

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

NOTICE OF PUBLIC MEETING

DATE: November 20, 2019
TIME: 6:30 P.M.
LOCATION: NAI Alliance Conference Room
1000 N. Division St., Ste. 202
Carson City, NV 89701

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. All votes will be conducted by CWSD Board of Directors. Reasonable efforts will be made to assist and accommodate individuals with disabilities who wish to attend the meeting. Please contact Catrina Schambra at (775)887-7450 (catrina@cwsd.org), at least two business days in advance so that arrangements can be made.

1. Call to Order the CWSD Board of Directors/Carson River Watershed Committee
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 16, 2019

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 2019
8. For Possible Action: Approval of Payment of Bills for October 2019

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

9. For Possible Action: Approval the 2018-19 Annual Audit
10. For Discussion Only: Geomorphology presentation by Resource Concept Inc (RCI)
11. For Discussion Only: Presentation by Rob Holley with Dayton Valley Conservation District on the Fort Churchill Streambank project
12. For Discussion Only: Update on the various funding agreements that were carried over from fiscal year 2018-19
13. For Possible Action: Authorize Staff to submit an application for the Environmental Education Region 9 EPA Grant

14. For Discussion Only: Presentation on the 2019 Water Year
15. For Discussion Only: Update on Lost Lakes
16. For Discussion Only: Update on State Land Permitting
17. For Discussion Only: Staff Reports - General Manager
- Legal
- Correspondence
18. For Discussion Only: Directors Reports
19. For Discussion Only: Update on activities in Alpine County
20. For Discussion Only: Update on activities in Storey County
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.
22. For Possible Action: Adjournment

Supporting material for this meeting may be requested from Catrina Schambra at 775-887-7450 (catrina@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 City Hall 201 N. Carson St. Carson City, NV	-Carson Water Subconservancy District Office 777 E. William St., #110A Carson City, NV
-Alpine County Administrative Building 99 Water St. Markleeville, CA	-CWSD website: http://www.cwsd.org -State public meetings website: http://notice.nv.gov

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 9:00 A.M. on November 13, 2019, he/she posted a copy of the *Notice of Public Meeting and Agenda* for the June 19, 2019, 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 16, 2019, 6:30 P.M.

DRAFT Minutes

Chairman Erquiaga 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., Ste. 202, Carson City. Roll call of the CWSD Board was taken and a quorum was determined to be present.

CWSD Directors present:

Brad Bonkowski, Treasurer
Carl Erquiaga, Chairman
Ken Gray, Directors
Barry Penzel, Director
Fred Stodieck, Director
Steve Thaler, Vice Chairman
Larry Walsh, Director
Mike Workman, Director

Absent CWSD Directors: Stacey Giomi, Jack Jacobs & Ernie Schank.

Roll call of the Caron River Watershed Committee was taken which included CWSD Directors and Committee Members present, David Griffith, Don Jardine & Austin Osborne.

Others present:

Sally Champion, US Forest Service
Julie Fair, American Rivers
Shane Fryer, CWSD Watershed Program Specialist
Brenda Hunt, CWSD Watershed Program Manager
Edwin James, CWSD General Manager
Patrick King, CWSD Attorney
Mo Loden, Alpine Watershed Group
Debbie Neddenriep, CWSD Water Resource Specialist II
Catrina Schambra, CWSD Administrative Assistant/Secretary to the Board
Matt Zumstein, US Forest Service

The Pledge of Allegiance was led by Chairman Erquiaga.

Item #4 – Discussion Only: Public Comment – None

Item #5 – For Possible Action: Approval of Agenda

Director Thaler made the motion to approve the agenda, moving Item #13 to in between Items #9 and #10 as requested by presenter. The motion was seconded by Director Bonkowski and unanimously approved by the Board.

Item #6 – For Possible Action: Approval of the Board Meeting Minutes of Sept. 18, 2019

Committee Member Osborne made the motion to approve the Board Meeting Minutes of September 18, 2019 as presented. The motion was seconded by Committee Member Griffith and

approved by the Board 11-0-3. Director Gray, Chairman Erquiaga and Committee Member Jardine abstained due to absence.

CONSENT AGENDA

Item # 7 - For Possible Action: Approval of Treasurer's Report for September 2019

Item # 8 - For Possible Action: Approval of Payment of Bills for September 2019

Treasurer Bonkowski made a motion to approve Consent Agenda Items #7 and #8 as presented. The motion was seconded by Director Gray and unanimously approved by the Board.

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

Item #9 – For Possible Action: Presentation by US Forest Service regarding the proposal of introduction of Beavers in Faith Valley to enhance wetlands

Mr. James introduced Matt Zumstein, the new US Forest Service District Ranger in Carson and Sally Champion, Sierra Zone Hydrologist to begin their presentation.

Ms. Champion introduced Julie Fair of American Rivers, who is also present to answer any questions. First of all, she wants to make clear that the intent is NOT to introduce new beaver to the area. That is a misconception. The intent is to enhance the habitat for the existing beaver in Faith Valley.

Faith Valley on the West Fork is in a degraded condition and bank erosion is steep in some areas. This area has been on the USFS radar for years and they have been working with American Rivers to upgrade and improve vegetation and habitat and raise water table for more late-season flow. USFS has looked at lots of ideas for ways to improve this area. It was proposed that they do project similar to what was done in Hope Valley. They did complete one section, but it was labor intensive and did not have the desired outcome. As a result, the "Beaver Dam Analogs" (BDA) project was proposed. This project is to mimic beaver work by retaining sediment. The primary purpose is to restore the channel with the beaver's help, and to get increase to ground water level in the meadow.

Julie Fair mentioned that Beaver Dam Analogs are to enhance local conditions which were blown out in the 2017 floods. The project is to help the dams be stronger and thus help both Beaver and channels.

Ms. Champion stresses they are at the earliest phase of the proposed action. Tonight's meeting is considered part of the scoping phase of the project. USFS is sharing information to interested parties at this time.

Patrick King asks if beavers don't move in, will the dams still work? Ms. Champion answers maybe. He asks, is the objective to increase the beaver population? No, she says; it is to improve the habitat area and to increase meadow surface water.

Director Penzel wonders why we are having to make the beaver's work unnatural, can't we just let the beaver do their thing? Do we have lazy beavers?

Ms. Fair explains that they are working to reverse over 100 years of degradation; heavy grazing, road constructions, culverts and increased flows that have made the system unnatural. This project is trying to bring Faith Valley back to its natural state.

Director Thaler asks how long it will take. Ms. Fair says no timetable has been set.

Ms. Fair mentioned that they have been monitoring the water flow and sediment in the river.

Director Thaler asks about the consequences of doing nothing and what if these BDAs blow out too? Ms. Champion responds, the BDAs are more durable and should be more resistant to blowing out. To do nothing alternative invites further erosion of the area. Another concern is that the Willow Flycatcher is no longer in the meadow because the water level has dropped so low. Restoring the meadow will enhance the Willow Flycatcher habitat.

Director Gray asks who will maintain the BDAs? Ms. Champion says they are working on more flexibility in the structures so that maintenance is easier. For example, the posts would be semi-permanent, so they would remain if the dam was blown out, and the beaver could build the dams again.

Committee Member Griffith asks if the USFS is required to have an EIS completed by an independent party prior to beginning the project. Ms. Champion answers yes, but they are still in the early stages. The hope is for a decision to move forward by May 2020 on this proposal. Committee Member Griffith says he read a conceptual report last year that stated if you were to raise the water level there would be an increase in stream flow. He would like to read the actual study and Ms. Fair said she will email it to CWSD. Ms. Champion reminds him that that target is more of changing the timing of the flow throughout the year, rather than increasing the flow. He also asks, regarding long-term maintenance, (1) would it matter whether it was maintained once installed; and (2) is the Willow Flycatcher being gone more an effect of climate change? Ms. Fair has studies that answer both those questions that she will forward to CWSD. Committee Member Griffith announces that a Beaver expert, Shelby Blair will be at the Alpine County meeting in November to discuss this topic.

Director Penzel says he hasn't heard anything about the effect on the downstream neighbors. Ms. Champion says this project should not change the volume of water downstream, just the timing of the flow. Ms. Fair says they are open to stream flow monitoring and would like to coordinate this project with CWSD.

Committee Member Griffith asks about the phases of the project. Ms. Champion estimates that it would be 2-3 years, but must consider logistics, etc.

Mr. James says the meadow does need work. It is not functioning like it did in the past. CWSD just recently released water from Lost Lakes and we did not see a big impact downstream, but there is concern that if there are many beaver dams during irrigation releases it could be detrimental to this process. Ms. Fair says she welcomes these questions and is willing to research our concerns.

Mr. James asks what if the beavers over-populate? Ms. Fair says they seem to self-regulate based on food sources.

Committee Member Osborne wonders if the beavers are native to the area? He had heard that the beaver in the area are different and bigger than the beaver in the past. Ms. Champion says she is not sure. Committee Member Griffith asks about historical data available about local Beaver populations. Ms. Fair has this data and will forward it to CWSD.

Director Erquiaga asks if there will be another opportunity to discuss this issue prior to the final decision on the project. Ms. Champion assures CWSD that more public opportunity will be available before any decision is final.

No action was taken.

Item #13 – For Discussion Only: Presentation on the Watershed Literacy Program

Shane Fryer and Brenda Hunt presented the latest version of the I AM CARSON WATER campaign video, showed the stickers that will be distributed to the community during the launch in November & December and said they are looking at other funding sources to get more stickers. This is the first step in the community education campaign. Next year we may enter a float for the Nevada Day parade! Director Stodieck suggests AG in the Classroom as a great outreach program to partner on this project. Ms. Hunt also described the plan for “Watershed Moments” as the next video in the series.

No action was taken.

Item #10 – For Possible Action: Authorize General Manager to sign the Agreement with JE Fuller regarding Ruhenstroth ADMP in an amount not to exceed \$124,451

Mr. James explains that Items #10-11 are funded through FEMA MAS 10. Mr. James explained the projects and asks for authority to sign the agreements, starting with JE Fuller for the Ruhenstroth ADMP project.

Director Penzel states his concerns that project priorities are decided by staff and not brought directly to the policy makers in his county. He would have suggested a different direction in this case. Mr. James explained the current process in selecting the studies. Every February CWSD staff meets with the county staff to set priorities for projects in the coming year. Director Penzel suggests CWSD can set a policy in the future that requires recommendations for county projects must be approved by their Board of Commissioners, prior to any funds being spent. This brought a robust discussion by the Board members. Director Thaler had concerns having individual commissioners and supervisors deciding what flood studies should be pursued. Director Penzel gave a history on the last project including the litigation involved. Director Penzel trusts Mr. James expertise in recommending the project move forward. The consensus was that this study was a necessary requirement by FEMA to move forward. The biggest expense is getting the LiDAR data. We want to get the LiDAR done before snow falls. The scope of the project can be modified if needed.

Director Thaler made a motion to authorize the General Manager to sign the Agreement with JE Fuller regarding Ruhenstroth ADMP in an amount not to exceed \$124,451. The motion was seconded by Director Gray and unanimously approved by the Board.

Item #11 – For Possible Action: Authorize General Manager to sign the Agreement with Precision Water Resources Engineering, LLC for Flood Mapping in Churchill County in an amount not to exceed \$27,770

Mr. James explained that this project was recommended by Churchill County staff to remap the floodplain below Lahontan Reservoir. The original flood mapping was done in the 1970's. To calculate the hydrology, it was proposed that we use the Riverware model instead of the stream gauge. The main reason to use Riverware is the change in the Lahontan Reservoir operation over the past 30 years. The flows out of Lahontan Reservoir depend on how much water is being stored. The Flood Mapping is estimated at \$280,000 and would be Phase 2. The LiDAR is already done from the dam all the way to Stillwater.

Director Walsh made a motion to authorize the General Manager to sign the Agreement with Precision Water Resources Engineering, LLC for Flood Mapping in Churchill County in an

amount not to exceed \$27,770. The motion was seconded by Committee Member Jardine and unanimously approved by the Board.

Item #12 – For Possible Action: Authorize General Manager to sign the Agreement with Kimley-Horn for Flood Mitigation Plan for the West Side of Carson City in an amount not to exceed \$148,000

Mr. James talked about the project and explained that the Agreement is a Kimley-Horn produced document and reminded the Board that he is working with Patrick King, Catrina Schambra, and Committee Member David Griffith to standardize our agreements/contracts to be used in the future.

Director Bonkowski made a motion to authorize the General Manager to sign the Agreement with Kimley-Horn for Flood Mitigation Plan for the West Side of Carson City in an amount not to exceed \$148,000. The motion was seconded by Director Gray and unanimously approved by the Board.

Item #14 – For Discussion Only: Presentation of the 2019 Water Year

Item #15 – For Discussion Only: Update on Lost Lakes

Director Stodieck made a motion to table Item #14 and Item #15 due to computer issues. The motion was seconded by Committee Member Jardine and unanimously approved by the Board. These items will be placed on the November Board meeting agenda.

Item #16 – For Discussion Only: Staff Reports –

Mr. James reported the following:

- There will be a modification to the Budget which will be brought to the November meeting. We are in the middle of the FY2018-19 audit now.
- The 2nd Leviathan Mine Tour is scheduled for October 24. Meet in Markleeville at 9am for a 3-hour tour. Director Gray says he'd like to attend.

Brenda Hunt reported the following:

- Annual "Snapshot Day" is October 18. The event includes local 4th Grade and High School students. A total of 11 sites along the Carson River (near USGS gauges) will be sampled. These samples are sent to the lab for analysis and literally give a snapshot of the health of the Carson on that given day and time. It is a valuable tool for data collection and a great day of fun on the river for the kids!
- CWSD will host a Carson River Seminar at WNC next week – October 23 in Marlette Hall from 1-4pm. She distributed flyer and invite everyone to attend.

Legal – Patrick King discussed the proposed standardized language we want in our contracts.

Correspondence – None

No action was taken.

