | 10/12/18 bus tour-D.King | -65.00 | -3,890.00 |
| Deposit | 10/17/2018 | 5868 | Lahontan Conservation District | 10/12/18 bus tour-C.Sullivan & B.Washburn | -260.00 | -4,150.00 |
| Deposit | 10/29/2018 | 1007 | Autumn Roe/USEPA | 10/11/17 bus tour-Y.Sanchez | -150.00 | -4,300.00 |
| Total 5060-02 · Watershed Tour | | | | | | -4,300.00 |
| 5060-00 · Misc. Income - Other | | | | | | |
| Deposit | 10/17/2018 | 1235 | King & Russo, Ltd. | for misc. needs | -15.00 | -15.00 |
| Total 5060-00 · Misc. Income - Other | | | | | | -15.00 |
| Total 5060-00 · Misc. Income | | | | | | -4,315.00 |
| 5096-00 · NFWF-Weed Mgmt. | | | | | | |
| Deposit | 10/15/2018 | | National Fish & Wildlife | Oct. 2016 - June 30, 2018 | -14,421.37 | -14,421.37 |
| Total 5096-00 · NFWF-Weed Mgmt. | | | | | | -14,421.37 |
| 5098-00 · FEMA -MAS #7 | | | | | | |
| Deposit | 10/25/2018 | | FEMA | Draw 17 | -11,678.58 | -11,678.58 |
| Total 5098-00 · FEMA -MAS #7 | | | | | | -11,678.58 |
| 6000-00 · FEMA-MAS #8 | | | | | | |
| 6000-02 · StCo-Dayton Vly ADMP | | | | | | |
| Deposit | 10/05/2018 | 93269 | Storey County | pmt. for Agmt. #2018-5 - DV ADMP | -15,000.00 | -15,000.00 |
| Total 6000-02 · StCo-Dayton Vly ADMP | | | | | | -15,000.00 |
| 6000-00 · FEMA-MAS #8 - Other | | | | | | |
| Deposit | 10/25/2018 | | FEMA | Draw #6 | -16,829.47 | -16,829.47 |
| Total 6000-00 · FEMA-MAS #8 - Other | | | | | | -16,829.47 |
| Total 6000-00 · FEMA-MAS #8 | | | | | | -31,829.47 |
| 6003-00 · FEMA-MAS #9 | | | | | | |

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Page 2

4:56 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Transaction Detail by Account

Accrual Basis

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|---|------------|------|---|--|-----------|-----------|
| Deposit | 10/26/2018 | | FEMA | Draw #1 | -1,834.10 | -1,834.10 |
| Total 6003-00 · FEMA-MAS #9 | | | | | -1,834.10 | -1,834.10 |
| 7015-00 · Salaries & Wages | | | | | | |
| Gener... | 10/05/2018 | | | 10/5 S.Fryer | 2,248.51 | 2,248.51 |
| Gener... | 10/05/2018 | | | 10/5 B.Hunt | 2,929.23 | 5,177.74 |
| Gener... | 10/05/2018 | | | 10/5 E.James | 5,241.10 | 10,418.84 |
| Gener... | 10/05/2018 | | | 10/5 T.Leffler | 2,474.42 | 12,893.26 |
| Gener... | 10/05/2018 | | | 10/5 D.Neddenriep | 2,072.78 | 14,966.04 |
| Gener... | 10/19/2018 | | | 10/19 S.Fryer | 2,795.42 | 17,761.46 |
| Gener... | 10/19/2018 | | | 10/19 B.Hunt | 2,929.22 | 20,690.68 |
| Gener... | 10/19/2018 | | | 10/19 E.James | 5,241.10 | 25,931.78 |
| Gener... | 10/19/2018 | | | 10/19 T.Leffler | 2,474.42 | 28,406.20 |
| Gener... | 10/19/2018 | | | 10/19 D.Neddenriep | 2,072.77 | 30,478.97 |
| Total 7015-00 · Salaries & Wages | | | | | 30,478.97 | 30,478.97 |
| 7020-00 · Employee Benefits | | | | | | |
| Gener... | 10/05/2018 | | | 10/5 S.Fryer | 337.43 | 337.43 |
| Gener... | 10/05/2018 | | | 10/5 B.Hunt | 1,410.59 | 1,748.02 |
| Gener... | 10/05/2018 | | | 10/5 E.James | 1,925.91 | 3,673.93 |
| Gener... | 10/05/2018 | | | 10/5 T.Leffler | 1,133.65 | 4,807.58 |
| Gener... | 10/05/2018 | | | 10/5 D.Neddenriep | 1,015.93 | 5,823.51 |
| Gener... | 10/19/2018 | | | 10/19 S.Fryer | 424.66 | 6,248.17 |
| Gener... | 10/19/2018 | | | 10/19 B.Hunt | 1,410.59 | 7,658.76 |
| Gener... | 10/19/2018 | | | 10/19 E.James | 1,925.91 | 9,584.67 |
| Gener... | 10/19/2018 | | | 10/19 T.Leffler | 1,133.65 | 10,718.32 |
| Gener... | 10/19/2018 | | | 10/19 D.Neddenriep | 1,015.93 | 11,734.25 |
| Total 7020-00 · Employee Benefits | | | | | 11,734.25 | 11,734.25 |
| 7021-00 · Workers Comp Ins. | | | | | | |
| Check | 10/01/2018 | 9244 | Nevada Retail Network SIG | 3rd qtr. 2018 pmt. online | 120.86 | 120.86 |
| Total 7021-00 · Workers Comp Ins. | | | | | 120.86 | 120.86 |
| 7101-00 · Director's Fees | | | | | | |
| 7101-01 · Director Benefits | | | | | | |
| Gener... | 10/05/2018 | | | Sept.- K.Abowd | 1.16 | 1.16 |
| Gener... | 10/05/2018 | | | Sept.- B.Bonkowski | 1.16 | 2.32 |
| Gener... | 10/05/2018 | | | Sept.- C.Erquiaga | 1.16 | 3.48 |
| Gener... | 10/05/2018 | | | Sept.- W.Penzel | 1.16 | 4.64 |
| Gener... | 10/05/2018 | | | Sept.- C.Roberts | 1.16 | 5.80 |
| Gener... | 10/05/2018 | | | Sept.- E.Schank | 1.16 | 6.96 |
| Gener... | 10/05/2018 | | | Sept.- F.Stodieck | 1.16 | 8.12 |
| Gener... | 10/05/2018 | | | Sept.- S.Thaler | 1.16 | 9.28 |
| Total 7101-01 · Director Benefits | | | | | 9.28 | 9.28 |
| 7101-02 · Director's Fees-Alpine Co. | | | | | | |
| Check | 10/19/2018 | 9283 | David Griffith | Oct. 2018 Director Fees | 80.00 | 80.00 |
| Total 7101-02 · Director's Fees-Alpine Co. | | | | | 80.00 | 80.00 |
| 7101-00 · Director's Fees - Other | | | | | | |
| Gener... | 10/05/2018 | | | Sept.- K.Abowd | 80.00 | 80.00 |
| Gener... | 10/05/2018 | | | Sept.- B.Bonkowski | 80.00 | 160.00 |
| Gener... | 10/05/2018 | | | Sept.- C.Erquiaga | 80.00 | 240.00 |
| Gener... | 10/05/2018 | | | Sept.- W.Penzel | 80.00 | 320.00 |
| Gener... | 10/05/2018 | | | Sept.- C.Roberts | 80.00 | 400.00 |
| Gener... | 10/05/2018 | | | Sept.- E.Schank | 80.00 | 480.00 |
| Gener... | 10/05/2018 | | | Sept.- F.Stodieck | 80.00 | 560.00 |
| Gener... | 10/05/2018 | | | Sept.- S.Thaler | 80.00 | 640.00 |
| Total 7101-00 · Director's Fees - Other | | | | | 640.00 | 640.00 |
| Total 7101-00 · Director's Fees | | | | | 729.28 | 729.28 |
| 7103-00 · Office Supplies | | | | | | |
| Gener... | 10/01/2018 | | | Sept. petty cash | 0.68 | 0.68 |
| Check | 10/16/2018 | 9259 | Konica Minolta Business Solutions USA Inc | 9/1-30/18 copies | 68.28 | 68.96 |
| Check | 10/17/2018 | 9270 | The Office Spot | Sept. office supplies | 116.93 | 185.89 |
| Check | 10/29/2018 | 9294 | Office Depot Business Credit | Oct. office supplies | 98.03 | 283.92 |
| Check | 10/29/2018 | 9296 | Bank of America | Alpine Lock-office keys | 70.50 | 354.42 |
| Check | 10/29/2018 | 9296 | Bank of America | iDrive.com-computer backup | 26.87 | 381.29 |
| Check | 10/29/2018 | 9296 | Bank of America | Franklin Covey- 2019 daytimers | 100.95 | 482.24 |
| Check | 10/29/2018 | 9296 | Bank of America | iDrive.com-computer backup | 32.53 | 514.77 |
| Check | 10/29/2018 | 9296 | Bank of America | Microsoft-365 Pro | 62.50 | 577.27 |
| Check | 10/29/2018 | 9296 | Bank of America | Microsoft-365 Pro | 5.00 | 582.27 |
| Gener... | 10/31/2018 | | | Oct. copies reimb. by grants | -1,126.93 | -544.66 |
| Total 7103-00 · Office Supplies | | | | | -544.66 | -544.66 |
| 7104-00 · Postage | | | | | | |
| Gener... | 10/01/2018 | | | Sept. petty cash | 22.25 | 22.25 |
| Total 7104-00 · Postage | | | | | 22.25 | 22.25 |
| 7105-00 · Rent | | | | | | |
| Check | 10/05/2018 | 9245 | Euronev, Ltd. | Oct. 2018 rent-777 E. William St., #110, #110A, #111 | 2,965.00 | 2,965.00 |
| Total 7105-00 · Rent | | | | | 2,965.00 | 2,965.00 |

4:56 PM

11/09/18

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND Transaction Detail by Account

Accrual Basis

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|---|------------|-------|------------------------------------|---|----------|----------|
| 7106-00 · Telephone/Internet | | | | | | |
| Check | 10/16/2018 | 9258 | Charter Communications | Oct. 2018 internet & phones | 299.94 | 299.94 |
| Total 7106-00 · Telephone/Internet | | | | | 299.94 | 299.94 |
| 7107-00 · Travel-transport/meals/lodging | | | | | | |
| 7107-01 · Car Allowance | | | | | | |
| Gener... | 10/05/2018 | | | 10/5 E.James | 283.21 | 283.21 |
| Gener... | 10/19/2018 | | | 10/19 E.James | 283.21 | 566.42 |
| Total 7107-01 · Car Allowance | | | | | 566.42 | 566.42 |
| 7107-00 · Travel-transport/meals/lodging - Other | | | | | | |
| Check | 10/19/2018 | 9272 | Toni Leffler | July-Sept. 2018 mileage reimbursement | 23.11 | 23.11 |
| Check | 10/19/2018 | 9273 | Brenda Hunt | July-Sept. 2018 mileage reimbursement | 1.36 | 24.47 |
| Check | 10/19/2018 | 9274 | Deborah Neddenriep | July-Sept. 2018 mileage reimb. | 139.52 | 163.99 |
| Check | 10/19/2018 | 9274 | Deborah Neddenriep | 9/4/18 CFM Conf. expense reimb. | 18.61 | 182.60 |
| Check | 10/19/2018 | 9275 | Shane Fryer | July-Sept. 2018 mileage reimbursement | 1.91 | 184.51 |
| Check | 10/19/2018 | 9276 | Donald Frensdorff | Oct. 2018 mileage reimb. | 18.74 | 203.25 |
| Check | 10/19/2018 | 9277 | Doug Johnson | Oct. 2018 mileage reimb. | 24.52 | 227.77 |
| Check | 10/19/2018 | 9278 | Chuck Roberts | Oct. 2018 mileage reimb. | 9.04 | 236.81 |
| Check | 10/19/2018 | 9279 | Ernest Schank | Oct. 2018 mileage reimb. | 69.43 | 306.24 |
| Check | 10/19/2018 | 9280 | Fred Stodieck | Sept. 2018 mileage reimb. | 19.18 | 325.42 |
| Total 7107-00 · Travel-transport/meals/lodging - Other | | | | | 325.42 | 325.42 |
| Total 7107-00 · Travel-transport/meals/lodging | | | | | 891.84 | 891.84 |
| 7108-00 · Dues & Publications | | | | | | |
| Check | 10/05/2018 | 9246 | American Planning Association | 10/1/18-9/30/19 APA Cat. A memb. renewal-B.Hunt | 180.00 | 180.00 |
| Check | 10/05/2018 | 9246 | American Planning Association | 10/1/18-9/30/19 NV Ch. APA memb renewal-B.Hunt | 27.00 | 207.00 |
| Check | 10/29/2018 | 9298 | Nevada Water Resources Assn. | 2019 membership-E.James | 110.00 | 317.00 |
| Total 7108-00 · Dues & Publications | | | | | 317.00 | 317.00 |
| 7109-00 · Miscellaneous Expense | | | | | | |
| Check | 10/29/2018 | 9296 | Bank of America | New Chic Comp-chg.by mistake(reimb.by TL) | 49.84 | 49.84 |
| Check | 10/29/2018 | 9296 | Bank of America | Int'l.trans.fee-by mistake(reimb by TL) | 1.50 | 51.34 |
| Deposit | 10/29/2018 | 10884 | Toni Leffler | reimb.for PayPal chg.to VISA | -51.34 | |
| Total 7109-00 · Miscellaneous Expense | | | | | | |
| 7110-00 · Seminars & Education | | | | | | |
| Check | 10/29/2018 | 9298 | Nevada Water Resources Assn. | 2019 Annual Conf.-E.James | 330.00 | 330.00 |
| Total 7110-00 · Seminars & Education | | | | | 330.00 | 330.00 |
| 7116-00 · Legal | | | | | | |
| Check | 10/29/2018 | 9286 | King & Russo, Ltd. | Sept. legal services | | |
| Check | 10/29/2018 | 9286 | King & Russo, Ltd. | Sept. legal re: Amicus Brief | | |
| Check | 10/29/2018 | 9290 | King & Russo, Ltd. | Sept. legal services | 2,000.00 | 2,000.00 |
| Check | 10/29/2018 | 9290 | King & Russo, Ltd. | Sept. legal re: Amicus Brief | 750.00 | 2,750.00 |
| Total 7116-00 · Legal | | | | | 2,750.00 | 2,750.00 |
| 7117-00 · Lost Lakes Expenses | | | | | | |
| Gener... | 10/01/2018 | | | Sept. petty cash | 11.21 | 11.21 |
| Total 7117-00 · Lost Lakes Expenses | | | | | 11.21 | 11.21 |
| 7120-00 · Integrated Watershed Programs | | | | | | |
| 7120-07 · Watershed Tour | | | | | | |
| Check | 10/10/2018 | 9251 | Dangberg Home Ranch Historic Park | Facility fee for 10/11/18 bus tour | 100.00 | 100.00 |
| Check | 10/10/2018 | 9252 | Minden Meat & Deli | 10/11/18 bus tour lunch | 518.63 | 618.63 |
| Check | 10/15/2018 | 9254 | Deborah Neddenriep | Reimb.for 8/19/18 FEMA CTP Training | 132.73 | 751.36 |
| Check | 10/16/2018 | 9257 | Ponderosa Stamp & Engraving Co. LL | 72 engraved glasses | 349.20 | 1,100.56 |
| Check | 10/29/2018 | 9294 | Office Depot Business Credit | Oct. office supplies | 42.45 | 1,143.01 |
| Check | 10/29/2018 | 9296 | Bank of America | Green Life Co.-refund for bus tour folders | -125.98 | 1,017.03 |
| Check | 10/29/2018 | 9296 | Bank of America | Green Life-bus tour folders(refunded) | 125.98 | 1,143.01 |
| Check | 10/29/2018 | 9296 | Bank of America | Amazon-bus tour labels | 15.95 | 1,158.96 |
| Check | 10/29/2018 | 9296 | Bank of America | Smith's-bus tour supplies | 45.58 | 1,204.54 |
| Check | 10/29/2018 | 9296 | Bank of America | Smith's-bus tour supplies | 26.36 | 1,230.90 |
| Gener... | 10/31/2018 | | | Oct. copies | 284.82 | 1,515.72 |
| Total 7120-07 · Watershed Tour | | | | | 1,515.72 | 1,515.72 |
| 7120-30 · Watershed Coord.Exp. 2015-17 | | | | | | |
| Check | 10/05/2018 | 9249 | Comstock Seed, LLC | Seed for watershed events-2 yrs. | 607.90 | 607.90 |
| Total 7120-30 · Watershed Coord.Exp. 2015-17 | | | | | 607.90 | 607.90 |
| 7120-31 · NDEP-WS Program Exp. 2018 | | | | | | |
| Check | 10/19/2018 | 9273 | Brenda Hunt | July-Sept. 2018 mileage reimbursement | 24.53 | 24.53 |
| Check | 10/19/2018 | 9274 | Deborah Neddenriep | July-Sept. 2018 mileage reimb. | 206.01 | 230.54 |
| Check | 10/19/2018 | 9275 | Shane Fryer | July-Sept. 2018 mileage reimbursement | 3.27 | 233.81 |
| Check | 10/25/2018 | 9284 | Justin Bedocs | July-Sept. ml.reimb. | 37.06 | 270.87 |
| Gener... | 10/31/2018 | | | Oct. copies | 612.18 | 883.05 |
| Total 7120-31 · NDEP-WS Program Exp. 2018 | | | | | 883.05 | 883.05 |
| Total 7120-00 · Integrated Watershed Programs | | | | | 3,006.67 | 3,006.67 |
| 7125-00 · Environmental Ed.Coord.Exp. | | | | | | |
| 7125-03 · Env. Ed. Coord. Exp. 2017-18 | | | | | | |
| Check | 10/29/2018 | 9285 | River Wranglers | 9/1-30/18, Environmental Ed. | 2,519.65 | 2,519.65 |

For internal & discussion purposes only.

Page 4

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/18

Transaction Detail by Account

Accrual Basis

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|---|------------|------|---|---------------------------------------|-----------|-----------|
| Check | 10/29/2018 | 9299 | River Wranglers | 9/26-30/18, Environmental Ed.(final) | 473.25 | 2,992.90 |
| Gener... | 10/31/2018 | | | Oct. copies | 124.13 | 3,117.03 |
| Total 7125-03 · Env. Ed. Coord. Exp. 2017-18 | | | | | 3,117.03 | 3,117.03 |
| Total 7125-00 · Environmental Ed.Coord.Exp. | | | | | 3,117.03 | 3,117.03 |
| 7337-00 · Carson River Restoration | | | | | | |
| 7337-01 · Upper Carson River Grant. | | | | | | |
| 7337-19 · CVCD-Bioengineering, 2018-20 | | | | | | |
| Check | 10/29/2018 | 9293 | Carson Valley Conservation District | 7/1-9/30/18 Bioengineering | 3,983.86 | 3,983.86 |
| Total 7337-19 · CVCD-Bioengineering, 2018-20 | | | | | 3,983.86 | 3,983.86 |
| 7337-91 · CVCD-Cradlebaugh #1, 2018-19 | | | | | | |
| Check | 10/29/2018 | 9292 | Carson Valley Conservation District | 7/1-9/30/18 Cradlebaugh #1 | 8,980.00 | 8,980.00 |
| Total 7337-91 · CVCD-Cradlebaugh #1, 2018-19 | | | | | 8,980.00 | 8,980.00 |
| Total 7337-01 · Upper Carson River Grant. | | | | | 12,963.86 | 12,963.86 |
| Total 7337-00 · Carson River Restoration | | | | | 12,963.86 | 12,963.86 |
| 7404-00 · Noxious Weeds Control-CR Wtrshd | | | | | | |
| 7404-01 · Noxious Weed Control-Alpine Co. | | | | | | |
| Check | 10/15/2018 | 9255 | El Dorado County Dept. of Agriculture | FY 2017-18 Alpine watershed weed mgmt | 15,000.00 | 15,000.00 |
| Total 7404-01 · Noxious Weed Control-Alpine Co. | | | | | 15,000.00 | 15,000.00 |
| Total 7404-00 · Noxious Weeds Control-CR Wtrshd | | | | | 15,000.00 | 15,000.00 |
| 7406-00 · 208 Water Quality Mgmt. Plan | | | | | | |
| 7406-03 · LID Implementation 2018-19 | | | | | | |
| Check | 10/16/2018 | 9262 | Robert Loveberg | 7/1-9/30/18 LID | 1,062.50 | 1,062.50 |
| Check | 10/16/2018 | 9263 | Robert Loveberg | 7/1-9/30/18 LID | | |
| Gener... | 10/31/2018 | | | Oct. copies | 0.32 | 1,062.82 |
| Total 7406-03 · LID Implementation 2018-19 | | | | | 1,062.82 | 1,062.82 |
| Total 7406-00 · 208 Water Quality Mgmt. Plan | | | | | 1,062.82 | 1,062.82 |
| 7430-00 · NFWF - Weed Mgmt. | | | | | | |
| Gener... | 10/31/2018 | | | Oct. copies | 30.35 | 30.35 |
| Total 7430-00 · NFWF - Weed Mgmt. | | | | | 30.35 | 30.35 |
| 7432-00 · FEMA MAS #7 | | | | | | |
| 7432-01 · Voltaire Cyn.(Cardno) | | | | | | |
| Check | 10/16/2018 | 9264 | Cardno, Inc. | Voltaire Restudy through 8/31/18 | 2,197.50 | 2,197.50 |
| Check | 10/17/2018 | 9271 | Cardno, Inc. | Voltaire Restudy through 9/28/18 | 9,177.50 | 11,375.00 |
| Total 7432-01 · Voltaire Cyn.(Cardno) | | | | | 11,375.00 | 11,375.00 |
| 7432-00 · FEMA MAS #7 - Other | | | | | | |
| Gener... | 10/31/2018 | | | Oct. copies | 3.19 | 3.19 |
| Total 7432-00 · FEMA MAS #7 - Other | | | | | 3.19 | 3.19 |
| Total 7432-00 · FEMA MAS #7 | | | | | 11,378.19 | 11,378.19 |
| 7433-00 · NDEP-WS Lit.Impl.-Phase 3 | | | | | | |
| Check | 10/16/2018 | 9266 | Horizon Construction, Inc. | 2018 Watershed Signage installation | 26,568.00 | 26,568.00 |
| Check | 10/19/2018 | 9275 | Shane Fryer | July-Sept. 2018 mileage reimbursement | 109.00 | 26,677.00 |
| Gener... | 10/31/2018 | | | Oct. copies | 18.14 | 26,695.14 |
| Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3 | | | | | 26,695.14 | 26,695.14 |
| 7434-00 · FEMA MAS #8 | | | | | | |
| 7434-01 · Dayton ADMP(JE Fuller) | | | | | | |
| Check | 10/16/2018 | 9265 | JE Fuller Hydrology & Geomorphology, Inc. | 9/1-30/18 services, DV ADMP | 11,616.00 | 11,616.00 |
| Total 7434-01 · Dayton ADMP(JE Fuller) | | | | | 11,616.00 | 11,616.00 |
| 7434-02 · Update Floodplain Ord.(Loveberg) | | | | | | |
| Check | 10/16/2018 | 9261 | Robert Loveberg | 9/1-30/18 Floodplain Ordinance | 647.50 | 647.50 |
| Total 7434-02 · Update Floodplain Ord.(Loveberg) | | | | | 647.50 | 647.50 |
| 7434-03 · Public Outreach-FAW | | | | | | |
| Check | 10/29/2018 | 9287 | KREN-TV | 2018 Spanish FAW commercials | | |
| Check | 10/29/2018 | 9288 | KRNV-FM | 2018 FAW commercials | | |
| Check | 10/29/2018 | 9289 | KREN-TV | 2018 FAW commercials | 500.00 | 500.00 |
| Check | 10/29/2018 | 9295 | KRNV-FM | 2018 FAW commercials | 500.00 | 1,000.00 |
| Check | 10/29/2018 | 9296 | Bank of America | Online Labels-FAW stickers | 21.90 | 1,021.90 |
| Total 7434-03 · Public Outreach-FAW | | | | | 1,021.90 | 1,021.90 |
| 7434-04 · School Outreach(River Wranglers) | | | | | | |
| Check | 10/16/2018 | 9260 | River Wranglers | 7/1-9/30/18, MAS #8 FAW | 946.30 | 946.30 |
| Total 7434-04 · School Outreach(River Wranglers) | | | | | 946.30 | 946.30 |
| 7434-00 · FEMA MAS #8 - Other | | | | | | |
| Check | 10/19/2018 | 9274 | Deborah Neddenriep | July-Sept. 2018 mileage reimb. | 1.36 | 1.36 |
| Gener... | 10/31/2018 | | | Oct. copies | 36.42 | 37.78 |

