

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

**NOTICE OF PUBLIC MEETING**

**DATE:** November 17, 2021  
**TIME:** 6:30 pm  
**LOCATION:** Carson City Community Center, Bonanza Room  
851 E. William Street, Carson City, NV 89701

Virtual attendance will be available via [Zoom](#). To phone in call (669)900-9128 and use Meeting ID: 870 0573 3910 and Passcode: 272850

**NOTICE: Masks are required.** The State of Nevada and Carson City are currently in a declared State of Emergency in response to the global pandemic caused by the coronavirus (COVID-19) infectious disease outbreak. In accordance with the applicable Directives issued under authority of the Governor's Declaration of Emergency, including Directive 045 and 047, and subject to any potential changes in state or federal mandates or guidelines, face coverings are required to be worn when attending this meeting in person.

**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 limited ability to speak, write, or understand English and/or to those with disabilities who wish to join the meeting. Please contact Catrina Schambra at (775)887-7450 or email: [catrina@cwsd.org](mailto: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 Oct. 20, 2021

**\*\*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 2021

8. For Possible Action: Approval of Payment of Bills for October 2021
9. For Possible Action: Designation of Nondiscrimination Program Coordinator; Adoption of Nondiscrimination Program & Policy; and Approval of Notice of Nondiscrimination Statement for posting
10. For Possible Action: Adopt Resolution #2021-1 to Accept CWSD/Storey County Hazard Mitigation Plan
11. For Possible Action: Approval of Amendment to CWSD Bylaws to include addition of Storey County members

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

12. For Possible Action: Presentation by Casey Neilon on CWSD FY2020-21 Audit
13. For Possible Action: Approval of USGS Concept Proposal for 3-Year Climate Change and Future Growth Study in an amount of \$100,000
14. For Possible Action: Update on the Proposed Interim Plan by the US Environmental Protection Agency (USEPA) for the Carson River Mercury Super Fund Site
15. For Possible Action: Update on the USACE determination that the Carson River is a navigable water of the United States pursuant to the Rivers and Harbors Act
16. For Discussion Only: Update on the Markleeville Creek Restoration Project
17. For Possible Action: Watershed Moments Pollinator Video Preview
18. For Discussion Only: Staff Reports
  - General Manager
  - Legal
  - Correspondence
19. For Discussion Only: Directors Reports
20. For Discussion Only: Update on activities in Alpine County
21. For Discussion Only: Update on activities in Storey County
22. 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.
23. For Possible Action: Adjournment

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*Supporting material for this meeting may be requested from Catrina Schambra at 775-887-7450 ([catrina@cwsd.org](mailto:catrina@cwsd.org)) and is available on the CWSD website at <https://www.cwsd.org>*

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

Dayton Utilities Complex  
34 Lakes Blvd  
Dayton, NV

Minden Inn Office Complex  
1594 Esmeralda Avenue  
Minden, NV

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

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

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

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

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

CWSD website:  
<https://www.cwsd.org>  
State public meetings website:  
<http://notice.nv.gov>

**AFFIDAVIT OF POSTING**

The undersigned affirms that on or before 9:00 am on November 10, 2021, he/she posted a copy of the *Notice of Public Meeting and Agenda* for the November 17, 2021 regular meeting of the Carson Water Subconservancy District Board of Directors, in accordance with NRS 241.020; said agenda was posted at the following location:

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**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 20, 2021

**Minutes**

The CWSD October 20, 2021, Board of Directors meeting was preceded by a tour of the Markleeville Restoration Site by Alpine Watershed Group. Dinner and the Board meeting followed at the Turtle Rock Park Community Center, 17300 Highway 89 in Markleeville CA.

Vice Chairman Gray called the meeting of the Carson Water Subconservancy District (CWSD) to order at 6:30pm. Roll call of the CWSD Board was taken and a quorum was determined to be present.

**CWSD Directors present:**

Mark Gardner  
Ken Gray  
Jim Hindle (*via Zoom*)  
David Nelson (*via Zoom*)  
Ernie Schank  
Lisa Schuette  
Fred Stodieck  
Mike Workman

**Directors Absent:** John Engels, Stacey Giomi, Jack Jacobs, and Pete Olsen.

Roll call of the Carson River Watershed Committee included CWSD Directors and Committee Members present - David Griffith and January Riddle (*via Zoom*).

**CWSD Staff & Guests present:**

Kathy Canfield, Storey County  
Shane Fryer, Watershed Program Specialist  
Brenda Hunt, Watershed Program Manager (*via Zoom*)  
Edwin James, General Manager  
Mike Kellogg, JE Fuller  
Patrick King, CWSD Attorney  
Kaylee Maples, CWSD AmeriCorps Member  
Kimra McAfee, Alpine Watershed Group  
Debbie Neddenriep, Water Resources Specialist 2  
Catrina Schambra, Administrative Assistant/Secretary to the Board  
Carmen Schank, Public  
Richard Waskowski, JE Fuller  
Nichole Williamson, Alpine County

*The Pledge of Allegiance was led by Director Workman.*

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

**Item #5 – For Possible Action: Approval of Agenda**

*Director Schank made a motion to approve the agenda as presented. The motion was seconded by Committee member Griffith and unanimously approved by the Board.*

**Item #6 – For Possible Action: Approval of the Board Meeting Minutes of Sept. 15, 2021**

*Director Gardner made a motion to approve the Board Meeting Minutes of September 15, 2021, as presented (with correction of typo). The motion was seconded by Committee Member Griffith and unanimously approved by the Board.*

**\*\*CONSENT AGENDA\*\***

**Item #7 - For Possible Action: Approval of Treasurer's Report for September 2021**

**Item #8 - For Possible Action: Approval of Payment of Bills for September 2021**

**Item #9 - For Possible Action: Approval of surplus equipment disposal**

**Item #10 - For Possible Action: Approval of Agreement with House-Moran to complete the Floodway Analysis for Ramsey Canyon in an amount not to exceed \$9,000**

**Item #11 - For Possible Action: Approval of Agreement with HDR to complete the Floodway Analysis for Carson River in North Douglas County in an amount not to exceed \$9,000**

**Item #12 - For Possible Action: Approval for Brenda Hunt to attend annual American Planning Association Conference in Reno, October 18-20**

**Item #13 - For Possible Action: Approval of Personnel Policy Manual language clarification in Section 5.1 Holidays**

*Director Schank made a motion to approve the Consent Agenda as presented. The motion was seconded by Committee Member Griffith and unanimously approved by the Board.*

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

**Item # 14 - For Discussion Only: Presentation on the Ruhenstroth Area Drainage Master Plan (ADMP)**

Mike Kellogg and Richard Waskowski from JE Fuller gave a presentation on the Ruhenstroth Area Drainage Master Plan. Slides of presentation can be viewed [here](#).

*No action was taken.*

**Item #15 – For Possible Action: Assist Alpine County & the Alpine Watershed Group (AWG) with the Markleeville Creek Restoration Project**

**Item #16 – For Possible Action: Update on the Record of Decision by the Environmental Protection Agency (EPA) for the Carson River Mercury Super Fund Site**

*No action was taken.*

**Item #17 – For Possible Action: Update on the USACE determination that the Carson River is a navigable water of the United States pursuant to the Rivers and Harbors Act**

Mr. James reported a Permit Workshop has been set for December 8, 9am – noon in the Robert ‘Bob’ Crowell Room at the Carson City Community Center to address this issue. The goal is to coordinate permit requirements and streamline the process for all those working for the conservation of the Carson River.

*No action was taken.*

**Item #18 – For Discussion Only: Watershed Moments Video Sneak Peek**

Staff previewed the Watershed Moments videos clips for the Board of the recycle motor oil and bag it/dog waste segments and discussed their thoughts on the project. The goal is to premiere the series starting in November and hopefully have them air on local channels and news sites. They will be on CWSD social media sites and CRC coalition partners are encouraged to link to their social media too.

*No action was taken.*

**Item #19 – For Discussion Only: Staff Reports –**

Mr. James reported the following:

- He led field trips to Lost Lakes for maintenance and repairs. Chuck Schembre and Zack Carter of NDEP joined staff in this effort.

Ms. Neddenriep reported the following:

- CWSD has hired the new Senior Watershed Clerk who will be working part-time to assist with FEMA reporting requirements. Holly Farnham has been hired for this position and will start November 2.

**Legal – None**

**Correspondence –** (1) Letter of Support from CWSD re: River Wranglers to NDEP

(2) Letter of Support from CC re: CRC to NDEP

*No action was taken.*

**Item #15 – For Discussion Only: Directors Reports –**

- Director Workman noted the difficulties we have experienced with Zoom attendees hearing the meetings calls for us to upgrade our equipment for better audio.
- Director Gardner announced that Jack Jacobs has sold his farm and is moving to Taos, New Mexico. Douglas County will advertise to fill his position.
- Director Schank wants us to revisit the idea of changing the name of CWSD. He suggests “Carson River Conservancy District.”

*No action was taken.*

**Item #16– For Discussion Only: Update on activities in Alpine County –**

- Committee Member Riddle reported Alpine County is in the recovery process. Community meetings are scheduled to advise public on debris flooding concerns and the tree assessment process - why the trees are being cut down. She also mentioned the success of the Creek Day cleanup event held by AWG and others. She was especially impressed by a mother and son team who collected 300 lbs. of glass. Brenda Hunt said that was my son Ryder and me!
- Committee Member Griffith reported that Tamarack Fire restoration/cleanup per the Forest Service will require 2-3 years for the NEPA process. Alpine County will be looking for additional sources of assistance.

*No action was taken.*

**Item #17– For Discussion Only: Update on activities in Storey County –**

- Director Hindle announced the Innovation Zone project has been pulled from the Special Committee consideration.
- Ms. Canfield announced that Laura Mather is the new Emergency Manager for Storey County taking over for the retired Joe Curtis.

*No action was taken.*

**Item #18 – For Discussion Only: Public Comment – None**

There being no further business to come before the Board, Vice Chairman Gray adjourned the meeting at 8:13 pm.