Item #17– For Discussion Only: Directors Reports –

Director Walsh:

- Regarding the Centerville/88 Slaughterhouse proposal, he wonders if this is something we want to be involved in? Mr. James responded that it is in the Floodplain area and there are regulations in place. NDEP would be the lead agency dealing with water quality issues.

Director Workman:

- Regarding ADMP, as an ex-staff person he'd like to mention that having a tool like this is important. It provides a road map of where you are going. Studies are frustrating and seem redundant. He has seen presentations, but when do we see action on identified needs? Simply put, things validated by staff reports of studies never get started. This is very frustrating. Mr. James says this is a good point: We give the counties some great tools. But we can't make the counties implement the tools to move forward with projects. Director Bonkowski believes that political pressure from the various counties is needed to start implementing projects. Director Thaler agrees.

No action was taken.

Item #18 – For Discussion Only: Update on activities in Alpine County –

Committee Member Griffith reported the following:

- The Alpine Biomass Committee will meet Nov. 5 at 6pm at Turtle Rock Park hosted by the CA Division of Fish & Wildlife. They will discuss the impact of beavers in the area.
- Committee Members Griffith & Jardine attended the Leviathan Tour. There were lots of people in attendance, but there seemed to be no urgency to fix the site. They are looking at maybe 2025.
- Caples Lake was a prescribed burn. It was a low intensity burn under control that grew to a wildfire. There is an app for your phone, called "Smoke Sense" to keep up on the progress.

Committee Member Jardine reported the following:

- The Caples fire is now 40% contained.
- The Washoe Tribal Veterans requested a Veteran's Memorial Highway along Highway 88. The dedication was yesterday. Committee Member Griffith interjected that it would not have happened without Don Jardine! Kudos to him!

No action was taken.

Item #19 – For Discussion Only: Update on activities in Storey County –

Committee Member Austin Osborne Reported the following:

- Thanks to Debbie Neddenriep for attending the Highlands Mitigation meeting!
- Now working on Phase 2 of the Highlands Project.
- Storey County recently approved the ADMP for the Dayton Valley area. The Mark Twain Project is a priority; several phases are being budgeted for; the residents are happy!
- Updating codes for water use and storm water.

No action was taken.

Item #20 – For Discussion Only: Public Comment – None

There being no further business to come before the Board, Chairman Erquiaga adjourned the meeting at 8:45p.m.

Respectfully submitted,

Catrina Schambra

Secretary to the Board

AGENDA ITEM #7

TREASURER'S REPORT

Floodplain Management Fund
Balance Sheet
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	400,496.14
Total Checking/Savings	400,496.14
Total Current Assets	400,496.14
TOTAL ASSETS	400,496.14
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	398,041.33
Net Income	2,454.81
Total Equity	400,496.14
TOTAL LIABILITIES & EQUITY	400,496.14

3:04 PM

10/31/19

Cash Basis

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	2,454.81	9,699.30	-7,244.49	25.3%
Total Income	2,454.81	9,699.30	-7,244.49	25.3%
Expense				
8009-01 · Reg. Flood Preliminary Planning	0.00	300,000.00	-300,000.00	0.0%
8009-02 · Flood Project Along SR88-Minden	0.00	40,000.00	-40,000.00	0.0%
8009-03 · CVCD-2017 Flood Permit/Repairs	0.00	0.00	0.00	0.0%
8009-04 · DVCD-2017 Flood Permit/Repairs	0.00	0.00	0.00	0.0%
8009-05 · ChCo Floodplain Evaluation	0.00	35,000.00	-35,000.00	0.0%
Total Expense	0.00	375,000.00	-375,000.00	0.0%
Net Ordinary Income	2,454.81	-365,300.70	367,755.51	-0.7%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	387,972.00	-387,972.00	0.0%
Total Other Income	0.00	387,972.00	-387,972.00	0.0%
Other Expense				
8002-03 · Trans.Out-General Fund	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	387,972.00	-387,972.00	0.0%
Net Income	<u>2,454.81</u>	<u>22,671.30</u>	<u>-20,216.49</u>	<u>10.8%</u>

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2019

	Oct 19	Jul - Oct 19
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	765.17	2,454.81
Total Income	765.17	2,454.81
Net Ordinary Income	765.17	2,454.81
Net Income	<u>765.17</u>	<u>2,454.81</u>

Balance Sheet

As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	772,549.95
Total Checking/Savings	772,549.95
Total Current Assets	772,549.95
TOTAL ASSETS	772,549.95
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	767,849.64
Net Income	4,700.31
Total Equity	772,549.95
TOTAL LIABILITIES & EQUITY	772,549.95

3:20 PM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/19

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	4,700.31	19,106.33	-14,406.02	24.6%
Total Income	4,700.31	19,106.33	-14,406.02	24.6%
Expense				
8015-02 · Upsize LyCo/Stagecoach Pipeline		250,000.00	-250,000.00	
8015-03 · Upstream Storage Evaluation		22,000.00	-22,000.00	
8015-04 · Construction Projects		475,000.00	-475,000.00	
Total Expense		747,000.00	-747,000.00	
Net Ordinary Income	4,700.31	-727,893.67	732,593.98	-0.6%
Net Income	4,700.31	-727,893.67	732,593.98	-0.6%

3:21 PM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/19

Profit & Loss YTD Comparison

Cash Basis

October 2019

	<u>Oct 19</u>	<u>Jul - Oct 19</u>
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Res.	1,476.00	4,700.31
Total Income	<u>1,476.00</u>	<u>4,700.31</u>
Net Ordinary Income	<u>1,476.00</u>	<u>4,700.31</u>
Net Income	<u><u>1,476.00</u></u>	<u><u>4,700.31</u></u>

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**Balance Sheet**
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1013-00 · Cash in Checking - U. S. Bank	58,606.53
1014-00 · Local Gov't Inv. Pool-Regular	912,579.80
1030-00 · Petty Cash	100.00
Total Checking/Savings	971,286.33
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	500.00
Total Current Assets	971,786.33
TOTAL ASSETS	971,786.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3360-00 · Accrued Vacation	27,994.30
3362-00 · Accrued sick leave	60,200.36
Total Other Current Liabilities	88,194.66
Total Current Liabilities	88,194.66
Total Liabilities	88,194.66
Equity	
4000-00 · Fund Balance	592,960.34
Net Income	290,631.33
Total Equity	883,591.67
TOTAL LIABILITIES & EQUITY	971,786.33

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/19

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5008-00 · Alpine Co. Joint Powers contrib		10,400.00	-10,400.00	
5009-00 · Churchill County Ad Valorem	68,134.98	213,817.00	-145,682.02	31.9%
5010-00 · Lyon County Ad Valorem	71,634.23	176,286.00	-104,651.77	40.6%
5011-00 · Douglas County Ad Valorem	238,733.52	588,466.00	-349,732.48	40.6%
5012-00 · Carson City Ad Valorem	153,503.37	434,373.00	-280,869.63	35.3%
5022-00 · Water Lease - Mud Lake		51,000.00	-51,000.00	
5023-00 · Water Lease-Lost Lakes	804.00		804.00	100.0%
5031-00 · Interest Income-LGIP Reg.	3,499.51	14,984.70	-11,485.19	23.4%
5045-00 · Interest Income-B of A Savings	0.01		0.01	100.0%
5050-00 · Watershed Coordinator Grant				
5050-12 · NDEP-WS Coord III 2018-2020	31,117.84	48,037.00	-16,919.16	64.8%
5050-13 · NDEP-WS Coord IV 2019-2022		50,000.00	-50,000.00	
Total 5050-00 · Watershed Coordinator Grant	31,117.84	98,037.00	-66,919.16	31.7%
5058-00 · 208 Water Quality Plan				
5058-04 · NDEP-LID Implementation 2018-19	1,844.87	24,478.00	-22,633.13	7.5%
Total 5058-00 · 208 Water Quality Plan	1,844.87	24,478.00	-22,633.13	7.5%
5060-00 · Misc. Income				
5060-02 · Watershed Tour		6,000.00	-6,000.00	
5060-00 · Misc. Income - Other	349.02		349.02	100.0%
Total 5060-00 · Misc. Income	349.02	6,000.00	-5,650.98	5.8%
5082-00 · Alpine Co.-CASGEM Grant		1,000.00	-1,000.00	
5096-00 · NFWF-Weed Mgmt.		19,963.00	-19,963.00	
5099-00 · NDEP-WS Lit.Implement.-Phase 3		23,310.00	-23,310.00	
6000-00 · FEMA-MAS #8	64,826.42	34,101.00	30,725.42	190.1%
6003-00 · FEMA-MAS #9	93,122.24	393,170.00	-300,047.76	23.7%
6004-00 · BOR WaterSMART Grant	4,832.00	50,000.00	-45,168.00	9.7%
6005-00 · FEMA - MAS # 10				
6005-01 · Carson Valley Flood Model - HDR	3,932.44		3,932.44	100.0%
Total 6005-00 · FEMA - MAS # 10	3,932.44		3,932.44	100.0%
Total Income	736,334.45	2,139,385.70	-1,403,051.25	34.4%
Expense				
7015-00 · Salaries & Wages	128,383.16	396,400.00	-268,016.84	32.4%
7020-00 · Employee Benefits	51,219.43	159,000.00	-107,780.57	32.2%
7021-00 · Workers Comp Ins.	537.91	1,400.00	-862.09	38.4%
7101-00 · Director's Fees				
7101-01 · Director Benefits	38.94		38.94	100.0%
7101-00 · Director's Fees - Other	2,622.55	16,000.00	-13,377.45	16.4%
Total 7101-00 · Director's Fees	3,141.49	16,000.00	-12,858.51	19.6%
7102-00 · Insurance	4,985.12	5,100.00	-114.88	97.7%
7103-00 · Office Supplies	138.55	1,910.00	-1,771.45	7.3%
7104-00 · Postage	246.10	850.00	-603.90	29.0%
7105-00 · Rent	12,216.00	36,648.00	-24,432.00	33.3%
7106-00 · Telephone/Internet	1,499.76	4,000.00	-2,500.24	37.5%
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,548.89		2,548.89	100.0%
7107-00 · Travel-transport/meals/lodging - Other	2,267.69	19,301.00	-17,033.31	11.7%
Total 7107-00 · Travel-transport/meals/lodging	4,827.25	19,301.00	-14,473.75	25.0%
7108-00 · Dues & Publications	207.00	1,100.00	-893.00	18.8%
7109-00 · Miscellaneous Expense	423.50	1,000.00	-576.50	42.4%
7110-00 · Seminars & Education	125.00	3,000.00	-2,875.00	4.2%
7111-00 · Office Equipment		3,000.00	-3,000.00	
7112-00 · Bank Charges	8.00	50.00	-42.00	16.0%

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/19

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
7114-00 · Outside Professional Services	234.89	10,000.00	-9,765.11	2.3%
7115-00 · Accounting		16,000.00	-16,000.00	
7116-00 · Legal	6,000.00	36,000.00	-30,000.00	16.7%
7117-00 · Lost Lakes Expenses	804.00	12,700.00	-11,896.00	6.3%
7118-00 · Mud Lake O & M		1,000.00	-1,000.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		6,000.00	-6,000.00	
7120-31 · Watershed Coord Grant III 17-19	374.90	2,100.00	-1,725.10	17.9%
7120-33 · Watershed Coord IV 2019-21				
7120-34 · WS Coord Grant MATCH 2019-21				
7120-35 · WS COORD MATCH - Travel	158.34	100.00	58.34	158.3%
7120-36 · WS COORD MATCH - Operations	56.29	500.00	-443.71	11.3%
7120-37 · WS COORD MATCH - Sub-Contractor		3,900.00	-3,900.00	
Total 7120-34 · WS Coord Grant MATCH 2019-21	364.63	4,500.00	-4,135.37	8.1%
7120-38 · WS COORD-REIMBURSABLE				
7120-43 · WS COORD REIMB- Sub-Contractor		5,000.00	-5,000.00	
Total 7120-38 · WS COORD-REIMBURSABLE		5,000.00	-5,000.00	
Total 7120-33 · Watershed Coord IV 2019-21	364.63	9,500.00	-9,135.37	3.8%
Total 7120-00 · Integrated Watershed Programs	739.53	17,600.00	-16,860.47	4.2%
7215-00 · Sierra NV Journeys-Family Night		4,477.00	-4,477.00	
7332-00 · Carson River Work Days				
7332-05 · CR Work Days 2019-20		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 · Carson Valley Conserv District				
7337-19 · CVCD-Bioengineering, 2018-20	8,273.96		8,273.96	100.0%
7337-20 · CVCD Genoa Bank Stabilize 19-20		87,000.00	-87,000.00	
7337-24 · CVCD Bio, Maint & Debris 19-20		60,000.00	-60,000.00	
7337-91 · CVCD-Cradlebaugh #1 2018-20 EXT	3,130.94	10,000.00	-6,869.06	31.3%
Total 7337-01 · Carson Valley Conserv District	11,404.90	157,000.00	-145,595.10	7.3%
7337-03 · Dayton Valley Conserv				
7337-33 · DVCD--Restoration 2017-20 EXT		66,600.00	-66,600.00	
7337-34 · DVCD Bank Stabilization 2019-20		90,000.00	-90,000.00	
Total 7337-03 · Dayton Valley Conserv		156,600.00	-156,600.00	
7337-04 · Lahontan Conserv.Dist				
7337-42 · LCD Channel Clearing 2019-20		25,000.00	-25,000.00	
Total 7337-04 · Lahontan Conserv.Dist		25,000.00	-25,000.00	
Total 7337-00 · Carson River Restoration	11,404.90	338,600.00	-327,195.10	3.4%
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	1,532.41	18,367.00	-16,834.59	8.3%
7430-00 · NFWF - Weed Mgmt.	3.84	17,452.00	-17,448.16	0.0%
7433-00 · NDEP-WS Lit.Impl.-Phase 3				
7433-01 · NDEP -WS LIT 3-MATCH 2019-20				
7433-02 · WS LIT 3 MATCH-CWSD WS Video		10,000.00	-10,000.00	
7433-03 · WS LIT 3 MATCH -Operations		1,090.00	-1,090.00	