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

Accrual Basis

October 2018

| Type | Date | Num | Name | Memo | Amount | Balance |
|---|------------|------|-------------------------------------|--|-----------|-----------|
| Total 7434-00 · FEMA MAS #8 - Other | | | | | 37.78 | 37.78 |
| Total 7434-00 · FEMA MAS #8 | | | | | 14,269.48 | 14,269.48 |
| 7437-00 · FEMA MAS #9 | | | | | | |
| Gener... | 10/31/2018 | | | Oct. copies | 17.38 | 17.38 |
| Total 7437-00 · FEMA MAS #9 | | | | | 17.38 | 17.38 |
| 7600-00 · Alpine County Projects | | | | | | |
| 7600-05 · Alpine Watershed Programs | | | | | | |
| Check | 10/19/2018 | 9281 | Alpine Watershed Group | 1/2 of FY 2018-19 watershed program grant | | |
| Check | 10/19/2018 | 9282 | Alpine Watershed Group | 1/2 of FY 2018-19 watershed program grant | 12,500.00 | 12,500.00 |
| Total 7600-05 · Alpine Watershed Programs | | | | | 12,500.00 | 12,500.00 |
| Total 7600-00 · Alpine County Projects | | | | | 12,500.00 | 12,500.00 |
| 7640-00 · Churchill County Projects | | | | | | |
| 7640-09 · Lahontan Vly. Wtr. Lvl. Measure. | | | | | | |
| Check | 10/16/2018 | 9267 | Churchill County | July-Sept. 2018, Lahontan Vly. | 4,215.50 | 4,215.50 |
| Total 7640-09 · Lahontan Vly. Wtr. Lvl. Measure. | | | | | 4,215.50 | 4,215.50 |
| 7640-16 · Dixie Vly. Wtr. Lvl. Measurement | | | | | | |
| Check | 10/16/2018 | 9268 | Churchill County | July-Sept. 2018, Dixie Vly. | 3,827.75 | 3,827.75 |
| Total 7640-16 · Dixie Vly. Wtr. Lvl. Measurement | | | | | 3,827.75 | 3,827.75 |
| Total 7640-00 · Churchill County Projects | | | | | 8,043.25 | 8,043.25 |
| 8009-00 · Trans. In-Floodplain Mgmt. Fd. | | | | | | |
| Gener... | 10/22/2018 | | | July-Sept.-CVCD Flood Permit | | |
| Check | 10/29/2018 | 9291 | Carson Valley Conservation District | 7/1-9/30/18 flood project permitting | -1,259.26 | -1,259.26 |
| Total 8009-00 · Trans. In-Floodplain Mgmt. Fd. | | | | | 1,259.26 | |
| 8002-00 · Transfer Out-Acq/Const Fund | | | | | | |
| Gener... | 10/17/2018 | | | transfer to A/C LGIP per FY 2018-19 budget | 50,000.00 | 50,000.00 |
| Total 8002-00 · Transfer Out-Acq/Const Fund | | | | | 50,000.00 | 50,000.00 |
| 8014-00 · Trans. Out-Floodplain Mgmt. Fd. | | | | | | |
| Gener... | 10/17/2018 | | | transfer to Flood LGIP per FY 2018-19 budget | 50,000.00 | 50,000.00 |
| Total 8014-00 · Trans. Out-Floodplain Mgmt. Fd. | | | | | 50,000.00 | 50,000.00 |
| TOTAL | | | | | | |

CWSD PETTY CASH TRANSACTION RECORD
October 2018

| <u>Date</u> | <u>G/L No.</u> | <u>Description</u> | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|-------------|-------------------|---------------------------|---------------|----------------|----------------|
| | | 9/28/18 cash balance | | | \$100.00 |
| 10/1/18 | 7103-00 | Smith's | (\$5.37) | | \$94.63 |
| | Office Supplies | light bulbs | | | |
| 10/9/18 | 5060-02 | from C.Rendo | | \$75.00 | \$169.63 |
| | Misc.Inc.-WS Tour | 10/11/18 bus tour - Day 1 | | | |
| 10/9/18 | 7120-07 | Costco | (\$120.00) | | \$49.63 |
| | WS Tour Exp. | bus tour supplies | | | |
| 10/10/18 | 7104-00 | from J.Bedocs | | \$1.00 | \$50.63 |
| | Postage | stamps | | | |
| 10/10/18 | 7104-00 | PO | (\$22.00) | | \$28.63 |
| | Postage | Board packages | | | |
| 10/10/18 | 7120-07 | Smith's | (\$13.96) | | \$14.67 |
| | WS Tour Exp. | bus tour supplies | | | |
| 10/11/18 | 7120-07 | Smith's | (\$5.97) | | \$8.70 |
| | WS Tour Exp. | bus tour ice | | | |
| 10/12/18 | 7120-07 | Smith's | (\$3.98) | | \$4.72 |
| | WS Tour Exp. | bus tour ice | | | |
| 10/31/18 | 1011-00 | Balance in Petty Cash | | \$95.28 | \$100.00 |
| | Petty Cash | | | | |

Date: 10-31-18

Prepared by: Toni Syffler

Approved by: Edwin James

pd. 11-9-18
ck. #9310

King & Russo, Ltd.
123 West Nye Lane, Suite 711
Carson City, NV 89706

Invoice submitted to:

CWSD
Attn: Edwin D. James, P.E., General
Manager
777 E. William Street
Suite 110A
Carson City, NV 89701

October 1, 2018

Professional Services

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-------------------|---------------|
| 9/12/2018-9/28/2018 Reviewed the Court pleadings in Walker Lake litigation issue and pertinent orders, researched and reviewed law review articles on the issue in preparation for drafting of Amicus Brief. | 3.00 250.00/hr | 750.00 |

For professional services rendered

3.00 \$750.00

Balance due

\$750.00

pd. 10-29-18
ck. ~~#9286~~
9290

#7116-00 Legal

ok to pay
Edwin James
10-25-18

King & Russo, Ltd.
123 West Nye Lane, Suite 711
Carson City, NV 89706

Invoice submitted to:

CWSD
Attn: Edwin James, P.E., General Manager
777 East William Street
Ste. 110a
Carson City, NV 89701

October 1, 2018

Professional Services

| | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|------------------------|-----------------|--------------------|
| 5/31/2018 | FLAT FEE for May | | 2,000.00 |
| 6/30/2018 | FLAT FEE for June | | 2,000.00 |
| 7/31/2018 | FLAT FEE for July | | 2,000.00 |
| 8/31/2018 | FLAT FEE for August | | 2,000.00 |
| 9/30/2018 | FLAT FEE for September | | 2,000.00 |
| For professional services rendered | | 0.00 | \$10,000.00 |

Accounts receivable transactions

| | | |
|---------------------------------------|----------------------|---------------------|
| 6/4/2018 | Payment from account | (\$2,000.00) |
| 7/10/2018 | Payment from account | (\$2,000.00) |
| 8/10/2018 | Payment from account | (\$2,000.00) |
| 9/14/2018 | Payment from account | (\$2,000.00) |
| Total payments and adjustments | | (\$8,000.00) |

Balance due

pd. 10-29-18
ck. #9286
ck. #9290
\$2,000.00

Client funds transactions

| | | |
|---|----------------------|---------------|
| Previous balance of Client Trust | | \$0.00 |
| 6/4/2018 | Payment to account | \$2,000.00 |
| 6/4/2018 | Payment from account | (\$2,000.00) |
| 7/10/2018 | Payment to account | \$2,000.00 |
| 7/10/2018 | Payment from account | (\$2,000.00) |
| 8/10/2018 | Payment to account | \$2,000.00 |

| | <u>Amount</u> |
|------------------------------------|----------------------|
| 8/10/2018 Payment from account | |
| 9/14/2018 Payment to account | (\$2,000.00) |
| 9/14/2018 Payment from account | \$2,000.00 |
| | (\$2,000.00) |
| New balance of Client Trust | <u><u>\$0.00</u></u> |

#711600 legal

OK to pay
Edwin Jamer
10-25-18

AGENDA ITEM #9

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #9 – For Possible Action: Approval of the Agreement to hire HDR to upgrade the HEC-HAS model version 5.0.3 to 5.0.5 as part of FEMA MAS #9 in an amount not to exceed \$10,738.00.

DISCUSSION: Attached is a Scope of Work and costs to upgrade the HEC-RAS model version 5.0.3 to 5.0.5. This model is being used as part of the new floodplain mapping in the Carson Valley. The upgrade will make the model substantially faster and fix various limitations in the earlier version. CWSD staff is recommending hiring HDR to do this upgrade since they are the ones that did the original work and are familiar with the existing model. Funding for this project will come out of the FEMA MAS # 9 grant (account #7437-03).

STAFF RECOMMENDATION: Authorize staff to sign the agreement with HDR to upgrade the HEC-HAS Model version 5.0.3 to 5.0.5 as part of FEMA MAS #9 in an amount not to exceed \$10,738.00.

**SHORT FORM AGREEMENT BETWEEN OWNER AND HDR ENGINEERING,
INC. FOR PROFESSIONAL SERVICES
AGREEMENT NUMBER _____**

THIS AGREEMENT is made as of this _____ day of _____, 20____, between The Carson Water Subconservancy District (“OWNER”), with principal offices at 777 E. William St., Carson City, NV 89701, and HDR ENGINEERING, INC., (“ENGINEER” or “CONSULTANT”) a Nebraska corporation, with principal offices at 8404 Indian Hills Drive, Omaha, Nebraska, 68114 for services in connection with the project known as MAS 4 Model and Mapping Update Project (“Project”);

WHEREAS, OWNER desires to engage ENGINEER to provide professional engineering, consulting and related services (“Services”) in connection with the Project; and

WHEREAS, ENGINEER desires to render these Services as described in SECTION I, Scope of Services.

NOW, THEREFORE, OWNER and ENGINEER in consideration of the mutual covenants contained herein, agree as follows:

SECTION I. SCOPE OF SERVICES

ENGINEER will provide Services for the Project, which consist of the Scope of Services as outlined on the attached Exhibit A.

SECTION II. TERMS AND CONDITIONS OF ENGINEERING SERVICES

The HDR Engineering, Inc. Terms and Conditions, which are attached hereto in Exhibit B, are incorporated into this Agreement by this reference as if fully set forth herein.

SECTION III. RESPONSIBILITIES OF OWNER

The OWNER shall provide the information set forth in paragraph 6 of the attached “HDR Engineering, Inc. Terms and Conditions for Professional Services.”

SECTION IV. COMPENSATION

Compensation for ENGINEER’S services under this Agreement shall be on the basis of lump sum. The amount of the lump sum is Ten Thousand Seven Hundred Thirty Eight Dollars (\$10,738).

The amount of any sales tax, excise tax, value added tax (VAT), or gross receipts tax that may be imposed on this Agreement shall be added to the ENGINEER’S compensation as Reimbursable Expenses.

Compensation terms are defined as follows:

Lump Sum shall mean a fixed amount which shall be the total compensation agreed upon in advance for Scope of Services.

Percentage shall mean a percentage of the actual construction cost designed plus additive change orders. This shall be the total compensation for Scope of Services.

SECTION V. PERIOD OF SERVICE

Upon receipt of written authorization to proceed, ENGINEER shall perform the servicedescribed in Exhibit A within a reasonable period of time.

Unless otherwise stated in this Agreement, the rates of compensation for ENGINEER'S services have been agreed to in anticipation of the orderly and continuous progress of the project through completion. If any specified dates for the completion of ENGINEER'S services are exceeded through no fault of the ENGINEER, the time for performance of those services shall be automatically extended for a period which may be reasonably required for their completion and all rates, measures and amounts of ENGINEER'S compensation shall be equitably adjusted.

SECTION VI. SPECIAL PROVISIONS

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

"OWNER"

BY: _____

NAME: Edwin James

TITLE: General Manager

ADDRESS: 777 E. William St.
Carson City, NV 89701

HDR ENGINEERING, INC.
"ENGINEER"

BY: _____

NAME: _____

TITLE: _____

ADDRESS: _____

EXHIBIT A

SCOPE OF SERVICES



Exhibit A

Scope of Work

MAS 4 Modeling and Mapping Update

Carson Water Subconservancy District

November 13, 2018

Contents

| | | |
|---|--------------------------|---|
| 1 | Introduction..... | 1 |
| 2 | Project Management | 2 |
| 3 | HEC-RAS Modeling..... | 2 |
| 4 | Map Revision..... | 3 |
| 5 | Reporting | 3 |
| 6 | Budget | 4 |

Tables

| | |
|----------------------------------|---|
| Table 1: Anticipated Budget..... | 4 |
|----------------------------------|---|

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1 Introduction

In February 2017, the Carson Water Subconservancy District (CWSD), as a Cooperating Technical Partner (CTP), submitted a Physical Map Revision (PMR) package to FEMA for the East Fork, West Fork, and Main Stem Reaches of the Carson River in Douglas County. Part of this submittal was a regional HEC-RAS v5.0.3 combined 1-dimensional/2-dimensional model prepared by HDR. This model is considered by Douglas County to be the “best available” information for this region of the floodplain and is therefore being used to assess and track cumulative water surface impacts of any proposed development in FEMA Regulatory SFHAs since the existing mapping is an approximate Zone A without any effective model or defined BFEs.

In November 2018 the US Army Corps of Engineers released the latest version of HEC-RAS 5.0.6. This version of the software had substantial upgrades and modifications which rendered the Regional Model submitted to FEMA unusable in the latest version. There were several geometric work-arounds integrated into the previous model which are not compatible with the latest and future versions of HEC-RAS.

The latest version of HEC-RAS also includes many upgrades which will be of benefit to the continuing Flood Hazard impact assessments being conducted for Douglas County, NV. Some of the major improvements are as follows:

- Substantially faster computational speeds. Comparatively, RAS 5.0.6 is 2 to 3 times faster than 5.0.3. Future users of the model, whether for LOMRs or other purposes, would be able to run the model more quickly using the updated version of HEC-RAS.
- Improved SA/2D Hydraulic Connections. Limitations in RAS 5.0.3 required workarounds to model long culverts along 2D storage areas. Improvements in RAS 5.0.6 allow these culverts to be represented correctly, which will be a benefit to future users.
- A number of bugs have been fixed in RAS 5.0.6 including some in the 2D solver. This will provide more accurate results compared to RAS 5.0.3.
- Pre-processor tools. Model geometric edits can be made in HEC-RAS Mapper which limits the reliance on outside software such as AutoCAD and GIS.
- Variable Time Step Computations. The model now has the capability to change computational time step based on real-time feedback from the model hydraulics which can increase stability and lower run times.
- New Version of HEC-RAS Mapper. The mapping capability within HEC-RAS has been improved to a 64 bit system which makes it process mapping data much faster.

These improvements, along with the upward compatibility of HEC-RAS v5.0.6 will significantly improve Douglas County’s ability to track cumulative rise with the use of the Regional Model.

The model revision will cover the entire modeling domain for Mapping Activity Statement #4 (MAS#4). These will be as follows:

- West Fork Carson River: From approximately 1 mile downstream of Woodfords, CA in Alpine County to the confluence with the East Fork Carson River.
- East Fork Carson River: From the USGS streamgaging station near Garnerville, NV to the confluence of the West Fork Carson River
- Main Stem Carson River: From the confluence of the East and West Forks to the Carson City, NV Boundary.

HDR Staff has been in contact with the FEMA Production and Technical Services (PTS) Contractor for the Carson River PMR MAS#4 about making revisions to the MAS #4 HEC-RAS model to take advantage of the upgrades in version 5.0.6 and subsequent re-submittal of the model as a replacement of the current version being considered for the PMR. The PTS contractors have agreed to review and incorporate a new version of the model a subsequent changes in mapping to MAS #4. This will update the “effective” FEMA model and mapping products for use into the future.

2 Project Management

It is anticipated that this effort will be contracted as a new project with the CWSD. HDR staff will submit monthly invoices. Monthly invoices will include summary of tasks worked on in that period, cost to date, and funds remaining for the project to assist the CWSD project manager in tracking progress and project spending. Invoices will be accompanied by a brief progress report. HDR staff will also conduct limited project coordination with the CWSD, FEMA, Douglas County, and the FEMA PTS Contractor for this effort.

Assumptions: Project coordination will be limited to 2 phone meetings at a maximum of 0.5 hours each for this effort. HDR staff will be limited to Mark Forest and Mitch Blum.

3 HEC-RAS Modeling

A number of geometry, computational options, and model tolerances are to be updated to improve model speed, accuracy, and stability. It is anticipated that the updates will include the following:

- Enhanced Culverts. HDR staff will update culvert data for long culverts that span multiple grid cell elements.
- Geo-referenced Lateral Connections. The current version has later structures connecting the 1D and 2D areas that are not geospatially referenced. HDR Staff will redraw the laterals in GIS and use these to refine the structures in HEC-RAS.
- Additional Breaklines. The new ability to quickly draw break lines in RAS Mapper will allow HDR staff to refine the model domain with additional detail.
- Refinement Regions. The updated version of HEC-RAS has the capability to define polygon areas of variable grid cell sizing. It is anticipated that smaller grid

cells will be introduced to the model where more detail is necessary. This will be limited to approximately 6 areas.

- Variable Time Step. The model will be run with a variable time step option to enhance stability and potentially reduce run times.

HDR staff have been in conversations with FEMA and the PTS Contractor about the possibility of identifying major non-accredited levee features in the model for potential analysis and mapping of areas on the landward side. Given the complexity of the system and the sheer number of agricultural berms and roadways in the study area, it is anticipated that this analysis will be limited to 3 major structures which could have significant impact to flood map extents and hazard to structures in the event of a failure. These analyses will follow FEMA Guidance “Analysis and Mapping Procedures for Non-Accredited Levees” (2013).

Assumptions: Comments generated by FEMA’s PTS contractor will be limited to very minor clarifications and any substantive comments will not be covered in this scope of work. It is assumed that by addressing the original PTS comments there will be limited need for any further revisions.

4 Map Revision

Given the enhancements in the computations and the proposed refinements to the model, it is likely that there will be small changes in the floodplain boundaries and potentially in base flood elevations (BFE). It will be necessary to re-process the raw floodplain maps and water surface elevation grids for the 1%-annual-chance flood (1% Flood) and the 0.2%-annual-chance flood (0.2% Flood). The new floodplain data will need to be refined and integrated back into existing work maps. A number of digital map products will be updated based on the new output. HDR staff will develop and format the following digital data for submittal to FEMA:

- Base Flood Elevations
- Special Flood Hazard Areas (SFHA)

Assumptions: All data will be developed in NAD 83 State Plane Feet Nevada West (FIPS 2703) horizontal projection and NAVD 88 vertical datum.

5 Reporting

Given the anticipated changes in the SFHAs and BFEs due to the model upgrades, it will be necessary to update portions of the Technical Support Data Notebook (TSDN). The portions of the TSDN that will need updates are as follows:

- Project Narrative: Slight language changes to the narrative describing the new modeling.
- Hydraulics Report: Slight language changes to the narrative describing the new modeling and any changes to the results.

- FIS Section 3.2: Slight language changes to the narrative describing the new modeling.
- Hydraulic Data: The new model will need to be packaged and submitted to replace the original.
- Profiles: New profiles will be developed for the new stream channel data.
- Work Maps: Changes to the SFHAs and BFEs will need to be incorporated into the Work Maps.

Assumptions: Changes to the TSDN will be submitted as an addendum in both PDF and GIS compatible electronic format. It is assumed that revised submittals will NOT go through the MIP system and will be submitted directly to the PTS Contractor.