Respectfully submitted,

*Catrina Schambra*

Secretary to the Board

## **AGENDA ITEM #7**

### **TREASURER'S REPORT**

**CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND**

**Balance Sheet**  
**As of October 31, 2021**

	Oct 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1013-00 · Cash in Checking - U. S. Bank	124,989.35
1014-00 · Local Gov't Inv. Pool-Regular	925,123.80
1030-00 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<b>1,050,213.15</b>
<b>Other Current Assets</b>	
1055-00 · Payroll Deposit - Carson City	500.00
<b>Total Other Current Assets</b>	<b>500.00</b>
<b>Total Current Assets</b>	<b>1,050,713.15</b>
<b>TOTAL ASSETS</b>	<b>1,050,713.15</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
3360-00 · Accrued Vacation	24,979.38
3362-00 · Accrued sick leave	65,334.98
<b>Total Other Current Liabilities</b>	<b>90,314.36</b>
<b>Total Current Liabilities</b>	<b>90,314.36</b>
<b>Total Liabilities</b>	<b>90,314.36</b>
<b>Equity</b>	
4000-00 · Fund Balance	574,466.42
Net Income	385,932.37
<b>Total Equity</b>	<b>960,398.79</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,050,713.15</b>

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss Budget vs. Actual

Cash Basis

July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
5007-00 · Storey County Contribution	16,091.00		16,091.00	100.0%
5008-00 · Alpine Co. Joint Powers contrib	11,423.11	10,897.74	525.37	104.8%
5009-00 · Churchill County Ad Valorem	89,439.62	224,981.67	-135,542.05	39.8%
5010-00 · Lyon County Ad Valorem	82,132.79	200,242.41	-118,109.62	41.0%
5011-00 · Douglas County Ad Valorem	279,520.20	650,989.68	-371,469.48	42.9%
5012-00 · Carson City Ad Valorem	236,926.33	477,771.17	-240,844.84	49.6%
5022-00 · Water Lease - Mud Lake		55,500.00	-55,500.00	
5023-00 · Water Lease-Lost Lakes	642.00		642.00	100.0%
5031-00 · Interest Income-LGIP Reg.	300.50	2,025.41	-1,724.91	14.8%
5050-00 · Watershed Coordinator Grant				
5050-13 · NDEP-WS Coord IV 2019-2022		86,925.00	-86,925.00	
Total 5050-00 · Watershed Coordinator Grant		86,925.00	-86,925.00	
5060-00 · Misc. Income		6,000.00	-6,000.00	
5082-00 · Alpine Co.-CASGEM Grant		400.00	-400.00	
5083-00 · Al.Co.-Mesa GW Monitoring Grant		300.00	-300.00	
5101-00 · State Parks Aquatic Trail Grant		85,000.00	-85,000.00	
6005-00 · FEMA -MAS #10	22,811.52	85,486.00	-62,674.48	26.7%
6006-00 · FEMA-MAS #11	111,407.05	417,395.00	-305,987.95	26.7%
Total Income	850,694.12	2,303,914.08	-1,453,219.96	36.9%
<b>Expense</b>				
66900 · Reconciliation Discrepancies	-0.01		-0.01	100.0%
7015-00 · Salaries & Wages	142,405.61	422,280.00	-279,874.39	33.7%
7020-00 · Employee Benefits	56,910.30	179,170.00	-122,259.70	31.8%
7021-00 · Workers Comp Ins.	65.70	2,300.00	-2,234.30	2.9%
7101-00 · Director's Fees				
7101-01 · Director Benefits	51.46		51.46	100.0%
7101-02 · Director's Fees-Alpine Co.	801.81	1,920.00	-1,118.19	41.8%
7101-00 · Director's Fees - Other	3,385.92	14,080.00	-10,694.08	24.0%
Total 7101-00 · Director's Fees	4,239.19	16,000.00	-11,760.81	26.5%
7102-00 · Insurance	5,106.03	5,100.00	6.03	100.1%
7103-00 · Office Supplies	1,006.33	2,000.00	-993.67	50.3%
7104-00 · Postage	369.05	1,250.00	-880.95	29.5%
7105-00 · Rent	12,960.00	38,885.00	-25,925.00	33.3%
7106-00 · Telephone/Internet	2,111.23	6,400.00	-4,288.77	33.0%
7107-00 · Travel-transport/meals/lodging				
7107-02 Staff Indirect Mileage	57.18		57.18	100.0%
7107-01 · Car Allowance	2,000.00	6,500.00	-4,500.00	30.8%
7107-00 · Travel-transport/meals/lodging - Other	1,069.35	9,500.00	-8,430.65	11.3%
Total 7107-00 · Travel-transport/meals/lodging	3,126.53	16,000.00	-12,873.47	19.5%
7108-00 · Dues & Publications	366.00	1,400.00	-1,034.00	26.1%
7109-00 · Miscellaneous Expense		1,000.00	-1,000.00	
7110-00 · Seminars & Education	200.00	1,500.00	-1,300.00	13.3%
7111-00 · Office Equipment	299.98	3,000.00	-2,700.02	10.0%
7112-00 · Bank Charges		50.00	-50.00	
7114-00 · Outside Professional Services	5,100.00	30,000.00	-24,900.00	17.0%
7115-00 · Accounting		16,800.00	-16,800.00	
7116-00 · Legal	6,000.00	32,000.00	-26,000.00	18.8%
7117-00 · Lost Lakes Expenses	752.22	14,000.00	-13,247.78	5.4%
7118-00 · Mud Lake O & M		1,250.00	-1,250.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		6,000.00	-6,000.00	
7120-33 · Watershed Coord IV 2019-22				
7120-34 · WS Coord Grant MATCH 2019-21		16,608.00	-16,608.00	
7120-38 · WS COORD-REIMBURSABLE				



## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss Budget vs. Actual

Cash Basis

July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
7120-39 · WS COORD REIMB - Travel	326.87		326.87	100.0%
7120-40 · WS COORD REIMB- Operations	40.87		40.87	100.0%
7120-43 · WS COORD REIMB- NEON	8,200.00		8,200.00	100.0%
<b>Total 7120-38 · WS COORD-REIMBURSABLE</b>	<b>8,567.74</b>		<b>8,567.74</b>	<b>100.0%</b>
7120-33 · Watershed Coord IV 2019-22 - Other	91.14	28,800.00	-28,708.86	0.3%
<b>Total 7120-33 · Watershed Coord IV 2019-22</b>	<b>8,658.88</b>	<b>45,408.00</b>	<b>-36,749.12</b>	<b>19.1%</b>
<b>Total 7120-00 · Integrated Watershed Programs</b>	<b>8,658.88</b>	<b>51,408.00</b>	<b>-42,749.12</b>	<b>16.8%</b>
7127-00 · State Parks Aquatic Trail 21-22		80,000.00	-80,000.00	
7215-00 · Sierra NV Journeys-Family Night				
7215-02 · SNJ 2021-22		3,279.00	-3,279.00	
<b>Total 7215-00 · Sierra NV Journeys-Family Night</b>		<b>3,279.00</b>	<b>-3,279.00</b>	
7217-00 · Alluvial Fan Study (match)	1.12		1.12	100.0%
7218-00 · Douglas Cty LID Project (match)	266.70		266.70	100.0%
7332-00 · Carson River Work Days				
7332-07 · CR Work Days 2021-22		36,000.00	-36,000.00	
<b>Total 7332-00 · Carson River Work Days</b>		<b>36,000.00</b>	<b>-36,000.00</b>	
7337-00 · Carson River Restoration				
7337-01 · Carson Valley Conserv District				
7337-27 · CVCD - Bio & Debris Remove 21-22		75,000.00	-75,000.00	
7337-28 · CVCD - West Fork Bank 2021-22		100,000.00	-100,000.00	
<b>Total 7337-01 · Carson Valley Conserv District</b>		<b>175,000.00</b>	<b>-175,000.00</b>	
7337-03 · Dayton Valley Conserv				
7337-37 · DVCD - Projects Inventory 21-22		100,000.00	-100,000.00	
<b>Total 7337-03 · Dayton Valley Conserv</b>		<b>100,000.00</b>	<b>-100,000.00</b>	
7337-04 · Lahontan Conserv.Dist				
7337-44 · LCD- Lower Carson Project 21-22		25,000.00	-25,000.00	
<b>Total 7337-04 · Lahontan Conserv.Dist</b>		<b>25,000.00</b>	<b>-25,000.00</b>	
<b>Total 7337-00 · Carson River Restoration</b>		<b>300,000.00</b>	<b>-300,000.00</b>	
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	
<b>Total 7404-00 · Noxious Weeds Control-CR Wtrshd</b>		<b>75,000.00</b>	<b>-75,000.00</b>	
7439-00 · FEMA MAS #10				
7439-02 · West CC Study (Kimley-Horn)	169.57		169.57	100.0%
7439-05 · Ch Cty Flood Maps (HDR)	8,959.91		8,959.91	100.0%
7439-06 · FEMA Training & Conferences	350.00		350.00	100.0%
7439-07 · River Wranglers	3,225.80		3,225.80	100.0%
7439-00 · FEMA MAS #10 - Other	89.36	68,905.00	-68,815.64	0.1%
<b>Total 7439-00 · FEMA MAS #10</b>	<b>12,794.64</b>	<b>68,905.00</b>	<b>-56,110.36</b>	<b>18.6%</b>
7440-00 · FEMA - MAS #11				
7440-21 · Ruhenstroth ADMP -JE Fuller	51,623.90		51,623.90	100.0%
7440-31 · Smelter Creek LOMR -Kimley Horn	26,166.50		26,166.50	100.0%
7440-51 · Clear Creek LOMR -Cardno	13,050.00		13,050.00	100.0%
7440-61 · CV Flood Forecast Model -HDR	1,177.40		1,177.40	100.0%
7440-71 · Web Access System-Michael Baker	15,509.76		15,509.76	100.0%
7440-00 · FEMA - MAS #11 - Other	31.87	384,995.00	-384,963.13	0.0%
<b>Total 7440-00 · FEMA - MAS #11</b>	<b>107,559.43</b>	<b>384,995.00</b>	<b>-277,435.57</b>	<b>27.9%</b>



## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss Budget vs. Actual

Cash Basis

July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
7441-00 · FEMA - MAS #12	79.82		79.82	100.0%
7500-00 · USGS Stream Gage Contract				
7500-04 · USGS Stream Flow Gauges 21-23	19,256.00	77,022.00	-57,766.00	25.0%
Total 7500-00 · USGS Stream Gage Contract	19,256.00	77,022.00	-57,766.00	25.0%
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-04 · DoCo WQ/GW Mon. 2021-23	4,200.00	16,800.00	-12,600.00	25.0%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	4,200.00	16,800.00	-12,600.00	25.0%
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22		5,930.00	-5,930.00	
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		5,930.00	-5,930.00	
7526-01 · USGS Middle Carson GW 2020-22		15,250.00	-15,250.00	
7600-00 · Alpine County Projects				
7600-09 · Al.Co.-CASGEM		5.00	-5.00	
7600-10 · Al.Co.-Mesa GW Monitoring		2.00	-2.00	
7600-13 · AWG Programs 2021-22		25,000.00	-25,000.00	
Total 7600-00 · Alpine County Projects		25,007.00	-25,007.00	
7610-00 · Douglas County Projects				
7610-10 · Do.Co.Reg.Pipeline Debt Service	62,500.00	125,000.00	-62,500.00	50.0%
Total 7610-00 · Douglas County Projects	62,500.00	125,000.00	-62,500.00	50.0%
7620-00 · Carson City Projects				
7620-11 · CC Reg.Pipeline Debt Service		125,000.00	-125,000.00	
Total 7620-00 · Carson City Projects		125,000.00	-125,000.00	
7630-00 · Lyon County Projects				
7630-12 · HWY 50 Right-of-Way Project Exp	172.00		172.00	100.0%
Total 7630-00 · Lyon County Projects	172.00		172.00	100.0%
7640-00 · Churchill County Projects				
7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21	4,080.00		4,080.00	100.0%
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22	4,175.00	23,000.00	-18,825.00	18.2%
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24		14,500.00	-14,500.00	
7640-21 · TCID-Diversion Dam 2021-22		50,000.00	-50,000.00	
Total 7640-00 · Churchill County Projects	8,255.00	87,500.00	-79,245.00	9.4%
Total Expense	464,761.75	2,267,481.00	-1,802,719.25	20.5%
Net Ordinary Income	385,932.37	36,433.08	349,499.29	1,059.3%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		578,688.35	-578,688.35	
Total Other Income		578,688.35	-578,688.35	
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund		105,000.00	-105,000.00	
8008-00 · Preliminary Planning		400,000.00	-400,000.00	
Total Other Expense		505,000.00	-505,000.00	
Net Other Income		73,688.35	-73,688.35	
Net Income	385,932.37	110,121.43	275,810.94	350.5%