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/19

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
7433-04 · WS LIT 3 MATCH - Travel		1,099.00	-1,099.00	
Total 7433-01 · NDEP -WS LIT 3-MATCH 2019-20	10,018.78	12,189.00	-2,170.22	82.2%
7433-00 · NDEP-WS Lit.Impl.-Phase 3 - Other	7,886.11	23,310.00	-15,423.89	33.8%
Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3	17,904.89	35,499.00	-17,594.11	50.4%
7434-00 · FEMA MAS #8				
7434-01 · Dayton ADMP(JE Fuller)	47,970.70		47,970.70	100.0%
7434-02 · Update Floodplain Ord.-Loveberg	5,450.00		5,450.00	100.0%
7434-00 · FEMA MAS #8 - Other	40.37	22,993.00	-22,952.63	0.2%
Total 7434-00 · FEMA MAS #8	53,461.07	22,993.00	30,468.07	232.5%
7437-00 · FEMA MAS #9	95,235.33	359,553.00	-264,317.67	26.5%
7438-00 · BOR WaterSMART Market Program	10,336.50	50,000.00	-39,663.50	20.7%
7439-00 · FEMA MAS #10	369.99		369.99	100.0%
7500-00 · USGS Stream Gage Contract				
7500-03 · USGS Stream Flow Gauges 2019-21	19,601.00	78,405.00	-58,804.00	25.0%
Total 7500-00 · USGS Stream Gage Contract	19,601.00	78,405.00	-58,804.00	25.0%
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-03 · DoCo WQ/GW Mon. 2019-21	4,222.00	16,890.00	-12,668.00	25.0%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	4,222.00	16,890.00	-12,668.00	25.0%
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22	1,450.00	5,800.00	-4,350.00	25.0%
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.	1,450.00	5,800.00	-4,350.00	25.0%
7526-00 · USGS-Eagle/Dayt/Ch.Vly. 2016-20	6,447.00	3,225.00	3,222.00	199.9%
7600-00 · Alpine County Projects				
7600-09 · Al.Co.-CASGEM		10.00	-10.00	
7600-11 · AWG CR Upper WS Prog 2019-20		25,000.00	-25,000.00	
Total 7600-00 · Alpine County Projects		25,010.00	-25,010.00	
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	
7620-16 · CC Reuse Master Plan 2019-20		50,000.00	-50,000.00	
7620-17 · Mexican Dam Portage 2019-20		25,000.00	-25,000.00	
Total 7620-00 · Carson City Projects		200,000.00	-200,000.00	
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21	4,051.50	18,000.00	-13,948.50	22.5%
7640-17 · TCID Carson Diversion Dam 19-20		50,000.00	-50,000.00	
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22	3,946.00	28,000.00	-24,054.00	14.1%
Total 7640-00 · Churchill County Projects	7,997.50	96,000.00	-88,002.50	8.3%
Total Expense	445,703.12	2,240,330.00	-1,794,626.88	19.9%
Net Ordinary Income	290,631.33	-100,944.30	391,575.63	-287.9%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		599,388.00	-599,388.00	
Total Other Income		599,388.00	-599,388.00	
Other Expense				

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/01/19

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2019

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
8008-00 · Preliminary Planning		392,000.00	-392,000.00	
Total Other Expense		392,000.00	-392,000.00	
Net Other Income		207,388.00	-207,388.00	
Net Income	290,631.33	106,443.70	184,187.63	273.0%

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/19

Profit & Loss YTD Comparison

Cash Basis

October 2019

	Oct 19	Jul - Oct 19
Ordinary Income/Expense		
Income		
5009-00 · Churchill County Ad Valorem	68,134.98	68,134.98
5010-00 · Lyon County Ad Valorem	71,634.23	71,634.23
5011-00 · Douglas County Ad Valorem	30,997.24	238,733.52
5012-00 · Carson City Ad Valorem	153,503.37	153,503.37
5022-00 · Water Lease - Mud Lake		
5023-00 · Water Lease-Lost Lakes	804.00	804.00
5031-00 · Interest Income-LGIP Reg.	979.32	3,499.51
5045-00 · Interest Income-B of A Savings		0.01
5050-00 · Watershed Coordinator Grant		
5050-12 · NDEP-WS Coord III 2018-2020	31,117.84	31,117.84
Total 5050-00 · Watershed Coordinator Grant	31,117.84	31,117.84
5058-00 · 208 Water Quality Plan		
5058-04 · NDEP-LID Implementation 2018-19	1,844.87	1,844.87
Total 5058-00 · 208 Water Quality Plan	1,844.87	1,844.87
5060-00 · Misc. Income		349.02
5082-00 · Alpine Co.-CASGEM Grant		
5083-00 · Al.Co.-Mesa GW Monitoring Grant		
5096-00 · NFWF-Weed Mgmt.		
5098-00 · FEMA -MAS #7		
5099-00 · NDEP-WS Lit.Implement.-Phase 3		
6000-00 · FEMA-MAS #8		64,826.42
6003-00 · FEMA-MAS #9	47,675.09	93,122.24
6004-00 · BOR WaterSMART Grant	4,832.00	4,832.00
6005-00 · FEMA - MAS # 10		
6005-01 · Carson Valley Flood Model - HDR	3,932.44	3,932.44
Total 6005-00 · FEMA - MAS # 10	3,932.44	3,932.44
Total Income	415,455.38	736,334.45
Expense		
7015-00 · Salaries & Wages	45,371.69	128,383.16
7020-00 · Employee Benefits	18,335.15	51,219.43
7021-00 · Workers Comp Ins.	150.33	537.91
7101-00 · Director's Fees		
7101-01 · Director Benefits	17.02	38.94
7101-02 · Director's Fees-Alpine Co.	160.00	480.00
7101-00 · Director's Fees - Other	1,120.00	2,622.55
Total 7101-00 · Director's Fees	1,297.02	3,141.49
7102-00 · Insurance		4,985.12
7103-00 · Office Supplies	-106.51	138.55
7104-00 · Postage	66.15	246.10
7105-00 · Rent	3,054.00	12,216.00
7106-00 · Telephone/Internet	377.44	1,499.76
7107-00 · Travel-transport/meals/lodging		
7107-02 CWSD Admin Mileage		10.67
7107-01 · Car Allowance	849.63	2,548.89
7107-00 · Travel-transport/meals/lodging - Other	252.52	2,267.69
Total 7107-00 · Travel-transport/meals/lodging	1,102.15	4,827.25
7108-00 · Dues & Publications		207.00
7109-00 · Miscellaneous Expense		423.50
7110-00 · Seminars & Education		125.00
7112-00 · Bank Charges		8.00
7114-00 · Outside Professional Services		234.89
7116-00 · Legal	2,000.00	6,000.00

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Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss YTD Comparison

October 2019

	Oct 19	Jul - Oct 19
7117-00 · Lost Lakes Expenses		804.00
7120-00 · Integrated Watershed Programs		
7120-31 · Watershed Coord Grant III 17-19		331.37
7120-33 · Watershed Coord IV 2019-21		
7120-34 · WS Coord Grant MATCH 2019-21		
7120-35 · WS COORD MATCH - Travel	143.84	158.34
7120-36 · WS COORD MATCH - Operations	56.29	56.29
7120-34 · WS Coord Grant MATCH 2019-21 - Other	150.00	150.00
Total 7120-34 · WS Coord Grant MATCH 2019-21	350.13	364.63
7120-38 · WS COORD-REIMBURSABLE		
7120-40 · WS COORD REIMB- Operations	43.53	43.53
Total 7120-38 · WS COORD-REIMBURSABLE	43.53	43.53
Total 7120-33 · Watershed Coord IV 2019-21	393.66	408.16
Total 7120-00 · Integrated Watershed Programs	393.66	739.53
7215-00 · Sierra NV Journeys-Family Night		
7332-00 · Carson River Work Days		
7332-04 · CR Work Days 2018-19		
Total 7332-00 · Carson River Work Days		
7337-00 · Carson River Restoration		
7337-01 · Carson Valley Conserv District		
7337-19 · CVCD-Bioengineering, 2018-20	8,273.96	8,273.96
7337-91 · CVCD-Cradlebaugh #1 2018-20 EXT	3,130.94	3,130.94
Total 7337-01 · Carson Valley Conserv District	11,404.90	11,404.90
7337-03 · Dayton Valley Conserv		
7337-33 · DVCD--Restoration 2017-20 EXT		
7337-35 · DVCD Post Flood Repairs #18-11A		
Total 7337-03 · Dayton Valley Conserv		
Total 7337-00 · Carson River Restoration	11,404.90	11,404.90
7404-00 · Noxious Weeds Control-CR Wtrshd		
7404-01 · Noxious Weed Control-Alpine Co.		
7404-02 · Noxious Weed Control-Douglas Co		
7404-03 · Noxious Weed Control-CarsonCity		
7404-05 · Noxious Weed Control-Churchill		
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		
7406-00 · 208 Water Quality Mgmt. Plan		
7406-03 · LID Implementation 2018-12/19	1,528.43	1,532.41
Total 7406-00 · 208 Water Quality Mgmt. Plan	1,528.43	1,532.41
7430-00 · NFWF - Weed Mgmt.		3.84
7433-00 · NDEP-WS Lit.Impl.-Phase 3		
7433-01 · NDEP -WS LIT 3-MATCH 2019-20		10,018.78
7433-00 · NDEP-WS Lit.Impl.-Phase 3 - Other	834.10	7,886.11
Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3	834.10	17,904.89
7434-00 · FEMA MAS #8		
7434-01 · Dayton ADMP(JE Fuller)		47,970.70
7434-02 · Update Floodplain Ord.-Loveberg		5,450.00
7434-00 · FEMA MAS #8 - Other		40.37
Total 7434-00 · FEMA MAS #8		53,461.07
7437-00 · FEMA MAS #9		
7437-01 · South Dayton Valley ADMP(JEF)	21,731.30	32,923.20

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Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Profit & Loss YTD Comparison
October 2019

	Oct 19	Jul - Oct 19
7437-02 · North CC ADMP (MB)		1,691.22
7437-03 · Pinenut Cr. Restudy-Remap.(HDR)	22,219.12	52,952.24
7437-04 · Flood Awareness 2019		
7437-41 · River Wranglers-FAW	525.43	525.43
7437-04 · Flood Awareness 2019 - Other	7,000.00	7,006.45
Total 7437-04 · Flood Awareness 2019	7,525.43	7,531.88
7437-00 · FEMA MAS #9 - Other	12.08	136.79
Total 7437-00 · FEMA MAS #9	51,487.93	95,235.33
7438-00 · BOR WaterSMART Market Program		
7438-01 · Water Mktg Study-LUMOS 2019-21	5,504.50	10,336.50
Total 7438-00 · BOR WaterSMART Market Program	5,504.50	10,336.50
7439-00 · FEMA MAS #10	351.05	369.99
7500-00 · USGS Stream Gage Contract		
7500-02 · Stream Gages 2017-19		
7500-03 · USGS Stream Flow Gauges 2019-21		19,601.00
Total 7500-00 · USGS Stream Gage Contract		19,601.00
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-02 · DoCo WQ/GW Mon. 2017-19		
7508-03 · DoCo WQ/GW Mon. 2019-21		4,222.00
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		4,222.00
7524-00 · USGS-GW Lvl & WQ in Ch.Co.		
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22		1,450.00
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		1,450.00
7526-00 · USGS-Eagle/Dayt/Ch.Vly. 2016-20		6,447.00
7527-00 · USGS-Arsenic Data Collection-CV		
7527-01 · USGS-CV Arsenic Study 2018-19		
Total 7527-00 · USGS-Arsenic Data Collection-CV		
7528-00 · USGS-Mercury/Arsenic/Lead Mon.		
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21	4,051.50	4,051.50
7640-16 · Dixie Vly.Wtr.Lvl.Meas 2016-19		
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22	3,946.00	3,946.00
Total 7640-00 · Churchill County Projects	7,997.50	7,997.50
Total Expense	151,149.49	445,703.12
Net Ordinary Income	264,305.89	290,631.33
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.		
Total Other Income		
Net Other Income		
Net Income	264,305.89	290,631.33

AGENDA ITEM #8

PAYMENT OF BILLS

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Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2019