6 Budget

Below is the anticipated budget for this effort. It is assumed that this will be contracted as a task order under the current modeling review project.

Table 1: Anticipated Budget

| Task | Cost |
|-----------------------|--------------------|
| 1. Project Management | \$1,932.00 |
| 2. HEC-RAS Modeling | \$5,391.00 |
| 3. Map Revision | \$886.00 |
| 4. Reporting | \$2,529.00 |
| Total | \$10,738.00 |

EXHIBIT B

TERMS AND CONDITIONS

HDR Engineering, Inc.

Terms and Conditions for Professional Services

1. STANDARD OF PERFORMANCE

The standard of care for all professional engineering, consulting and related services performed or furnished by ENGINEER and its employees under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under the same or similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's services.

2. INSURANCE/INDEMNITY

ENGINEER agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$1,000,000 combined single limit for personal injury and property damage; and Professional Liability insurance of \$1,000,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which ENGINEER is legally liable. If flying an Unmanned Aerial System (UAS or drone), ENGINEER will procure and maintain aircraft unmanned aerial systems insurance of \$1,000,000 per occurrence. OWNER shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the OWNER. ENGINEER agrees to indemnify OWNER for third party personal injury and property damage claims to the extent caused by ENGINEER's negligent acts, errors or omissions. However, neither Party to this Agreement shall be liable to the other Party for any special, incidental, indirect, or consequential damages (including but not limited to loss of use or opportunity; loss of good will; cost of substitute facilities, goods, or services; cost of capital; and/or fines or penalties), loss of profits or revenue arising out of, resulting from, or in any way related to the Project or the Agreement from any cause or causes, including but not limited to any such damages caused by the negligence, errors or omissions, strict liability or breach of contract.

3. OPINIONS OF PROBABLE COST (COST ESTIMATES)

Any opinions of probable project cost or probable construction cost provided by ENGINEER are made on the basis of information available to ENGINEER and on the basis of ENGINEER's experience and qualifications, and represents its judgment as an experienced and qualified professional engineer. However, since ENGINEER has no control over the cost of labor, materials, equipment or services furnished by others, or over the contractor(s') methods of determining prices, or over competitive bidding or market conditions, ENGINEER does not guarantee that proposals, bids or actual project or construction cost will not vary from opinions of probable cost ENGINEER prepares.

4. CONSTRUCTION PROCEDURES

ENGINEER's observation or monitoring portions of the work performed under construction contracts shall not relieve the contractor from its responsibility for performing work in accordance with applicable contract documents. ENGINEER shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control or have charge of construction. ENGINEER shall not be responsible for the acts or omissions of the contractor or other parties on the project. ENGINEER shall be entitled to review all construction contract documents and to require that no provisions extend the duties or liabilities of ENGINEER beyond those set forth in this Agreement. OWNER agrees to include ENGINEER as an indemnified party in OWNER's construction contracts for the work, which shall protect ENGINEER to the same degree as OWNER. Further, OWNER agrees that ENGINEER shall be listed as an additional insured under the construction contractor's liability insurance policies.

5. CONTROLLING LAW

This Agreement is to be governed by the law of the state where ENGINEER's services are performed.

6. SERVICES AND INFORMATION

OWNER will provide all criteria and information pertaining to OWNER's requirements for the project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. OWNER will also provide copies of any OWNER-

furnished Standard Details, Standard Specifications, or Standard Bidding Documents which are to be incorporated into the project.

OWNER will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by ENGINEER. The OWNER agrees to bear full responsibility for the technical accuracy and content of OWNER-furnished documents and services.

In performing professional engineering and related services hereunder, it is understood by OWNER that ENGINEER is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the OWNER's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the OWNER's legal and financial interests. To that end, the OWNER agrees that OWNER or the OWNER's representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by ENGINEER, and will obtain the advice of an attorney, insurance counselor or other consultant as the OWNER deems necessary to protect the OWNER's interests before OWNER takes action or forebears to take action based upon or relying upon the services provided by ENGINEER.

7. SUCCESSORS, ASSIGNS AND BENEFICIARIES

OWNER and ENGINEER, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither OWNER nor ENGINEER will assign, sublet, or transfer any interest in this Agreement or claims arising therefrom without the written consent of the other. No third party beneficiaries are intended under this Agreement.

8. RE-USE OF DOCUMENTS

All documents, including all reports, drawings, specifications, computer software or other items prepared or furnished by ENGINEER pursuant to this Agreement, are instruments of service with respect to the project. ENGINEER retains ownership of all such documents. OWNER may retain copies of the documents for its information and reference in connection with the project; however, none of the documents are intended or represented to be suitable for reuse by OWNER or others on extensions of the project or on any other project. Any reuse without written verification or adaptation by ENGINEER for the specific purpose intended will be at OWNER's sole risk and without liability or legal exposure to ENGINEER, and OWNER will defend, indemnify and hold harmless ENGINEER from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom. Any such verification or adaptation will entitle ENGINEER to further compensation at rates to be agreed upon by OWNER and ENGINEER.

9. TERMINATION OF AGREEMENT

OWNER or ENGINEER may terminate the Agreement, in whole or in part, by giving seven (7) days written notice to the other party. Where the method of payment is "lump sum," or cost reimbursement, the final invoice will include all services and expenses associated with the project up to the effective date of termination. An equitable adjustment shall also be made to provide for termination settlement costs ENGINEER incurs as a result of commitments that had become firm before termination, and for a reasonable profit for services performed.

10. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

11. INVOICES

ENGINEER will submit monthly invoices for services rendered and OWNER will make payments to ENGINEER within thirty (30) days of OWNER's receipt of ENGINEER's invoice.

ENGINEER will retain receipts for reimbursable expenses in general accordance with Internal Revenue Service rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by OWNER's auditors upon request.

If OWNER disputes any items in ENGINEER's invoice for any reason, including the lack of supporting documentation, OWNER may temporarily delete the disputed item and pay the remaining amount of the invoice. OWNER will promptly notify ENGINEER of the dispute and request clarification and/or correction. After any dispute has been settled, ENGINEER will include the disputed item on a subsequent, regularly scheduled invoice, or on a special invoice for the disputed item only.

OWNER recognizes that late payment of invoices results in extra expenses for ENGINEER. ENGINEER retains the right to assess OWNER interest at the rate of one percent (1%) per month, but not to exceed the maximum rate allowed by law, on invoices which are not paid within thirty (30) days from the date OWNER receives ENGINEER's invoice. In the event undisputed portions of ENGINEER's invoices are not paid when due, ENGINEER also reserves the right, after seven (7) days prior written notice, to suspend the performance of its services under this Agreement until all past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of this Agreement. Any proposed fees by ENGINEER are estimates to perform the services required to complete the project as ENGINEER understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the initial planning. In any event, as the project progresses, the facts developed may dictate a change in the services to be performed, which may alter the scope. ENGINEER will inform OWNER of such situations so that changes in scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, an equitable adjustment shall be made, and the Agreement modified accordingly.

13. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document.

14. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under this Agreement, ENGINEER agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity for individuals based on color, religion, sex, or national origin, or disabled veteran, recently separated veteran, other protected veteran and armed forces service medal veteran status, disabilities under provisions of executive order 11246, and other employment, statutes and regulations, as stated in Title 41 Part 60 of the Code of Federal Regulations § 60-1.4 (a-f), § 60-300.5 (a-e), § 60-741 (a-e).

15. HAZARDOUS MATERIALS

OWNER represents to ENGINEER that, to the best of its knowledge, no hazardous materials are present at the project site. However, in the event hazardous materials are known to be present, OWNER represents that to the best of its knowledge it has disclosed to ENGINEER the existence of all such hazardous materials, including but not limited to asbestos, PCB's, petroleum, hazardous waste, or radioactive material located at or near the project site, including type, quantity and location of such hazardous materials. It is acknowledged by both parties that ENGINEER's scope of services do not include services related in any way to hazardous materials. In the event ENGINEER or any other party encounters undisclosed hazardous materials, ENGINEER shall have the obligation to notify OWNER and, to the extent required by law or regulation, the appropriate governmental officials, and ENGINEER may, at its option and without liability for delay, consequential or any other damages to OWNER, suspend performance of services on that portion of the project affected by hazardous materials until OWNER: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the hazardous materials; and (ii) warrants that the project site is in full compliance with all applicable laws and regulations. OWNER acknowledges that ENGINEER is performing professional services for OWNER and that ENGINEER is not and shall not be required to become an "arranger," "operator," "generator," or "transporter" of hazardous materials, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA), which are or may be encountered at or

near the project site in connection with ENGINEER's services under this Agreement. If ENGINEER's services hereunder cannot be performed because of the existence of hazardous materials, ENGINEER shall be entitled to terminate this Agreement for cause on 30 days written notice. To the fullest extent permitted by law, OWNER shall indemnify and hold harmless ENGINEER, its officers, directors, partners, employees, and subconsultants from and against all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused by, arising out of or resulting from hazardous materials, provided that (i) any such cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or injury to or destruction of tangible property (other than completed Work), including the loss of use resulting therefrom, and (ii) nothing in this paragraph shall obligate OWNER to indemnify any individual or entity from and against the consequences of that individual's or entity's sole negligence or willful misconduct.

16. EXECUTION

This Agreement, including the exhibits and schedules made part hereof, constitute the entire Agreement between ENGINEER and OWNER, supersedes and controls over all prior written or oral understandings. This Agreement may be amended, supplemented or modified only by a written instrument duly executed by the parties.

17. ALLOCATION OF RISK

OWNER AND ENGINEER HAVE EVALUATED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, INCLUDING ENGINEER'S FEE RELATIVE TO THE RISKS ASSUMED, AND AGREE TO ALLOCATE CERTAIN OF THE RISKS, SO, TO THE FULLEST EXTENT PERMITTED BY LAW, THE TOTAL AGGREGATE LIABILITY OF ENGINEER (AND ITS RELATED CORPORATIONS, SUBCONSULTANTS AND EMPLOYEES) TO OWNER AND THIRD PARTIES GRANTED RELIANCE IS LIMITED TO THE LESSER OF \$1,000,000 OR ITS FEE, FOR ANY AND ALL INJURIES, DAMAGES, CLAIMS, LOSSES, OR EXPENSES (INCLUDING ATTORNEY AND EXPERT FEES) ARISING OUT OF ENGINEER'S SERVICES OR THIS AGREEMENT REGARDLESS OF CAUSE(S) OR THE THEORY OF LIABILITY, INCLUDING NEGLIGENCE, INDEMNITY, OR OTHER RECOVERY.

18. LITIGATION SUPPORT

In the event ENGINEER is required to respond to a subpoena, government inquiry or other legal process related to the services in connection with a legal or dispute resolution proceeding to which ENGINEER is not a party, OWNER shall reimburse ENGINEER for reasonable costs in responding and compensate ENGINEER at its then standard rates for reasonable time incurred in gathering information and documents and attending depositions, hearings, and trial.

19. NO THIRD PARTY BENEFICIARIES

No third party beneficiaries are intended under this Agreement. In the event a reliance letter or certification is required under the scope of services, the parties agree to use a form that is mutually acceptable to both parties.

20. UTILITY LOCATION

If underground sampling/testing is to be performed, a local utility locating service shall be contacted to make arrangements for all utilities to determine the location of underground utilities. In addition, OWNER shall notify ENGINEER of the presence and location of any underground utilities located on the OWNER's property which are not the responsibility of private/public utilities. ENGINEER shall take reasonable precautions to avoid damaging underground utilities that are properly marked. The OWNER agrees to waive any claim against ENGINEER and will indemnify and hold ENGINEER harmless from any claim of liability, injury or loss caused by or allegedly caused by ENGINEER's damaging of underground utilities that are not properly marked or are not called to ENGINEER's attention prior to beginning the underground sampling/testing.

21. UNMANNED AERIAL SYSTEMS

If operating UAS, ENGINEER will obtain all permits or exemptions required by law to operate any UAS included in the services. ENGINEER's operators have completed the training, certifications and licensure as required by the applicable jurisdiction in which the UAS will be operated. OWNER will obtain any necessary permissions for ENGINEER to operate over private property, and assist, as necessary, with all other necessary permissions for operations.

AGENDA ITEM #10

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item # 10 – For Possible Action: Approval of the Agreement to hire Michael Baker Inc. to conduct the North Carson City Study as part of FEMA MAS #9 in an amount of \$130,000 with the possibility of increasing the contract by \$28,080 if funding is provided by Carson City.

DISCUSSION: Included in the FEMA MAS #9 grant was funding (\$130,000) to develop a Flood Mitigation Plan for the North Carson City area. CWSD sent out a Request for Qualifications (RFQ) and received two proposals. CWSD and Carson City staff reviewed the proposals and selected Michael Baker International to conduct the study. On November 5, 2018, CWSD and Carson City staff met with Michael Baker to discuss the Scope of Work, schedule, and cost for the study. Based on the outcome of that meeting CWSD and the Carson City staff were able to negotiate a Scope of Work and costs that met the requirements of the grant (see attached Agreement). As part of the discussion Carson City asked Michael Baker what it would cost to assist them with the grant application to pursue a FEMA Hazard Mitigation Grant to help fund the construction of the recommended projects that came out of the study. This assistance would also include preparing the Cost to Benefit Ratio Analysis which is critical in receiving funding from FEMA. It should be noted that the State of Nevada has not been successful in receiving funding from the FEMA Hazard Mitigation Program for several years, and the main reason has to do with the preparation of the Cost to Benefit Ratio Analysis. The cost to do this analysis is \$28,080 and is dependent on Carson City providing the funding.

STAFF RECOMMENDATION: Authorize the General Manager to sign the Agreement with Michael Baker Inc. to conduct the North Carson City Study as part of FEMA MAS #9 in an amount of \$130,000 with the possibility of increasing the contract by \$28,080 if funding is provided by Carson City.

November 13, 2018

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

RE: North Carson City Flood Mitigation Plan Draft Scope of Work

Dear Mr. James:

Michael Baker International, Inc. (**MICHAEL BAKER**) is pleased to present our proposal for assisting Carson Water Subconservancy District (**CLIENT**) and Carson City with the North Carson City Flood Mitigation Plan based on our understanding of the work requested. Attached to this letter you will find our Standard Client Agreement, Scope of Work (Exhibit A) and Professional Fee Summary (Exhibit B) for your review and consideration. Should all the attached items meet your expectations, please sign the Standard Client Agreement on the space provided and return a scanned copy of the full document. Upon receipt of the document from you, we will sign the Standard Client Agreement and send a copy to you for your records. Should you have any comments on any of the attached documents, please send them back to us and we will work with you to a final resolution.

I will be the Project Manager on this project and can be reached at 602-798-7558 (office), 775-722-4713 (mobile) or by email gbrownell@mbakerintl.com. Please feel free to contact me with any questions or comments you may have.

Sincerely,



Geoff Brownell, PE, CFM
Associate Vice President

Attachments: Client Agreement
Exhibit A – Scope of Work
Exhibit B – Compensation and Payment

Client Agreement

THIS AGREEMENT entered into this _____ day of November, 2018, by and between Michael Baker International, Inc., a Pennsylvania corporation, with offices located at 5470 Kietzke Lane, Suite 208, Reno, Nevada 89511, hereinafter referred to as "MICHAEL BAKER", and Carson Water Subconservancy District, with offices at 777 East William Street, Suite 110A, Carson City, Nevada, 89701, hereinafter referred to as "CLIENT".

WHEREAS the **CLIENT** is in the business of Watershed Management, and desires **MICHAEL BAKER** to perform certain technical services.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, and intending to be legally bound hereby, the parties agree as follows:

1. SCOPE OF WORK. **MICHAEL BAKER** shall perform such engineering and technical services as are described in the attached Exhibit "A", including any additions or modifications mutually agreed upon and incorporated therein (hereinafter, "Work").
2. STANDARD OF CARE. The standard of care applicable to **MICHAEL BAKER's** services is the degree of skill and diligence normally employed by engineers or providers of technical services performing the same or similar services.
3. COMPENSATION AND PAYMENT. **CLIENT** shall compensate **MICHAEL BAKER** for the Work in such manner as described in the attached Exhibit B, including any additions or modifications mutually agreed upon and incorporated therein (hereinafter, the "Payment Terms"). Partial payments for the Work shall be made monthly by the **CLIENT** to **MICHAEL BAKER** based on invoices submitted by **MICHAEL BAKER**. The **CLIENT** shall also pay **MICHAEL BAKER** a late payment charge for any payments not made within thirty (30) days of the date of applicable invoices at the rate of one and one-half percent (1 ½ %) per month.
4. ESTIMATES. Any estimates provided for cost of construction, financing, and acquisition of land and rights-of-way shall be made in accordance with good engineering practice and procedure. It is understood, however, that **MICHAEL BAKER** has no control over construction costs, competitive bidding and market conditions, nor over costs of financing, acquisition of land, or rights-of-way, and **MICHAEL BAKER** does not guarantee the accuracy of such cost estimates as compared to actual cost or contractors' bids.
5. CONSTRUCTION MEANS AND METHODS. **MICHAEL BAKER** shall not be responsible for construction means, methods, techniques, sequences, or procedures of construction contractors, or the safety precautions and programs incident thereto, and shall not be responsible for such contractors' failure to perform work in accordance with the contract documents.
6. COMPLIANCE WITH LAWS. **MICHAEL BAKER** shall comply with all applicable provisions of the unemployment compensation, sickness and disability, Social Security laws, the Fair Standards Act, and all other Federal, State, and local laws or regulations relating to employment.
7. ASSIGNMENT BY CLIENT. All the terms, provisions, covenants, and conditions of this Agreement (including any modifications thereto) shall be binding upon, inure to the benefit of, and be enforceable by **CLIENT**, its successors and assigns; provided however, that no portion of this Agreement (including any Task Order) and the rights and obligations thereunder shall be assignable or delegable by **CLIENT**, by operation of law or otherwise, without the express prior written consent of **MICHAEL BAKER** which consent shall not be unreasonably withheld.
8. ASSIGNMENT BY MICHAEL BAKER. All the terms, provisions, covenants, and conditions of this Agreement (including any modifications thereto) shall be binding upon, inure to the benefit of, and be enforceable by **MICHAEL BAKER**, its successors and assigns; provided however, that no portion of this Agreement (including any Task Order) and the rights and obligations thereunder shall be assignable or delegable by **MICHAEL BAKER**, by operation of law or otherwise, without the express prior written consent of **CLIENT** which consent shall not be unreasonably withheld.
9. INSPECTION OF THE WORK. **MICHAEL BAKER** shall grant **CLIENT** access at all reasonable times to **MICHAEL BAKER's** facilities where the work under this Agreement is being performed.
10. CHANGES. The **CLIENT** may, at any time prior to the completion of the Work, direct, in writing, any changes to the Work, including but not limited to the revision of the Work's scope, time period, or schedule of performance. **MICHAEL BAKER** shall perform such changes to the Work as directed by the **CLIENT** in writing and shall be paid for such Work at rates established by the Agreement.
11. SUSPENSION OR TERMINATION. In the event that the Work is terminated or suspended by the **CLIENT** prior to its completion, **MICHAEL BAKER** shall be paid an equitable amount proportional to the services rendered to the date of termination or suspension, plus reasonable profit and termination costs.
12. DEFAULT. Should either party breach any provisions of this Agreement, the non-breaching party shall have the rights and remedies provided by law or under these terms and conditions.
13. INDEMNIFICATION. Except as stated below, ~~**MICHAEL BAKER** shall indemnify and save harmless the **CLIENT** from these claims, losses, lawsuits, or expenses caused directly by **MICHAEL BAKER's** sole negligent acts, errors, or omissions with performance of **MICHAEL BAKER's** services hereunder. To the fullest extent permitted by law, with respect to claims, damages, losses, and expenses which are related to hazardous waste or asbestos removal, disposal,~~

Client Agreement

~~or cleanup or environmental liability, the CLIENT shall indemnify, save harmless, and defend MICHAEL BAKER from and against all such claims, damages, losses, or expenses, including attorney's fees, arising out of or resulting from the performance of MICHAEL BAKER's services, or claims against MICHAEL BAKER arising from work of others.~~

14. LIMITATION OF LIABILITY. To the fullest extent permitted by law, the **CLIENT** agrees to limit **MICHAEL BAKER's** liability to the **CLIENT** and to all other contractors or subcontractors on the project for any and all injuries, claims, losses, expenses, or damages whatsoever arising out of or in any way related to the project or this Agreement from any cause or causes including but not limited to **MICHAEL BAKER's** negligent acts, errors, omissions, strict liability, breach of contract, or breach of warranty, such that the total aggregate of liability of **MICHAEL BAKER** to all those named shall not exceed \$50,000 or the total fee for **MICHAEL BAKER's** services rendered on the project, whichever is greater.
15. WAIVER OF CONSEQUENTIAL DAMAGES. Under no circumstances shall either party be liable to the other party for any consequential damages, including but not limited to loss of use or rental, loss of profit or cost of any financing, however caused, including either party's fault or negligence.
16. INSURANCE. Unless otherwise required in this Agreement, the **CLIENT** and **MICHAEL BAKER** shall, during the performance of the services as provided herein, maintain insurance of the types and amounts specified, and with insurers satisfactory to the other party as follows:
 - a. **Comprehensive General Liability** including \$1,000,000 each occurrence for bodily injury and property damage; \$1,000,000 Products/Completed Operations Aggregate; \$1,000,000 General Aggregate over all interests
 - b. **Comprehensive Automobile Liability** including coverage for owned, non-owned, and hired vehicles: \$1,000,000 Bodily Injury, \$1,000,000 Property Damage
 - c. **Umbrella / Excess Policy:** \$4,000,000

- d. **MICHAEL BAKER** shall also maintain Workers' Compensation Insurance in statutorily required amounts and Employers' Liability Insurance in the amount of \$1,000,000 for bodily injury and \$1,000,000 by disease with a policy limit of \$1,000,000.
17. INDEPENDENT CONTRACTOR. **MICHAEL BAKER** acknowledges that it is furnishing the services contemplated by this Agreement hereto as an independent contractor, and not as an employee or agent of **CLIENT** or any of its affiliates.
- ~~18. PUBLIC ANNOUNCEMENTS. No publicity releases (including news releases and advertising) relating to this Agreement or the services performed hereunder, shall be issued by either party without the prior written approval of the other party.~~
19. PARTIAL INVALIDITY. If any term, covenant, condition, or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired, or invalidated thereby.
20. HEADINGS. Headings in this Agreement are for convenience only, and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Agreement.
21. GOVERNING LAWS. The validity or construction of this Agreement, as well as the rights and duties of the parties hereunder, shall be governed by the laws of the State of Nevada without regard to its choice of law provisions.
22. SUPPLEMENTS TO AGREEMENT. The following Exhibits are an integral part of this Agreement:
 - a. Exhibit A: Scope of Work
 - b. Exhibit B: Compensation and Payment
23. ENTIRE AGREEMENT. This Agreement constitutes the whole agreement between the parties with respect to the subject matter contained herein, and there are no terms other than those contained herein. No modification or amendment of this Agreement shall be valid unless in writing and signed by the parties hereto.