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss YTD Comparison

Cash Basis

October 2021

	Oct 21	Jul - Oct 21
Ordinary Income/Expense		
Income		
5007-00 · Storey County Contribution	16,091.00	16,091.00
5008-00 · Alpine Co. Joint Powers contrib	11,423.11	11,423.11
5009-00 · Churchill County Ad Valorem	89,439.62	89,439.62
5010-00 · Lyon County Ad Valorem	82,132.79	82,132.79
5011-00 · Douglas County Ad Valorem	31,383.61	279,520.20
5012-00 · Carson City Ad Valorem	62,363.52	236,926.33
5022-00 · Water Lease - Mud Lake		
5023-00 · Water Lease-Lost Lakes	642.00	642.00
5031-00 · Interest Income-LGIP Reg.	38.48	300.50
5050-00 · Watershed Coordinator Grant		
5050-13 · NDEP-WS Coord IV 2019-2022		
Total 5050-00 · Watershed Coordinator Grant		
6004-00 · BOR WaterSMART Grant		
6005-00 · FEMA -MAS #10	13,699.03	22,811.52
6006-00 · FEMA-MAS #11	40,943.20	111,407.05
Total Income	348,156.36	850,694.12
Expense		
66900 · Reconciliation Discrepancies		-0.01
7015-00 · Salaries & Wages	48,108.98	142,405.61
7020-00 · Employee Benefits	17,927.41	56,910.30
7021-00 · Workers Comp Ins.	65.70	65.70
7101-00 · Director's Fees		
7101-01 · Director Benefits	20.76	51.46
7101-02 · Director's Fees-Alpine Co.	160.00	801.81
7101-00 · Director's Fees - Other	1,280.00	3,385.92
Total 7101-00 · Director's Fees	1,460.76	4,239.19
7102-00 · Insurance		5,106.03
7103-00 · Office Supplies	871.80	1,006.33
7104-00 · Postage	290.10	369.05
7105-00 · Rent	3,240.00	12,960.00
7106-00 · Telephone/Internet	708.92	2,111.23
7107-00 · Travel-transport/meals/lodging		
7107-02 Staff Indirect Mileage		57.18
7107-01 · Car Allowance	750.00	2,000.00
7107-00 · Travel-transport/meals/lodging - Other	210.36	1,069.35
Total 7107-00 · Travel-transport/meals/lodging	960.36	3,126.53
7108-00 · Dues & Publications		366.00
7110-00 · Seminars & Education	200.00	200.00
7111-00 · Office Equipment	299.98	299.98
7114-00 · Outside Professional Services	1,650.00	5,100.00
7116-00 · Legal	2,000.00	6,000.00
7117-00 · Lost Lakes Expenses	110.22	752.22
7120-00 · Integrated Watershed Programs		
7120-33 · Watershed Coord IV 2019-22		
7120-38 · WS COORD-REIMBURSABLE		
7120-39 · WS COORD REIMB - Travel	19.99	326.87
7120-40 · WS COORD REIMB- Operations	38.72	40.87
7120-43 · WS COORD REIMB- NEON	8,200.00	8,200.00
Total 7120-38 · WS COORD-REIMBURSABLE	8,258.71	8,567.74
7120-33 · Watershed Coord IV 2019-22 - Other	36.28	91.14
Total 7120-33 · Watershed Coord IV 2019-22	8,294.99	8,658.88
Total 7120-00 · Integrated Watershed Programs	8,294.99	8,658.88
7217-00 · Alluvial Fan Study (match)		1.12
7218-00 · Douglas Cty LID Project (match)		266.70
7332-00 · Carson River Work Days		
7332-06 · CR Work Days 2020-21		
Total 7332-00 · Carson River Work Days		
7337-00 · Carson River Restoration		
7337-01 · Carson Valley Conserv District		
7337-26 · CVCD - Westwood Channel 2020-21		

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss YTD Comparison

Cash Basis

October 2021

	Oct 21	Jul - Oct 21
Total 7337-01 · Carson Valley Conserv District		
7337-03 · Dayton Valley Conserv		
7337-34 · DVCD Bank Stab/Dayton Br (EXT)		
7337-36 · DVCD - Fort Churchill 2020-21		
Total 7337-03 · Dayton Valley Conserv		
Total 7337-00 · Carson River Restoration		
7404-00 · Noxious Weeds Control-CR Wtrshd		
7404-01 · Noxious Weed Control-Alpine Co.		
7404-02 · Noxious Weed Control-Douglas Co		
7404-03 · Noxious Weed Control-CarsonCity		
7404-04 · Noxious Weed Control-Lyon Co.		
7404-05 · Noxious Weed Control-Churchill		
Total 7404-00 · Noxious Weeds Control-CR Wtrshd		
7438-00 · BOR WaterSMART Market Program		
7438-01 · Water Mktg Study-LUMOS 2019-21		
7438-02 · BOR WaterSmart-LUMOS MATCH		
7438-01 · Water Mktg Study-LUMOS 2019-21 - Other		
Total 7438-01 · Water Mktg Study-LUMOS 2019-21		
Total 7438-00 · BOR WaterSMART Market Program		
7439-00 · FEMA MAS #10		
7439-02 · West CC Study (Kimley-Horn)		169.57
7439-05 · Ch Cty Flood Maps (HDR)	3,784.96	8,959.91
7439-06 · FEMA Training & Conferences		350.00
7439-07 · River Wranglers	2,979.53	3,225.80
7439-00 · FEMA MAS #10 - Other	3.64	89.36
Total 7439-00 · FEMA MAS #10	6,768.13	12,794.64
7440-00 · FEMA - MAS #11		
7440-21 · Ruhenstroth ADMP -JE Fuller	17,003.40	51,623.90
7440-31 · Smelter Creek LOMR -Kimley Horn	5,746.50	26,166.50
7440-51 · Clear Creek LOMR -Cardno	12,375.00	13,050.00
7440-61 · CV Flood Forecast Model -HDR	588.70	1,177.40
7440-71 · Web Access System-Michael Baker	4,351.47	15,509.76
7440-00 · FEMA - MAS #11 - Other	2.75	31.87
Total 7440-00 · FEMA - MAS #11	40,067.82	107,559.43
7441-00 · FEMA - MAS #12	79.82	79.82
7500-00 · USGS Stream Gage Contract		
7500-03 · USGS Stream Flow Gauges 2019-21		
7500-04 · USGS Stream Flow Gauges 21-23		19,256.00
Total 7500-00 · USGS Stream Gage Contract		19,256.00
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-03 · DoCo WQ/GW Mon. 2019-21		
7508-04 · DoCo WQ/GW Mon. 2021-23		4,200.00
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		4,200.00
7524-00 · USGS-GW Lvl & WQ in Ch.Co.		
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22		
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		
7526-01 · USGS Middle Carson GW 2020-22		
7610-00 · Douglas County Projects		
7610-10 · Do.Co.Reg.Pipeline Debt Service		62,500.00
Total 7610-00 · Douglas County Projects		62,500.00
7630-00 · Lyon County Projects		
7630-12 · HWY 50 Right-of-Way Project Exp	172.00	172.00
Total 7630-00 · Lyon County Projects	172.00	172.00
7640-00 · Churchill County Projects		
7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21	4,080.00	4,080.00
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22	4,175.00	4,175.00
Total 7640-00 · Churchill County Projects	8,255.00	8,255.00

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/09/21

## Profit &amp; Loss YTD Comparison

Cash Basis

October 2021

	Oct 21	Jul - Oct 21
Total Expense	141,531.99	464,761.75
Net Ordinary Income	206,624.37	385,932.37
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.		
Total Other Income		
Net Other Income		
Net Income	206,624.37	385,932.37

**Floodplain Management Fund**  
**Balance Sheet**  
As of October 31, 2021

	Oct 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	332,036.81
Total Checking/Savings	332,036.81
Total Current Assets	332,036.81
<b>TOTAL ASSETS</b>	<b>332,036.81</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
32000 · Retained Earnings	366,869.29
Net Income	-34,832.48
Total Equity	332,036.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>332,036.81</b>

4:01 PM

11/01/21

Cash Basis

# Floodplain Management Fund

## Profit & Loss Budget vs. Actual

### July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
5021-03 · Lost Lake Lease	0.00	0.00	0.00	0.0%
5022-03 · Mud Lake Lease	0.00	0.00	0.00	0.0%
5032-03 · Int. Inc.-LGIP-Floodplain	167.52	1,164.19	-996.67	14.4%
<b>Total Income</b>	<b>167.52</b>	<b>1,164.19</b>	<b>-996.67</b>	<b>14.4%</b>
Expense				
8009-01 · Reg. Flood Preliminary Planning	0.00	0.00	0.00	0.0%
8009-02 · Flood Project Along SR88-Minden	0.00	0.00	0.00	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%
8009-06 · TCID Flood Project	35,000.00	300,000.00	-265,000.00	11.7%
<b>Total Expense</b>	<b>35,000.00</b>	<b>300,000.00</b>	<b>-265,000.00</b>	<b>11.7%</b>
<b>Net Ordinary Income</b>	<b>-34,832.48</b>	<b>-298,835.81</b>	<b>264,003.33</b>	<b>11.7%</b>
<b>Other Income/Expense</b>				
Other Income				
8000-03 · Beginning Equity	0.00	332,627.00	-332,627.00	0.0%
8001-03 · Trans. In- General Fund	0.00	0.00	0.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>332,627.00</b>	<b>-332,627.00</b>	<b>0.0%</b>
Other Expense				
8002-03 · Trans.Out-General Fund	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>332,627.00</b>	<b>-332,627.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-34,832.48</b>	<b>33,791.19</b>	<b>-68,623.67</b>	<b>-103.1%</b>

4:01 PM

11/01/21

Cash Basis

**Floodplain Management Fund**  
**Profit & Loss YTD Comparison**  
October 2021

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	Oct 21	Jul - Oct 21
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	25.13	167.52
Total Income	25.13	167.52
Expense		
8009-06 · TCID Flood Project	0.00	35,000.00
Total Expense	0.00	35,000.00
Net Ordinary Income	25.13	-34,832.48
Net Income	25.13	-34,832.48