Type	Date	Num	Name	Memo	Paid Amount	Balance
1013-00 · Cash in Checking - U. S. Bank						
Check	10/01/2019	9721	Euronev, Ltd.	Oct 2019 Rent	-3,054.00	-3,054.00
Check	10/01/2019	9727	King & Russo, Ltd.	Professional Services September 2019	-2,000.00	-5,054.00
Deposit	10/01/2019			Deposit	154,307.37	149,253.37
Check	10/01/2019	9728	JE Fuller Hydrology & Geomorpholog...	Inv.#P3121.01-9 SDVADMP Project P3121.01 Prof...	-21,731.30	127,522.07
Check	10/02/2019	9729	Local Govt Investment Pool	for investment in CCWSD	-250,000.00	-122,477.93
Check	10/03/2019	9730	Carson City	CWSD Payroll #20 (9/13/19-9/26/19)	-22,151.61	-144,629.54
Check	10/07/2019	9731	Konica Minolta Business Solutions U...	Acct#3091 9/1/19-9/30/19	-65.32	-144,694.86
Check	10/07/2019	9732	Nevada Retail Network SIG	Inv#549928 3rd Qtr Report -Policy #NRN10861-201...	-150.33	-144,845.19
Check	10/07/2019	9733	Robert Loveberg	Inv#P18030101-07 July -Sept 2019;LID Implementa...	-1,525.00	-146,370.19
Check	10/10/2019	9734	Nevada Weed Management Associat...	2019 NV Weed Mgmt Assoc Conference Participant ...	-150.00	-146,520.19
Check	10/11/2019	9735	River Wranglers	7/1/19-9/30/19 FAW FEMA MAS 9	-525.43	-147,045.62
Check	10/11/2019	9736	HDR Engineering, Inc.	Inv. #1200222282 Pinenut Creek LOMR - 9/1/19 - 9/...	-22,219.12	-169,264.74
Deposit	10/15/2019			Deposit	170,766.45	1,501.71
Check	10/15/2019	9737	Resource Concepts, Inc	Inv#19-1705 Project 19-134	-682.50	819.21
Check	10/15/2019	9738	VOID	VOID		819.21
Check	10/16/2019	9739	Local Govt Investment Pool	for investment in CCWSD	-150,000.00	-149,180.79
Check	10/16/2019	9740	Churchill County	Jul-Sep 2019, Lahontan Vly, Wtr. Lvl. Meas. & Jul -...	-7,997.50	-157,178.29
Check	10/17/2019	9741	Carson City	CWSD Payroll #21 (9/27/19-10/10/19)	-20,954.34	-178,132.63
Deposit	10/18/2019			Deposit	47,588.09	-130,544.54
Check	10/21/2019	9742	Charter Communications	Acct#8354110010917880	-309.94	-130,854.48
Deposit	10/21/2019			Deposit	1,844.87	-129,009.61
Deposit	10/22/2019			Deposit	8,764.44	-120,245.17
Check	10/23/2019	9743	Edwin James	Reimbursement for 10/23/19 WNC CR Seminar Food	-39.76	-120,284.93
Check	10/23/2019	9744	VOID			-120,284.93
Check	10/23/2019	9745	Loren Secor	Mileage Reimbursement	-143.84	-120,428.77
Check	10/23/2019	9746	David Griffith	October Director Fee & Mileage	-106.56	-120,535.33
Check	10/23/2019	9747	Donald Jardine	October Director Fee & Mileage	-121.88	-120,657.21
Check	10/23/2019	9748	Carl Erquiaga	October Mileage	-71.80	-120,729.01
Check	10/23/2019	9749	Ken Gray	October Mileage	-20.53	-120,749.54
Check	10/23/2019	9750	Barry Penzel	October Mileage	-13.80	-120,763.34
Check	10/23/2019	9751	Fred Stodieck	October Mileage	-20.53	-120,783.87
Check	10/23/2019	9752	Steve Thaler	October Mileage	-17.40	-120,801.27
Check	10/23/2019	9753	Larry Walsh	October Mileage	-25.64	-120,826.91
Check	10/23/2019	9754	Mike Workman	October Mileage	-14.38	-120,841.29
Check	10/24/2019	9755	Lumos & Assoc., Inc.	Inv# 102111 Project #9834	-5,504.50	-126,345.79
Check	10/24/2019	9756	Nevada News Group	CWSD Pubs/ FAW various dates Nov. 2019	-4,000.00	-130,345.79
Check	10/24/2019	9757	KREN-TV	Contract #493606 11/16/19-11/22/19	-500.00	-130,845.79
Check	10/24/2019	9758	Lamar Companies	Contract #3317621 11/4/19-12/1/19 FAW Digital Ad	-2,000.00	-132,845.79
Deposit	10/29/2019			Deposit	31,117.84	-101,727.95
Check	10/30/2019	9759	Bank of America	OCT 2019, Acct. #4024 4910 0003 3949	-468.30	-102,196.25
Check	10/30/2019	9760	Carson Valley Conservation District	Inv#12 ; 7/1/19-9/30/19 Cradlebaugh	-3,130.94	-105,327.19
Check	10/30/2019	9761	Carson Valley Conservation District	Inv#13 ; 7/1/19-9/30/19 Bioengineering	-8,273.96	-113,601.15
Check	10/31/2019	9762	KRNV-FM	Contract #493609 11/11/19-11/24/19 Various Dates	-500.00	-114,101.15
Check	10/31/2019	9763	Carson City	CWSD Payroll #22 (10/11/19-10/24/19)	-22,587.54	-136,688.69
Check	10/31/2019	9764	cash	October 2019 Petty Cash Reimbursement	-71.74	-136,760.43
Deposit	10/31/2019			Deposit	87.00	-136,673.43
Total 1013-00 · Cash in Checking - U. S. Bank					-136,673.43	-136,673.43
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	10/01/2019			Interest	979.32	979.32
Check	10/02/2019	9729	Local Govt Investment Pool	for investment in CCWSD	250,000.00	250,979.32
Check	10/16/2019	9739	Local Govt Investment Pool	for investment in CCWSD	150,000.00	400,979.32
Total 1014-00 · Local Gov't Inv. Pool-Regular					400,979.32	400,979.32
3307-00 · CC Payroll Due						
General Jo...	10/03/2019			Payroll #20 (9/13/19-9/26/19)	-22,277.68	-22,277.68
General Jo...	10/03/2019			August Meals	126.07	-22,151.61
Check	10/03/2019	9730	Carson City	Payroll #20 (9/13/19-9/26/19)	22,151.61	
General Jo...	10/17/2019			Payroll #21 (9/27/19-10/10/19)	-20,954.34	-20,954.34
Check	10/17/2019	9741	Carson City	Payroll #21 (9/27/19-10/10/19)	20,954.34	
General Jo...	10/31/2019			Payroll #22 (10/11/19-10/24/19)	-22,587.54	-22,587.54
Check	10/31/2019	9763	Carson City	Payroll #22 (10/11/19-10/24/19)	22,587.54	
Total 3307-00 · CC Payroll Due						
5009-00 · Churchill County Ad Valorem						
Deposit	10/15/2019	119327	Churchill County	Jul-Sept Ad Valorem	-68,134.98	-68,134.98
Total 5009-00 · Churchill County Ad Valorem					-68,134.98	-68,134.98
5010-00 · Lyon County Ad Valorem						
Deposit	10/15/2019	140592	Lyon County	Jul-Sept Ad Valorem	-71,634.23	-71,634.23
Total 5010-00 · Lyon County Ad Valorem					-71,634.23	-71,634.23
5011-00 · Douglas County Ad Valorem						
Deposit	10/15/2019	696905	Douglas County Treasurer	Sept Ad Valorem	-30,997.24	-30,997.24

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

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Cash Basis

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Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 5011-00 · Douglas County Ad Valorem					-30,997.24	-30,997.24
5012-00 · Carson City Ad Valorem						
Deposit	10/01/2019	90307...	Carson City	July Ad Valoem Taxes	-26,986.34	-26,986.34
Deposit	10/01/2019	90307...	Carson City	August Ad Valorem Taxes	-126,517.03	-153,503.37
Total 5012-00 · Carson City Ad Valorem					-153,503.37	-153,503.37
5023-00 · Water Lease-Lost Lakes						
Deposit	10/01/2019	90307...	Carson City	Lost Lakes Filing Fee & Permit Fee: CC Reimburse...	-804.00	-804.00
Total 5023-00 · Water Lease-Lost Lakes					-804.00	-804.00
5031-00 · Interest Income-LGIP Reg.						
Deposit	10/01/2019			Interest	-979.32	-979.32
Total 5031-00 · Interest Income-LGIP Reg.					-979.32	-979.32
5050-00 · Watershed Coordinator Grant						
5050-12 · NDEP-WS Coord III 2018-2020						
Deposit	10/29/2019	95566...	NV Div. of Environmental Protection	Inv #8 Jul-Sep	-31,117.84	-31,117.84
Total 5050-12 · NDEP-WS Coord III 2018-2020					-31,117.84	-31,117.84
Total 5050-00 · Watershed Coordinator Grant					-31,117.84	-31,117.84
5058-00 · 208 Water Quality Plan						
5058-04 · NDEP-LID Implementation 2018-19						
Deposit	10/21/2019	95543...	Nevada State Controller	Jul 1- Sept 30 Inv #7	-1,844.87	-1,844.87
Total 5058-04 · NDEP-LID Implementation 2018-19					-1,844.87	-1,844.87
Total 5058-00 · 208 Water Quality Plan					-1,844.87	-1,844.87
6003-00 · FEMA-MAS #9						
Deposit	10/18/2019		FEMA	Draw #9	-47,588.09	-47,588.09
Deposit	10/31/2019	1287	River Wranglers	Sept Copies	-87.00	-47,675.09
Total 6003-00 · FEMA-MAS #9					-47,675.09	-47,675.09
6004-00 · BOR WaterSMART Grant						
Deposit	10/22/2019		Bureau of Reclamation	Inv. #1 (1/1/19-9/30/19)	-4,832.00	-4,832.00
Total 6004-00 · BOR WaterSMART Grant					-4,832.00	-4,832.00
6005-00 · FEMA - MAS # 10						
6005-01 · Carson Valley Flood Model - HDR						
Deposit	10/22/2019		FEMA	Draw 1	-3,932.44	-3,932.44
Total 6005-01 · Carson Valley Flood Model - HDR					-3,932.44	-3,932.44
Total 6005-00 · FEMA - MAS # 10					-3,932.44	-3,932.44
7015-00 · Salaries & Wages						
General Jo...	10/03/2019			Salary Payroll #20 Fryer	2,542.87	2,542.87
General Jo...	10/03/2019			Salary Payroll #20 Hunt	2,685.17	5,228.04
General Jo...	10/03/2019			Salary Payroll #20 James	5,551.01	10,779.05
General Jo...	10/03/2019			Salary Payroll #20 Neddenriep	2,206.22	12,985.27
General Jo...	10/03/2019			Salary Payroll #20 Schambra	2,322.41	15,307.68
General Jo...	10/03/2019			August Meals	-72.04	15,235.64
General Jo...	10/17/2019			Salary Payroll #21 Fryer	2,361.34	17,596.98
General Jo...	10/17/2019			Salary Payroll #21 Hunt	2,396.57	19,993.55
General Jo...	10/17/2019			Salary Payroll #21 James	5,533.00	25,526.55
General Jo...	10/17/2019			Salary Payroll #21 Neddenriep	2,078.81	27,605.36
General Jo...	10/17/2019			Salary Payroll #21 Schambra	2,304.40	29,909.76
General Jo...	10/31/2019			Salary Payroll #22 Fryer	2,688.13	32,597.89
General Jo...	10/31/2019			Salary Payroll #22 Hunt	2,763.80	35,361.69
General Jo...	10/31/2019			Salary Payroll #22 James	5,533.00	40,894.69
General Jo...	10/31/2019			Salary Payroll #22 Neddenriep	2,172.60	43,067.29
General Jo...	10/31/2019			Salary Payroll #22 Schambra	2,304.40	45,371.69
Total 7015-00 · Salaries & Wages					45,371.69	45,371.69
7020-00 · Employee Benefits						
General Jo...	10/03/2019			Benies Payroll #20 Fryer	402.36	402.36
General Jo...	10/03/2019			Benies Payroll #20 Hunt	1,367.01	1,769.37
General Jo...	10/03/2019			Benies Payroll #20 James	2,268.12	4,037.49
General Jo...	10/03/2019			Benies Payroll #20 Neddenriep	1,078.78	5,116.27
General Jo...	10/03/2019			Benies Payroll #20 Schambra	1,028.75	6,145.02
General Jo...	10/17/2019			Benies Payroll #21 Fryer	372.04	6,517.06
General Jo...	10/17/2019			Benies Payroll #21 Hunt	1,283.69	7,800.75
General Jo...	10/17/2019			Benies Payroll #21 James	2,267.86	10,068.61
General Jo...	10/17/2019			Benies Payroll #21 Neddenriep	1,044.93	11,113.54

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2019

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/17/2019			Benies Payroll #21 Schambra	1,028.49	12,142.03
General Jo...	10/31/2019			Benies Payroll #22 Fryer	426.62	12,568.65
General Jo...	10/31/2019			Benies Payroll #22 Hunt	1,396.42	13,965.07
General Jo...	10/31/2019			Benies Payroll #22 James	2,267.86	16,232.93
General Jo...	10/31/2019			Benies Payroll #22 Neddenriep	1,073.73	17,306.66
General Jo...	10/31/2019			Benies Payroll #22 Schambra	1,028.49	18,335.15
Total 7020-00 · Employee Benefits					18,335.15	18,335.15
7021-00 · Workers Comp Ins.						
Check	10/07/2019	9732	Nevada Retail Network SIG	3rd Qtr Report	150.33	150.33
Total 7021-00 · Workers Comp Ins.					150.33	150.33
7101-00 · Director's Fees						
7101-01 · Director Benefits						
General Jo...	10/03/2019			Director Benies Payroll #20 Bonkowski	1.16	1.16
General Jo...	10/03/2019			Director Benies Payroll #20 Giomi	1.42	2.58
General Jo...	10/03/2019			Director Benies Payroll #20 Thaler	1.42	4.00
General Jo...	10/03/2019			Director Benies Payroll #20 Penzel	1.16	5.16
General Jo...	10/03/2019			Director Benies Payroll #20 Walsh	1.42	6.58
General Jo...	10/03/2019			Director Benies Payroll #20 Workman	1.16	7.74
General Jo...	10/31/2019			Director Benies Payroll #22 Bonkowski	1.16	8.90
General Jo...	10/31/2019			Director Benies Payroll #22 Erquiaga	1.16	10.06
General Jo...	10/31/2019			Director Benies Payroll #22 Gray	1.16	11.22
General Jo...	10/31/2019			Director Benies Payroll #22 Penzel	1.16	12.38
General Jo...	10/31/2019			Director Benies Payroll #22 Stodieck	1.16	13.54
General Jo...	10/31/2019			Director Benies Payroll #22 Thaler	1.16	14.70
General Jo...	10/31/2019			Director Benies Payroll #22 Walsh	1.16	15.86
General Jo...	10/31/2019			Director Benies Payroll #22 Workman	1.16	17.02
Total 7101-01 · Director Benefits					17.02	17.02
7101-02 · Director's Fees-Alpine Co.						
Check	10/23/2019	9746	David Griffith	October Director Fee	80.00	80.00
Check	10/23/2019	9747	Donald Jardine	October Director Fee & Mileage	80.00	160.00
Total 7101-02 · Director's Fees-Alpine Co.					160.00	160.00
7101-00 · Director's Fees - Other						
General Jo...	10/03/2019			Director Fee Payroll #20 Bonkowski	80.00	80.00
General Jo...	10/03/2019			Director Fee Payroll #20 Giomi	98.01	178.01
General Jo...	10/03/2019			Director Fee Payroll #20 Thaler	98.01	276.02
General Jo...	10/03/2019			Director Fee Payroll #20 Penzel	80.00	356.02
General Jo...	10/03/2019			Director Fee Payroll #20 Walsh	98.01	454.03
General Jo...	10/03/2019			Director Fee Payroll #20 Workman	80.00	534.03
General Jo...	10/03/2019			August Meals	-54.03	480.00
General Jo...	10/31/2019			Director Fee Payroll #22 Bonkowski	80.00	560.00
General Jo...	10/31/2019			Director Fee Payroll #22 Erquiaga	80.00	640.00
General Jo...	10/31/2019			Director Fee Payroll #22 Gray	80.00	720.00
General Jo...	10/31/2019			Director Fee Payroll #22 Penzel	80.00	800.00
General Jo...	10/31/2019			Director Fee Payroll #22 Stodieck	80.00	880.00
General Jo...	10/31/2019			Director Fee Payroll #22 Thaler	80.00	960.00
General Jo...	10/31/2019			Director Fee Payroll #22 Walsh	80.00	1,040.00
General Jo...	10/31/2019			Director Fee Payroll #22 Workman	80.00	1,120.00
Total 7101-00 · Director's Fees - Other					1,120.00	1,120.00
Total 7101-00 · Director's Fees					1,297.02	1,297.02
7103-00 · Office Supplies						
Check	10/07/2019	9731	Konica Minolta Business Solutions U...	September Copies	65.32	65.32
Check	10/30/2019	9759	Bank of America	Microsoft DVD Player	14.99	80.31
Check	10/31/2019	9764	cash	HDMI Cable 25ft (replacement)	29.58	109.89
Check	10/31/2019	9764	cash	batteries, first aid kit	23.51	133.40
Check	10/31/2019	9764	cash	dish soap	2.39	135.79
Check	10/31/2019	9764	cash	copies (Debbie)	-0.27	135.52
General Jo...	10/31/2019			Oct copies	-242.03	-106.51
Total 7103-00 · Office Supplies					-106.51	-106.51
7104-00 · Postage						
Check	10/30/2019	9759	Bank of America	Bd Pkg Mailing	66.15	66.15
Total 7104-00 · Postage					66.15	66.15
7105-00 · Rent						
Check	10/01/2019	9721	Euronev, Ltd.	Oct. Rent	3,054.00	3,054.00
Total 7105-00 · Rent					3,054.00	3,054.00
7106-00 · Telephone/Internet						