Client Agreement

IN WITNESS WHEREOF, and intending to be legally bound hereby, the parties have caused this Agreement to be executed and delivered as of the day and year first above written.

MICHAEL BAKER INTERNATIONAL, INC.

By: _____

Name: _____

Title: _____

Date: _____

WITNESS: _____

CARSON WATER SUBCONSERVANCY DISTRICT

By: _____

Name: _____

Title: _____

Date: _____

WITNESS: _____

Client Agreement

EXHIBIT A Scope of Work

The Carson Water Subconservancy District (**CLIENT**), Carson City, and FEMA have been working to more accurately define flood hazards in the Carson Valley for several years now. Hydrologic and hydraulic studies have been completed throughout the Carson City urban area using CTP grant funds and City funds. Most of these studies were developed using two-dimensional (2D) H&H modeling and were submitted to FEMA as LOMRs or 316-PMRs. Because of the 2D nature of the H&H modeling, non-regulatory products in the form of depth grids and velocity grids were also produced. These studies helped to better define the FEMA Special Flood Hazard Areas (SFHA), but also serve to better define flood hazards in general.

For this project, the non-regulatory data sets give **CLIENT** and Carson City the opportunity to take study data to the next step to develop flood mitigation alternatives to reduce the number of structures in the SFHA for North Carson City. To formulate these alternatives and develop recommended alternatives for any identified flood prone locations (areas of mitigation interest), **CLIENT** and the City would like to embark on a flood mitigation planning project. The scope of work for the study/plan would incorporate the follow tasks:

Task 1 - Project Management: **MICHAEL BAKER** will develop a project schedule, coordinate with the project team, prepare meeting agendas and minutes for all meetings, and direct any subconsultants. In addition, **MICHAEL BAKER** will submit monthly invoices and progress reports. **MICHAEL BAKER** will respond to all requests by **CLIENT** and Carson City in a time manner.

Task 2 - Outreach and Stakeholder Engagement: Public outreach would be conducted early in the project to collect anecdotal flood data and gage the public's sentiment for various mitigation approaches. At the first public meeting, the project team would also present the results of the flood hazard analyses. Public outreach and stakeholder coordination would also be conducted further in the project to help guide alternative formulation, and as input in selecting the recommended alternatives for flood mitigation. **MICHAEL BAKER** will assist Carson City and **CLIENT** with each public meeting by preparing meeting materials to include display boards and flood animations. **MICHAEL BAKER** will also lead the meetings. Carson City and **CLIENT** will be responsible for securing the facilities to hold the meetings, and for advertising the meetings.

In addition to the public meetings described above, **MICHAEL BAKER** will present the results of the plan the Board of Supervisors, the CWSD Board, and at one additional stakeholder forum as directed by Carson City and **CLIENT**.

Task 3 - Existing Conditions H&H Modeling: To capture the areas not currently modeled as shown in the attached graphic, **MICHAEL BAKER** will create a new FLO-2D model encompassing the entire study area. The new model will be compiled using FLO-2D Pro and will use the LiDAR data captured by USGS in 2017 to generate the terrain surface. The new model will use as much of the input data as possible from the existing models, with land use and soils data provided by the City or other

Client Agreement

available sources. Field data will be collected to incorporate hydraulic structures into the model for the unstudied areas. No storm drain systems will be modeled. The model grid size will be consistent with the grid size of the Eagle Valley and Goni Creek models at 15'. Additional flood frequency models will be developed as necessary to support the infrastructure evaluation.

Task 4 - Flood Hazard Identification: Using the depth grid and velocity grid data sets from the existing conditions model and the current and pending floodplain delineations, **MICHAEL BAKER** will define flood hazard areas using criteria determined by the project team. Criteria could be inclusion in the SFHA, a specified depth against structures, structures within erosion hazard areas, all of the above, or other criteria deemed appropriate for the study area by the project team. These areas will be the focus of mitigation strategies.

Task 5 - Infrastructure Evaluation: **MICHAEL BAKER** will develop conceptual flood mitigation alternatives to be analyzed for the identified flood hazard areas. Alternatives may include flood control features such as regional detention basins, channelization projects, storm drain systems, and development standards. Physical features will be input into the existing conditions hydraulic models to evaluate effectiveness. These analyses, along with input from the public and project stakeholders as described for the Outreach task, will also allow for the development of recommended alternatives. Recommended alternatives will be developed into conceptual designs to aid and support mitigation grant applications.

Task 6 - Cost Estimation: As part of the infrastructure evaluation, **MICHAEL BAKER** will develop preliminary cost estimates for each alternative. These data will be used to help select the recommended alternatives. The cost estimate for the recommended alternative will be refined for inclusion in the cost to benefit ratio analysis, and to support mitigation grant applications.

Task 7 - Final Report: All study analyses and results will be presented in a final report to be submitted to Carson City, **CLIENT**, and FEMA. The report will include summaries of each specific task, with necessary tables and graphics to support. The report will also include appendices cataloguing all study data to include model input and output files and supporting calculations for costing and other analyses.

Optional - Cost to Benefit Ratio Analysis: Contingent of additional funding from Carson City, **MICHAEL BAKER** will run FEMA's Hazus economic loss analyses software for both existing conditions, and the formulated alternatives. The economic benefit of each alternative will be used to help select the recommended alternatives, and to support mitigation grant applications. The Hazus analysis will use existing and proposed depth grids for determining flood depths, LiDAR and a 3" rule of thumb for determining finished floor elevations, and County Assessor's property data for estimating full replacement costs.

Client Agreement

EXHIBIT B Compensation and Payment

- A. For the performance of services as set forth by this **AGREEMENT** and as described in the Scope of Work contained within EXHIBIT A, **MICHAEL BAKER** shall be compensated a fixed fee of \$158,080.00, unless otherwise approved by the **CLIENT**, as summarized below:

| TASK DESCRIPTION | FEE |
|---|------------------------|
| Task 1 – Project Management | \$ 19,080.00 |
| Task 2 – Outreach | \$ 30,200.00 |
| Task 3 – Existing Conditions H&H Modeling | \$ 22,080.00 |
| Task 4 – Flood Hazard Identification | \$ 8,640.00 |
| Task 5 – Infrastructure Evaluation | \$ 30,720.00 |
| Task 6 – Cost Estimation | \$ 12,480.00 |
| Task 7 – Final Report | \$ 6,800.00 |
| Optional – Cost to Benefit Ratio Analysis (To be paid by Carson City) | \$ <u>*(28,080.00)</u> |
| TOTAL FIXED FEE | \$ 130,000.00 |

*Not included in total fixed fee.

- B. **MICHAEL BAKER** shall submit regular monthly invoices for the work performed, unless otherwise agreed upon between **CLIENT** and **MICHAEL BAKER**. The invoices shall be billed based on percent complete of the Scope of Work as described within Exhibit A.
- C. All services should be invoiced within 30 days of performance of services, unless otherwise agreed upon between **CLIENT** and **MICHAEL BAKER**.

AGENDA ITEM #11

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #11 – For Possible Action: Approval of updates to the Personnel Policy Manual.

DISCUSSION: As part of the audit process, our auditor mentioned that there was a new requirement under the Governmental Accounting Standards Board (GASB) that required all governmental agencies to evaluate its possible “other post-employment benefit” (OPEB) liability. CWSD is required to hire an actuary to evaluate whether CWSD has any OPEB liability, and the firm of MacLeod Watts Inc. was recommended. Catherine MacLeod has recommended that CWSD modify its Personnel Policies to clarify CWSD’s intent regarding what coverage CWSD provides employees upon retirement (see attached email). Based on these recommendations, staff is proposing several changes to Sections 5.7 and 5.10 of the Personnel Policy Manual (see attached language changes).

As part of the review of the Personnel Policy Manual CWSD’s representative from POOL/PACT recommends that CWSD update its Social Media policy. Because of the number of small changes to the Social Media Policy staff is recommending that the entire policy be replaced with the new policy (see attached Social Media Policy).

This item was discussed at the Administrative Committee meeting on November 16, and the committee recommended approval of the updates to the Personnel Policy Manual as presented (see attached draft meeting notes).

STAFF RECOMMENDATION: Approve the updates to the Personnel Policy Manual as presented.

Hello, Ed.

It was nice to talk with you by phone earlier this morning.

We're going to scout our way through things to determine whether we believe there is or is not any reasonably measurable "other post-employment benefit" (OPEB) liability for the District to report for its fiscal year ended June 30, 2018.

Basic background:

- We discussed and you confirmed that the District *is not* being invoiced by the Nevada Public Employees' Benefits Program (PEBP) for monthly subsidy required to be provided to a former District employee or retiree now covered by this PEBP retiree health plan.
- We discussed the current health coverage for active employees. You indicated that the District's health coverage is through the Carson City's plans.
 - You confirmed that the District does not pay any amount toward the cost of healthcare for its retirees.
 - In fact, until you learned that it must do otherwise under Nevada requirements, the District did not intend to offer health coverage to its retirees other than that required under COBRA.
 - The District will be revising/updating its employee benefits policy to reflect these requirements. You indicated to me that the District would most likely want to offer the minimum required by the statutes, which might include making specific comments along these lines:
 - The District does not intend to offer continuation of any group life insurance coverage to employees after employment ends. It is the District's understanding that this is optional under the NRS and does not wish to offer this coverage.
 - If eligible for coverage as an active employee, a District retirees may continue their medical, dental and vision coverage under the plans available to active employees. However, the District will not pay any portion of the premiums; the retiree is required to pay 100% of any and all premiums in order to continue this coverage. Failure to make timely payment will result in discontinuance of the coverage. Once a retirees coverage ends for any reason (whether voluntarily or because of non-payment of premiums), he or she may not re-enroll in the plans in the future.
 - Retiree coverage under the District's medical/prescription drug coverage plans may not be continued beyond the age when the retiree first qualifies for coverage under Medicare.
 - The premium rates charged on the Carson City plans do not vary by age. They are a typical flat (group) premium rate structure.

Because Nevada Revised Statutes require the District to offer the health coverage to retirees and require that it be offered at the same premium rates as for active employees, even when the retiree pays 100% of the premiums, there is a "price break"

for retirees since their claims are likely to be higher than the premiums they pay. This price break is referred to as an “implicit subsidy” and is required to be projected and valued as an OPEB liability in an agency’s financial statements.

Next Steps:

We agreed that our first efforts will be to explore whether there have been any retirees who have elected to continue their District medical coverage. If there are active employees closing in on retirement who may have made some decisions regarding this coverage, their probable elections would be helpful to know as well.

To assist with this, we are attaching an employee data request file. We hope that this is self-explanatory, but if you have questions, please do not hesitate to contact me (my number is below) or Courtney (503) 419-0463). *Please return a completed copy of this worksheet to Courtney* (copy me on the email please).

I’ve also attached a copy of the 2018-19 rates we have from the City. *Can you verify which of these two rates structures applies to the District?*

Let’s see where this takes us before we spend time on any further questions.

Consulting and/or actuarial fees: I estimated the following to you on the phone, which we can refine when we know more.

1. If the data appears to support the opinion that no reasonably measurable OPEB liability exists at this time, our consulting fee for the process beginning today and ending with a letter describing our analysis would likely run between \$600 to \$1,000.
2. If the data appears to indicate that a measurable OPEB liability does exist, then we estimate the cost for the valuation and GASB 75 report would run in the neighborhood of \$2,500.

I believe this covers this items we discuss earlier this morning, Ed. If you think I’ve overlooked something, please let me know. If not, we’ll look forward to hearing back from you with the employee data file and confirmation of premium rates.

Cathy

Catherine MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

5.7 Medical Insurance

All regular employees shall receive 100% CWSD paid group medical insurance (regardless of the insurance plan the employee is under). Dependents of employees, as defined under Carson City's insurance agreement, are also eligible for coverage under the insurance plan at a cost to the employee. ~~CWSD will pay 50% for the unclassified employee dependents and 65% for the classified employee dependents, based on the least expensive group medical insurance plan provided by Carson City.~~ Insurance costs for employee dependents will be consistent with Carson City's insurance agreement. Employees must authorize a payroll deduction of any share of the health coverage premium which is to be paid by the employee. If a regular employee has other medical insurance, the employee may opt to receive the cash equivalent of the lowest single insurance rate. Cash in lieu of medical insurance will be offered at a rate of three-quarters (3/4) of the lowest employee insurance costs. The cash distribution will be amortized over the entire year and paid in each pay period.

If eligible for coverage as an active employee, CWSD retirees may continue their medical, dental, and vision coverage under the plans available to active employees. However, the CWSD will not pay any portion of the premiums; the retiree is required to pay 100% of any and all premiums in order to continue this coverage. Failure to make timely payment will result in discontinuance of the coverage. Once a retiree's coverage ends for any reason (whether voluntarily or because of non-payment of premiums), he or she may not re-enroll in the plans in the future.

Retiree coverage under the CWSD's medical/prescription drug coverage plans may not be continued beyond the age when the retiree first qualifies for coverage under Medicare.

5.8 Plan Changes

CWSD will, from time to time, evaluate the health coverage plan that is offered and make adjustments, as CWSD deems appropriate, in the level of coverage and the amount of premium cost to be paid by CWSD.

5.9. Vision and Dental Insurance

All regular employees shall receive 100% CWSD paid group Vision and Dental insurance). Dependent coverage is offered, at a cost to the employee. Employees who waive medical insurance will not be eligible for group Vision and Dental insurance.

5.10. Group Life Insurance

All regular employees are eligible for basic life insurance benefits. The cost of this coverage is included in the medical insurance costs and fully paid by CWSD. Employees who waive medical insurance will not be eligible for group life insurance. CWSD will not offer any group life insurance coverage to employees once employment ends.

2.10. Social Media Networking Policy

2.10.1. Policy

CWSD takes no position on an employee's decision to start or maintain a blog or participate in other social networking activities. However, employees' use of social media can pose risks to CWSD's confidential and proprietary information and reputation, can expose CWSD to discrimination and harassment claims, and can jeopardize CWSD's compliance with business rules and laws. To minimize these business and legal risks, to avoid loss of productivity and distraction from employees' job performance, and to ensure that CWSD's resources and communications systems are used appropriately as explained below, CWSD expects its employees to adhere to the following guidelines and rules regarding social media use. CWSD's social networking policy includes rules, guidelines, and best practices for CWSD-authorized social networking and personal social networking.

2.10.2. General Provisions

Social media includes all means of communicating or posting information or content of any sort on the Internet, including but not limited to, employee's own or CWSD's video or wiki posting, social networking sites such as Facebook, LinkedIn, and Twitter, personal blogs, personal websites, or other similar forms of online communication journals, diaries, or personal newsletters not affiliated with CWSD.

Unless specifically instructed, employees are not authorized and, therefore, restricted to speak on behalf of CWSD. Employees are expected to protect the privacy and well-being of CWSD and its employees. Employees are prohibited from disclosing confidential employee and non-employee information and any other non-public information to which employees have access to the extent such discussion or disclosures are not protected under state or federal law.

All CWSD policies apply in all social media forums. Policies include, but are not limited to, code of ethical standards, equal employment opportunity, anti-harassment, bullying, and workplace violence.

2.10.3. CWSD Monitoring

Employees are cautioned there is no expectation of privacy while using CWSD's Internet, equipment, or facilities for any purpose, including authorized posting or editing to social networking sites. Employee's posting can be viewed by anyone, including CWSD. CWSD reserves the right to monitor its Internet, equipment, and facilities that are used to post comments or discussions about CWSD or its employees on social networking sites. CWSD may use search tools and software to monitor use of its Internet, equipment, and facilities for posting to social networking sites.

CWSD reserves the right to use content management tools to monitor, review, or block content on CWSD's social networking sites that violate this policy.

2.10.4. Reporting Violations

CWSD requests and strongly urges employees to report any actual or perceived violations of this policy to his/her immediate supervisor.

2.10.5. Discipline for Violations

CWSD will investigate promptly and respond to all reports of violations of the social networking policy and other-related policies. Violation of CWSD's social networking policy may result in disciplinary action, up to and including termination. CWSD reserves the right to take legal action where necessary against employees who engage in prohibited or unlawful conduct.

2.10.6. Authorized Social Networking

The goal of authorized social networking is to become a part of the community conversation and promote web-based sharing and exchange of CWSD information and feedback from members of the public. Authorized social networking is used to convey information about CWSD operations and services; promote and raise awareness of the organizational culture; search for potential new equipment and training tools; communicate with other employees, members of the public, and interested parties; issue or respond to breaking news or other matters of public interest; and discuss organization-specific activities and events.

When social networking, CWSD must ensure that use of these communication paths maintain honesty, integrity, courteousness, and reputation while minimizing actual or potential legal risks, whether used inside or outside the workplace.

2.10.7. Rules and Guidelines

The following rules and guidelines apply to entries made on all CWSD-related social networking sites.

Only authorized employees can prepare and modify content for CWSD's social networking sites. If an employee is required to use social media as part of his/her job duties, for CWSD's marketing, public relations, recruitment, communications, or other business purposes, the content must be relevant, and add value. If uncertain about any information, material, or conversation, employee will contact his/her supervisor to discuss the content.

Note that CWSD owns all social media accounts used on behalf of CWSD or otherwise for business purposes, including any and all log-in information, passwords, and content. CWSD owns all such information and content regardless of the employee that opens the account or uses it, and will retain all such information and content regardless of separation of any employee from employment with CWSD. If an employee's job duties require him/her to speak on behalf of CWSD in a social media environment, the employee must still seek approval for such communication from his/her supervisor.

All employees must identify themselves as employees of CWSD when posting comments or responses on CWSD's social networking sites. If an employee is contacted to comment about CWSD for publication, including any social media outlet, the request should be directed to General Manager who will then determine the response to be provided on behalf of CWSD.

Any copyrighted information where written reprint information has not been obtained in advance cannot be posted.

All employees of CWSD are responsible for ensuring all social networking information complies with CWSD's written policies. Management is authorized to remove any content posted on an CWSD social media site that does not meet the rules and guidelines of this policy, any other CWSD policy, or that may be illegal, prohibited, or offensive.

Removal of such content will be done at the discretion of CWSD without permission or advance warning.

CWSD expects all CWSD-authorized guests to social networking sites to abide by all rules and guidelines of this policy. CWSD reserves the right to remove, without advance notice or permission, all guest content considered malicious, defaming, obscene, threatening, or intimidating. CWSD also reserves the right to take legal action against guests who engage in prohibited or unlawful conduct.

Employees must not expose themselves or CWSD to legal risk by using a social media site in violation of its terms of use. Review the terms of use of all social media sites visited to ensure compliance with those terms of service.

2.10.8. Personal Blogs and Social Networking Sites

CWSD respects the right of employees to use social networking sites and does not want to discourage employees from self-publishing and self-expression. However, employees are expected to follow the rules and guidelines as set forth in this policy to provide a clear line between the employee as the individual and/or as an employee of CWSD. In accordance with provision of NRS 613.135, CWSD will not request usernames and passwords for personal social media accounts. This policy applies to all board members, management, employees, and volunteers.

CWSD does not discriminate against employees who use these sites for personal interests and affiliations or other lawful purposes.

Commenters are personally responsible for his/her commentary on social networking sites and can be held personally liable for commentary that is considered malicious, defamatory, obscene, threatening, intimidating, or libelous by any offended party, not just CWSD. Remember that what is published might be available to be read by the masses (including CWSD, future CWSDs, and social acquaintances) for a long time. Employees should keep this in mind before posting content.

Employees shall not use social networking sites to harass, threaten, discriminate, or disparage against employees or anyone associated with or doing business with CWSD. Social media should never be used in a way that violates any other CWSD policies or employee obligations. If an employee's social media activity would violate any of CWSD's policies in another forum, it will also violate them in an online forum.

If employee chooses to identify him/herself as an employee of CWSD, note that some readers may view him/her as a spokesperson for CWSD. Because of this possibility, employee is required to state his/her views expressed on the social networking site belongs to the employee alone and is not reflective of CWSD or of any person or organization affiliated or doing business with CWSD.

Employees should use good judgment about what is posted on social media and remember that anything posted can reflect on CWSD, even if a disclaimer is used. Employees should always strive to be accurate in their communications about CWSD and remember that posted statements and materials have the potential to result in liability for the employee and CWSD. CWSD encourages professionalism and honesty in social media and other communications.

Employees cannot post the name, trademark, or logo of CWSD or any business with a connection to CWSD. Employees cannot post CWSD-privileged information, including copyrighted information or CWSD-issued documents.

Authorized employees posting to CWSD-owned social media accounts may not post photographs of other employees, volunteers, members of the public, vendors, and suppliers on CWSD premises, nor can employees post photographs of persons engaged in CWSD business without prior authorization by immediate supervisor.

Employees cannot post any advertisements or photographs of CWSD products and services, nor use CWSD in advertisements without disclosing the employee's connection to CWSD.

Employees cannot link from a personal social networking site to CWSD's internal or external websites.

This policy is not intended to restrict communications or actions protected or required by federal or state law.

2.10.9. *Media Contacts*

If contacted by the media, press, or any other public news source about employees' post that relates to **CWSD** business, employees are required to obtain approval from the immediate supervisor prior to responding on behalf of CWSD.