**Balance Sheet**

As of October 31, 2021

	Oct 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	930,542.79
Total Checking/Savings	930,542.79
Total Current Assets	930,542.79
<b>TOTAL ASSETS</b>	<b>930,542.79</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
4000-01 · Fund Balance - Capital Project	930,103.16
Net Income	439.63
Total Equity	930,542.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>930,542.79</b>



## Profit &amp; Loss Budget vs. Actual

July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	439.63	2,790.67	-2,351.04	15.8%
Total Income	439.63	2,790.67	-2,351.04	15.8%
Expense				
8015-04 · Construction Projects		800,000.00	-800,000.00	
8015-05 · Right-A-Way Lyon Cty Utility SS		25,000.00	-25,000.00	
8015-06 · USBR Regional WS Mgmt Plan		25,000.00	-25,000.00	
Total Expense		850,000.00	-850,000.00	
Net Ordinary Income	439.63	-847,209.33	847,648.96	-0.1%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		797,333.00	-797,333.00	
8001-01 · Transfer In-General Fund		105,000.00	-105,000.00	
Total Other Income		902,333.00	-902,333.00	
Net Other Income		902,333.00	-902,333.00	
Net Income	439.63	55,123.67	-54,684.04	0.8%

3:57 PM

## CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/01/21

## Profit &amp; Loss YTD Comparison

Cash Basis

October 2021

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	<u>Oct 21</u>	<u>Jul - Oct 21</u>
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Res.	<u>70.42</u>	<u>439.63</u>
Total Income	<u>70.42</u>	<u>439.63</u>
Net Ordinary Income	<u>70.42</u>	<u>439.63</u>
Net Income	<u><u>70.42</u></u>	<u><u>439.63</u></u>

## **AGENDA ITEM #8**

### **PAYMENT OF BILLS**

4:36 PM

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/04/21

## Transaction Detail by Account

Cash Basis

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>1013-00 · Cash in Checking - U. S. Bank</b>						
Check	10/01/2021	10374	Euronev, Ltd.	October 2021 Rent	-3,240.00	-3,240.00
Check	10/01/2021	10375	Carson City	CWSD Payroll #19	-23,522.22	-26,762.22
Check	10/01/2021	10380	Board of Regents	Brenda Hunt/ APA Conference	-200.00	-26,962.22
Check	10/01/2021	10381	Kaylee Maples	3rd Qtr Mileage Reimbursement	-19.99	-26,982.21
Check	10/01/2021	10382	King & Russo, Ltd.	Professional Services SEPT 2021	-2,000.00	-28,982.21
Check	10/01/2021	ACH	Nevada Retail Network SIG	3rd Qtr Report -Workers Comp	-65.70	-29,047.91
Check	10/04/2021	10383	Bank of America	Acct. #4024 4910 0003 3949	-877.64	-29,925.55
Check	10/05/2021	10384	JE Fuller Hydrology & Geomorpholog...	Inv.#P3247.02-6	-17,003.40	-46,928.95
Check	10/07/2021	10385	Pacific Office Automation	Acct#710047; Invoice#65677	-30.13	-46,959.08
Check	10/13/2021	10386	Brenda Hunt	Supplies Reimbursement	-38.72	-46,997.80
Check	10/14/2021	10387	VOID			-46,997.80
Check	10/14/2021	10388	Michael Baker International, Inc.	Inv#1128957	-4,351.47	-51,349.27
Check	10/14/2021	10389	NEON Agency	Inv#1433	-8,200.00	-59,549.27
Check	10/14/2021	10390	Carson City	CWSD Payroll #21	-22,791.20	-82,340.47
Check	10/14/2021	10391	Kimley-Horn & Associates, Inc.	291417001-0921	-5,746.50	-88,086.97
Check	10/14/2021	10392	Cardno, Inc.	INV#320550	-12,375.00	-100,461.97
Check	10/14/2021	10393	HDR Engineering, Inc.	Inv. #1200381671	-588.70	-101,050.67
Deposit	10/14/2021			Deposit	32,034.23	-69,016.44
Check	10/15/2021	10394	HDR Engineering, Inc.	Inv. #1200381670	-3,784.96	-72,801.40
Check	10/15/2021	10395	River Wranglers	FWA Inv #2	-2,979.53	-75,780.93
Check	10/15/2021	10396	Award Zone	Invoice #21469	-78.85	-75,859.78
Deposit	10/18/2021			Deposit	182,995.52	107,135.74
Check	10/18/2021	10397	Pacific Office Automation	Acct#710047	-141.50	106,994.24
Check	10/18/2021	10398	Charter Communications	Acct#8354110010917880	-319.94	106,674.30
Deposit	10/19/2021			Deposit	40,943.20	147,617.50
Check	10/19/2021	10399	Pacific Office Automation	Acct#710047	-56.00	147,561.50
Check	10/19/2021	10400	Local Govt Investment Pool	for investment in CCWSD	-200,000.00	-52,438.50
Check	10/19/2021	10401	Office Depot Business Credit	Acct #6011 5685 11775 7761	-145.49	-52,583.99
Check	10/22/2021	10402	Edwin James	Lost Lakes Expense	-110.22	-52,694.21
Check	10/22/2021	10403	VOID	VOID		-52,694.21
Check	10/22/2021	10404	David Griffith	AICty Dir Fee-OCT 2021	-80.00	-52,774.21
Check	10/22/2021	10405	January Riddle	AICty Dir Fee-OCT2021	-80.00	-52,854.21
Deposit	10/22/2021			Deposit	13,699.03	-39,155.18
Deposit	10/26/2021			Deposit	78,454.52	39,299.34
Check	10/26/2021	10406	Farr West Engineering		-172.00	39,127.34
Check	10/26/2021	10407	Churchill County	Jul-Sep 2021, Lahontan Vly. & Dixie Vly. Wtr. Lvl. ...	-8,255.00	30,872.34
Check	10/26/2021	10408	Bank of America	Acct. #4024 4910 0003 3949	-2,412.60	28,459.74
Check	10/28/2021	10409	Nevada Appeal	Acct# 2092; Ad#18273	-77.00	28,382.74
Check	10/28/2021	10410	Carson City	CWSD Payroll #21	-21,773.73	6,609.01
Check	10/31/2021	10411	cash	OCT 2021 Petty Cash Reimbursement	-23.12	6,585.89
Total 1013-00 · Cash in Checking - U. S. Bank					6,585.89	6,585.89
<b>1014-00 · Local Gov't Inv. Pool-Regular</b>						
Deposit	10/01/2021			Interest	38.48	38.48
Check	10/19/2021	10400	Local Govt Investment Pool	for investment in CCWSD	200,000.00	200,038.48
Total 1014-00 · Local Gov't Inv. Pool-Regular					200,038.48	200,038.48
<b>1030-00 · Petty Cash</b>						
General Jo...	10/31/2021			petty Cash Replenishment	-23.12	-23.12
Check	10/31/2021	10411	cash	OCT 2021 Petty Cash Reimbursement	23.12	
Total 1030-00 · Petty Cash						
<b>3307-00 · CC Payroll Due</b>						
General Jo...	10/01/2021			September Meals	78.16	78.16
General Jo...	10/01/2021			Payroll #20 (9/10/2021-9/23/2021)	-23,600.38	-23,522.22
Check	10/01/2021	10375	Carson City	Payroll #20 (9/10/21-9/23/2021)	23,522.22	
General Jo...	10/14/2021			Payroll #21 (9/24/2021-10/07/2021)	-22,791.20	-22,791.20
Check	10/14/2021	10390	Carson City	Payroll #21 (9/24/21-10/07/21)	22,791.20	
General Jo...	10/28/2021			October Meals	173.80	173.80
General Jo...	10/28/2021			Payroll #22 (10/8/2021-10/21/2021)	-21,947.53	-21,773.73
Check	10/28/2021	10410	Carson City	Payroll #22 (10/8/21-10/21/21)	21,773.73	
Total 3307-00 · CC Payroll Due						
<b>5007-00 · Storey County Contribution</b>						
Deposit	10/26/2021	104890	Storey County	FY 21/22 Contribution	-16,091.00	-16,091.00
Total 5007-00 · Storey County Contribution					-16,091.00	-16,091.00
<b>5008-00 · Alpine Co. Joint Powers contrib</b>						
Deposit	10/18/2021	269659	Alpine County	FY 2021-22 Contribution	-11,423.11	-11,423.11
Total 5008-00 · Alpine Co. Joint Powers contrib					-11,423.11	-11,423.11
<b>5009-00 · Churchill County Ad Valorem</b>						
Deposit	10/18/2021	128409	Churchill County	July-Sep Ad Valorem Taxes	-89,439.62	-89,439.62

For internal &amp; discussion purposes only.