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Transaction Detail by Account

October 2019

Type	Date	Num	Name	Memo	Paid Amount	Balance
Check	10/21/2019	9742	Charter Communications	Oct. Phone/Internet Svcs.	309.94	309.94
Check	10/30/2019	9759	Bank of America	Oct - Microsoft Internet	5.00	314.94
Check	10/30/2019	9759	Bank of America	Oct- Microsoft 365	62.50	377.44
Total 7106-00 · Telephone/Internet					377.44	377.44
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
General Jo...	10/03/2019			Car Allowance Payroll #20 James	283.21	283.21
General Jo...	10/17/2019			Car Allowance Payroll #21 James	283.21	566.42
General Jo...	10/31/2019			Car Allowance Payroll #22 James	283.21	849.63
Total 7107-01 · Car Allowance					849.63	849.63
7107-00 · Travel-transport/meals/lodging - Other						
Check	10/23/2019	9746	David Griffith	October Mileage	26.56	26.56
Check	10/23/2019	9747	Donald Jardine	October Mileage	41.88	68.44
Check	10/23/2019	9748	Carl Erquiaga	October Mileage	71.80	140.24
Check	10/23/2019	9749	Ken Gray	October Mileage	20.53	160.77
Check	10/23/2019	9750	Barry Penzel	October Mileage	13.80	174.57
Check	10/23/2019	9751	Fred Stodieck	October Mileage	20.53	195.10
Check	10/23/2019	9752	Steve Thaler	October Mileage	17.40	212.50
Check	10/23/2019	9753	Larry Walsh	October Mileage	25.64	238.14
Check	10/23/2019	9754	Mike Workman	October Mileage	14.38	252.52
Total 7107-00 · Travel-transport/meals/lodging - Other					252.52	252.52
Total 7107-00 · Travel-transport/meals/lodging					1,102.15	1,102.15
7116-00 · Legal						
Check	10/01/2019	9727	King & Russo, Ltd.	Professional Services September 2019	2,000.00	2,000.00
Total 7116-00 · Legal					2,000.00	2,000.00
7120-00 · Integrated Watershed Programs						
7120-33 · Watershed Coord IV 2019-21						
7120-34 · WS Coord Grant MATCH 2019-21						
7120-35 · WS COORD MATCH - Travel						
Check	10/23/2019	9745	Loren Secor	Mileage Reimbursement (248 miles)	143.84	143.84
Total 7120-35 · WS COORD MATCH - Travel					143.84	143.84
7120-36 · WS COORD MATCH - Operations						
Check	10/23/2019	9743	Edwin James	Reimbursement for 10/23/19 WNC CR Seminar Food	39.76	39.76
Check	10/31/2019	9764	cash	10/23/19 CR Seminar Food (MATCH)	11.59	51.35
Check	10/31/2019	9764	cash	10/23/19 CR Seminar Ice (MATCH)	4.94	56.29
Total 7120-36 · WS COORD MATCH - Operations					56.29	56.29
7120-34 · WS Coord Grant MATCH 2019-21 - Other						
Check	10/10/2019	9734	Nevada Weed Management Associat...	Oct. 16-17, 2019 NV Weed Mgmt Assoc Conference...	150.00	150.00
Total 7120-34 · WS Coord Grant MATCH 2019-21 - Other					150.00	150.00
Total 7120-34 · WS Coord Grant MATCH 2019-21					350.13	350.13
7120-38 · WS COORD-REIMBURSABLE						
7120-40 · WS COORD REIMB- Operations						
General Jo...	10/31/2019			Oct copies	43.53	43.53
Total 7120-40 · WS COORD REIMB- Operations					43.53	43.53
Total 7120-38 · WS COORD-REIMBURSABLE					43.53	43.53
Total 7120-33 · Watershed Coord IV 2019-21					393.66	393.66
Total 7120-00 · Integrated Watershed Programs					393.66	393.66
7337-00 · Carson River Restoration						
7337-01 · Carson Valley Conserv District						
7337-19 · CVCD-Bioengineering, 2018-20						
Check	10/30/2019	9761	Carson Valley Conservation District	Inv#13 - 7/1/19-9/30/19 Bioengineering	8,273.96	8,273.96
Total 7337-19 · CVCD-Bioengineering, 2018-20					8,273.96	8,273.96
7337-91 · CVCD-Cradlebaugh #1 2018-20 EXT						
Check	10/30/2019	9760	Carson Valley Conservation District	Inv#12 - 7/1/19-9/30/19 Cradlebaugh	3,130.94	3,130.94
Total 7337-91 · CVCD-Cradlebaugh #1 2018-20 EXT					3,130.94	3,130.94
Total 7337-01 · Carson Valley Conserv District					11,404.90	11,404.90
Total 7337-00 · Carson River Restoration					11,404.90	11,404.90

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Type	Date	Num	Name	Memo	Paid Amount	Balance
7406-00 · 208 Water Quality Mgmt. Plan						
7406-03 · LID Implementation 2018-12/19						
Check	10/07/2019	9733	Robert Loveberg	July -Sept 2019 LID Implementation	1,525.00	1,525.00
General Jo...	10/31/2019			Oct copies	3.43	1,528.43
Total 7406-03 · LID Implementation 2018-12/19					1,528.43	1,528.43
Total 7406-00 · 208 Water Quality Mgmt. Plan					1,528.43	1,528.43
7433-00 · NDEP-WS Lit.Impl.-Phase 3						
Check	10/15/2019	9737	Resource Concepts, Inc	Professional Services thru September 30, 2019	682.50	682.50
General Jo...	10/31/2019			Oct copies	151.60	834.10
Total 7433-00 · NDEP-WS Lit.Impl.-Phase 3					834.10	834.10
7437-00 · FEMA MAS #9						
7437-01 · South Dayton Valley ADMP(JEF)						
Check	10/01/2019	9728	JE Fuller Hydrology & Geomorpholog...	SDVADMP Project P3121.01 Professional Svcs. 9/...	21,731.30	21,731.30
Total 7437-01 · South Dayton Valley ADMP(JEF)					21,731.30	21,731.30
7437-03 · Pinenut Cr. Restudy-Remap.(HDR)						
Check	10/11/2019	9736	HDR Engineering, Inc.	Pinenut Creek LOMR - 9/1/19 - 9/28/19	22,219.12	22,219.12
Total 7437-03 · Pinenut Cr. Restudy-Remap.(HDR)					22,219.12	22,219.12
7437-04 · Flood Awareness 2019						
7437-41 · River Wranglers-FAW						
Check	10/11/2019	9735	River Wranglers	FEMA MAS 9 Flood Awareness (7/1/19-9/30/19)	525.43	525.43
Total 7437-41 · River Wranglers-FAW					525.43	525.43
7437-04 · Flood Awareness 2019 - Other						
Check	10/24/2019	9756	Nevada News Group	CWSD Pubs/ FAW various dates Nov. 2019	4,000.00	4,000.00
Check	10/24/2019	9757	KREN-TV	FAW TV Spots 11/16/19-11/22/19 Contract #493606	500.00	4,500.00
Check	10/24/2019	9758	Lamar Companies	11/4/19-12/1/19 FAW Digital Ad Contract #3317621	2,000.00	6,500.00
Check	10/31/2019	9762	KRNV-FM	Contract #493609 11/11/19-11/24/19 Various Dates...	500.00	7,000.00
Total 7437-04 · Flood Awareness 2019 - Other					7,000.00	7,000.00
Total 7437-04 · Flood Awareness 2019					7,525.43	7,525.43
7437-00 · FEMA MAS #9 - Other						
General Jo...	10/31/2019			Oct copies	12.08	12.08
Total 7437-00 · FEMA MAS #9 - Other					12.08	12.08
Total 7437-00 · FEMA MAS #9					51,487.93	51,487.93
7438-00 · BOR WaterSMART Market Program						
7438-01 · Water Mktg Study-LUMOS 2019-21						
Check	10/24/2019	9755	Lumos & Assoc., Inc.	Professional Services 9/7/19-10/4/19	5,504.50	5,504.50
Total 7438-01 · Water Mktg Study-LUMOS 2019-21					5,504.50	5,504.50
Total 7438-00 · BOR WaterSMART Market Program					5,504.50	5,504.50
7439-00 · FEMA MAS #10						
Check	10/30/2019	9759	Bank of America	Air fare 12/9-12/12/19 FEMA Training - OAK	319.66	319.66
General Jo...	10/31/2019			Oct copies	31.39	351.05
Total 7439-00 · FEMA MAS #10					351.05	351.05
7640-00 · Churchill County Projects						
7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21						
Check	10/16/2019	9740	Churchill County	Jul-Sep 2019, Lahontan Vly. Wtr. Lvl. Meas.	4,051.50	4,051.50
Total 7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21					4,051.50	4,051.50
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22						
Check	10/16/2019	9740	Churchill County	Jul-Sep 2019, Dixie Vly Wtr. Lvl. Meas.	3,946.00	3,946.00
Total 7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22					3,946.00	3,946.00
Total 7640-00 · Churchill County Projects					7,997.50	7,997.50
TOTAL						

CWSD Petty Cash Transaction Record

October 2019

Date	G/L No.	Description	Debits	Credits	Balance
		7/30/19 Petty Cash balance			\$100.00
9/18/19	7103-00	Office Depot-Shane Fryer	\$29.58		\$70.42
	Office Supplies	HDMI Cable 25ft (replacement)			
9/30/19	7103-00	Walmart - Debbie Neddenriep	\$23.51		\$46.91
	Office Supplies	Batteries, First Aid Kit			
10/17/19	7103-00	Smith's - Debbie Neddenriep	\$2.39		\$44.52
	Office Supplies	Dish soap			
10/18/19	7103-00	Debbie Neddenriep		\$0.27	\$44.79
	Office Supplies	Copies			
10/23/19	7120-36	Staff -Smiths	\$11.59		\$33.20
	WS COORD IV (Match)	CR Seminar - Food			
10/23/19	7120-36	Staff -Save Mart	\$4.94		\$28.26
	WS COORD IV (Match)	CR Seminar - 20# Ice			
10/31/19	1011-00	Replenish Petty Cash		\$71.74	\$100.00
	Petty Cash	Check # 9764			

Date: 10/31/19 Prepared by: *C. Schambra*
 Approved by: *Edwin James*

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Official Receipt

DEPOSITS MAY NOT BE AVAILABLE
FOR IMMEDIATE WITHDRAWAL

Member FDIC

Cash, checks and other negotiable items received for deposit are subject to the terms and conditions of your Deposit Account Agreement and any other agreements governing use of your account, as amended from time to time. All items accepted for deposit are subject to later count and verification.

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AGENDA ITEM #9

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item # 9 – For Possible Action: Approval the 2018-19 Annual Audit

DISCUSSION: Beth Farley with Eide Bailly LLP will give a brief overview the 2018-19 audit for CWSD. Attached is a draft copy of the audit report.

STAFF RECOMMENDATION: Approve the 2018-19 Annual Audit as presented.

[Date]

To the Board Members and Management of
Carson Water Subconservancy District
Carson City, Nevada 89706

We have audited the financial statements of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2019, and have issued our report thereon dated [Date]. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards

As communicated in our letter dated August 30, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Gerlach General Improvement District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a significant control deficiency over financial reporting and material weaknesses during our audit in our Independent Auditor's 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* dated Date Pending.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Carson Water Subconservancy District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are liabilities associated with Net Other Post-Employment Benefits (OPEB); and pension contributions, liability, and expense.

Management's estimate of the liabilities associated with the Net OPEB liability is based on third party actuarial valuations. We evaluated the key factors and assumptions used to develop the liabilities associated with OPEB and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units, and therefore have placed reliance on the work performed by the actuary.