2.10.10. *Prohibition Against Retaliation*

CWSD will not tolerate any retaliation by management or by any other employee against an employee who reported a violation of this policy or cooperating with an investigation. Any employee who believes s/he has been retaliated against in any manner whatsoever should immediately notify the General Manager. CWSD will promptly investigate and deal appropriately with any allegation of retaliation.

**CARSON WATER SUBCONSERVANCY DISTRICT
ADMINISTRATIVE COMMITTEE
November 16, 2018, 1:30 P.M.**

DRAFT Meeting Minutes

Committee Members Present:

Karen Abowd, Carson City
Carl Erquiaga, Churchill County (by teleconference)
Don Frensdorff, Douglas County (ag)
Ken Gray, Lyon County
David Griffith, Alpine County

Staff Present:

Ed James, General Manager
Toni Leffler, Administrative Assistant

Others Present: none

Ms. Abowd called the meeting of the Administrative Committee to order at 1:33 a.m. in the Conference Room of Carson Water Subconservancy, 777 East William Street, Suite 110, Carson City, Nevada. A quorum of the Administrative Committee was present in person and by teleconference.

Item #3 – Discussion Only: Public Comment - None

Item #4 - For Possible Action: Approval of the Administrative Committee minutes from January 24, 2018 and July 9, 2018. Committee Member Griffith requested a correction to the minutes of July 9, 2018 to reflect that he was also in attendance at the January 24, 2018 meeting. The committee agreed on July 9 to hold approval of the January 24 minutes over to the next meeting to give time for Mr. James to research how to proceed with meeting minute approval in the event that there was only one committee member present at both meetings and no one to second the motion for approval. Mr. James' consulted with Patrick King, CWSD's legal counsel, who advised that the meeting minutes may be approved regardless of who was present at the meeting.

Committee Member Griffith made the motion to approve the minutes from the Administrative Committee meetings on January 24, 2018, and July 9, 2018, as amended. The motion was seconded by Committee Member Frensdorff and unanimously approved by the Administrative Committee.

Item #5 - For Possible Action: Approval of updates to the Personnel Policy Manual. Mr. James explained that the auditor informed staff that GASB requires an actuary to determine liability for retiree benefits. Proposed changes to the Personnel Policy Manual were included in the committee package.

POOL/PACT recommended changes to Social Media policy. The entire Social Media policy was replaced because there were so many changes.

Committee Member Gray made the motion that the Administrative Committee recommend CWSD Board approval of updates to the Personnel Policy Manual. Committee Member Griffith seconded the motion which was unanimously approved by the Administrative Committee.

Item #6 - For Possible Action: Selection of a candidate to receive the 2019 Andy Aldax Carson River Watershed Award. Mr. James explained that there were three nominations for the 2019 Andy Aldax Carson River Watershed Award: Duane Petite, Pamela Petite, and Lynn Zonge.

Committee Member Abowd noted that there was not much information provided about Duane Petite in his nomination and it is unclear how far beyond Gardnerville Elementary School that Pamela Petite's involvement has been. Ms. Abowd mentioned that Lynn Zonge is well-known to be very involved in serving the watershed and is recommended by several "heavy-hitters" of service to the watershed. The other committee members agreed that Duane and Pamela Petite's nominations were not as informative as Lynn Zonge's about the extent of their service to the Carson River Watershed.

Committee Member Frensdorff made the motion that the Administrative Committee recommend that CWSD Board select Lynn Zonge as the recipient of the 2019 Andy Aldax Carson River Watershed Award. The motion was seconded by Committee Member Griffith and unanimously approved by the Administrative Committee.

Item #7 – For Possible Action: Appointment of the CWSD General Manager to the Carson Truckee Water Conservancy District Board of Directors. Mr. James explained that the Carson Truckee Water Conservancy District (CTWCD) was established in 1958, responsible for proposed upstream projects in the Carson and Truckee River watersheds. The board was made up of representatives from Nevada counties in each watershed. Within a year it was determined that the Carson River needed its own governing board, so the Carson Water Subconservancy District was formed in 1959. In 1980, representatives from the Truckee Carson Irrigation District (TCID), Washoe Storey Conservation District, Truckee Meadows Water Authority (TMWA), and CWSD were added to the CTWCD Board.

Mr. James mentioned that he feels he gives a good overview on water issues to that board, along with his experience working with FEMA and other agencies. The committee members agreed that there was no one better suited to represent CWSD than Mr. James.

Committee Member Gray made the motion that the Administrative Committee recommend CWSD Board authorize the Chairman to sign a letter of recommendation for gubernatorial appointment of the General Manager to the Carson Truckee Water Conservancy District Board of Directors. The motion was seconded by Committee Member Frensdorff and unanimously approved by the Administrative Committee.

Item #8 – For Possible Action: Approval of changes to the Administrative Assistant job description. Mr. James explained that the only change to the current job description is to add sentences under Special Conditions: "Employee may be required to work some evenings, weekends, and holidays. Work week may be flexible."

Committee Member Gray recommended that the first sentence be modified to read: “Employee may work some evenings, weekends and holidays as needed.”

Committee Member Griffith made the motion that the Administrative Committee recommend CWSD Board approval of changes to the Administrative Assistant job description as modified by Committee Member Gray. The motion was seconded by Committee Member Gray and unanimously approved by the Administrative Committee.

Item #9 – For Possible Action: Appointment of Board Officers for 2019 and 2020. Mr. James explained that the rotation for officers is Churchill County, Douglas County, Carson City, then Lyon County. Under the criteria to serve as officers, Director Erquiaga qualifies for and has agreed to serve as Chair; Director Thaler qualifies for and has agreed to serve as Vice Chair; Director Bonkowski qualifies for and has agreed to serve as Treasurer. Mr. James noted that in two years, Directors Thaler and Bonkowski may not be continuing with CWSD.

Committee Member Griffith made the motion that the Administrative Committee recommend CWSD Board approval of Director Erquiaga as Chairperson, Director Thaler as Vice Chair; and Director Bonkowski as Treasurer for 2019 and 2020. The motion was seconded by Committee Member Frensdorff and unanimously approved by the Administrative Committee.

Item #10 – For Possible Action: Discussion regarding the FEMA MAS #9 flood study agreements for: Restudy and Remapping of Pine Nut Drainage Area in Douglas County; Update of HEC-RAS 5.0.3 Version to the 5.0.5 Version for the Carson Valley Physical Map Revision; North Carson City Identification and Mitigation Plan; and South Dayton Area Drainage Master Plan. Mr. James mentioned that CWSD had developed and set out Requests for Proposals for the various projects associated with the FEMA MAS #9 grant. CWSD staff and the county staffs associated with each project reviewed and scored the proposals. From this process:

- HDR was selected to conduct the restudy and remapping for the Pinenut Creek in Douglas County.
- Michael Baker International was selected to conduct the mitigation plan for the north portion of Carson City.
- J.E. Fuller was selected to conduct the Area Drainage Master Plan for the Dayton area south of the Carson River.
- HDR was selected to update the HEC-RAS from version 5.0.3 to 5.0.5 for the Carson Valley reach along the Carson River.

Mr. James mentioned that he and the county representatives met with each consultant to develop a Scope of Work, schedule, and costs. The Carson City study and updating the HEC-RAS model has been agreed upon and will be included in the November Board package. The remapping of Pinenut Creek and the South Dayton Area Drainage Master Plan will be brought forward at the December Board meeting.

Mr. James noted that there has been a request that in the future CWSD develop a Request for Qualifications (RFQ) and establish a list of firms who can provide professional services qualifying to do various kinds work. This would expedite the process when selecting a firm for each project. This process will be developed sometime early next year.

Item #11 – Discussion Only: Public Comment - None

Item #12 – Adjournment - *There being no further business to come before the Administrative Committee, Committee Member Gray made the motion to adjourn and the meeting adjourned at 2:14 p.m.*

Respectfully submitted,

Toni Leffler
Secretary

AGENDA ITEM #12

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #12 – For Possible Action: Approval a letter of recommendation to the Governor for appointment of the CWSD General Manager to the Carson Truckee Water Conservancy District Board of Directors.

DISCUSSION: The Carson Truckee Water Conservancy District (CTWCD) Board is made up of representatives of each Nevada county in the Carson/Truckee watersheds and representatives from CWSD, Truckee Meadows Water Authority, Truckee-Carson Irrigation District, and Washoe County Water Conservation District. The Board members are appointed by the Governor to serve a four-year term; however, each entity submits their recommendation to the Governor. Mr. James' term on the CTWCD Board ends 12/31/2018. Four years ago it was recommended that the CWSD General Manager be the representative for CWSD since the General Manager has a good understanding of the water issues throughout the watershed and can be a liaison between the CTWCD and the CWSD. This has worked out well.

This topic was addressed by the Administrative Committee on November 16, and the committee recommends that the CWSD Board submit the General Manager to the Governor as CWSD's representative to the CTWCD Board (see attached letter).

STAFF RECOMMENDATION: Approve a letter of recommendation to the Governor for appointment of the CWSD General Manager to the Carson Truckee Water Conservancy District Board of Directors.

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

November 16, 2018

Office of the Governor
Attn.: Boards & Commissions Deputy
555 E. Washington Ave., Ste. 5100
Las Vegas, NV 89101

Re: Appointment of Edwin James
to the Carson-Truckee Water Conservancy District Board

Dear Sir:

The Carson Water Subconservancy District (CWSD) Board of Directors requests that Governor Sandoval re-appoint Edwin James to be their representative on the Carson Truckee Water Conservancy District (CTWCD) Board for another term. As General Manager for CWSD, Mr. James has served well as a liaison between the two agencies.

If you have any questions, please feel free to contact me.

Sincerely,

Karen Abowd
Chairman

AGENDA ITEM #13

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item # 13 – For Possible Action: Approval for the General Manager to attend the 2019 Nevada Water Resources Association conference in Reno, Nevada.

DISCUSSION: Attached is a draft outline of the 2019 Nevada Water Resource Association (NWRA) Annual Conference schedule. Mr. James is currently a member of the NWRA Board and will be serving as moderator at this conference. Therefore, he requests Board approval to attend this conference. Attached is his conference request and proposed registration. The NWRA 2019 membership fee of \$110.00 would come out of Dues & Publications (Account #7108-00), and the conference fee of \$330.00 would come out of Seminars & Education (Account #7110-00). There will be no other costs associated with this conference.

STAFF RECOMMENDATION: Approve the General Manager's attendance at the 2019 NWRA Annual Conference in Reno on January 29-January 31, 2019.

**2019 NWRA Annual Conference Week
January 28-31 2019
Atlantis Resort & Casino
Reno, Nevada**

Monday, January 28, 2019

| | |
|------------------------|--|
| 6:00 a.m. - 9:00 a.m. | Exhibitor Set-up for Pre-Conference Activities |
| 7:00 a.m. - 5:00 p.m. | Pre-Conference Activities Registration – <i>Grand Ballroom Foyer</i> |
| 7:00 a.m. - 6:30 p.m. | Pre-Conference Activities Exhibit Room – <i>Grand Ballroom</i> |
| 8:00 a.m. - 12:00 p.m. | Poster Presenter Set-up |
| 8:00 a.m. - 4:00 p.m. | Water Rights in Nevada Class – <i>Treasures A</i> |
| 8:00 a.m. - 5:00 p.m. | MIKE SHE Workshop – <i>Treasures B</i> |
| 8:30 a.m. - 5:00 p.m. | Mine Water Management Symposium – <i>Emerald A-C</i> |
| 5:00 p.m. - 6:30 p.m. | Networking Reception & Social – <i>Grand Ballroom</i> |
| 6:30 p.m. - 8:30 p.m. | Board of Directors Business Meeting – <i>Board Room</i> |

Tuesday, January 29, 2019

| | |
|------------------------|--|
| 7:00 a.m. - 10:00 a.m. | Pre-Conference Activities Registration – <i>Grand Ballroom Foyer</i> |
| 7:00 a.m. - 1:00 p.m. | Pre-Conference Activities Exhibit Room – <i>Grand Ballroom</i> |
| 8:00 a.m. - 12:00 p.m. | Mine Water Management Symposium – <i>Emerald A-C</i> |
| 8:00 a.m. - 12:00 p.m. | Poster Presenter Set-up |
| 8:00 a.m. - 2:00 p.m. | Advanced Water Rights in Nevada Class – <i>Treasures A</i> |
| 10:00 a.m. - 6:00 p.m. | 2019 Annual Conference Registration – <i>Grand Ballroom Foyer</i> |
| 12:00 p.m. – 2:00 p.m. | Luncheon & Discussion: “Capturing Evaporation from Nevada’s Pit Lakes – Regulatory and Technical Aspects” (<i>additional purchase, not included in event registration fee</i>) |

This session format includes presentations focused on the Nevada State Engineer’s directive requiring relinquishment of a water right to account for evaporation from pit lakes. Most of the session time will be dedicated to interactive discussion and questions with the presenters, moderator and the audience. – *Paradise A-B*

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

- **Jon Benedict**, Hydrogeologist, Nevada Division of Water Resources
- **Paul Pettit**, Senior Mining Hydrogeologist, Montgomery & Associates
- **Justin Huntington**, Ph.D., Desert Research Institute
- **John Hadder**, Director, Great Basin Resource Watch

- 1:00 p.m. - 3:00 p.m. Exhibitor Set-up for 2019 Annual Conference
- 3:00 p.m. - 8:00 p.m. 2019 Annual Conference Exhibitor, Poster Presentation & Silent Auction – *Grand Ballroom*
- 3:00 p.m. - 3:10 p.m. 2019 Annual Conference Opening Remarks with **Benjamin Trustman**, 2019 Conference Co-Chair – *Paradise A-B*
- 3:10 p.m. - 4:40 p.m. Panel: Humboldt River Basin – *Paradise A-B*
 The State Engineer has determined that evolving legal views of the treatment of the connectivity between surface water and groundwater, combined with the potential for conflict, necessitate conjunctive management in the Humboldt River Basin. In so doing, the State Engineer has chosen to promulgate regulations to mitigate conflict rather than to attempt to resolve the problem using curtailment by priority. This panel will examine the State Engineer's efforts to conjunctively manage the surface water and groundwater within the Humboldt River Basin and provide perspectives from different water users on that effort.
- Moderator: **Jeff Fontaine**, Humboldt River Basin Water Authority
- **Jon Benedict**, Hydrogeologist, Nevada Division of Water Resources
 - **Bennie Hodges**, Manager, Pershing County Water Conservation District
 - **Sam Routson, Jr.**, Chief Administrative Officer, Winnemucca Farms Inc.
 - **Ryan Limberg**, Utilities Director, City of Elko
 - **Allen Biaggi**, Principal, A. Biaggi & Associates LLC, for Nevada Mining Association
- 4:40 p.m. - 5:30 p.m. Networking Social with Exhibitors, Silent Auction & Student Poster Competition – *Grand Ballroom*
- 5:30 p.m. - 6:45 p.m. Speakeasy Social with Student Ignite Session – *Emerald A-C*

Wednesday, January 30, 2019

- 7:00 a.m. - 6:00 p.m. 2019 Annual Conference Registration – *Grand Ballroom Foyer*
- 7:00 a.m. - 8:30 a.m. Continental Breakfast, Exhibit & Poster Presentation Area – *Grand Ballroom*
- 7:00 a.m. - 7:00 p.m. 2019 Annual Conference Exhibitor, Poster Presentation & Silent Auction – *Grand Ballroom*
- 8:00 a.m. - 5:00 p.m. FEFLOW Workshop – *Treasures A*
- 8:00 a.m. - 8:05 a.m. Welcome Remarks with **Matthew Bromley**, 2019 Conference Co-Chair – *Paradise A-B*
- 8:05 a.m. - 8:25 a.m. Keynote Presentation with **John France**, P.E., D. GE, D.WRE, Vice President, AECOM, Dams and Hydropower Technical Practice Network National Leader – *Paradise A-B*

8:25 a.m. - 9:45 a.m.

Panel: Dam Safety – *Paradise A-B*

Moderator: **Eddy Quaglieri**, Carson City Public Works Department

- **Tim Wilson**, Deputy State Administrator, Nevada Division of Water Resources
- **Scott Schoenfeld**, P.E., Operations and Maintenance Division Manager, Lahontan Basin Area Office, Bureau of Reclamation, "Bureau of Reclamation in Northern Nevada and its Dam Safety Program"
- **Todd Meyers**, Clark County Regional Flood Control District
- **Bill Hauck**, Truckee Meadows Water Authority

9:45 a.m. - 10:15 a.m.

Break, Exhibit & Poster Presentation Area – *Grand Ballroom*

10:15 a.m. - 11:45 a.m.

Panel: Harmful Algal Blooms – *Paradise A-B*

There is worldwide recognition that the incidence harmful algal blooms (HABs) in freshwater systems are increasing. The formation and persistence of HABs are associated with anthropogenic activities and the interaction of physical, biological and chemical factors. Many states nationwide have enacted monitoring programs to track the occurrence and provide public health warnings associated with human and animal contact. Health advisories caution the public to avoid skin contact, ingestion, or inhalation exposure, ensure appropriate precaution to limit exposure to pets and livestock, and avoid consuming fish caught in affected waters. While many blooms do not pose an immediate health risk, the presence of a bloom can be unsightly, produce foul odors and impact aquatic ecosystems. Excessive algal blooms, regardless of toxicity, have ecological and economic impacts. In Nevada, there is a need to develop a statewide monitoring program to track the occurrence and persistence of HABs to better understand the causes and potential mitigation actions. This session is intended to provide an overview of science activities regarding HABs in Nevada and provide an opportunity to discuss ecological and economic impacts.

Moderator: **Ramon Naranjo**, Ph.D., U.S. Geological Survey, Nevada Water Science Center

- **Todd Tietjen**, Ph.D., Regional Water Quality Manager, Southern Nevada Water Authority
- **Bradley Bauman**, Wildlife Diversity Biologist, Nevada Department of Wildlife
- **Mervin Wright, Jr.**, Environmental Manager, Pyramid Lake Paiute Tribe
- **TBD**

10:15 a.m. - 11:45 a.m.

Technical Session A: Climate Change & Resiliency – *Emerald A-C*

Moderator: **Edwin James**, P.E., Carson Water Subconservancy District

- **Shane Coors**, P.E., Principal, Precision Water Resources Engineering, LLC, "Projecting Lake Tahoe Elevation and Yield Under a Warming Climate"
- **Michael Dettinger**, U.S. Geological Survey, "Drought Indicators with Climate Change in Mind"
- **Keith Jennings**, Ph.D., Postdoctoral Scholar, University of Nevada, Reno and Desert Research Institute, "Uncertainty in Predicting Rain Versus Snow Affects Simulations of Snowpack Water Storage"
- **Loretta Singletary**, Ph.D., Professor and Interdisciplinary Research Liaison, Department of Economics and Cooperative Extension, University of Nevada, Reno, "Enhancing Basin Scale Climate Resiliency through Collaborative Research: A Case Study in the Truckee Carson River System"

11:45 a.m. - 1:15 p.m. Business Luncheon with 2019 Lifetime Achievement & Student Scholarship Awards & Board Elections – *Grand Ballroom*

1:30 p.m. - 3:00 p.m. Technical Session B: Water Treatment – *Paradise A*

Moderator: **Jena Huntington**, U.S. Geological Survey

- **Xuelian Bai**, Ph.D., Assistant Research Professor, Desert Research Institute, "Uptake and Removal of Emerging Contaminants by Freshwater Green Algae"
- **Daniel Smith**, P.E., BCEE, President, AET Tech, "Wastewater Nitrogen Removal by Anaerobic Ion Exchange and At-Site Regeneration"
- **Eva Steinle-Darling**, Ph.D., P.E., Principal Technologist, Carollo Engineers, Inc., "Formation(!) and Removal of Per- and Polyfluoroalkyl Substances (PFAS) in Advanced Water Treatment"
- **Marcus Theodore**, Chairman & CTO, Earth Renaissance Technologies, LLC, "Chemically Drying Biosolids With Sulfites/Bisulfites Reduces Green House Gas Emissions and Provides More Efficient Wastewater Treatment"

1:30 p.m. - 3:00 p.m. Concurrent Technical Session C: Groundwater Hydrology – *Emerald A-C*

Moderator: **Matt Bromley**, M.S., Desert Research Institute

- **Marcus Donaldson**, Ph.D., Business Development Manager, Qteq & Mount Sopris Instruments, "Aquifer Characterization Using Borehole Magnetic Resonance Logging"
- **Thomas Hanna**, Hydrogeologist/Director Durango Research Institute, Johnson Screens, "Understanding Well Losses and Where it Occurs"
- **Alan Mayo**, Ph.D., P.H., PG, Vice President & CTO, HydroGeo Group, "Conceptual Groundwater Models Matter"
- **Hai Pham**, Ph.D., Postdoctoral Fellow, Division of Hydrologic Sciences, Desert Research Institute, "Using InSAR Data to Investigate Recent Land Subsidence in Pahrump Valley, Nevada"

3:00 p.m. - 3:30 p.m. Networking Break, Exhibit & Poster Presentation Area – *Grand Ballroom*

3:30 p.m. - 5:00 p.m. Panel: Climate: What We Need to Plan for and Understand Today, Not in 2100– *Paradise A-B*

Water managers are facing challenges in the next 10 to 30 years. Recent research on snow and runoff along with the latest results from global climate models are providing actionable data for the near-term. This panel will explore some new insights into how changing climatic conditions is influencing snow dynamics and water supply and how recent climate projections may help water resource planning today.

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

- **Brad Udall**, Senior Water and Climate Research Scientist/Scholar, Colorado Water Institute, Colorado State University
- **Adrian Harpold**, Ph.D., Assistant Professor, University of Nevada, Reno, "Rethinking Snowpack's Sensitivity to Climate Change in the West"
- **Daniel McEvoy**, Ph.D., Assistant Research Professor of Climatology, Desert Research Institute, "Will Water Management Strategies in the Sierra Nevada Need to Change with Frequent Future Snow Drought More Likely?"