Page 1

4:36 PM

11/04/21

Cash Basis

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

## Transaction Detail by Account

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 5009-00 · Churchill County Ad Valorem					-89,439.62	-89,439.62
<b>5010-00 · Lyon County Ad Valorem</b>						
Deposit	10/18/2021	158167	Lyon County	July - Sep. Ad Valorem Taxes	-82,132.79	-82,132.79
Total 5010-00 · Lyon County Ad Valorem					-82,132.79	-82,132.79
<b>5011-00 · Douglas County Ad Valorem</b>						
Deposit	10/14/2021	722093	Douglas County Treasurer	September Ad Valorem	-31,383.61	-31,383.61
Total 5011-00 · Douglas County Ad Valorem					-31,383.61	-31,383.61
<b>5012-00 · Carson City Ad Valorem</b>						
Deposit	10/26/2021	90309...	Carson City	SEPT Ad Valorem Taxes	-62,363.52	-62,363.52
Total 5012-00 · Carson City Ad Valorem					-62,363.52	-62,363.52
<b>5023-00 · Water Lease-Lost Lakes</b>						
Deposit	10/14/2021	90309...	Carson City	Reimbursement of Permit Fees	-642.00	-642.00
Total 5023-00 · Water Lease-Lost Lakes					-642.00	-642.00
<b>5031-00 · Interest Income-LGIP Reg.</b>						
Deposit	10/01/2021			Interest	-38.48	-38.48
Total 5031-00 · Interest Income-LGIP Reg.					-38.48	-38.48
<b>6005-00 · FEMA -MAS #10</b>						
Deposit	10/22/2021		FEMA	Draw 22	-13,699.03	-13,699.03
Total 6005-00 · FEMA -MAS #10					-13,699.03	-13,699.03
<b>6006-00 · FEMA-MAS #11</b>						
Deposit	10/19/2021		FEMA	Draw 9	-40,943.20	-40,943.20
Total 6006-00 · FEMA-MAS #11					-40,943.20	-40,943.20
<b>7015-00 · Salaries &amp; Wages</b>						
General Jo...	10/01/2021			September Meals	-29.31	-29.31
General Jo...	10/01/2021			Salary Payroll #20 Fryer	2,271.62	2,242.31
General Jo...	10/01/2021			Salary Payroll #20 Hunt	3,126.46	5,368.77
General Jo...	10/01/2021			Salary Payroll #20 James	5,752.27	11,121.04
General Jo...	10/01/2021			Salary Payroll #20 Neddenriep	2,303.53	13,424.57
General Jo...	10/01/2021			Salary Payroll #20 Schambra	2,568.31	15,992.88
General Jo...	10/14/2021			Salary Payroll #21 Fryer	2,261.85	18,254.73
General Jo...	10/14/2021			Salary Payroll #21 Hunt	2,986.78	21,241.51
General Jo...	10/14/2021			Salary Payroll #21 James	5,742.50	26,984.01
General Jo...	10/14/2021			Salary Payroll #21 Neddenriep	2,371.99	29,356.00
General Jo...	10/14/2021			Salary Payroll #21 Schambra	2,568.30	31,924.30
General Jo...	10/28/2021			October Meals	-69.52	31,854.78
General Jo...	10/28/2021			Salary Payroll #22 Fryer	2,450.18	34,304.96
General Jo...	10/28/2021			Salary Payroll #22 Hunt	3,008.27	37,313.23
General Jo...	10/28/2021			Salary Payroll #22 James	5,759.88	43,073.11
General Jo...	10/28/2021			Salary Payroll #22 Neddenriep	2,450.17	45,523.28
General Jo...	10/28/2021			Salary Payroll #22 Schambra	2,585.70	48,108.98
Total 7015-00 · Salaries & Wages					48,108.98	48,108.98
<b>7020-00 · Employee Benefits</b>						
General Jo...	10/01/2021			Benies Payroll #20 Fryer	663.64	663.64
General Jo...	10/01/2021			Benies Payroll #20 Hunt	1,522.61	2,186.25
General Jo...	10/01/2021			Benies Payroll #20 James	2,362.42	4,548.67
General Jo...	10/01/2021			Benies Payroll #20 Neddenriep	1,096.14	5,644.81
General Jo...	10/01/2021			Benies Payroll #20 Schambra	984.55	6,629.36
General Jo...	10/14/2021			Benies Payroll #21 Fryer	663.50	7,292.86
General Jo...	10/14/2021			Benies Payroll #21 Hunt	1,479.03	8,771.89
General Jo...	10/14/2021			Benies Payroll #21 James	2,362.28	11,134.17
General Jo...	10/14/2021			Benies Payroll #21 Neddenriep	1,120.42	12,254.59
General Jo...	10/14/2021			Benies Payroll #21 Schambra	984.55	13,239.14
General Jo...	10/28/2021			Benies Payroll #22 Fryer	759.29	13,998.43
General Jo...	10/28/2021			Benies Payroll #22 Hunt	938.58	14,937.01
General Jo...	10/28/2021			Benies Payroll #22 James	1,795.53	16,732.54
General Jo...	10/28/2021			Benies Payroll #22 Neddenriep	759.29	17,491.83
General Jo...	10/28/2021			Benies Payroll #22Schambra	435.58	17,927.41
Total 7020-00 · Employee Benefits					17,927.41	17,927.41
<b>7021-00 · Workers Comp Ins.</b>						
Check	10/01/2021	ACH	Nevada Retail Network SIG	3rd Qtr Report	65.70	65.70
Total 7021-00 · Workers Comp Ins.					65.70	65.70

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Page 2

4:36 PM  
11/04/21  
Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>7101-00 · Director's Fees</b>						
<b>7101-01 · Director Benefits</b>						
General Jo...	10/01/2021			Director Benies Payroll #20 Gardner		
General Jo...	10/01/2021			Director Benies Payroll #20 Giomi	1.16	1.16
General Jo...	10/01/2021			Director Benies Payroll #20 Gray		1.16
General Jo...	10/01/2021			Director Benies Payroll #20 Hindle	1.30	2.46
General Jo...	10/01/2021			Director Benies Payroll #20 Jacobs	1.30	3.76
General Jo...	10/01/2021			Director Benies Payroll #20 Nelson	1.16	4.92
General Jo...	10/01/2021			Director Benies Payroll #20 Olsen	1.16	6.08
General Jo...	10/01/2021			Director Benies Payroll #20 Schank		6.08
General Jo...	10/01/2021			Director Benies Payroll #20 Schuette	1.30	7.38
General Jo...	10/01/2021			Director Benies Payroll #20 Stodieck	1.30	8.68
General Jo...	10/01/2021			Director Benies Payroll #20 Workman	1.30	9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Gardner		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Giomi		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Gray		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Hindle		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Jacobs		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Nelson		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Olsen		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Schank		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Schuette		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Stodieck		9.98
General Jo...	10/14/2021			Director Benies Payroll #21 Workman		9.98
General Jo...	10/28/2021			Director Benies Payroll #22 Gardner	1.41	11.39
General Jo...	10/28/2021			Director Benies Payroll #22 Giomi		11.39
General Jo...	10/28/2021			Director Benies Payroll #22 Gray	1.41	12.80
General Jo...	10/28/2021			Director Benies Payroll #22 Hindle	1.16	13.96
General Jo...	10/28/2021			Director Benies Payroll #22 Jacobs		13.96
General Jo...	10/28/2021			Director Benies Payroll #22 Nelson	1.16	15.12
General Jo...	10/28/2021			Director Benies Payroll #22 Olsen		15.12
General Jo...	10/28/2021			Director Benies Payroll #22 Schank	1.41	16.53
General Jo...	10/28/2021			Director Benies Payroll #22 Schuette	1.41	17.94
General Jo...	10/28/2021			Director Benies Payroll #22 Stodieck	1.41	19.35
General Jo...	10/28/2021			Director Benies Payroll #22 Workman	1.41	20.76
Total 7101-01 · Director Benefits					20.76	20.76
<b>7101-02 · Director's Fees-Alpine Co.</b>						
Check	10/22/2021	10404	David Griffith	AICty Dir Fee-OCT 2021	80.00	80.00
Check	10/22/2021	10405	January Riddle	AICty Dir Fee-OCT 2021	80.00	160.00
Total 7101-02 · Director's Fees-Alpine Co.					160.00	160.00
<b>7101-00 · Director's Fees - Other</b>						
General Jo...	10/01/2021			September Meals	-48.85	-48.85
General Jo...	10/01/2021			Director Fee Payroll #20 Gardner		-48.85
General Jo...	10/01/2021			Director Fee Payroll #20 Giomi	80.00	31.15
General Jo...	10/01/2021			Director Fee Payroll #20 Gray		31.15
General Jo...	10/01/2021			Director Fee Payroll #20 Hindle	89.77	120.92
General Jo...	10/01/2021			Director Fee Payroll #20 Jacobs	89.77	210.69
General Jo...	10/01/2021			Director Fee Payroll #20 Nelson	80.00	290.69
General Jo...	10/01/2021			Director Fee Payroll #20 Olsen	80.00	370.69
General Jo...	10/01/2021			Director Fee Payroll #20 Schank		370.69
General Jo...	10/01/2021			Director Fee Payroll #20 Schuette	89.77	460.46
General Jo...	10/01/2021			Director Fee Payroll #20 Stodieck	89.77	550.23
General Jo...	10/01/2021			Director Fee Payroll #20 Workman	89.77	640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Gardner		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Giomi		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Gray		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Hindle		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Jacobs		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Nelson		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Olsen		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Schank		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Schuette		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Stodieck		640.00
General Jo...	10/14/2021			Director Fee Payroll #21 Workman		640.00
General Jo...	10/28/2021			October Meals	-104.28	535.72
General Jo...	10/28/2021			Director Fee Payroll #22 Gardner	97.38	633.10
General Jo...	10/28/2021			Director Fee Payroll #22 Giomi		633.10
General Jo...	10/28/2021			Director Fee Payroll #22 Gray	97.38	730.48
General Jo...	10/28/2021			Director Fee Payroll #22 Hindle	80.00	810.48
General Jo...	10/28/2021			Director Fee Payroll #22 Jacobs		810.48
General Jo...	10/28/2021			Director Fee Payroll #22 Nelson	80.00	890.48
General Jo...	10/28/2021			Director Fee Payroll #22 Olsen		890.48
General Jo...	10/28/2021			Director Fee Payroll #22 Schank	97.38	987.86
General Jo...	10/28/2021			Director Fee Payroll #22 Schuette	97.38	1,085.24
General Jo...	10/28/2021			Director Fee Payroll #22 Stodieck	97.38	1,182.62