Management's estimate of the pension contributions, liability, and expense is based on an actuarial valuation. The actuarial valuation is calculated based on the employee information submitted by the District to the Public Employees' Retirement System of the State of Nevada (PERS). We evaluated the key factors and assumptions used to develop the estimate of the pension liability and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units, and therefore have placed reliance on the work performed by the actuary.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the Carson Water Subconservancy District's financial statements relate to: the significant accounting policies, other post-employment benefits and pensions.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no material adjustments identified as a result of our audit procedures, however we did propose three immaterial journal entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated "[date of management representation letter]".

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Carson Water Subconservancy District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Carson Water Subconservancy District's auditors.

This report is intended solely for the information and use of the Members and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

"Eide Bailly Signature"

Reno, Nevada

Financial Statements
June 30, 2019

Carson Water Subconservancy District

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Independent Auditor's Report

To the Board of Directors
Carson Water Subconservancy District
Carson City, Nevada

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities and the each major fund information of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2019, 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 each major fund information of the Carson Water Subconservancy District as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4-7 and 27-29 and 31-32, 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 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.

Report on Summarized Comparative Information

The 2018 financial statements of the District were audited by Kohn & Company LLP, who joined Eide Bailly LLP on December 3, 2018, and whose report dated November 7, 2018 expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented on the budget and actual statements as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **DATE PENDING**, 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 solely 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 the effectiveness of the District's 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
DATE PENDING

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

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, 2019. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS

1. In FY 2018/19, the fund balance for the General Fund decreased by \$25,332. The main reason for the decrease due to transferring funds to the Capital Projects Fund and the Floodplain Fund.
2. In FY 2018/19, the fund balance for the Capital Projects Fund increased by \$68,697. The increase was due to investment income and transfer of funds from the General Fund.
3. In FY 2018/19, Floodplain Fund balance increased by \$45,594. The increase was due to investment income and the transfer of funds from the General Fund.

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
JUNE 30, 2019

Government-wide Financial Analysis

Statements of Net Position

	2019	2018
ASSETS		
Current and other assets	\$ 2,172,350	\$ 1,949,448
Capital assets, net of accumulated depreciation	7,073	5,892,998
Total assets	<u>2,179,423</u>	<u>7,842,446</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>102,221</u>	<u>119,430</u>
	<u>2,281,644</u>	<u>7,961,876</u>
LIABILITIES		
Current liabilities, excluding bond payments	372,720	263,805
Bond payments due to other governments	2,357,124	2,556,978
Net pension liability	766,760	778,457
Total liabilities	<u>3,496,604</u>	<u>3,599,240</u>
DEFERRED INFLOWS OF RESOURCES	<u>49,983</u>	<u>62,166</u>
	<u>3,546,587</u>	<u>3,661,406</u>
NET POSITION		
Net investment in capital assets	(2,350,051)	3,336,020
Unrestricted	<u>6,931,565</u>	<u>964,450</u>
	<u>\$ 4,581,514</u>	<u>\$ 4,300,470</u>

Statements of Activities

	2019	2018
REVENUE		
Program revenue		
Operating grants and contributions	\$ 762,647	\$ 679,830
General revenue		
Ad valorem taxes	1,319,834	1,234,499
Investment income	46,610	25,074
Leases	53,451	36,821
Miscellaneous	9,176	3,594
Total revenue	<u>2,191,718</u>	<u>1,979,818</u>
EXPENSES		
General government	1,910,674	1,825,123
Total expenses	<u>1,910,674</u>	<u>1,825,123</u>
CHANGE IN NET POSITION	<u>281,044</u>	<u>154,695</u>
BEGINNING NET POSITION BALANCE	<u>4,300,470</u>	<u>4,145,775</u>
ENDING NET POSITION BALANCE	<u>\$ 4,581,514</u>	<u>\$ 4,300,470</u>

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Fund Financial Statements

Governmental Activities

GENERAL FUND
REVIEW OF REVENUE

	2019	2018
Intergovernmental revenue		
Ad valorem taxes	\$ 1,319,834	\$ 1,234,499
Grants	737,847	552,831
County project revenue	15,000	117,499
Total intergovernmental revenue	<u>2,072,681</u>	<u>1,904,829</u>
Miscellaneous revenue		
Contributions	9,800	9,500
Investment income	18,092	11,003
Water lease	53,451	36,821
Miscellaneous	9,176	3,594
Total miscellaneous revenue	<u>90,519</u>	<u>60,918</u>
Total revenue	<u>\$ 2,163,200</u>	<u>\$ 1,965,747</u>

REVIEW OF EXPENSES

	2019	2018
Operating expenses		
Services and supplies	\$ 1,306,810	\$ 1,172,419
Administrative services	535,687	515,970
Intergovernmental expenses		
Services and supplies	250,000	250,000
Transfer to other funds	-	-
Capital outlay	639	-
Total expenses	<u>\$ 2,093,136</u>	<u>\$ 1,938,389</u>

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

CAPITAL PROJECT FUND
CHANGE IN FUND BALANCE

	2019	2018
Miscellaneous revenue		
Interest income	\$ 18,697	\$ 9,304
Transfer from other fund	50,000	-
Total revenue	<u>68,697</u>	<u>9,304</u>
Expenditures		
Services and supplies	-	-
Change in fund balance	<u>\$ 68,697</u>	<u>\$ 9,304</u>

The increase in the Capital Project Fund was due to investment income and the budgeted transfer from other funds.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Floodplain Fund

CHANGE IN FUND BALANCE

	2019	2018
Miscellaneous revenue		
Interest income	\$ 9,821	\$ 4,767
Transfer from other fund	50,000	-
Total revenue	<u>59,821</u>	<u>4,767</u>
Expenditures		
Services and supplies	<u>14,227</u>	<u>34,394</u>
Change in fund balance	<u>\$ 45,594</u>	<u>\$ (29,627)</u>

In FY 2018/19, the Floodplain Fund balance increased by \$15,967 due to project expenditures and the budgeted transfer from other funds.

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, 2019, the funds remaining for the Clear Creek Council and the CRC are \$2,716.89 and \$574.48, respectively.

CAPITAL OUTLAY AND LONG-TERM OBLIGATIONS

Capital outlay during the year ended June 30, 2019 related to small office equipment. Additional detail regarding capital assets is provided in note 4 to the financial statements.

Long term obligations relate to obligations with Carson City and Douglas County for construction of large diameter pipelines, in which the District agreed to reimburse the counties' semi-annual payments for the term of the bond and in exchange the District received upsized capacity amount of the pipelines and the District can charge for such capacity if utilized by a private party. Additional information is provided in note 6 to the financial statements.

ANALYSIS OF POTENTIAL FINANCIAL CHANGES IN THE FUTURE

It is anticipated that in fiscal year 2019/20 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 2019/20 budget was approved. It is anticipated that the Floodplain Fund will increase due to interest income. This could change if the watershed experiences a flood event during fiscal year 2019/20. The Capital Project Fund will increase from interest income and a delay in the regional pipeline extensions. It is anticipated that this regional extension will occur in the next five years.

Carson Water Subconservancy District

Statement of Net Position

June 30, 2019

	Governmental Activities
Assets	
Cash and investments	\$ 1,965,898
Due from grantors	113,412
Due from other governments	80,810
Interest receivable	3,939
Prepaid expenses	8,291
Capital assets	
Water rights and water usage capacity	5,883,357
Other capital assets, net of accumulated depreciation	7,073
Total assets	8,062,780
Deferred Outflows of Resources - Pension Requirement	102,221
Total assets and deferred outflows of resources	8,165,001
Liabilities	
Current liabilities	
Accounts payable	325,691
Current portion of bond payment obligations due to other governments	203,872
Accrued compensated absences	47,029
Total current liabilities	576,592
Long-term liabilities	
Net pension liability	766,760
Accrued compensated absences	36,900
Bond payment obligations due to other governments, net of current portion	2,153,252
Total liabilities	3,533,504
Deferred Inflows of Resources - Pension Requirement	49,983
Total liabilities and deferred inflows of resources	3,583,487
Net Position	
Net position	
Net investment in capital assets	(2,350,051)
Unrestricted	6,931,565
Total Net Position	\$ 4,581,514

Carson Water Subconservancy District

Statement of Activities

Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary government				
Governmental activities				
General government	\$ 1,910,674	\$ -	\$ 762,647	\$ (1,148,027)
	General Revenue			
	Ad valorem taxes			1,319,834
	Investment income			46,610
	Water lease			53,451
	Miscellaneous			9,176
	Total general revenue			1,429,071
	Change in Net Position			281,044
	Net Position, Beginning of Year			4,300,470
	Net Position, End of Year			\$ 4,581,514

Carson Water Subconservancy District

Balance Sheet – Governmental Funds

June 30, 2019

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Assets				
Cash and investments	\$ 797,691	\$ 401,936	\$ 766,271	\$ 1,965,898
Due from grantors	113,412	-	-	113,412
Due from other governments	80,810	-	-	80,810
Interest receivable	1,533	827	1,579	3,939
Prepaid expenses	8,291	-	-	8,291
Total assets	\$ 1,001,737	\$ 402,763	\$ 767,850	\$ 2,172,350
Liabilities				
Accounts payable	\$ 320,969	\$ 4,722	\$ -	\$ 325,691
Total liabilities	320,969	4,722	-	325,691
Fund Balance				
Committed				
Nonspendable prepaids	8,291	-	-	8,291
Capital projects fund	-	-	767,850	767,850
Special revenue fund	-	398,041	-	398,041
Assigned				
Designated for subsequent year's expenditures	497,149	-	-	497,149
Unassigned	175,328	-	-	175,328
Total fund balance and other credits	680,768	398,041	767,850	1,846,659
Total Liabilities, Fund Balance and Other Credits	\$ 1,001,737	\$ 402,763	\$ 767,850	\$ 2,172,350

Carson Water Subconservancy District
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds
June 30, 2019

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

Fund Balance and Other Credits - Governmental Funds		\$ 1,846,659
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds		
Governmental capital assets	\$ 24,286	
Less accumulated depreciation	<u>(17,213)</u>	7,073
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		102,221
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	(120,829)	
Net pension liability	(766,760)	
Bond payment obligations due to other governments	<u>(2,357,124)</u>	(3,244,713)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		<u>(49,983)</u>
Net Position of Governmental Activities		<u><u>\$ (1,338,743)</u></u>

Carson Water Subconservancy District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2019

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Revenue				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,319,834	\$ -	\$ -	\$ 1,319,834
Grants	737,847	-	-	737,847
County project revenue	15,000	-	-	15,000
Total intergovernmental revenue	2,072,681	-	-	2,072,681
Miscellaneous				
Contributions	9,800	-	-	9,800
Investment income	18,092	9,821	18,697	46,610
Water lease	53,451	-	-	53,451
Miscellaneous	9,176	-	-	9,176
Total miscellaneous revenue	90,519	9,821	18,697	119,037
Total revenue	2,163,200	9,821	18,697	2,191,718
Expenditures				
Current				
General government				
Salaries	436,776	-	-	436,776
Benefits	94,307	-	-	94,307
Service and supplies	1,306,810	14,227	-	1,321,037
Intergovernmental expenditures				
Service and supplies	250,000	-	-	250,000
Capital outlay	639	-	-	639
Total expenditures	2,088,532	14,227	-	2,102,759
Other Financing Sources (Uses)				
Transfers to other funds	(100,000)	50,000	50,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	(25,332)	45,594	68,697	88,959
Fund Balance, Beginning of Year	706,100	352,447	699,153	1,757,700
Fund Balance, End of Year	\$ 680,768	\$ 398,041	\$ 767,850	\$ 1,846,659

Carson Water Subconservancy District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of
Activities – Governmental Funds
Year Ended June 30, 2019

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

Net Change in Fund Balance and Other Credits - Governmental Funds	\$ 88,959
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay	639
Less current year depreciation expense	(3,207)
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	199,854
Pension expense - actuarial liability in excess of actual contributions made	6,671
Change in long-term accrued compensated absences	<u>(11,872)</u>
Change in Net Position of Governmental Activities	<u>\$ 281,044</u>

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Note 1 - Summary of Significant Accounting Policies**Reporting Entity**

Carson Water Subconservancy District (District) was formed in 1959 to contract with 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.

The District has no component units that are required to be combined in the financial statements.

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.

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.

Cash and Investments

The District's cash and investments include cash on deposit at two commercial bank and in the State Treasurer's Local Government Investment Pool.

Investments are recorded at fair value, which is the same as the value of the pool shares. The State of Nevada Local Government 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.

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 due to the District from the individual counties for the period ended June 30, 2019 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, 2019.

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 acquisition 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.

Equity Classifications

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

Net investment in capital assets – 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 “net investment in capital assets” 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 a nonspendable prepaid 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.

Use of Estimates

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

Total Columns on Supplemental Statements

Total columns on the supplemental statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. This data is derived from the District's 2018 financial statements and in the report dated October 31, 2018, the audit expressed an unmodified opinion on those financial statements.

Note 2 - Compliance with Nevada Revised Statutes and the Nevada Administrative Code

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

Note 3 - Cash and Investments

The following schedule summarizes cash and investments at June 30, 2019:

Cash in Bank	\$ 140,144
Local Government Investment Pool	<u>1,825,754</u>
	<u><u>\$ 1,965,898</u></u>

The District is invested in the Local Government Investment Pool as of June 30, 2019. The LGIP operates under NRS and is administered by the Office of the State Treasurer. The LGIP invest in securities as allowed by statute. The LGIP is valued at NAV and therefore is not valued according to the hierarchy. At June 30, 2019 the LGIP had a weighted average maturity of 116 days.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's bank deposits are covered by Federal Deposit Insurance Corporation (FDIC) insurance. All balances are insured as of June 30, 2019.