- **Julie Kalansky**, Scripps Institution of Oceanography, California-Nevada Climate Applications Program and **Keely Brooks**, Climate Change Policy Analyst, Southern Nevada Water Authority

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

Thursday, January 31, 2019

6:45 a.m. – 7:45 a.m. Yoga-N-Yogurt, *Poolside*

7:00 a.m. - 12:00 p.m. 2019 Annual Conference Registration – *Grand Ballroom Foyer*

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

7:00 a.m. - 2:00 p.m. 2019 Annual Conference Exhibitor & Poster Presentations – *Grand Ballroom*

8:00 a.m. - 8:20 a.m. Keynote Presentation with Nevada State Engineer – *Paradise A-B*

8:20 a.m. – 9:30 a.m. Panel: Groundwater Discharge from Playas – *Paradise A-B*

Groundwater discharge from playas represent a major portion of the water budget in many of Nevada's hydrographic basins. Due to the vast area of some playas, small uncertainties in discharge rates can result in large uncertainties in water budget estimates. This has significant implications for conceptualization of flow systems, estimates of aquifer properties, and availability of groundwater resources. This session will highlight the difficulty in accurately measuring evapotranspiration discharge from playas, the hydraulic and geochemical arguments for a range of discharge estimates, and the management implications of this highly uncertain component of the water budget.

Moderator: **Kip Allander**, U.S. Geological Survey

- **Tracie Jackson**, U.S. Geological Survey, Henderson
- **C. Amanda Garcia**, Hydrologist, U.S. Geological Survey
- **Michael Rosen**, Ph.D., Water Quality Specialist, U.S. Geological Survey, Nevada Water Science Center
- **Levi Kryder**, Chief Hydrologist, Nevada Division of Water Resources

9:30 a.m. - 9:45 a.m. Transition Break

9:45 a.m. -10:45 a.m. Technical Session D: Advances in Mining Techniques and Analyses – *Paradise A*

Moderator: **Tim Donahoe**, P.L.S., WRS, CEM, Donahoe Hydrogeo LLC

- **Kent Lang**, MSc, Team Leader, Mine Water, Golder Associates, "Integrated Approach to Secondary Copper Recovery in Historic Stockpiles at the Asarco Ray Mine – a Case Study"
- **Michelle Smilowitz**, MES, President, HydroGeo Group, "Stochastic Analysis for Pit Lake Modeling"
- **Matt Weikel**, Laboratory Manager, WETLAB, "Brine Matrix Issues and Li Analysis in Brine"

9:45 a.m. - 10:45 a.m. Concurrent Technical Session E: Preservation and Management of Ecosystems – *Emerald A-C*

Moderator: **Karin Peternel**, CFM, M.S., Michael Baker International

- **Khaled Pordel**, Ph.D. Student, University of Nevada, Reno, “A Long-term Study of Resistance and Resilience of Isolated Groundwater Dependent Ecosystems along the Sierra Nevada Frontal Fault Zone”
- **Laurel Saito**, Ph.D., P.E., Nevada Water Program Director, The Nature Conservancy, “Modeling Forest Management for Water Security of the Truckee River”
- **John Umek**, Ph.D., Post-Doctoral Researcher, Desert Research Institute, Division of Hydrologic Science, “Effects of Non-Native Ungulates on Spring Condition and Aquatic Communities in the Northern Great Basin, USA”

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

11:00 a.m. - 12:15 p.m. Technical Session F: Water Resources and Applied Sciences – *Paradise A*

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

- **Matt Bromley**, M.S., Assistant Research Scientist, Desert Research Institute, “Remotely Sensed Estimates of Evapotranspiration for Cultivated Hemp in Nevada”
- **Jason Keller**, Senior Hydrogeologist, GeoSystems Analysis, Inc., “Assessment of Managed Aquifer Recharge and Canal Piping for Ecological and Agricultural Water Supply Enhancement”
- **TBD**
- **Richard Stone**, President, RHS Consulting, “Rethinking Conventional Cloud Seeding Concepts to Optimize Seeding Opportunities in the Sierra Nevada”

11:00 a.m. - 12:15 p.m. Concurrent Technical Session G: The Quality of Water – *Emerald A-C*

Moderator: **Benjamin Trustman**, Balance Hydrologics

- **Amy Allen**, MSc, Chief Water Resources Engineer, Barrick North America, “Vulnerability of a Fractured Bedrock Aquifer to Emerging Sewage-Derived Contaminants and Their Use as Indicators of Virus Contamination”
- **Deena Giffen**, Ph.D., Limnology Modeling Project Manager, Southern Nevada Water Authority, “Using Probabilistic Models to Emulate a 3D Hydrodynamic Model for Lake Mead, NV”
- **Ryan Blanchard**, Vice President, Willowstick Technologies, “Using Technology to Identify a Clean Source of Drinking Water”
- **Andy Smith**, QA Manager, WETLAB, “Sample Integrity – A Guide to Sample Bottles, Preservatives, Hold Times, and Collection”

12:15 p.m. - 1:30 p.m. Business Luncheon with Student Poster Awards – *Grand Ballroom*

1:30 p.m. - 2:05 p.m. Keynote Presentation with **Bradley Crowell**, Director of the Nevada Department of Conservation and Natural Resources – *Paradise A-B*

2:05 p.m. - 3:30 p.m.

Panel: The Trials and Tribulations of Groundwater Management Plans
– *Paradise A-B*

Groundwater management plans are being used in many states as a way to address groundwater basins that are out of balance (i.e., being overdrawn). This panel provides three case studies of how groundwater management plans are being developed and applied to resolve groundwater issues in NV and CA. The panel will also address how prior appropriation water law works with groundwater management plans in several western states.

Moderator: **Rick Felling**, Retired, Nevada Division of Water Resources

- **Oz Wichman**, General Manager, Nye County Water District
- **Ari Erickson**, Diamond Valley Groundwater Management Plan Advisory Board
- **Melissa Rohde**, Groundwater Scientist, The Nature Conservancy
- **William Caile**, Of Counsel, Holland and Hart

3:30 p.m. - 3:35 p.m.

Closing Remarks, Board Election Results and Adjourn – *Paradise A-B*

4:30 p.m. - 6:00 p.m.

Board of Directors Post Conference Meeting – *Board Room*

CONFERENCE REQUEST

NAME: Ed James

DATE REQUESTED: 11/28/18

MODE OF TRAVEL: private vehicle

DESTINATION: Atlantis Resort & Casino, Reno, NV

PURPOSE: 2019 NWRA Annual Conference

**MEETING
DATES:** January 28-31, 2019

**ESTIMATED
COSTS:** \$110.00 2019 membership fee + \$330.00 conference fee = \$440.00

APPROVED BY:

Chairman

11/28/18
Date

AGENDA ITEM #14

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #14 – For Possible Action: Approval of changes to the Administrative Assistant job description.

DISCUSSION: With Toni retiring in February 2019, staff suggests a few changes be made to the Administrative Assistant job description. The major change is to include the language below.

Special Conditions:

Employee may work some evenings, weekends, and holidays as needed.
Work week may be flexible.

The Administrative Committee discussed this topic at their meeting on November 16 and recommended that the Board approve the changes as presented.

STAFF RECOMMENDATION: Approve changes to the Administrative Assistant job description.

**CARSON WATER SUBCONSERVANCY DISTRICT
(CWSD)
ADMINISTRATIVE ASSISTANT**

FLSA Status: Non-Exempt

Created: November 28, 2018

DEFINITION: Under general direction of the General Manager, performs a wide variety of confidential and complex clerical, accounting, and administrative duties in the support of Carson Water Subconservancy District (CWSD) policies, procedures, and practices.

DISTINGUISHING CHARACTERISTICS: This is a regular part-time position 30-40 hours per week).

ESSENTIAL FUNCTIONS: *Performance of these functions is the reason the job exists. Assigned job tasks/duties are not limited to the essential functions.*

1. Answers phones and directs callers to the appropriate individual, waits on the general public, and provides information related to CWSD.
2. Takes minutes and meeting notes for board, committee, and other CWSD/CRC meetings.
3. Receives and sorts incoming mail in order to route to the appropriate individual.
4. Maintains a variety of files and records.
5. Assists in the implementation of goals and objectives for special programs and projects; establishes schedules for program operations; implements policies and procedures.
6. Maintains records inventory; maintains financial records; maintains petty cash account; pays bills; and prepares various financial reports for CWSD, State and other governmental agencies.
7. Orders/purchases supplies.
8. Conducts surveys, studies, and special projects; collects information on operational and administrative problems; assists in preparing reports for various grants administered by CWSD.
9. Creates and proofreads a variety of documents including general correspondence, notes, dictation machine recordings, and verbal instruction.
10. Participates in the preparation and processing of board and committee agenda packets; types staff reports, notices, and other documents; duplicates, binds, and distributes agenda packets.
11. Performs safety audits and maintains the safety manual.
12. Assists auditors with annual fiscal year end audits.
13. Assists with field work and data collection.
14. Demonstrates professional attitude with appropriate tact and discretion in all interactions with all internal and external customers, to include but not limited to CWSD personnel, CWSD Board, governmental agencies, civic groups, service organizations, vendors, consultants, other agencies doing business with CWSD, and general public.

QUALIFICATIONS FOR EMPLOYMENT:***Knowledge and Skills/Abilities:****Knowledge of*

- English usage, spelling, grammar, and punctuation.
- Business letter writing and report preparation.
- Principles and procedures of record keeping.
- Modern office methods, practices, procedures, and computer equipment.
- Basic word processing methods, techniques, and programs.
- Telephone and general reception procedures.
- Accounting principles and practices.

Skills/ Ability to

- Effectively use word processing and database programs.
- Perform some administrative research duties.
- Communicate well, both in writing and verbally.
- Comply with pertinent Federal, State and local policies, procedures, laws and regulations related to assigned work programs and projects.
- Effectively administer a variety of special programs, special events, and project activities.
- Implement and evaluate improvements in operations, procedures, policies, or methods.
- Meet deadlines.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Work outside in various weather conditions.

Required Certifications and Licenses:

Possession of a valid driver's license or alternate means of travel.

Experience and Training: *Any combination of training, education, and experience that would provide the required knowledge and abilities. A typical way to gain the required knowledge and ability is:*

Possession of a high school diploma or equivalent and five years of progressively responsible experience working in an office setting preparing correspondence and/or reports, compiling data, and financial documents.

Physical, Intellectual, and Mental Requirements: *The physical, intellectual, and mental requirements described here are fundamental for an employee to successfully perform the essential functions of the job.*

Strength, dexterity, coordination, and vision to use a keyboard and video display terminal. Strength and stamina to bend, stoop, sit, stand, and walk for extended periods of time. Dexterity and coordination to handle files and single pieces of paper; periodic lifting of files, stacks of paper or reports, references, and other materials. Some bending, reaching, squatting, and stooping to access files and records is necessary. The manual dexterity and cognitive ability to operate a personal computer using word processing and databases. The ability to communicate via telephone and in person. Mental stamina to deal with emotionally difficult situations. Light lifting (up to 25 pounds) may be periodically required. Must be able to work outside with ability to maneuver on uneven ground.

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Incumbents and individuals who have been offered employment are encouraged to discuss potential accommodations with the employer.

Working Conditions: *Work is performed under the following conditions.*

Generally clean work environment with limited exposure to conditions such as dust, fumes, odors, or noise; periodic contact with angry and upset individuals; frequent interruptions of planned work activities by telephone calls, office visitors, and response to unplanned events. Occasional outdoor collection of data along stream banks on uneven ground and through brush and weeds.

Special Conditions:

Employee may work some evenings, weekends, and holidays as needed. Work week may be flexible.

Employee's Acknowledgement: I acknowledge that I have read the above job description and have received a copy for my records.

Signature:_____ Date:_____

AGENDA ITEM #15

CARSON RIVER WATERSHED COMMITTEE

ROLL CALL

AGENDA ITEM #16

CARSON RIVER WATERSHED COMMITTEE

PUBLIC COMMENT

AGENDA ITEM #17

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

TO: COMMITTEE MEMBERS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item # 17 – For Possible Recommendation: Ratify the hiring of Macleod Watts, Inc., Actuary firm to calculate OPEB liability.

DISCUSSION: As mentioned in Agenda Item #11, part of the audit process included a new requirement under GASB that all governmental agencies evaluate its possible "other post-employment benefit" (OPEB) liability. To do this analysis CWSD hired an actuary to evaluate whether CWSD has any OPEB liability. Attached is the analysis completed by Catherine MacLeod of MacLeod Watts Inc. The analysis concluded that CWSD does not have an OPEB liability.

The cost to complete the analysis is \$1,000 (see attached invoice). Funding for this expends will come out of Accounting (Account #7115-00).

STAFF RECOMMENDATION: Ratify CWSD's payment of \$1,000 to MacLeod Watts Inc to conduct the OPEB Liability analysis.

MacLeod Watts

November 3, 2018

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

Re: Review of the Other Post-Employment Benefits Liability
Of Carson Water Subconservancy District for the Fiscal Year Ending June 30, 2018

Dear Mr. James:

At the District's request, we reviewed the details of the healthcare programs offered by the Carson Water Subconservancy District. The primary purpose of this letter is to provide our assessment as to whether the District has any reportable Other Post-Employment Benefit ("OPEB") liability to be disclosed under GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension").

The enclosed analysis includes discussion of: (1) GASB 75 requirements; (2) Nevada requirements for public agency offering of health benefit plans for retirees; (3) description of the types and sources of OPEB liability; and (4) our understanding of the District's programs and whether these create any OPEB liability.

Based on information provided to us, in our opinion, for the District's fiscal year ended June 30, 2018,

- 1) There is currently no significant or reasonably measurable OPEB liability relating to potential retiree coverage in the District's Employee Health Benefit Plan; and
- 2) There is currently no liability to be reported for retirees or former employees in the Nevada Public Employees Benefits Program.

The current circumstances leading to the conclusions in 1) and 2) above may change from year to year. We strongly encourage the District to review these circumstances at the close of each fiscal year. We also emphasize that determination of requirements for OPEB reporting involves legal and accounting analysis and we offer no opinion on these aspects of the District's situation.

We appreciate the opportunity to provide this analysis. Please let us know if we can be of further assistance.

Sincerely,



Catherine L. MacLeod, FSA, FCA, EA, MAAA
Principal & Consulting Actuary

Enclosure

Table of Contents

| | |
|---|---|
| General Requirements of GASB 75 | 1 |
| Nevada Legislative Environment..... | 2 |
| PEBP Coverage and Benefits for Retirees..... | 2 |
| Nevada Legislative Environment | 3 |
| Local Agency Group Health Coverage for Retirees | 3 |
| General Types of Other Post-Employment Benefits (OPEB)..... | 4 |
| OPEB Obligations of Carson Water Subconservancy District..... | 5 |
| District OPEB Liability for PEBP Coverage | 5 |
| OPEB Liability for Retiree Coverage in the District Health Plans..... | 5 |
| Important Notices | 7 |



General Requirements of GASB 75

Other postemployment benefits represent a form of compensation paid to employees in exchange for the service they provide. Conceptually, all compensation (including benefits provided after employment ends) should be accounted for during the years in which the employee is providing services, as opposed to accounting for benefits over the period in which the benefits are being paid.

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), deferred outflows and inflows of resources. GASB 75 identifies what does and does not constitute a defined benefit OPEB and provides requirements for methods and assumptions that must be employed in determining the liability and other information to be provided in note disclosures and required supplementary information (RSI) in the financial reports of state and local governmental employers.

Detailed information regarding plan benefits and funding policy must be included. The statement distinguishes the information required based on whether the plan is administered through (funded by) a trust and those which are not.

Important Dates: GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the "Measurement Date").

Recognition of Plan Changes and Gains and Losses: Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time. Liability changes due to plan experience which differs from what was assumed in the prior year and/or from assumption changes during the year are recognized over the Expected Average Remaining Service Life ("EARSL"). Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years. Liability changes attributable to benefit changes occurring during the period are recognized immediately.



Nevada Legislative Environment

Nevada has legislated certain unique rights to retiree medical coverage. These rights may create an OPEB liability for a Nevada public agency employee either through the Public Employees' Benefits Program (PEBP) and/or through the group health plan provided to its active employees.

PEBP Coverage and Benefits for Retirees

Most public entities in Nevada have an OPEB liability which must be disclosed, because most have employees who have retired and joined PEBP.

Nevada Revised Statutes (NRS) 287.023 provide that, prior to December 1, 2008, (most) local agency retirees could elect to continue in their employer's health plan after retirement, or join PEBP, Nevada's health plan for non-State public agency employees. Employees who retire from agencies which provide coverage to their *active* employees through PEBP continue to have access to PEBP coverage and the required agency subsidy.¹

After beginning their Nevada PERS benefit, those retirees and former employees who were eligible and elected PEBP coverage are entitled to a monthly subsidy toward their premium cost based on their years of covered employment under Nevada PERS. The subsidy is paid by the public agencies and/or State employers for which the retiree has worked and earned PERS service credit, with each agency bearing its pro-rata share of the total subsidy.

The Nevada Legislature changes the required benefit subsidies from time to time. Some of these changes reflect increases in the cost of healthcare coverage. At other times, the Legislature has modified the subsidy amounts based on budgetary or other cost-sharing considerations for the State, agencies and/or the retirees. Adjustments generally become effective on July 1 each year.

In virtually all cases, the monthly subsidy continues to vary based on years of credited service under Nevada PERS.² However, subsidy amounts also differ based on the type of coverage (PPO or HMO), coverage level (retiree only or those covering dependents) as well as whether the retiree is currently covered by Medicare or not. The subsidy ends at the earlier of the retiree's death or the date he or she discontinues coverage.

While the plan is generally closed to public agency employees who retire after September 1, 2008, former employees of one agency who are subsequently employed by and then retire from an agency which maintains PEBP coverage for its active employee may join the plan and receive the premium subsidy. Each agency for which the retiree worked is assessed a portion of their cost in accordance with the years of PERS service worked at that agency. PEBP automatically determines the eligibility and assesses the cost to affected agencies via a monthly invoice.

¹ Otherwise eligible participants do not receive a subsidy if they were hired by their last employer on or after June 30, 2010, retired with less than 15 years of service and were not disabled.

² Participants who retired before June 30, 1994 receive the 15 year subsidy, regardless of their years of covered service.



Nevada Legislative Environment (Concluded)

Local Agency Group Health Coverage for Retirees

The Nevada Revised Statutes also provide that employees eligible for healthcare benefits while actively employed must be offered continued access to this coverage if they retire from the agency. The NRS also requires that claims experience of active and retired plan members must be actuarially “commingled” (pooled) to determine the premium rates. In other words, any healthcare coverage must be offered to retirees for their lifetime³ at the same premium rates as the coverage is offered to active employees.

There is no requirement that the agency pay any portion of a retiree’s premiums. However, for those retirees that elect to stay in their agency’s health plan, the Nevada requirements to allow retirees the opportunity to continue coverage at the same premium as is charged for actives will generally create an implicit subsidy. We define the implicit subsidy in the next section.

For this purpose, it is important to define the circumstances under which an employee is considered having “retired from the agency”. It is our understanding that all three of the following conditions must be met for a former employee to be eligible for coverage as a retiree of a particular agency:

- The employee must have qualified for and started his or her retirement benefits from Nevada PERS;
- The employee was eligible for benefits while employed by the Agency; and
- The Agency was the employee’s last Nevada public agency employer.

³ The exception to lifetime access is for coverage which becomes available to an employee under the “*Health Insurance for the Aged Act*, 42 U.S.C. §§ 1395 et seq”. This typically provides the agency with the option to discontinue access to the agency’s medical and/or prescription drug coverage if/when the retiree qualifies for coverage under Medicare.



General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an **explicit subsidy**. Upcoming excise taxes under the Affordable Care Act for retirees covered by high cost plans is another potential source of explicit subsidies.

In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance and life insurance coverage, this often results in an **implicit subsidy** of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

| Expected retiree claims | | |
|--------------------------------------|---|-----------------------------------|
| Premium charged for retiree coverage | | Covered by higher active premiums |
| Retiree portion of premium | Agency portion of premium Explicit subsidy | Implicit subsidy |

The chart above shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees when monthly premium rates are a flat (group) rate regardless of age. In this type of premium structure, the implicit subsidy is not affected by how much or little of the premium might be paid by the Agency.

In general, GASB 75 requires that a public employer report the value of projected retiree **claims** (not premiums) minus the projected value of the portion of premiums that retirees are required to contribute. In developing the projected retiree claims, the actuary must consider how those retiree claims costs are likely to vary based on age; gender may also be considered.

| What is included as Employer Liability in an OPEB valuation? | | |
|--|---|---|
| | 1 | Portion of premium paid by the Retiree |
| | 2 | Portion of premium paid by the Agency |
| | | Explicit Subsidy |
| 1+2 = | 3 | Total premium charged for retiree coverage |
| | 4 | Excess of retiree claims over total retiree premium |
| | | Implicit Subsidy |
| 3+4 = | 5 | Total Retiree claims |

The projected amounts described in 2 and 4 above together comprise the Agency's OPEB liability.

However, if the premium rate structure varies based on each member's age in accordance with the relative risk of claims at that age, then it may be reasonable to conclude that no implicit subsidy liability exists for retirees for such coverage.



OPEB Obligations of Carson Water Subconservancy District

This section provides a review of the District's specific plans and circumstances.

District OPEB Liability for PEBP Coverage

It is our understanding that there are currently no retirees or former employees for whom the District is required to pay a monthly premium subsidy. As such, there is no OPEB liability to be measured under this program.

Former District employees who may be subsequently employed by and then retire from an agency which maintains PEBP coverage for its active employee may remain in PEBP and receive the premium subsidy. Should this occur in the future, a projection of liability for these benefits should be prepared.

OPEB Liability for Retiree Coverage in the District Health Plans

As described above, Nevada Revised Statutes provide that if group health coverage is offered to an employee while, he or she must be provided access to the coverage in retirement and at the same premium rates offered to active employees. The District confirmed that to the extent the employee was eligible for coverage while actively employed, the following coverage would be available to District retirees qualifying for continued coverage, as defined previously:

- Medical coverage including prescription drug (Rx) until the retiree qualifies for coverage under Medicare (typically, though not always, age 65)
- Dental coverage
- Vision coverage

Group life insurance coverage is not believed to be required and, as such, is not offered to retirees.