4:36 PM

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/04/21

## Transaction Detail by Account

Cash Basis

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/28/2021			Director Fee Payroll #22 Workman	97.38	1,280.00
Total 7101-00 · Director's Fees - Other					1,280.00	1,280.00
Total 7101-00 · Director's Fees					1,460.76	1,460.76
<b>7103-00 · Office Supplies</b>						
Check	10/04/2021	10383	Bank of America	Laptop Warranty (Brenda's HP)	207.69	207.69
Check	10/07/2021	10385	Pacific Office Automation	September copies	30.13	237.82
Deposit	10/14/2021	1400	River Wranglers	Aug & Sept copies	-8.62	229.20
Check	10/15/2021	10396	Award Zone	Name Plate & Recognition (Hindle & Jacobs)	78.85	308.05
Check	10/18/2021	10397	Pacific Office Automation	Jul Color Copies Inv#697240	30.13	338.18
Check	10/18/2021	10397	Pacific Office Automation	Aug Color Copies Inv#697241	50.93	389.11
Check	10/18/2021	10397	Pacific Office Automation	Sep Color Copies Inv#697641	60.44	449.55
Check	10/19/2021	10399	Pacific Office Automation	July B/W Copies (718796)	28.00	477.55
Check	10/19/2021	10399	Pacific Office Automation	August B/W Copies (675676)	28.00	505.55
Check	10/19/2021	10401	Office Depot Business Credit	office supplies & Copier paper	85.49	591.04
Check	10/26/2021	10408	Bank of America	2 pair Frog Legs	58.10	649.14
Check	10/26/2021	10408	Bank of America	2022 Desk Calendar	29.98	679.12
Check	10/26/2021	10408	Bank of America	2022 Planners (3)	135.06	814.18
Check	10/26/2021	10408	Bank of America	microphone	69.99	884.17
General Jo...	10/31/2021			October Copies	-45.49	838.68
General Jo...	10/31/2021			Glass Cleaner	2.14	840.82
General Jo...	10/31/2021			HGMI Cable (cat's new computer)	30.98	871.80
Total 7103-00 · Office Supplies					871.80	871.80
<b>7104-00 · Postage</b>						
Check	10/04/2021	10383	Bank of America	Postage	47.70	47.70
Check	10/04/2021	10383	Bank of America	Postage	7.95	55.65
Check	10/04/2021	10383	Bank of America	Postage	15.90	71.55
Check	10/04/2021	10383	Bank of America	Postage	71.55	143.10
Check	10/19/2021	10401	Office Depot Business Credit	Postage stamps	60.00	203.10
Check	10/26/2021	10408	Bank of America	OCT postage	87.00	290.10
Total 7104-00 · Postage					290.10	290.10
<b>7105-00 · Rent</b>						
Check	10/01/2021	10374	Euronev, Ltd.	October 2021 Rent	3,240.00	3,240.00
Total 7105-00 · Rent					3,240.00	3,240.00
<b>7106-00 · Telephone/Internet</b>						
Check	10/04/2021	10383	Bank of America	August ZOOM.US	14.99	14.99
Check	10/04/2021	10383	Bank of America	Reinstate & Renew Domain Name iamcarsonriver.c...	112.00	126.99
Check	10/04/2021	10383	Bank of America	Reinstate & Renew Domain Name iamcarsonriver.org	112.00	238.99
Check	10/04/2021	10383	Bank of America	July -Microsoft Internet	62.50	301.49
Check	10/04/2021	10383	Bank of America	July - Microsoft 365	5.00	306.49
Check	10/18/2021	10398	Charter Communications	OCT Phone/Internet Svcs.	319.94	626.43
Check	10/26/2021	10408	Bank of America	September ZOOM.US	14.99	641.42
Check	10/26/2021	10408	Bank of America	OCT -Microsoft Internet	62.50	703.92
Check	10/26/2021	10408	Bank of America	OCT- Microsoft 365	5.00	708.92
Total 7106-00 · Telephone/Internet					708.92	708.92
<b>7107-00 · Travel-transport/meals/lodging</b>						
<b>7107-01 · Car Allowance</b>						
General Jo...	10/01/2021			Car Allowance Payroll #20 James	250.00	250.00
General Jo...	10/14/2021			Car Allowance Payroll #21 James	250.00	500.00
General Jo...	10/28/2021			Car Allowance Payroll #22 James	250.00	750.00
Total 7107-01 · Car Allowance					750.00	750.00
<b>7107-00 · Travel-transport/meals/lodging - Other</b>						
Check	10/04/2021	10383	Bank of America	August Bd Mtg Meal	7.48	7.48
Check	10/04/2021	10383	Bank of America	August Bd Mtg Meal	85.77	93.25
Check	10/04/2021	10383	Bank of America	September Bd Mtg Meal	127.11	220.36
General Jo...	10/31/2021			Carmen Schank's meal at 10/20/21 Bd mtg	-10.00	210.36
Total 7107-00 · Travel-transport/meals/lodging - Other					210.36	210.36
Total 7107-00 · Travel-transport/meals/lodging					960.36	960.36
<b>7110-00 · Seminars &amp; Education</b>						
Check	10/01/2021	10380	Board of Regents	Brenda Hunt/APA Conference Registration 10/18/21...	200.00	200.00
Total 7110-00 · Seminars & Education					200.00	200.00
<b>7111-00 · Office Equipment</b>						
Check	10/26/2021	10408	Bank of America	24" Samsung Monitor (2)	299.98	299.98

For internal &amp; discussion purposes only.

Page 4

4:36 PM

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/04/21

## Transaction Detail by Account

Cash Basis

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 7111-00 · Office Equipment					299.98	299.98
<b>7114-00 · Outside Professional Services</b>						
Check	10/26/2021	10408	Bank of America	Web Site Library FIX	1,650.00	1,650.00
Total 7114-00 · Outside Professional Services					1,650.00	1,650.00
<b>7116-00 · Legal</b>						
Check	10/01/2021	10382	King & Russo, Ltd.	Professional Services SEPT 2021	2,000.00	2,000.00
Total 7116-00 · Legal					2,000.00	2,000.00
<b>7117-00 · Lost Lakes Expenses</b>						
Check	10/22/2021	10402	Edwin James	Lost Lakes Maintainance Expenses	110.22	110.22
Total 7117-00 · Lost Lakes Expenses					110.22	110.22
<b>7120-00 · Integrated Watershed Programs</b>						
<b>7120-33 · Watershed Coord IV 2019-22</b>						
<b>7120-38 · WS COORD-REIMBURSABLE</b>						
<b>7120-39 · WS COORD REIMB - Travel</b>						
Check	10/01/2021	10381	Kaylee Maples	3rd Qtr Mileage Reimbursement	19.99	19.99
Total 7120-39 · WS COORD REIMB - Travel					19.99	19.99
<b>7120-40 · WS COORD REIMB- Operations</b>						
Check	10/13/2021	10386	Brenda Hunt	Supplies Reimbursement (WS Moment Video)	38.72	38.72
Total 7120-40 · WS COORD REIMB- Operations					38.72	38.72
<b>7120-43 · WS COORD REIMB- NEON</b>						
Check	10/14/2021	10389	NEON Agency	Creation, PR & Media "Water, One thing the Connec...	8,200.00	8,200.00
Total 7120-43 · WS COORD REIMB- NEON					8,200.00	8,200.00
Total 7120-38 · WS COORD-REIMBURSABLE					8,258.71	8,258.71
<b>7120-33 · Watershed Coord IV 2019-22 - Other</b>						
General Jo...	10/31/2021			October Copies	36.28	36.28
Total 7120-33 · Watershed Coord IV 2019-22 - Other					36.28	36.28
Total 7120-33 · Watershed Coord IV 2019-22					8,294.99	8,294.99
Total 7120-00 · Integrated Watershed Programs					8,294.99	8,294.99
<b>7439-00 · FEMA MAS #10</b>						
<b>7439-05 · Ch Cty Flood Maps (HDR)</b>						
Check	10/15/2021	10394	HDR Engineering, Inc.	Ch Cty Flood Map Revision (7/3121-9/25/21)	3,784.96	3,784.96
Total 7439-05 · Ch Cty Flood Maps (HDR)					3,784.96	3,784.96
<b>7439-07 · River Wranglers</b>						
Check	10/15/2021	10395	River Wranglers	FEMA MAS 10 INV #2 Flood Awareness 7/1/21-9/30...	2,979.53	2,979.53
Total 7439-07 · River Wranglers					2,979.53	2,979.53
<b>7439-00 · FEMA MAS #10 - Other</b>						
General Jo...	10/31/2021			October Copies	3.64	3.64
Total 7439-00 · FEMA MAS #10 - Other					3.64	3.64
Total 7439-00 · FEMA MAS #10					6,768.13	6,768.13
<b>7440-00 · FEMA - MAS #11</b>						
<b>7440-21 · Ruhenstroth ADMP -JE Fuller</b>						
Check	10/05/2021	10384	JE Fuller Hydrology & Geomorpholog...	Ruhenstroth ADMP 2 - 9/1/2021-9/30/2021	17,003.40	17,003.40
Total 7440-21 · Ruhenstroth ADMP -JE Fuller					17,003.40	17,003.40
<b>7440-31 · Smelter Creek LOMR -Kimley Horn</b>						
Check	10/14/2021	10391	Kimley-Horn & Associates, Inc.	Smelter Creek -Svcs thru September 30, 2021	5,746.50	5,746.50
Total 7440-31 · Smelter Creek LOMR -Kimley Horn					5,746.50	5,746.50
<b>7440-51 · Clear Creek LOMR -Cardno</b>						
Check	10/14/2021	10392	Cardno, Inc.	Inv#320550 thru 9/24/21	12,375.00	12,375.00
Total 7440-51 · Clear Creek LOMR -Cardno					12,375.00	12,375.00
<b>7440-61 · CV Flood Forecast Model -HDR</b>						
Check	10/14/2021	10393	HDR Engineering, Inc.	Flood Forecast Model (8/28/21-9/25/21)	588.70	588.70
Total 7440-61 · CV Flood Forecast Model -HDR					588.70	588.70



4:36 PM

## CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/04/21

## Transaction Detail by Account

Cash Basis

October 2021

Type	Date	Num	Name	Memo	Paid Amount	Balance
<b>7440-71 · Web Access System-Michael Baker</b>						
Check	10/14/2021	10388	Michael Baker International, Inc.	Services thru 10/3/2021	4,351.47	4,351.47
Total 7440-71 · Web Access System-Michael Baker					4,351.47	4,351.47
<b>7440-00 · FEMA - MAS #11 - Other</b>						
General Jo...	10/31/2021			October Copies	2.75	2.75
Total 7440-00 · FEMA - MAS #11 - Other					2.75	2.75
Total 7440-00 · FEMA - MAS #11					40,067.82	40,067.82
<b>7441-00 · FEMA - MAS #12</b>						
Check	10/28/2021	10409	Nevada Appeal	MAS 12 RFP Ad published 10/27/21	77.00	77.00
General Jo...	10/31/2021			October Copies	2.82	79.82
Total 7441-00 · FEMA - MAS #12					79.82	79.82
<b>7630-00 · Lyon County Projects</b>						
<b>7630-12 · HWY 50 Right-of-Way Project Exp</b>						
Check	10/26/2021	10406	Farr West Engineering	Engineering Review Inv# 15717	172.00	172.00
Total 7630-12 · HWY 50 Right-of-Way Project Exp					172.00	172.00
Total 7630-00 · Lyon County Projects					172.00	172.00
<b>7640-00 · Churchill County Projects</b>						
<b>7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21</b>						
Check	10/26/2021	10407	Churchill County	Jul-Sep 2021, Lahontan Vly. Wtr. Lvl. Meas.	4,080.00	4,080.00
Total 7640-09 · Lahontan Vly.Wtr.Lvl. 2018-21					4,080.00	4,080.00
<b>7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22</b>						
Check	10/26/2021	10407	Churchill County	Jul-Sep 2021, Dixie Vly Wtr. Lvl. Meas.	4,175.00	4,175.00
Total 7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22					4,175.00	4,175.00
Total 7640-00 · Churchill County Projects					8,255.00	8,255.00
<b>TOTAL</b>						

**CWSD Petty Cash Transaction Record**  
**October 2021**

Date	G/L No.	Description	Debits	Credits	Balance
		Starting Balance			\$100.00
10/12/21	7103-00	Smith's	\$2.14		\$97.86
	Office Supplies	Glass Cleaner			
10/21/21	7103-00	Office Depot	\$30.98		\$66.88
	Office Supplies	HDMI Cable (Cats new computer)			
10/20/21	7107-00	Ernie Schank		\$10.00	\$76.88
	Meals	Carmen Schank meal 10/20/21 Bd Mtg			
10/31/21		Petty Cash Replenishment		\$23.12	
		PETTY CASH BALANCE			\$100.00

Date:

11/1/21

Prepared by:

*C Schank*

Approved by:

*Edwin D. Janer*

:cat

## **AGENDA ITEM #9**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #9 – For Possible Action: Designation of Nondiscrimination Program Coordinator; Adoption of Nondiscrimination Program & Policy; and Approval of Notice of Nondiscrimination Statement for posting

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**DISCUSSION:** Entities that receive grants from the Federal Government must comply with applicable civil rights authorities. When a recipient provides programs and services, and carries out activities, it cannot discriminate against the program beneficiaries based on race, color, national origin (including language), disability, age, sex, or religion. The U.S. Department of Homeland Security (DHS), Office for Civil Rights and Civil Liberties (CRCL) is required to ensure that its recipients are carrying out their programs and activities in a nondiscriminatory manner.