Note 4 - Capital Assets

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

	<u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2019</u>
Capital assets, not being depreciated				
Water rights	\$ 1,371,000	\$ -	\$ -	\$ 1,371,000
Water usage capacity	<u>4,512,357</u>			<u>4,512,357</u>
Total capital assets, not being depreciated	<u>5,883,357</u>	<u>-</u>	<u>-</u>	<u>5,883,357</u>
Capital assets, being depreciated				
Office equipment	<u>24,397</u>	<u>639</u>	<u>(750)</u>	<u>24,286</u>
Less accumulated depreciation and amortization				
Office equipment	<u>14,756</u>	<u>3,207</u>	<u>(750)</u>	<u>17,213</u>
Total depreciable assets, net	<u>9,641</u>	<u>(2,568)</u>	<u>-</u>	<u>7,073</u>
Net capital assets	<u><u>\$ 5,892,998</u></u>	<u><u>\$ (2,568)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,890,430</u></u>

Note 5 - Accrued Compensated Absences

The following schedule summarizes the changes in accrued compensated absences at June 30, 2019:

Balance, beginning of year	\$ 82,035
Additions	44,900
Uses	<u>(43,006)</u>
Balance, end of year	<u><u>\$ 83,929</u></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, 2019:

Principal Outstanding July 1, 2018	Additions/ Issued	Payments	Principal Outstanding June 30, 2019	Current Portion June 30, 2019
<u>\$ 2,556,978</u>	<u>\$ -</u>	<u>\$ 199,854</u>	<u>\$ 2,357,124</u>	<u>\$ 203,872</u>

The annual requirements to amortize the obligation are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total Payment
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	220,764	29,236	250,000
2025-2029	1,172,191	77,809	1,250,000
2030	123,763	1,238	125,000
	<u>\$ 2,357,124</u>	<u>\$ 267,877</u>	<u>\$ 2,625,000</u>

Total interest expense of \$50,146 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2019.

Note 7 - Lease Transactions

The District has an extended agreement to lease office space in Carson City, Nevada through June 30, 2022. Payments were \$2,965 per month at June 30, 2019 and subject an annual escalation. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

<u>Fiscal Years Ending June 30,</u>	
2020	\$ 36,648
2021	37,752
2022	38,880

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 \$53,451 for the year ended June 30, 2019.

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

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.

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.

Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

Vesting

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.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

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.

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.

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.

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.

For the fiscal years ended June 30, 2018 the Statutory Employer/employee matching rate was 13.25%, 14.5% for regular employees. The Employer-pay contribution (EPC) rate was 28% for regular employees.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the District reported a liability of \$766,760 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018. At June 30, 2018 the District's proportion was .00569%.

For the year ended June 30, 2019, the District recognized pension expense of \$46,758. 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, 2020.

At June 30, 2019 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	\$ -	\$ 11,649
Changes of assumptions	40,678	-
Net difference between projected and actual investment earnings on pension plan investments	-	3,675
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,121	34,659
Contributions subsequent to the measurement date	53,422	-
	<u>\$ 102,221</u>	<u>\$ 49,983</u>

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

Years Ending June 30,	
2020	\$ 11,224
2021	47
2022	(17,000)
2023	1,598
2024	3,004
2025	(57)
	<u>\$ (1,184)</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 6.22 years for the measurement period ending June 30, 2018.

Reconciliation of the net pension liability at June 30, 2019 is as follows:

Beginning net pension liability	\$ 778,457
Pension expense	46,758
Employer contributions	(52,753)
Current year net deferred (inflows) and outflows	<u>(5,702)</u>
Ending net pension liability	<u>\$ 766,760</u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2018, 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%
Payroll growth	5.00%, including inflation
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2018 funding actuarial valuation

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of the experience review completed in 2018.

The discount rate used to measure the total pension liability was 7.50% and 7.50%, respectively, as of June 30, 2018 and June 30, 2017. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2018, 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, 2018 and June 30, 2017.

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, 2018:

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, 2018, PERS' long-term inflation assumption was 2.75%.

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2018, 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	\$ 1,183,350	\$ 766,760	\$ 437,493

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 Description

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.

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, 2019.

Note 10 - Contingencies and Risk Management

There were no claims pending or unresolved disputes involving the District at June 30, 2019.

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

The District has entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$1,597,602, of which the District has expended approximately \$454,008.

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Carson Water Subconservancy District
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund
Year Ended June 30, 2019
(with Comparative Actual Amounts for Year Ended June 30, 2018)

	2019				2018
	Budgeted Amounts		Actual	Variance	Actual (Memorandum Only)
	Original	Final			
Revenue					
Intergovernmental revenue					
Ad valorem taxes	\$ 1,332,030	\$ 1,332,030	\$ 1,319,834	\$ (12,196)	\$ 1,234,499
Grants	498,971	539,500	737,847	198,347	552,831
County project revenue	-	-	15,000	15,000	117,499
Total intergovernmental revenue	1,831,001	1,871,530	2,072,681	201,151	1,904,829
Miscellaneous					
Contributions	9,800	9,800	9,800	-	9,500
Investment income	9,506	9,506	18,092	8,586	11,003
Water lease	55,000	55,000	53,451	(1,549)	36,821
Miscellaneous	6,000	6,000	9,176	3,176	3,594
Total miscellaneous revenue	80,306	80,306	90,519	10,213	60,918
Total revenue	1,911,307	1,951,836	2,163,200	211,364	1,965,747
Expenditures					
Current					
General government					
Salaries	399,500	399,500	436,776	(37,276)	434,635
Benefits	145,500	145,500	94,307	51,193	81,335
Service and supplies	1,491,591	1,553,985	1,306,810	247,175	1,172,419
Intergovernmental expenditures					
Service and supplies	250,000	250,000	250,000	-	250,000
Capital outlay	-	-	639	(639)	-
Total expenditures	2,286,591	2,348,985	2,088,532	260,453	1,938,389
Other Financing Sources (Uses)					
Transfers to other funds	(85,000)	(100,000)	(100,000)	-	-
Excess (Deficiency) of Revenue over (under) Expenditures	(460,284)	(497,149)	(25,332)	471,817	27,358
Fund Balance, Beginning of Year	581,759	593,258	706,100	112,842	678,742
Fund Balance, End of Year	\$ 121,475	\$ 96,109	\$ 680,768	\$ 584,659	\$ 706,100

Carson Water Subconservancy District

Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund

Year Ended June 30, 2019

(with Comparative Actual Amounts for Year Ended June 30, 2018)

	Floodplain			
	2019			2018
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 5,350	\$ 9,821	\$ 4,471	\$ 2,767
Expenditures				
Current				
General government				
Services and supplies	380,000	14,227	365,773	34,394
Other Financing Sources				
Transfers from other funds	50,000	50,000	-	-
Excess (Deficiency) of Revenue over (under) Expenditures	(324,650)	45,594	370,244	(29,627)
Fund Balance, Beginning of Year	356,264	352,447	(3,817)	382,074
Fund Balance, End of Year	\$ 31,614	\$ 398,041	\$ 366,427	\$ 352,447

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Note 1 - Budgets and Budgetary Accounting

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

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Carson Water Subconservancy District
Schedule of Changes in Net Pension Liability
Last Ten Fiscal Years

	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.00569%	0.00585%	0.00551%	0.00537%	0.00509%
Proportionate share of the net pension liability	\$ 766,760	\$ 778,457	\$ 741,110	\$ 614,923	\$ 530,303
Covered payroll	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404	\$ 253,728
Proportionate share of the net pension liability as a percentage of its covered payroll	203.45%	206.66%	268.85%	229.10%	209.00%
Plan fiduciary net position as a percentage of the total pension liability	75.24%	74.40%	72.20%	75.10%	76.30%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the District will present information only for those years for which information is available.

Carson Water Subconservancy District
Schedule of Contributions
Last Ten Fiscal Years

	2019	2018	2017	2016	2015
Contractually required contribution	\$ 53,422	\$ 52,745	\$ 52,736	\$ 38,593	\$ 34,557
Contributions in relation to the contractually required contribution	\$ (53,422)	\$ (52,745)	\$ (86,250)	\$ (77,185)	\$ (69,114)
District's covered payroll	\$ 381,586	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404
Contributions as a percentage of covered payroll	14.00%	13.99%	14.00%	14.00%	12.87%

* GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the District will present information only for those years for which information is available.

DRAFT

Supplementary Information
June 30, 2019

Carson Water Subconservancy District

DRAFT

Carson Water Subconservancy District
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund
Year Ended June 30, 2019
(with Comparative Actual Amounts for Year Ended June 30, 2018)

	Acquisition/Construction Fund			
	2019			2018
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 9,660	\$ 18,697	\$ 9,037	\$ 9,304
Expenditures				
Current				
General government				
Services and supplies	720,000	-	720,000	-
Capital outlay	-	-	-	-
Total expenditures	720,000	-	720,000	-
Other Financing Sources				
Transfers from other funds	50,000	50,000	-	-
Excess (Deficiency) of Revenue over (under) Expenditures	(660,340)	68,697	729,037	9,304
Fund Balance, Beginning of Year	698,161	699,153	992	689,849
Fund Balance, End of Year	\$ 37,821	\$ 767,850	\$ 730,029	\$ 699,153

**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
Carson Water Subconservancy District
Carson City, Nevada

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 each major fund of Carson Water Subconservancy District (District), as of and for the year ended June 30, 2019, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **DATE PENDING**.

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 over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

We did identify certain deficiencies in internal controls, described in the accompanying schedule of findings and responses as items 2019-001, that we consider to be a material weakness

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.

Carson Water Subconservancy District's Response to Finding

The District's response to the finding identified in our Audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

DATE PENDING

Finding 2018-001: Financial Reporting Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is the preparation of full disclosure financial statements that do not require adjustment as part of the audit process.

Condition: As auditors, we assisted in the preparation of the full disclosure financial statements. District personnel does not possess the experience to prepare the Districts full disclosure financial statements in accordance with generally accepted accounting principles without assistance.

Cause: Procedures have not been implemented to ensure District personnel possess the experience to prepare the Districts full disclosure financial statements in accordance with generally accepted accounting principles.

Effect: Financial information prepared by the District may not comply with generally accepted accounting principles.

Recommendation: We recommend the District implement procedures to provide training in the preparation of governmental financial statements in accordance with generally accepted accounting principles.

Views of Responsible Officials: Carson Water Subconservancy District agrees with this finding.

**Independent Auditors' Report on Compliance with
Nevada Revised Statutes Based on an Audit of Financial Statements**

To the Board of Directors
Carson Water Subconservancy District
Carson City, Nevada

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, 2019, 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 over Nevada Revised Statutes.

Progress on Prior Year Recommendations

No material weaknesses or significant deficiencies were reported.

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:

- Use of funds established
- Use of generally accepted accounting principles
- Limitations on reserves
- Recording sources of revenue and transfers available
- Statutory and regulatory requirements applicable to the fund
- Ending retained earning amounts

Reno, Nevada

DATE PENDING

DRAFT

AGENDA ITEM #10

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item #10– For Discussion Only: Geomorphology presentation by Resource Concept Inc (RCI)

DISCUSSION: CWSD and RCI have been working together on an educational presentation describing specific geomorphic processes of the Carson River. This is a deliverable under our 319 Watershed Literacy Grant. Lynn Zonge will be presenting the draft presentation which will be available in the future to counties and conservation districts.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #11

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item # 11 – For Discussion Only: Presentation by Rob Holley with Dayton Valley Conservation District on the Fort Churchill Streambank project.

DISCUSSION: Due to permit issues, high spring runoffs, contractor backing out, and increase construction costs the Fort Churchill Streambank project has been modified and changed over the years. This project has been combined with several other agreements since 2013. Rob Holley with the Dayton Valley Conservation District (DVCD) will give an update on the project and their goals for completing this project. Attached is a summary of the various agreements since 2013 and related costs.

STAFF RECOMMENDATION: Receive and file.

DVCD River Restoration Account

Fiscal Year		Budget	Spent	Date Check Written	Check Number
2013-14					
Contract # 2013-4 June 2013		\$ 70,000.00	\$ 13,464.26	1/13/2014	7487
Contract # 2013-4 Amended July 2013 new total		\$ 75,400.00	\$ 11,693.13	4/10/2014	7573
			\$ 19,163.92	7/9/2014	7679
			Subtotal	\$ 44,321.31	
2014-15					
Carryover	Addendum 2013-14	\$ 31,078.69	\$ 14,455.38	10/9/2014	7754
FY 2014-15	Contract # 2014-8	\$ 75,000.00	\$ 19,455.22	4/10/2015	7931
			\$ 15,259.06	7/21/2015	8054
			Subtotal	\$ 49,169.66	
Carryover	Addendum 2014-8	\$ 56,909.03	\$ 18,037.23	11/16/2015	8170
FY 2015-16	Addendum 2014-8	\$ 75,000.00	\$ 10,915.05	1/27/2016	8243
			\$ 15,208.32	5/13/2016	8351
			\$ 12,943.31	7/15/2016	8422
			Subtotal	\$ 57,103.91	
Carryover	2nd Addendum 2014-8	\$ 74,805.12	\$ 13,958.36	12/19/2016	8573
FY 2016-17	2nd Addendum 2014-8	\$ 75,000.00	\$ 14,272.68	1/12/2017	8601
			\$ 16,819.75	6/1/2017	8746
			\$ 12,684.01	8/9/2017	8835
			Subtotal	\$ 57,734.80	
Carryover	3rd Addendum 2014-8	\$ 92,070.32	\$ 14,100.36	10/31/2017	8915
FY 2017-18	3rd Addendum 2014-8	\$ 75,000.00	\$ 12,124.78	1/3/2018	8969
			\$ 8,976.75	5/9/2018	9088
			\$ 16,788.28	7/26/2018	9186
			Subtotal	\$ 51,990.17	
Carryover	4th Addendum 2014-8	\$ 115,080.15	\$ 15,152.84	11/27/2018	9315
FY 2018-19	4th Addendum 2014-8		\$ 18,342.64	2/20/2019	9421
			\$ 14,802.81	3/31/2019	9555
			\$ 19,187.89	7/30/2019	9650
			Subtotal	\$ 67,486.18	
2019-20					
Carryover	4th Addendum 2014-8	\$ 47,593.97			
FY 2019-20					
Total Grant Amount		\$ 375,400.00			
Total Expenses		\$ 327,806.03			
ED PC My Doc - Budgets- 2019-20 Budget					

AGENDA ITEM #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item # 12 – For Discussion Only: Update on the various funding accounts that were carried over from fiscal year 2018-19

DISCUSSION: Each year CWSD staff tries to project how much in unused funds from the current year will need to be carried over to the next fiscal year for various projects. Since the budgeting process begins in February, the estimated amount and the actual amount may be different. If there is a large discrepancy, CWSD will have to go through a formal process to augment the budget. This rarely happens. Below is a summary the staff prepared of actual expenditures versus budgeted amounts of funds carried over from last fiscal year to this fiscal year. This summary does not include the projects being funded through federal grants.