The District indicated that there are no current retirees with coverage under its healthcare plan. For future retirees who may elect to remain covered under one or more of the District sponsored plans, we considered the potential OPEB liability exposure:

- **Explicit subsidy liabilities:** The District represented to us that it provides (will provide) no contribution toward the healthcare premiums for any retiree or dependent coverage in these plans; *thus, no explicit OPEB liability exists with respect to the District's health plan coverage.*
- **Implicit subsidy liabilities:** The premium rates currently charged for medical/Rx coverage as well as dental and vision coverage are a flat monthly "group" premium for all covered employees and/or retirees (if any) regardless of age.
 - Dental and vision coverage typically does not create an implicit subsidy liability, or at most a very small one. This is because age plays a lesser role in claims for this type of coverage and because the limits on annual benefits are low enough as to be possible (likely) to be met by members of all ages.
 - For medical/Rx coverage, however, this premium structure typically does create an implicit subsidy OPEB liability because evidence supports the expectation that per capita retiree medical and prescription drug claims will be higher than those for active employees and – more importantly – higher than the premiums that the retirees would be charged to continue this coverage.



OPEB Obligations of the District (Concluded)

Medical implicit subsidy liability – continued

This fact compels us to look more deeply at the specific experience of District retirees and the coverage historical taken or expected to be taken in the future.

- Retirements from the District are infrequent. The most recent retiree who satisfied the conditions to be eligible for coverage was 10 years ago, in 2008.
- The most recent prior retiree chose not to continue the coverage through the District. The District is unaware of any earlier prior retirees who qualified for and elected to continue District health coverage.
- Of the two employees closest to retirement, one is already over age 65 and will qualify for coverage under Medicare. Accordingly, this employee would not be eligible for medical coverage through the District in retirement, other than as permitted by COBRA and which does not create an OPEB liability. The second employee has already indicated an expected retirement date which will be over age 65 as well, creating a similar result to that described for the first employee. The remaining few employees are all of age and/or service which suggests a low probability of continuing with the District until retirement or that retirement is more likely at or over age 65.

Conclusion regarding implicit subsidy liability: While not impossible, the facts and circumstances suggest that it is as reasonable to conclude that future retirees will not elect to continue the District's medical coverage as it is to conclude that they would. Given that the only clear evidence is that the most recent retiree did not take the coverage, combined with the other facts regarding current employees, our opinion would be that this will be the best assumption until experience proves otherwise.

- **Excise tax liability for "high cost" plans:** The Patient Protection and Affordable Care Act (ACA) includes a 40% excise tax on high-cost employer-sponsored health coverage. The tax applies to the aggregate annual cost of an employee's applicable coverage which exceeds a dollar limit. Implementation of this tax has been delayed by subsequent legislation to 2022.

If no future retirees are expected to continue the District's medical/Rx coverage in retirement that no such excise tax would apply. Even if a retiree did choose the coverage (contrary to current expectations), we may assume that the District would transfer liability for payment of this tax to the retiree, thus eliminating the District's potential liability for this tax.

Conclusion: Based on the coverage available to retirees, premium rates charged and the current facts and circumstances of the District's prior and expected future expectations of employees' retirements and elections, we believe that it is reasonable to conclude that no significant OPEB liability exists at this time with regard to the District's healthcare plans.

However, should (1) the District begin providing a direct premium subsidy for any retirees; and/or (2) if a District retiree does elect to continue District-sponsored medical/Rx coverage in the future, it should be anticipated that this will create an implicit subsidy OPEB liability to be valued under GASB 75.



Important Notices

This report is intended to be used only to present our actuarial assessment regarding the potential other postemployment benefit liabilities of the Carson Water Subconservancy District as may be required for reporting in the District's financial statements. This analysis may not be appropriate for other purposes, where other assumptions or methodology may be required or more suitable.

Various issues or interpretations provided may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.





MacLeod Watts Inc

5200 SW Macadam, Suite 310
Portland, OR 97239

INVOICE

Bill To

Carson Water Subconservancy Dist.
Edwin James
777 E. William St. , Suite 110A
Carson City, NV 89701

Customer #**392****Invoice #****181118****Bill Date****11/18/2018****Due Date****12/18/2018****Total Due:****\$1,000.00**

| Description | Amount |
|--|----------|
| <ul style="list-style-type: none">• Gather general and specific background information about agency program,• Consult with the agency on Nevada Revised Statutes and GASB 75 requirements• Analyze the agency's situation and• Provide written opinion & report that no actuarial valuation of OPEB liability should be needed. | 1,000.00 |

Total Amount Due:**\$1,000.00****Please remit payment to the following address:**

**MacLeod Watts, Inc
5200 SW Macadam, Suite 310
Portland, OR 97239**

Past due amount will incur a monthly finance charge of 1%

MacLeod Watts, Inc. FEIN: 83-0727787

AGENDA ITEM #18

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

TO: COMMITTEE MEMBERS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #18 – For Possible Recommendation: Presentation on the FY 2017-18 Audit by Kohn & Company.

DISCUSSION: Beth Farley, a partner at Kohn and Company, will present the FY 2017-18 Audit. Enclosed with the Board package is a draft copy of the FY 2017-18 Audit. One big change to this year's audit is the requirement that 50% of the PERS costs be considered a salary expense (see page 26 of the audit). Based on this change the expenditure in the salary category is much greater than what was budgeted. However, the expenditure in the benefits category is reduced by the same amount.

STAFF RECOMMENDATION: Recommend to CWSD Board approval of the FY 2017-18 audit.

November 7, 2018

Board of Directors
Carson Water Subconservancy District
777 E. William Street, Suite 110
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, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 2, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. The District implemented GASB No. 82 related to pension liabilities resulting in prior-period adjustments to the accounting records. The District implemented GASB No. 75 related to OPEB liabilities, however no liability was recorded based upon the actuary report. No other new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

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.

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
- Other postemployment benefits

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2018.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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


Other Matters

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

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

Sincerely,

KOHN & COMPANY LLP



Beth Farley, CPA, CGMA



CARSON WATER SUBCONSERVANCY DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2018

CARSON WATER SUBCONSERVANCY DISTRICT
TABLE OF CONTENTS
JUNE 30, 2018

| | <u>Page</u> |
|---|-------------|
| INDEPENDENT AUDITORS' REPORT | 1-2 |
| MANAGEMENT'S DISCUSSION AND ANALYSIS | 3-7 |
| BASIC FINANCIAL STATEMENTS | 8 |
| Government-Wide Financial Statements | |
| Statement of Net Position | 9 |
| Statement of Activities | 10 |
| Fund Financial Statements | |
| Balance Sheet - Governmental Funds and Reconciliation of the Balance Sheet to the Statement of Net Position | 11 |
| Statement of Revenue, Expenditures and Changes in Fund Balance - Governmental Funds and Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances to the Statement of Activities | 12 |
| Notes to Financial Statements | 13-24 |
| REQUIRED SUPPLEMENTARY INFORMATION | 25 |
| Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund | 26 |
| Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - Special Revenue Fund | 27 |
| Note to Required Supplementary Information | 28 |
| Supplementary Pension Information | 29 |
| SUPPLEMENTARY INFORMATION | 30 |
| Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - Capital Projects Fund | 31 |
| REPORTS ON INTERNAL CONTROL AND COMPLIANCE AND AUDITORS' COMMENTS | 32 |
| 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 <i>Government Auditing Standards</i> | 33 |
| Auditors' Comments | 34 |

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, 2018, 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, 2018, 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.

Changes in Accounting Principles

As described in the accompanying financial statements, the Board adopted new accounting guidance and GASB Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73* for the year ended June 30, 2018. Our opinion is not modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 3-7 and 26-28, and 29, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial

statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis and supplementary pension information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

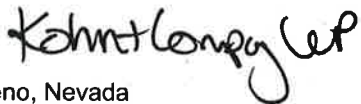
Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2018, 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 7, 2018



MANAGEMENT'S DISCUSSION AND ANALYSIS

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018

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, 2018. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS –

1. In FY 2017/18, the fund balance for the General Fund increased by \$27,358. The main reason for the increase was county project revenue was more than what was budgeted.
2. In FY 2017/18, the fund balance for the Capital Projects Fund increased by \$9,304. The increase was due to investment income.
3. In FY 2017/18, Floodplain Fund balance decreased by \$29,627. The decrease was due to costs associated with the flood damage that occurred in January and February 2017.

Overview of the Financial Statements

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

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

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

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

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

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

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2018

Government-wide Financial Analysis

Statements of Net Position

| | <u>2018</u> | <u>2017</u> |
|---|---------------------|---------------------|
| ASSETS | | |
| Current and other assets | \$ 1,949,448 | \$ 1,954,309 |
| Capital assets net of accumulated depreciation | 5,892,998 | 5,896,274 |
| Total assets | <u>7,842,446</u> | <u>7,850,583</u> |
| DEFERRED OUTFLOWS OF RESOURCES | 119,430 | 159,837 |
| | <u>7,961,876</u> | <u>8,010,420</u> |
| LIABILITIES | | |
| Current liabilities, excluding bond payments | 263,805 | 274,130 |
| Bond payments due to other governments | 2,556,978 | 2,752,895 |
| Net pension liability | 778,457 | 741,110 |
| Total liabilities | <u>3,599,240</u> | <u>3,768,135</u> |
| DEFERRED INFLOWS OF RESOURCES | 62,166 | 63,337 |
| | <u>3,661,406</u> | <u>3,831,472</u> |
| NET POSITION | | |
| Invested in capital assets | 3,336,020 | 3,143,379 |
| Unrestricted, undesignated | 964,450 | 1,035,569 |
| | <u>\$ 4,300,470</u> | <u>\$ 4,178,948</u> |

Statements of Activities

| | <u>2018</u> | <u>2017</u> |
|--|---------------------|---------------------|
| REVENUE | | |
| Program revenue | | |
| Leases | \$ 36,821 | \$ 31,780 |
| Operating grants and contributions | 679,830 | 651,786 |
| General revenue | | |
| Ad valorem taxes | 1,234,499 | 1,193,730 |
| Investment income | 25,074 | 14,398 |
| Miscellaneous | 3,594 | 8,963 |
| Total revenue | <u>1,979,818</u> | <u>1,900,657</u> |
| EXPENSES | | |
| General government | 1,825,123 | 1,792,871 |
| Total expenses | <u>1,825,123</u> | <u>1,792,871</u> |
| CHANGE IN NET POSITION | 154,695 | 107,786 |
| BEGINNING NET POSITION BALANCE | 4,178,948 | 4,071,162 |
| PRIOR PERIOD ADJUSTMENT - Change | | |
| in accounting principles | | |
| Deferred outflows of resources, PERS | (33,936) | - |
| Deferred inflows of resources, PERS | 763 | - |
| BEGINNING NET POSITION BALANCE, as restated | <u>4,145,775</u> | <u>4,071,162</u> |
| ENDING NET POSITION BALANCE | <u>\$ 4,300,470</u> | <u>\$ 4,178,948</u> |

The change in Net Position from 2017 to 2018 was an increase of \$154,695.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2018

Fund Financial Statements

Governmental Activities

**GENERAL FUND:
REVIEW OF REVENUE**

| | <u>2018</u> | <u>2017</u> |
|---------------------------------|---------------------|---------------------|
| Intergovernmental revenue | | |
| Ad valorem taxes | \$ 1,234,499 | \$ 1,193,730 |
| Grants | 552,831 | 642,386 |
| County project revenue | 117,499 | - |
| Total intergovernmental revenue | <u>1,904,829</u> | <u>1,836,116</u> |
| Miscellaneous revenue | | |
| Contributions | 9,500 | 9,400 |
| Investment income | 11,003 | 5,642 |
| Water lease | 36,821 | 31,780 |
| Miscellaneous | 3,594 | 8,963 |
| Total miscellaneous revenue | <u>60,918</u> | <u>55,785</u> |
| Total revenue | <u>\$ 1,965,747</u> | <u>\$ 1,891,901</u> |

The change in revenues to the General Fund from 2017 to 2018 was due to a decrease in grants and an increase in taxes and county project revenue.

REVIEW OF EXPENSES

| | <u>2018</u> | <u>2017</u> |
|----------------------------|---------------------|---------------------|
| Operating expenses | | |
| Services and supplies | \$ 1,172,419 | \$ 1,142,474 |
| Administrative services | 515,970 | 503,520 |
| Intergovernmental expenses | | |
| Services and supplies | 250,000 | 250,000 |
| Transfer to other funds | - | - |
| Total expenses | <u>\$ 1,938,389</u> | <u>\$ 1,895,994</u> |

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

CAPITAL PROJECT FUND

CHANGE IN FUND BALANCE

| | <u>2018</u> | <u>2017</u> |
|--------------------------|-----------------|-----------------|
| Miscellaneous revenue | | |
| Interest income | \$ 9,304 | \$ 5,020 |
| Transfer from other fund | - | - |
| Total revenue | <u>9,304</u> | <u>5,020</u> |
| Expenditures | | |
| Services and supplies | - | - |
| Change in fund balance | <u>\$ 9,304</u> | <u>\$ 5,020</u> |

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

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2018

FLOODPLAIN FUND

CHANGE IN FUND BALANCE

| | <u>2018</u> | <u>2017</u> |
|--------------------------|--------------------|--------------------|
| Miscellaneous revenue | | |
| Interest income | \$ 4,767 | \$ 3,736 |
| Transfer from other fund | - | - |
| Total revenue | <u>4,767</u> | <u>3,736</u> |
| Expenditures | | |
| Services and supplies | 34,394 | 53,000 |
| Change in fund balance | <u>\$ (29,627)</u> | <u>\$ (49,264)</u> |

In FY 2017/18, the Floodplain Fund balance decreased by \$29,627 due to project expenditures.

DONATED FUNDS

In fiscal year 2009/10 there was an anonymous donation of \$3,000 to the Clear Creek Council and \$3,000 to the Carson River Coalition (CRC) to promote both these programs. Since then additional funds were donated to the Clear Creek Council and CRC. These funds are used to cover expenses that promote the activities of the Clear Creek Council and the CRC. As of June 30, 2018, the funds remaining for the Clear Creek Council and the CRC are \$2,716.89 and \$574.48, respectively.

ANALYSIS OF POTENTIAL FINANCIAL CHANGES IN THE FUTURE

It is anticipated that in fiscal year 2018/19 the fund balance in the General Fund will increase slightly. The increase of funds will come from additional grants that CWSD received that were not anticipated when the 2018/19 budget was approved. It is anticipated that the Floodplain Fund will increase due to a transfer of funds from the General Fund. The Capital Project Fund will decrease due to the extension of the regional pipeline in Lyon County. It is anticipated that this regional extension will occur in the next five years.

BASIC FINANCIAL STATEMENTS

CARSON WATER SUBCONSERVANCY DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash and investments | \$ 1,782,276 |
| Due from grantors | 142,677 |
| Due from other governments | 23,186 |
| Interest receivable | 1,309 |
| Capital assets, net of accumulated depreciation | <u>5,892,998</u> |
| Total assets | 7,842,446 |
| DEFERRED OUTFLOWS OF RESOURCES - PENSION REQUIREMENT | <u>119,430</u> |
| Total assets and deferred outflows of resources | 7,961,876 |
| LIABILITIES | |
| Current liabilities | |
| Current portion of bond payment obligations due to other governments | 199,855 |
| Accounts payable | 181,770 |
| Accrued compensated absences | <u>82,035</u> |
| Total current liabilities | 463,660 |
| Long-term liabilities | |
| Net pension liability | 778,457 |
| Bond payment obligations due to other governments, net of current portion | <u>2,357,123</u> |
| Total liabilities | 3,599,240 |
| DEFERRED INFLOWS OF RESOURCES - PENSION REQUIREMENT | <u>62,166</u> |
| Total liabilities and deferred inflows of resources | <u>3,661,406</u> |
| NET POSITION | |
| Net position | |
| Investment in capital assets, net of bond payment obligations | 3,336,020 |
| Unrestricted, undesignated | <u>964,450</u> |
| Total net position | <u>\$ 4,300,470</u> |

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

| | Program Revenue | | | Net (Expense) Revenue and Changes in Net Position |
|---|-----------------|-------------------------|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | |
| FUNCTIONS / PROGRAMS | | | | |
| Primary government | | | | |
| Governmental | | | | |
| activities | | | | |
| General government | \$ 1,825,123 | \$ - | \$ 679,830 | \$ (1,145,293) |
| GENERAL REVENUE | | | | |
| Ad valorem taxes | | | | 1,234,499 |
| Investment income | | | | 25,074 |
| Water lease | | | | 36,821 |
| Miscellaneous | | | | 3,594 |
| Total general revenue | | | | <u>1,299,988</u> |
| Change in net position | | | | 154,695 |
| NET POSITION, July 1, 2017, as previously reported | | | | 4,178,948 |
| Prior period adjustment - change in accounting principle | | | | |
| Deferred outflows of resources, PERS | | | | (33,936) |
| Deferred inflows of resources, PERS | | | | 763 |
| | | | | <u>(33,173)</u> |
| NET POSITION, Beginning of year, as restated | | | | <u>4,145,775</u> |
| NET POSITION, June 30, 2018 | | | | <u><u>\$ 4,300,470</u></u> |

See accompanying notes

CARSON WATER SUBCONSERVANCY DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
AND RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

| | General Fund | Floodplain Fund | Acquisition Construction Fund | Total Governmental Funds |
|---|-------------------|--------------------|-------------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and investments | \$ 722,110 | \$ 361,013 | \$ 699,153 | \$ 1,782,276 |
| Due from grantors | 142,677 | - | - | 142,677 |
| Due from other governments | 23,186 | - | - | 23,186 |
| Interest receivable | 1,309 | - | - | 1,309 |
| Due from other funds | 8,566 | - | - | 8,566 |
| Total assets | <u>\$ 897,848</u> | <u>\$ 361,013</u> | <u>\$ 699,153</u> | <u>\$ 1,958,014</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 181,770 | \$ - | \$ - | \$ 181,770 |
| Accrued compensated absences | 9,978 | - | - | 9,978 |
| Due to other funds | - | 8,566 | - | 8,566 |
| Total liabilities | <u>191,748</u> | <u>8,566</u> | <u>-</u> | <u>200,314</u> |
| FUND BALANCE AND OTHER CREDITS | | | | |
| Committed | | | | |
| Capital projects fund | - | - | 699,153 | 699,153 |
| Special revenue fund | - | 352,447 | - | 352,447 |
| Assigned | | | | |
| Designated for subsequent year's expenditures | 589,426 | - | - | 589,426 |
| Unassigned | 116,674 | - | - | 116,674 |
| Total fund balance and other credits | <u>706,100</u> | <u>352,447</u> | <u>699,153</u> | <u>1,757,700</u> |
| Total liabilities, fund balance and other credits | <u>\$ 897,848</u> | <u>\$ 361,013</u> | <u>\$ 699,153</u> | <u>\$ 1,958,014</u> |

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION

| | |
|---|---------------------|
| Fund balance and other credits - governmental funds | \$ 1,757,700 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds. | |
| Governmental capital assets | 5,907,754 |
| Less accumulated depreciation | <u>(14,756)</u> |
| | 5,892,998 |
| Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds. | 119,430 |
| 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 | (72,057) |
| Net pension liability | (778,457) |
| Bond payment obligations due to other governments | <u>(2,556,978)</u> |
| | (3,407,492) |
| Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds. | <u>(62,166)</u> |
| Net position of governmental activities | <u>\$ 4,300,470</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, 2018

| | General Fund | Floodplain Fund | Acquisition Construction Fund | Total Governmental Funds |
|---|-------------------|--------------------|-------------------------------------|--------------------------------|
| REVENUE | | | | |
| Intergovernmental revenue | | | | |
| Ad valorem taxes | \$ 1,234,499 | \$ - | \$ - | \$ 1,234,499 |
| Grants | 552,831 | - | - | 552,831 |
| County project revenue | 117,499 | - | - | 117,499 |
| Total intergovernmental revenue | <u>1,904,829</u> | <u>-</u> | <u>-</u> | <u>1,904,829</u> |
| Miscellaneous | | | | |
| Contributions | 9,500 | - | - | 9,500 |
| Investment income | 11,003 | 4,767 | 9,304 | 25,074 |
| Water lease | 36,821 | - | - | 36,821 |
| Miscellaneous | 3,594 | - | - | 3,594 |
| Total miscellaneous revenue | <u>60,918</u> | <u>4,767</u> | <u>9,304</u> | <u>74,989</u> |
| Total revenue | <u>1,965,747</u> | <u>4,767</u> | <u>9,304</u> | <u>1,979,818</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Salaries | 434,635 | - | - | 434,635 |
| Benefits | 81,335 | - | - | 81,335 |
| Service and supplies | 1,172,419 | 34,394 | - | 1,206,813 |
| Intergovernmental expenditures | | | | |
| Service and supplies | 250,000 | - | - | 250,000 |
| Capital outlay | - | - | - | - |
| Total expenditures | <u>1,938,389</u> | <u>34,394</u> | <u>-</u> | <u>1,972,783</u> |
| Excess (deficiency) of revenue over (under) expenditures | 27,358 | (29,627) | 9,304 | 7,035 |
| FUND BALANCE, July 1, 2017 | <u>678,742</u> | <u>382,074</u> | <u>689,849</u> | <u>1,750,665</u> |
| FUND BALANCE, June 30, 2018 | <u>\$ 706,100</u> | <u>\$ 352,447</u> | <u>\$ 699,153</u> | <u>\$ 1,757,700</u> |

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

| | |
|---|-------------------|
| Net change in fund balance and other credits - governmental funds | \$ 7,035 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives. | |
| Less current year depreciation expense | (3,276) |
| 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 | 195,917 |
| Pension expense - actuarial liability in excess of actual contributions made | (43,410) |
| Change in long-term accrued compensated absences | <u>(1,571)</u> |
| Change in net position of governmental activities | <u>\$ 154,695</u> |

See accompanying notes

NOTES TO FINANCIAL STATEMENTS

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Carson Water Subconservancy District (District) was formed in 1959 to contract with local ranchers and the Bureau of Reclamation for reimbursement for the construction of Watasheamu Dam. This dam was to be constructed on the East Fork of the Carson River. The proposed purpose of the dam was to enhance water supply for irrigation, for flood control, and for 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 2018 Storey County became a member of the Carson River Watershed Committee.