To comply with these requirements CWSD has established a Nondiscrimination Program & Policy, a Notice of Nondiscrimination Statement to be posted on CWSD website and in CWSD office and will designate Catrina Schambra as the Nondiscrimination Program Coordinator.

Please see attached:

- (1) Designation of Nondiscrimination Program Coordinator
- (2) Nondiscrimination Program & Policy
- (3) Notice of Nondiscrimination Statement for posting

**STAFF RECOMMENDATION:** Approve Nondiscrimination Program & Policy, Nondiscrimination Program Coordinator and Notice of Nondiscrimination Statement for posting as presented.

# **Nondiscrimination Program Coordinator**

CWSD representative who ensures compliance with federal nondiscrimination statutes.

## **The Nondiscrimination Program Coordinator:**

1. Ensures information regarding CWSD's Nondiscrimination Program is internally and externally available;
2. Posts and maintains public notice of, and procedures for receipt and processing of complaints;
3. Tracks and reviews complaints received;
4. Trains department staff on CWSD's Nondiscrimination Program and procedures;
5. Provides written updates to complainants on the progress of investigations; and
6. Periodically reviews the efficacy of CWSD's Nondiscrimination Program.

Catrina Schambra has been designated the Nondiscrimination Program Coordinator for Carson Water Subconservancy District.

---

Edwin James, General Manager

Date



# NONDISCRIMINATION PROGRAM

Carson Water Subconservancy District complies with Federal civil rights laws and is committed to providing its programs and services without discrimination in accordance with:

- *Title VI of the Civil Rights Act of 1964*, which prohibits discrimination based on **race, color, or national origin** (including **language**).
- *Section 504 of the Rehabilitation Act of 1973*, which prohibits discrimination based on **disability**.
- *Title IX of the Education Amendments Act of 1972*, which prohibits discrimination based on **sex** in education programs or activities.
- *Age Discrimination Act of 1975*, which prohibits discrimination based on **age**.
- *U.S. Department of Homeland Security regulation 6 C.F.R. Part 19*, which prohibits discrimination based on **religion** in social service programs.

## Definitions

**A. Disability** – A hearing, vision, cognitive, ambulatory, self-care, and/or independent living difficulty.

**B. Limited English Proficient (LEP) Person** – Individuals who do not speak English as their primary language and who have limited ability to read, write, speak, or understand English.

**C. Nondiscrimination Program Coordinator** – CWSD representative who ensures compliance with federal nondiscrimination statutes.

## Policy

CWSD is committed to ensuring that no person is excluded from participation in, denied the benefits of, or subjected to discrimination under any program, activity, or service that it provides. CWSD will not tolerate intimidation, threats, coercion, or discrimination against any individual or group.

Title VI of the Civil Rights Act of 1964 is the overarching civil rights law that prohibits discrimination based on race, color, or national origin, in any program, service or activity that receives federal assistance. Specifically, Title VI assures that “No person in the United States shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefit of, or be otherwise subjected to discrimination under any program or

activity receiving federal assistance.” Nondiscrimination prohibitions have been further broadened and supplemented by related statutes, regulations and executive orders.

CWSD will not restrict an individual in any way from the enjoyment of any advantage or privilege enjoyed by others receiving any service, financial aid, or other benefit under any of its programs, regardless of the funding source for the program. Individuals may not be subjected to criteria or methods of administration which cause adverse impact because of their race, color, or national origin, or have the effect of defeating or substantially impairing accomplishment of the objectives of the program because of race, color or national origin.

CWSD will not tolerate intimidation, threats, coercion, or discrimination against any individual or group, either (1) for the purpose of interfering with any right or privilege guaranteed under law or regulations or (2) because the individual has filed a complaint or has testified, assisted or participated in any way in an investigation, proceeding or hearing or has opposed any CWSD action or decision.

CWSD will take reasonable measures to provide access to individuals with limited ability to speak, write, or understand English and/or to those with disabilities.

## **Procedures**

### **A. Public Notice of the CWSD’s Nondiscrimination Program: Public notice of CWSD’s Nondiscrimination Program will be prominently posted:**

1. In CWSD’s offices; and
2. On CWSD’s website.

### **B. Public Notice / Meeting Planning:**

CWSD’s public notices will include the following text:

*“Reasonable efforts will be made to assist and accommodate individuals with limited ability to speak, write, or understand English and/or to those with disabilities who wish to join the meeting. Please contact Catrina Schambra at (775)887-7450 ([catrina@cwsd.org](mailto:catrina@cwsd.org)), at least two business days in advance so that arrangements can be made.”*

### **C. The Nondiscrimination Program Coordinator:**

1. Ensures information regarding CWSD’s Nondiscrimination Program is internally and externally available;
2. Posts and maintains public notice of, and procedures for receipt and processing of complaints;
3. Tracks and reviews complaints received;
4. Trains department staff on CWSD’s Nondiscrimination Program and procedures;

5. Provides written updates to complainants on the progress of investigations; and
6. Periodically reviews the efficacy of CWSD's Nondiscrimination Program.

#### **D. Grievance Procedures:**

If someone believes they have suffered from discrimination under an CWSD program, they may contact the CWSD Nondiscrimination Program Coordinator to seek informal resolution. If the matter cannot be resolved informally, the following steps will be followed:

1. Within 180 days of the alleged discrimination, complainants may submit a written or verbal complaint to the Nondiscrimination Program Coordinator. Complaints must include the complainant's name, the nature of the complaint, the dates of the alleged discrimination, requested action, and contact information.
2. The Nondiscrimination Program Coordinator will review the complaint and may solicit additional information from the complainant as needed. If additional information is requested and not received, the case may be closed. The case may also be closed if the complainant no longer wishes to pursue their case.
3. A complaint log will be kept by CWSD containing the name and address of the complainant, nature of the complaint, date of submission and results of the investigation.
4. If the complaint is outside the jurisdiction of CWSD, the complainant will be notified of the name and contact information for the appropriate agency with jurisdiction, if known.

#### **E. Complaint Processing:**

If the complaint is within the jurisdiction of CWSD, or informal resolution was not possible, it will be promptly investigated. CWSD's goal is to address complaints within 60 days of receipt, though the time to carefully investigate complaints may be longer depending on the nature of the complaint and complexity of the issue.

#### **F. Preliminary Inquiry:**

CWSD will conduct a preliminary inquiry to determine the need for further investigation.

1. CWSD will notify the complainant in writing that a preliminary inquiry is underway to determine the need for further investigation.
2. If the preliminary inquiry by CWSD indicates that an investigation is warranted, the complainant will be notified in writing and an interview will be scheduled.
3. If the preliminary inquiry indicates an investigation is not warranted, the complainant will be notified in writing of the reasons why and factors considered.



## **G. Complaint Investigation:**

1. Complaints warranting further investigation will be promptly processed by the CWSD Nondiscrimination Program Coordinator. The preponderance of evidence standard will be applied to all complaint investigations. The results of the investigation will be provided to the CWSD Board of Directors for review.
2. The complainant will be notified in writing of the results of the investigation and what actions will be/have been taken in response and a timeline to request review.
3. Records and investigative files will be kept for a minimum of three years.

DRAFT



# NOTICE OF NONDISCRIMINATION

Carson Water Subconservancy District complies with Federal civil rights laws and is committed to providing its programs and services without discrimination in accordance with:

- *Title VI of the Civil Rights Act of 1964*, which prohibits discrimination based on **race, color, or national origin** (including **language**).
- *Section 504 of the Rehabilitation Act of 1973*, which prohibits discrimination based on **disability**.
- *Title IX of the Education Amendments Act of 1972*, which prohibits discrimination based on **sex** in education programs or activities.
- *Age Discrimination Act of 1975*, which prohibits discrimination based on **age**.
- *U.S. Department of Homeland Security regulation 6 C.F.R. Part 19*, which prohibits discrimination based on **religion** in social service programs.

## To File a Complaint

If you think that Carson Water Subconservancy District has failed to provide these services or discriminated in another way based on race, color, national origin (including language), disability, sex, or age, you can file a complaint in person or by mail, fax or email with:

**Edwin James, CWSD General Manager**

**E-mail:** [edjames@cwsd.org](mailto:edjames@cwsd.org)

**Fax:** (775)887-7457

**U.S. Mail:**

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

You can also file a civil rights complaint with the U.S. Department of Homeland Security Office for Civil Rights and Civil Liberties (CRCL):

**E-mail:** [CRCLCompliance@hq.dhs.gov](mailto:CRCLCompliance@hq.dhs.gov)

**Fax:** 202-401-4708

**U.S. Mail:**

U.S. Department of Homeland Security  
Office for Civil Rights and Civil Liberties  
Compliance Branch  
245 Murray Lane, SW  
Building 410, Mail Stop #0190  
Washington, D.C. 20528

For additional information: [www.dhs.gov/crcl](http://www.dhs.gov/crcl)  
Phone: 202-401-1474 Toll-Free: 1-866-644-8360

## Information and Services for Persons with Disabilities and Persons with Limited English Proficiency

Carson Water Subconservancy District

- Provides free aids and services, such as qualified sign language interpreters and written information in other formats (large print, audio, accessible electronic formats, etc.), to communicate effectively with persons with disabilities.
- Provides free language services, such as qualified foreign language interpreters and information written in other languages, to ensure meaningful access to programs and activities for persons with limited English proficiency.

**If you need these services, please contact:**  
**Catrina Schambra, CWSD Nondiscrimination Program Coordinator**  
**Phone:** (775)887-7450  
**E-mail:** [catrina@cwsd.org](mailto:catrina@cwsd.org)

## **AGENDA ITEM #10**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #10 For Possible Action: Adopt Resolution #2021-1 to Accept CWSD/Storey County Hazard Mitigation Plan

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**DISCUSSION:** CWSD has been included as an Annex in the Storey County Hazard Mitigation Plan. Being named in Storey County's plan as a jurisdiction enables CWSD to pursue future FEMA Implementation grants. CWSD Board needs to officially adopt the plan. This plan was presented to CWSD board in July 2020, and they requested a few changes before adopting. Those changes were implemented, and the amended plan was sent to FEMA. Staff was waiting to move forward with board approval. However, a funding opportunity from Nevada Division of Emergency Management will provide cash for Carson River Watershed Regional Drought and Water Sustainability Plan. This plan needs to be adopted to be eligible to receive this funding. Attached is a copy of the CWSD/Storey County Hazard Mitigation Plan and the Resolution to adopt the plan.