Carryover Requests:

- Account 7337-91 CVCD: This grant was awarded for \$100,000 in FY 2018-19 for the Cradlebaugh Bank Stabilization project. Due to permits and large spring runoff this project got delayed. The carryover budget estimate for FY 2019-20 was \$10,000. The actual amount will be \$84,111. This project will be completed in November of this year.
- Account 7337-33 DVCD: This project has been on-going for several years. The carryover budget estimate for FY 2019-20 was \$66,600. The actual amount being spent this fiscal year is unknown because the project could not get competed. Rob Holley with Dayton Valley Conservation District will discuss this project under Item #11.

Multi-Year Agreements:

- Account 7337-19 CVCD: This is a two-year grant covering FY 2018-19 & FY 2019-20. In February staff was told CVCD was going to use all the available funds in FY 2018-19 and therefore no funds were budgeted for FY 2019-20. It turned out that CVCD had another grant that they had to use first, so they did not need all the funds in FY 2018-19. The carryover budget estimate for FY 2019-20 was \$0 but the actual amount will be \$43,511.22.
- Account 7526-00 USGS: In Fiscal Year 2016-17, CWSD entered into an agreement with the USGS to measure water level data in the Eagle Valley, Dayton Valley, and

Churchill Valley groundwater basins in an amount not to exceed \$67,735. The contract was supposed to end 9-30-2019. Last fiscal year the USGS was able to get a college student to help collect the data. This reduced the costs so the USGS could take more measurements. The contract was extended to the end of June 2020. The budget estimate for FY 2019-20 was \$3,225. The actual amount will be \$15,969.

None of these projects are going over the original budget amount. The only change is the year the money got spent.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #13

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item #13 For Possible Action: Authorize Staff to submit an application for the Environmental Education Region 9 EPA Grant

DISCUSSION: In the past CWSD and NDEP have been the main funders for the environmental education and outreach portion of the Watershed Coordination and Carson River Coalition (CRC) Program. NDEP has asked CWSD staff to begin looking for other funding sources to help cover our Watershed Program costs. Attached is the summary sheet for a grant opportunity from the Environmental Protection Agency (EPA) to help fund environmental education programs. The total funding award is between \$50,000 to \$100,000. This grant would require a 25% match. Staff is assuming that most of this match will come from CWSD salary and indirect costs. The grant also requires that at least 25% of the grant be sub-granted to third party groups in an amount not to exceed \$5,000 per party. CWSD is considering partnering with River Wranglers, Alpine Watershed Group, and other entities to be named. Staff is requesting permission to apply for the Environmental Education Region 9 EPA Grant to assist in our Watershed-Literacy Campaign. The total amount requested will be within the confines of the grant requirements and will not exceed \$100,000.

STAFF RECOMMENDATION: Authorize CWSD to apply for the Environmental Education Region 9 EPA Grant not to exceed \$100,000.

FEDERAL AGENCY: ENVIRONMENTAL PROTECTION AGENCY (EPA) Office of Environmental Education

TITLE: Environmental Education Local Grants Program for Region 9-- Solicitation Notice for 2020

ACTION: Request for Applications (RFA)

FUNDING OPPORTUNITY NUMBER: EPA-EE-20-09

Catalog of Federal Domestic Assistance (CFDA): 66.951

Dates: The closing date and time for receipt of application submissions is **January 6, 2020, 11:59pm Eastern Time (ET)**.

Summary: The purpose of the Environmental Education Local Grants Program in Region 9 is to support locally-focused environmental education projects that increase public awareness and knowledge about environmental and conservation issues and provide the skills that participants in its funded projects need to make informed decisions and take responsible actions toward the environment.

Funding/Awards: The total estimated funding for this competitive opportunity in U.S. EPA Region 9 is **up to \$300,000**. The Region expects to award three or four grants for **no less than \$50,000, and no more than \$100,000 each**. Region 9 covers the states of California (CA), Nevada (NV), Arizona (AZ), Hawaii (HI) and Pacific Islands).

This RFA is one of 10 being issued nationally, one in each of EPA's ten Regions, for a total funding of **approximately \$3,000,000 nationwide**. EPA expects to award **three or four grants from each of the EPA's 10 Regional Offices under the Fiscal Year 2020 Environmental Education Local Grants Program, for a total of approximately 30 to 35 grants nationwide**. The award amount for each of these grants will be **no less than \$50,000, and no more than \$100,000** in federal funds. The award amounts and the number of awards are subject to the availability of funds, the quality and quantity of applications received, and other applicable considerations.

Cost Sharing Requirement: Applicants must demonstrate how they will provide non-federal matching funds of **at least 25% of the total cost** of the project.

Project Period: Applications should plan for projects to start **no earlier than August 1, 2020**. Project periods should be proposed for one or two years or any time period between one and two years.

AGENDA ITEM #14

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item #14 – For Discussion Only: Presentation on the 2019 Water Year

DISCUSSION: Due to computer problems this presentation was tabled at the October Board meeting. Staff will give a brief overview of the 2019 Water Year and predictions for Water Year 2020.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #15

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item # 15 – For Discussion Only: Update on Lost Lakes

DISCUSSION: Due to computer problems this presentation was tabled at the October Board meeting. Staff will give a brief overview regarding Lost Lakes.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #16

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item #16 – For Discussion Only: Update on State Land Permitting

DISCUSSION: On November 14, CWSD staff and the CWSD attorney met with representatives from the state and the conservation districts to talk about permits to work in the Carson River. Staff will give an update on State Land Permitting.

STAFF RECOMMENDATION: Receive and file.

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 20, 2019

SUBJECT: Agenda Item #17 - 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 16, 2019:

- 10/16/19-10/17/19 – Loren attended Nevada Weed Management Association Conference in Reno
- 10/16/19 – Ed, Debbie, Brenda & Shane CWSD Video filming
- 10/16/19 – Shane & Brenda met w/Lynn Zonge (RCI) re: Geomorphology 101 Presentation creation
- 10/17/19 – Ed met with Carson City Public Works re: Water Transfer & Exchange Study
- 10/17/19 – Debbie attended FAW Core Team meeting
- 10/17/19 – Brenda, Shane & Ed had conf. call w/Laurel Saito (TNC) re: WaterSmart Science Grant
- 10/17/19 – Brenda & JP Kiel (NDEP) gave presentation at Carson Montessori School as part Snapshot Day events
- 10/18/19 – Brenda, Shane, Catrina & Loren participated in Snapshot Day
- 10/21/19 – Brenda & Shane met with Lynn Zonge (RCI) to review Geomorphology 101 presentation
- 10/21/19 – Brenda & Shane presented IAMCARSONRIVER Video to NDEP
- 10/22/19 – Ed participated in CTP conference call
- 10/22/19 – Brenda, Loren & Shane met w/Kevin (WNC) in preparation for CRC Seminar on Oct. 23
- 10/23/19 – Ed, Brenda, Debbie, Shane, Catrina & Loren host Carson River Seminar in Marlette Hall at WNC
- 10/24/19 – Ed participated in Leviathan Mine Tour
- 10/28/19 – Ed had conf. call re: Carson Valley Floodplain Mapping
- 10/29/19 – Ed, Brenda, Shane, Debbie, Loren & Catrina held staff meeting
- 10/29/19 – Brenda, Shane & Loren gave WS Lit presentation at FPST Council Meeting in Fallon and showed video to Frey Ranch & Latin Farms
- 10/29/19 – Debbie demonstrated Floodplain Model at Douglas County FAW event
- 10/30/19 – Ed attended meeting re: USBOR Water Marketing Study

- 10/30/19 –Shane & Lynn Zonge (RCI) met re: Geomorphology 101 project
- 11/1/19 – Ed met with Fred, Jack & Courtney re: Do Cty Floodplain Ordinance
- 11/1/19 – Debb set up the CWSD Flood Awareness display at CC Library
- 11/1/19 – Ed had CFPW conf. call
- 11/5/19 – Ed, Shane, & Debbie had conf. call Alluvial Fan Study Update meeting
- 11/5/19 – Ed attended Forest Health Group meeting at Turtle Rock Park in Markleeville re: Beavers in Faith Valley
- 11/6/19 – Shane filmed RW event at Fort Churchill
- 11/6/19 – Ed was speaker at USCID meeting in Reno
- 11/7/19 - Shane participated in conf. call w/NDEP re: use of drones
- 11/7/19 – Debbie participated in FAW Core Team meeting
- 11/7/19 – Brenda & Shane participated in conf. call w/Neon Agency
- 11/8/19 – Brenda was interviewed by Michael Antoine, NDEP for a Watershed Management class project at American Military University
- 11/8/19 – Ed, Brenda & Shane participate in Bus Tour for USCID group
- 11/12/19 – Ed attended CTWCD Board meeting in Reno
- 11/12/19 – Ed attended Managers Meeting in Minden
- 11/14/19 – Ed & Patrick met with State Lands & Conservation Districts re: state permitting
- 11/14/19 – Ed attended workshop re: North Carson City FMP
- 11/14/19 – Shane & Loren participated in FAW event at Fremont Elementary School in Carson City
- 11/18/19 – Catrina attended Open Meeting Law training at LCB
- 11/18/19 – Ed attended DWR workshop re: AB62
- 11/19/19 – Ed attended NWRA meeting
- 11/19/19 – Brenda & Shane were interviewed for Michael Smith TV show
- 11/19/19 – Ed, Brenda & Catrina participated in FAW event in Douglas County
- 11/20/19 – 11/20/19 – Ed attended Silver Jacket meeting in Reno

Meetings/activities anticipated through the end of November:

- 11/21/19 – Debbie & Catrina demonstrate Flood Model: Bryan Bldg. FAW event
- 11/21/19 – Shane & Loren participate in SNJ Steam Night at Seeliger Elementary School in Carson City
- 11/25/19 – Debbie, Catrina & Loren well measuring in Alpine County.
- 11/26/19 - Catrina & Loren demonstrate Flood Model at Pau Wa Lu Elementary School Douglas County FAW event

STAFF RECOMMENDATION: Receive and file.

CORRESPONDENCE

Carson River restoration projects underway

Local | October 31, 2019

Anne Knowles
aknowles@nevadaappeal.com

From Alpine County to the Fort Churchill area, restoration projects are underway along the Carson River.

A group of project coordinators and other stakeholders gathered Wednesday to talk about keys to success and challenges. The seminar at Western Nevada College was hosted by the Carson Water Subconservancy District, the Carson River Coalition, and the Nevada Division of Environmental Protection.

"All three of these projects had funding, which is often the biggest hurdle," said Kimra McAfee, executive director, Alpine Watershed Group.

McAfee described two completed projects in Hope Valley meadow conducted in 2010 and 2016, and a third project to begin construction next year.

The upcoming project entails two sites, one to reduce erosion, stabilize river banks, improve water quality and enhance aquatic habitat, and the other to shore up work done in one of the older projects.

Work at both sites is being funded through the state of California from fines levied against two ski resorts for clean water violations.

"What is really special about this funding is it will go out four years and cover monitoring and adaptive management," said McAfee.

The challenges affect projects up and down the river: the variability of precipitation, typified by recent wet winters, which may only get worse with global warming, said McAfee, and slow and hard to grow vegetation.

"We live in an area that can have both intense heat and frigid cold," said Francisca Mendive, Carson Valley Conservation District, which affects vegetative growth.

Mendive talked about a project near Cradlebaugh Bridge in Douglas County's Johnson Lane area to reestablish and stabilize banks which are now cut in 10 to 15 foot verticals.

The project involves using willow cuttings and other bioengineering practices.

"I want to debunk the scary term, bioengineering," she said. "Property owners are not usually welcoming of a project, especially one with a big scary term like bioengineering."

A property owner helped draw attention to the need for work now underway years later in the Fort Churchill area.

Rob Holley, Dayton Valley Conservation District, showed a series of aerial photographs of the site starting in 1994 highlighting how the riverbed there has widened and receded, creating 15-foot vertical cut banks dangerously close to Fort Churchill Road and Buckland Ditch, which is used to irrigate 600 acres.

"It's threatening infrastructure," said Holley.

The project is scheduled to start next summer.

"We have a narrow window for construction. And the distance to the site adds to the cost," said Holley. "This is time critical because it continues to erode."

A panel discussed funding, always the biggest obstacle.

Representatives from California and Nevada talked about federal grants available for projects to reduce non-point source pollution,

so-called 319 money named for that section of the Clean Water Act.

States have some leeway how to administer the program and Birgit Widegren, Nevada Division of Environmental Protection, talked about Nevada's requirements.

"The bad news is we get \$1 million annually," said Widegren.

That's in contrast to the \$4 million annually allocated to California, but the Nevada program is somewhat less stringent and more inclusive, funding education programs as well, for example.

Ed James, general manager, CWSD, said the subconservancy district has roughly \$300,000 to \$400,000 annually to award projects. The money, which is not from the federal government, can also be used by recipients as matching funds for federal grants.

CWSD sends out a notice to apply in January and a panel reviews projects in March.

"We usually get applications for five times what we have to give," said James. "Our priority is construction."

And Jim Lawrence, deputy director, Nevada Department of Conservation and Natural Resources, talked about new funding to come from the state.

Assembly Bill 84 passed this year authorized up to \$217 million in bonds for conservation and wildlife management, including \$10 million for work on the Carson and Truckee rivers.

A staff position to oversee the program is slated to start in July, and regulations, which will outline key details, could be hammered out either before then or once the position is filled, said Lawrence.

"This is going to be highly competitive," he said. "As you're thinking about this program, what I think is most beneficial is telling a story, collectively telling a story for the Carson River corridor."