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, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus/Basis of Accounting

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

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

Budgets and Budgetary Accounting

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

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

Deposits and Investments

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

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

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

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

Due from Grantor

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

Due from Other Governments

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

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

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, 2018 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, 2018.

Capital Assets

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

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

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

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

Accrued Compensated Absences

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

Pensions

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

Deferred Outflows and Inflows of Resources

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

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

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

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 and bond payment obligations.

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

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

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

Nonspendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The District includes fund balances that have been prepaid for expenses in this category. The District has no nonspendable fund balances.

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

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

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

Unassigned - represents all amounts not included in other classifications.

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

Tax Abatements

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

Subsequent Events

Subsequent events have been evaluated through November 7, 2018, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

Use of Estimates

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

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Supplemental Statements

Total columns on the supplemental statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. This data is derived from the District's 2017 financial statements and in the report dated October 31, 2017, the audit expressed an unmodified opinion on those financial statements. Such fund information is not affected by the prior period adjustment.

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, 2018.

The District is authorized to invest in the State of Nevada Local Government Investment Pool. The Pool is administered by the State Treasurer, with oversight by the State of Nevada Board of Finance. State statutes require the State Treasurer to collateralize the deposits made to it with other securities. In addition, the District reports its investments at fair value, which total \$1,740,096 at June 30, 2018.

NOTE 4 - CAPITAL ASSETS

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

| | July 1, 2017 | Increase | Decrease | June 30, 2018 |
|---|--------------|------------|----------|---------------|
| <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 | 24,397 | - | - | 24,397 |
| Total capital assets being depreciated | 24,397 | - | - | 24,397 |
| <u>Less: accumulated depreciation</u> | | | | |
| Office equipment | 11,480 | 3,276 | - | 14,756 |
| Total accumulated depreciation | 11,480 | 3,276 | - | 14,756 |
| Total capital assets, being depreciated, net | 12,917 | (3,276) | - | 9,641 |
| Net capital assets | \$ 5,896,274 | \$ (3,276) | \$ - | \$ 5,892,998 |

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 5 - ACCRUED COMPENSATED ABSENCES

The following schedule summarizes the changes in accrued compensated absences at June 30, 2018:

| | | |
|---|----|---------------|
| Beginning of year balance | \$ | 75,935 |
| Additions | | 36,888 |
| Uses | | (30,788) |
| End of year balance | \$ | <u>82,035</u> |
| | | |
| Paid in the next fiscal year through August 31, 2018 | \$ | <u>9,978</u> |

NOTE 6 - LONG-TERM OBLIGATIONS

During the year ended June 30, 2011, the District entered into two contracts with Carson City and Douglas County. The counties issued bonds for the construction of large diameter pipelines. The District has agreed to reimburse the counties' semi-annual payments for the term of the bond in order to have the counties increase the capacity size of the pipeline to be constructed. In exchange for the reimbursement, the District received the upsized capacity amount of the pipelines and the District can charge for such capacity if utilized by a private party. The District makes semi-annual principal payments, with the final payments to be made in 2029. There is no interest charged to the District; however, an estimated rate of 2% was utilized to calculate the present value of the principal amount. Following is a summary of the activity for the year ended June 30, 2018:

| Principal Outstanding July 1, 2017 | Additions/ Issued | Principal Payments | Principal Outstanding June 30, 2018 |
|--|----------------------|-----------------------|---|
| \$ 2,752,895 | \$ - | \$ 195,917 | \$ 2,556,978 |

The annual requirements to amortize the obligation are as follows:

| Year Ending June 30, | Principal | Interest | Total |
|----------------------------|---------------------|-------------------|---------------------|
| 2019 | 199,855 | 50,145 | 250,000 |
| 2020 | 203,872 | 46,128 | 250,000 |
| 2021 | 207,970 | 42,030 | 250,000 |
| 2022 | 212,150 | 37,850 | 250,000 |
| 2023 | 216,414 | 33,586 | 250,000 |
| 2024-2028 | 1,149,094 | 100,906 | 1,250,000 |
| 2029-2030 | 367,623 | 7,377 | 375,000 |
| | <u>\$ 2,556,978</u> | <u>\$ 318,022</u> | <u>\$ 2,875,000</u> |

Total interest expense of \$54,082 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2018.

NOTE 7 - LEASE TRANSACTIONS

The District has an extended agreement to lease office space in Carson City, Nevada through June 30, 2022. Payments are currently \$2,965 per month. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

| | |
|------|-----------|
| 2019 | \$ 35,580 |
| 2020 | 36,648 |
| 2021 | 37,752 |
| 2022 | 38,880 |

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 7 - LEASE TRANSACTIONS (Continued)

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

Lease income from the City included in the financial statements was \$36,821 for the year ended June 30, 2018.

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 and for regular members entering the system on or after July 1, 2015, there is a 2.25% 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. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.
- b) The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 8 - PENSIONS (Continued)

Contributions

- a) The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions and the other plan provides for employer-pay only.
- b) The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.
- c) The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.
- d) The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.
- e) For the fiscal years ended June 30, 2016, 2017, and 2018, respectively, the Statutory Employer/employee matching rate was 14.50%, 14.50%, and 14.50% for Regular employees.

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

At June 30, 2018, the District reported a liability of \$778,457 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the periods ended June 30, 2017. At June 30, 2017 the District's proportion was .00585%.

For the year ended June 30, 2018, the District recognized pension expense of \$96,156. Amounts resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. At June 30, 2018 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 | \$ - | \$ 51,090 |
| Changes of assumptions | 51,376 | - |
| Net difference between projected and actual investment earnings on pension plan investments | 5,028 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 10,280 | 11,076 |
| Contributions subsequent to the measurement date | 52,746 | - |
| | <u>\$ 119,430</u> | <u>\$ 62,166</u> |

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 8 - PENSIONS (Continued)

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

| Year ended June 30 | | |
|--------------------|----|--------------|
| 2019 | \$ | (12,218) |
| 2020 | | 15,628 |
| 2021 | | 4,451 |
| 2022 | | (12,596) |
| 2023 | | 6,000 |
| 2024 | | 3,253 |
| | \$ | <u>4,518</u> |

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.39 years for the measurement period ending June 30, 2017.

Reconciliation of the net pension liability at June 30, 2018 is as follows:

| | | |
|---|----|----------------|
| Beginning net pension liability | \$ | 741,110 |
| Pension expense | | 96,156 |
| Employer contributions | | (52,537) |
| Current year net deferred (inflows) and outflows | | <u>(6,272)</u> |
| Ending net pension liability | \$ | <u>778,457</u> |

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2017, 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 | 2.75% (3.50% for the June 30, 2016 valuation date) |
| Payroll growth | 5.00%, including inflation |
| Investment rate of return | 7.50% (8.00% for the June 30, 2016 valuation date) |
| Productivity pay increase | 0.50% (0.75% for the June 30, 2016 valuation date) |
| Projected salary increases | Regular: 4.25% to 9.15%, depending on service (4.60% to 9.75% for the June 30, 2016 valuation date) Rates include inflation and productivity increases |
| Consumer price index | 2.75% (3.50% for the June 30, 2016 valuation date) |
| Other assumptions | Same as those used in the June 30, 2017 funding Actuarial valuation |

Actuarial assumptions used in the June 30, 2017 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was 7.50% and 8.00%, respectively, as of June 30, 2017 and June 30, 2016. 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

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 8 - PENSIONS (Continued)

assumption, the pension plan's fiduciary net position at June 30, 2017, 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, 2017 and June 30, 2016.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement District. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Retirement District's adopted policy target asset allocation as of June 30, 2017:

| 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, 2017, 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, 2017, calculated using the discount rate of 7.50%, 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 (6.50%) or 1 percentage-point higher (8.50%) than the current discount rate:

| | 1% Decrease in Discount Rate (6.50%) | Discount Rate (7.50%) | 1% Increase in Discount Rate (8.50%) |
|-----------------------|--------------------------------------|-----------------------|--------------------------------------|
| Net Pension Liability | \$ 1,176,181 | \$ 778,457 | \$ 447,380 |

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 - OTHER POST EMPLOYMENT RETIREMENT BENEFITS (OPEB)

The District provides other post-employment benefits (OPEB) for eligible retired employees through Carson City's health insurance programs as detailed in the District's and Carson City's personnel policies.

Plan Descriptions: The District's plan provides medical, vision, dental, and life insurance benefits to eligible retired District employees and beneficiaries. Under NRS 287.023, eligible retirees are able to participate in the plan at the same rates as active employees, thereby benefiting from an implicit subsidy. All retirees are required to pay 100% of their premiums under the plan.

CARSON WATER SUBCONSERVANCY DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2018

NOTE 9 - OTHER POST EMPLOYMENT RETIREMENT BENEFITS (OPEB) (Continued)

Funding Policy: Retirees pay 100% of their premiums based on a rate that blends active participants and retirees. The District's contribution requirements for those retirees relate to the implicit and premium subsidies that result from using the blended rates and are determined in actuarial studies contracted for by the District.

The District's actuarial calculation did not result in a net OPEB liability as of June 30, 2018.

NOTE 10 - CONTINGENCIES AND RISK MANAGEMENT

There were no claims pending or unresolved disputes involving the District at June 30, 2018.

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

The District has entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$961,189, of which the District has expended approximately \$474,308.

NOTE 11 - NEW ACCOUNTING PRONOUNCEMENTS AND PRIOR PERIOD ADJUSTMENT

In March 2016, the GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective for periods beginning after June 15, 2016, or June 15, 2017 when an employer's pension liability is measured on a date other than the employer's most recent fiscal year-end. The objective of this statement is to address certain issues that have been raised with respect to GASB Statements No. 67, No. 68, and No. 73 regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has implemented the statement during the year ended June 30, 2018.

As a result of the implementation of this statement, the 2017 financial statements have been adjusted to reflect a restatement of beginning net position for changes in the classification of plan member contributions and certain actuarial assumptions. This prior period adjustment and the restatement represent a decrease in deferred outflows, a decrease in deferred inflows, and an offsetting decrease to the beginning governmental activities net position on the government-wide statement of net position in the amount of \$33,173 for the year ended June 30, 2017.

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, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2017)

| | 2018 | | | | 2017 |
|---|------------------|--------------|--------------|----------------------------|----------------------|
| | Budgeted Amounts | | | Variance | Actual |
| REVENUE | Original | Final | Actual | Favorable (Unfavorable) | (Memorandum Only) |
| Intergovernmental revenue | | | | | |
| Ad valorem taxes | \$ 1,264,445 | \$ 1,264,445 | \$ 1,234,499 | \$ (29,946) | \$ 1,193,730 |
| Grants | 562,260 | 645,168 | 552,831 | (92,337) | 642,386 |
| County project revenue | - | - | 117,499 | 117,499 | - |
| Total inter- governmental revenue | 1,826,705 | 1,909,613 | 1,904,829 | (4,784) | 1,836,116 |
| Miscellaneous | | | | | |
| Contributions | 9,500 | 9,500 | 9,500 | - | 9,400 |
| Investment income | 5,120 | 4,020 | 11,003 | 6,983 | 5,642 |
| Water lease | 54,500 | 54,500 | 36,821 | (17,679) | 31,780 |
| Miscellaneous | 5,900 | 5,900 | 3,594 | (2,306) | 8,963 |
| Total miscellaneous revenue | 75,020 | 73,920 | 60,918 | (13,002) | 55,785 |
| Total revenue | 1,901,725 | 1,983,533 | 1,965,747 | (17,786) | 1,891,901 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | | | | | |
| Salaries | 388,500 | 388,500 | 434,635 | (46,135) | 364,506 |
| Benefits | 152,500 | 149,000 | 81,335 | 67,665 | 139,014 |
| Service and supplies | 1,505,478 | 1,785,459 | 1,172,419 | 613,040 | 1,130,758 |
| Intergovernmental expenditures | | | | | |
| Service and supplies | 250,000 | 250,000 | 250,000 | - | 250,000 |
| Capital outlay | - | - | - | - | 11,716 |
| Total expenditures | 2,296,478 | 2,572,959 | 1,938,389 | 634,570 | 1,895,994 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers to other funds | - | - | - | - | - |
| Total expenditures and other financing sources (uses) | 2,296,478 | 2,572,959 | 1,938,389 | 634,570 | 1,895,994 |
| Excess (deficiency) of revenue over (under) expenditures | (394,753) | (589,426) | 27,358 | 616,784 | (4,093) |
| FUND BALANCE, July 1 | 496,658 | 711,536 | 678,742 | (32,794) | 682,835 |
| FUND BALANCE, June 30 | \$ 101,905 | \$ 122,110 | \$ 706,100 | \$ 583,990 | \$ 678,742 |

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, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR THE YEAR ENDED JUNE 30, 2017)

| | Floodplain | | | |
|--|------------------|-------------------|--|--------------------------------|
| | 2018 | | 2017 | |
| | Final Budget | Actual | Variance Favorable (Unfavorable) | Actual (Memorandum Only) |
| REVENUE | | | | |
| Miscellaneous | | | | |
| Investment income | \$ 2,330 | \$ 4,767 | \$ 2,437 | \$ 3,736 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Services and supplies | 352,000 | 34,394 | 317,606 | 53,000 |
| Excess (deficiency) of revenue over (under) expenditures | (349,670) | (29,627) | 320,043 | (49,264) |
| FUND BALANCE, July 1 | 381,928 | 382,074 | 146 | 431,338 |
| FUND BALANCE, June 30 | <u>\$ 32,258</u> | <u>\$ 352,447</u> | <u>\$ 320,189</u> | <u>\$ 382,074</u> |

See accompanying note to this schedule

CARSON WATER SUBCONSERVANCY DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING

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

CARSON WATER SUBCONSERVANCY DISTRICT
SUPPLEMENTARY PENSION INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN FISCAL YEARS

| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---|-------------|-------------|-------------|-------------|
| Proportion of the net pension liability (asset) | 0.00585% | 0.00551% | 0.00537% | 0.00509% |
| Proportionate share of the net pension liability (asset) | \$ 778,457 | \$ 741,110 | \$ 614,923 | \$ 530,303 |
| Covered-employee payroll | \$ 376,689 | \$ 275,660 | \$ 268,404 | \$ 253,728 |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 206.66% | 268.85% | 229.10% | 209.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 74.40% | 72.20% | 75.10% | 76.30% |

SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|-------------|-------------|
| Contractually required contribution | \$ 105,490 | \$ 86,250 | \$ 77,185 | \$ 69,114 |
| Contributions in relation to the contractually required contribution | (105,490) | (86,250) | (77,185) | (69,114) |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered-employee payroll | 378,218 | 376,689 | 275,660 | 268,404 |
| Contributions as a percentage of covered-employee payroll | 27.89% | 28.00% | 28.00% | 25.75% |

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

SUPPLEMENTARY INFORMATION

CARSON WATER SUBCONSERVANCY DISTRICT
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2018
(WITH ACTUAL COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2017)

| | Acquisition/Construction Fund | | | |
|--|-------------------------------|------------|--|--------------------------------|
| | 2018 | | | 2017 |
| | Final Budget | Actual | Variance Favorable (Unfavorable) | Actual (Memorandum Only) |
| REVENUE | | | | |
| Miscellaneous | | | | |
| Investment income | \$ 5,850 | \$ 9,304 | \$ 3,454 | \$ 5,020 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Services and supplies | - | - | - | - |
| Capital outlay | 660,000 | - | 660,000 | - |
| Total expenditures | 660,000 | - | 660,000 | - |
| OTHER FINANCING SOURCES | | | | |
| Transfers from other funds | - | - | - | - |
| Excess (deficiency) of revenue over (under) expenditures | (654,150) | 9,304 | 663,454 | 5,020 |
| FUND BALANCE, July 1 | 689,629 | 689,849 | 220 | 684,829 |
| FUND BALANCE, June 30 | \$ 35,479 | \$ 699,153 | \$ 663,674 | \$ 689,849 |

See accompanying notes

REPORTS ON INTERNAL CONTROL AND COMPLIANCE AND AUDITORS' COMMENTS

**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, 2018, 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 7, 2018.

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 7, 2018

**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

In connection with our audit of the financial statements of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

CURRENT YEAR 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.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The District monitored all significant constraints on its financial administration during the year ended June 30, 2018.

CURRENT YEAR RECOMMENDATIONS

No material weaknesses or significant deficiencies reported.

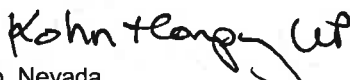
PROGRESS ON PRIOR YEAR RECOMMENDATIONS

No material weaknesses or significant deficiencies were noted.

NEVADA REVISED STATUTE 354.6241

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 354.6241, 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 earnings amounts


Reno, Nevada
November 7, 2018

AGENDA ITEM #19

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

TO: COMMITTEE MEMBERS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #19 – For Discussion Only: Presentation by the EPA on the Mercury Superfund Project in the Middle and Lower Carson River Watershed.

DISCUSSION: For many years, the EPA has been studying the Mercury contamination in the Carson River below the Mexican Dam. Recently, the EPA has completed the Draft Feasibility Study for Carson River Mercury Site, OU2. Andrew Bain and Yolanda Sanchez of the EPA will give a presentation entitled: "Carson River Mercury Site: review options to address site contamination in the river and floodplain below Mexican Dam."

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #20

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

TO: COMMITTEE MEMBERS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #20 – For Possible Recommendation: Update on the Amicus Brief regarding the Public Trust Doctrine.

DISCUSSION: CWSD attorney, Patrick King, will give the committee an update on the Amicus Brief regarding the Public Trust Doctrine. Mr. King will discuss the process and proposed arguments that he will include in the brief. Mr. King will also discuss the various other entities that may join CWSD's brief. The brief is not due to the court until the end of January 2019. Mr. King will provide the amicus brief at either the December or January Board meeting.

STAFF RECOMMENDATION: Provide feedback to Mr. King regarding the amicus brief.

AGENDA ITEM #21

PUBLIC COMMENT

AGENDA ITEM #22

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item # 22 – For Possible Action: Ratify the hiring of Macleod Watts, Inc., Actuary firm to calculate OPEB liability.

DISCUSSION: This topic was discussed by the Carson River Watershed Committee under Agenda Item #17.

STAFF RECOMMENDATION: Adopt the Carson River Watershed Committee's recommendation.

AGENDA ITEM #23

**CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS**

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item # 23 – For Possible Action: Approval of the FY 2017-18
Audit as presented by Kohn & Company.

DISCUSSION: This topic was discussed by the Carson River Watershed Committee
under Agenda Item #18.

STAFF RECOMMENDATION: Adopt the Carson River Watershed Committee's
recommendation.

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: NOVEMBER 28, 2018

SUBJECT: Agenda Item #24 - For Information Only: Staff report

DISCUSSION: The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 17, 2018:

- 10/18/18 – Ed attended the Carson City Board of Supervisors meeting to discuss the public trust doctrine issue.
- 10/18/18 - Brenda, Shane, and Justin had a weekly check in with AmeriCorps.
- 10/19/18 – Staff meeting.
- 10/22-23/18 – Staff helped with FY 2017-18 audit.
- 10/24/18 – Debbie participated in the 2019 Flood Awareness Week (FAW) planning group meeting.
- 10/24/18 - Brenda, Shane, and Justin had a weekly check in with AmeriCorps.
- 10/24/18 – Brenda listened to a “Healthy Watershed Consortium Grant Information Session” webinar.
- 10/25/18 – Ed, Brenda, and Debbie participated in the Floodplain and River Management Working Group meeting.
- 10/30/18 – Brenda and Shane met with the NEON team to discuss changes to the Watershed Literacy Campaign video.
- 10/30-31/18 – Debbie participated in a FEMA “Introduction to the Community Rating System (CRS)” Workshop.
- 11/1/18 - Brenda, Shane, and Justin had a weekly check in with AmeriCorps.
- 11/2/18 – Staff participated in a “Discovering Values and Creating Ground Rules” workshop with POOL/PACT.
- 11/5/18 – Ed and Debbie met with Churchill County staff in Fallon to discuss the Churchill County floodplain re-mapping.
- 11/5/18 – Ed and Debbie met with Robb Fellows of Carson City Public Works and Karin Peternel of Michael Baker International to discuss the North Carson City study.
- 11/6/18 – Ed had a telephone interview with Kelley Sterle of the University of Nevada Cooperative Extension regarding Water for the Seasons.
- 11/6/18 – Ed met with Douglas County ranchers to discuss the public trust doctrine.
- 11/7-8/18 – Brenda participated in the Advanced Essentials for Management Certification Program through POOL/PACT.
- 11/7/18 – Ed and Debbie met with Courtney Walker and Erik Nilssen of Douglas County and Mitch Blum of HDR in Minden to discuss the Pine Nut Letter of Map Revision (LOMR).
- 11/7/18 – Ed and Debbie met with representatives from J.E. Fuller, Farr West Engineering, and Lyon County to discuss the South Dayton Valley Area Drainage Master Plan (ADMP).
- 11/8/18 – Ed met with Mike Kellogg of J.E. Fuller in Dayton to discuss the Dayton Valley ADMP existing conditions modeling verification.

11/28/18 CWSD Board Meeting
Agenda Item #24 - Staff Report

- 11/13/18 – Ed participated in the Carson Truckee Water Conservancy District (CTWCD) Board meeting in Reno.
- 11/13/18 – Ed participated in a Nevada Water Resource Association (NWRA) Board of Directors meeting in Carson City.
- 11/14/18 – Ed, Brenda, and Shane participated in the CRC Education Working Group meeting.
- 11/15/18 – Ed gave a presentation on the Regional Floodplain Management Plan update to the Douglas County Board of Commissioners at Lake Tahoe.
- 11/16/18 – Ed and Toni participated in a CWSD Administrative Committee meeting.
- 11/20/18 – Ed, Pat King, Rob Holley & Chuck Roberts met with others regarding the working in the waterways permit.
- 11/28/18 – Ed participated in a conference call with representatives from Churchill County and Shane Coors to discuss calculating flood water below Lahontan Reservoir.

No meetings/events scheduled during the balance of November.

STAFF RECOMMENDATION: Receive and file.

NO CORRESPONDENCE