**STAFF RECOMMENDATION:** Adopt Resolution #2021-1 as presented.

**Annex A:**  
**Carson Water Subconservancy District**



**Annex A: Carson Water Subconservancy District**  
**Attachment to 2020 Storey County Hazard Mitigation Plan**

<b>1</b>	<b>ONE Introduction .....</b>	<b>1-1</b>
1.1	<b>CARSON WATER SUBCONSERVANCY DISTRICT .....</b>	<b>1-1</b>
<b>2</b>	<b>2. TWO Background: Community Description Section 2 TWO Community Description.....</b>	<b>2-1</b>
2.1	<b>HISTORY, LOCATION, AND GEOGRAPHY .....</b>	<b>2-1</b>
2.2	<b>DEMOGRAPHICS .....</b>	<b>2-3</b>
<b>3</b>	<b>THREE Risk and Vulnerability Assessment .....</b>	<b>3-1</b>
3.3	<b>VULNERABILITY ASSESSMENT .....</b>	<b>3-2</b>
3.3.1	<b>Identifying Critical Infrastructure .....</b>	<b>3-2</b>
3.3.2	<b>Data Limitations .....</b>	<b>3-2</b>
3.3.3	<b>Repetitive Loss Properties .....</b>	<b>3-2</b>
3.3.4	<b>Exposure Assessment .....</b>	<b>3-4</b>
3.4	<b>HAZARD PROFILES AND VULNERABILITY ASSESSMENTS .....</b>	<b>3-4</b>
3.4.1	<b>Alluvial Fan Flooding .....</b>	<b>3-4</b>
3.4.2	<b>Riverine Flooding .....</b>	<b>3-4</b>
3.4.2	<b>Drought.....</b>	<b>3-4</b>
3.4.3	<b>Severe Weather .....</b>	<b>3-4</b>
3.4.4	<b>Wildland Fire (Post Fire).....</b>	<b>3-5</b>
3.4.5	<b>Hazardous Materials Events .....</b>	<b>3-5</b>
<b>4</b>	<b>FOUR Capability Assessment.....</b>	<b>4-1</b>
4.1	<b>LEGAL AND REGULATORY CAPABILITIES .....</b>	<b>4-1</b>
4.2	<b>ADMINISTRATIVE AND TECHNICAL CAPABILITIES .....</b>	<b>4-2</b>
4.3	<b>FINANCIAL CAPABILITIES .....</b>	<b>4-2</b>
4.4	<b>CURRENT MITIGATION CAPABILITIES .....</b>	<b>4-3</b>
<b>5</b>	<b>FIVE Mitigation Strategy .....</b>	<b>5-1</b>
5.1	<b>MITIGATION GOALS AND OBJECTIVES .....</b>	<b>5-1</b>
5.2	<b>IDENTIFYING, EVALUATING, AND PRIORITIZING MITIGATION ACTIONS .....</b>	<b>5-3</b>
<b>6</b>	<b>SIX References.....</b>	<b>6-1</b>



### 1 ONE Introduction

#### 1.1 CARSON WATER SUBCONSERVANCY DISTRICT

The Carson Water Subconservancy District (CWSD) is a unique multi-county, bi-state agency which crosses both agency and political boundaries between counties and other stakeholders. CWSD Board of Directors consists of eleven members with representatives from four counties within the watershed and includes several agricultural representatives. Additionally, two representatives from Alpine County and one representative from Storey County serve on the Carson River Watershed Committee.

CWSD's mission is to work within existing governmental frameworks to promote cooperative action in the Carson River Watershed which crosses both agency and political boundaries. CWSD acts as lead agency for integrated watershed planning and facilitates the [Carson River Coalition](#) (CRC). CWSD strives to involve all counties and communities within the watershed as it develops regional planning and management solutions for the Carson River Watershed. CWSD also works to ensure flood hazards within the region are recognized, prioritized, and addressed.

- CWSD has no regulatory authority.
- CWSD is funded by ad valorem taxes and federal, state, and local grants.
- CWSD is the designated Clean Water Act 208 Planning Agency.
- CWSD's Adaptive Stewardship Plan for the Carson River Watershed meets the funding requirements of EPA's clean water act, section 319.
- CWSD's is a Cooperating Technical Partner (CTP) with FEMA and signed a Charter Agreement with FEMA. As such, CWSD leverages its revenue with FEMA CTP funding.
- CWSD recently completed the 2018 Regional Floodplain Management Plan for the Carson River Watershed.

## **2. TWO Background: Community Description**

### **2.1 HISTORY, LOCATION, AND GEOGRAPHY**

The Carson River Watershed (Watershed) is located east of the Sierra range in Nevada and California (Figure 1). The Watershed is surrounded by mountains ranging in elevation from 6,000 to 11,000 feet MSL and flows north and then east the Carson Sink. The area is seismically active with a complex series of faults spanning a large area of Western Nevada. The Genoa Fault Zone is one of the most active faults in the region (Ramelli, et al., 1999).

The watershed consists of 3,966 square miles, with 606 square miles located in California. The Carson River flows approximately 184 miles from its headwaters in Alpine County, California, to the terminus at the Carson Sink in Churchill County, Nevada. The upper watershed in the Sierra Nevada experiences long, very cold winters and short, moderate to warm summers. The upper elevations receive more than 40 inches of precipitation per year, usually as snowfall, decreasing to about four to eight inches in the arid to semi-arid valley floors. Habitats within the watershed range from dry, salt desert scrublands, and sagebrush steppes to lush mountain meadows, forest, and aspen groves. Watershed characteristics and history are comprehensively detailed in Section 3 of the Carson River Watershed Adaptive Stewardship Plan (CWSD 2017).

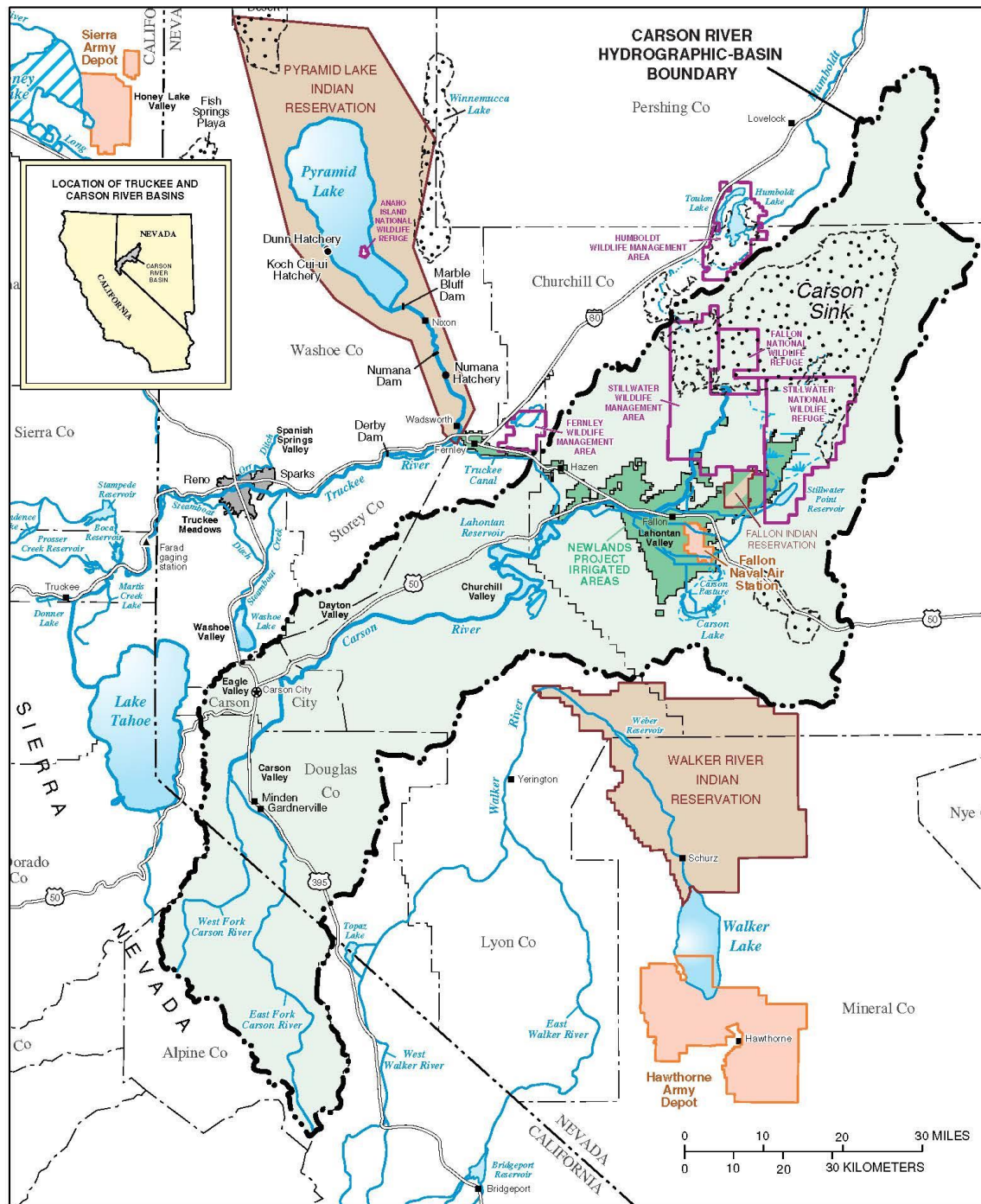


Figure1. USGS hydrologic features map of the Carson River watershed and surroundings.

## 2.2 DEMOGRAPHICS

Population centers in the watershed include the Minden/Gardnerville area in Douglas County, Carson City, Dayton and Silver Springs in Lyon County, Virginia City in Storey County, and Fallon in Churchill County. The physical setting of the watershed has somewhat influenced the occurrence and size of population centers. Localized urban and residential areas (often located along or near the river) are separated by larger areas of ranchlands, farmlands, or sagebrush. Table 2.1 lists each watershed county's entire population and indicates an increase over the last few decades, with Lyon and Douglas Counties experiencing the greatest population growth. Lyon County and Douglas County also provide the greatest opportunities for continued floodplain protection.

<b>Table 2.1 Carson River Watershed Demographics</b>		
County	2000	2019
Alpine County, California	1,113	1,071*
Carson City, Nevada	52,457	55,438
Churchill County, Nevada	23,982	25,387
Douglas County, Nevada	41,259	48,300
Lyon County, Nevada	34,501	54,657
Storey County, Nevada	3,399	4,084
* Alpine County 2015 data		
2000 & 2015 Alpine County Source: US Census Data ( <a href="http://www.data.gov">www.data.gov</a> )		
2019 Source: Nevada Department of Taxation ( <a href="https://tax.nv.gov/Publications/Population_Statistics_and_Reports/">https://tax.nv.gov/Publications/Population_Statistics_and_Reports/</a> )		

### 3 THREE Risk and Vulnerability Assessment

#### 3.1 HAZARD IDENTIFICATION

CSWD tabulated hazard rankings taking into account the historical occurrence of each respective hazard, the potential area of impact when the disaster does occur, and the magnitude. Please see Table 3-1 below for scoring criteria.

**Table 3-1. Vulnerability Ratings Rubric**

		Probability/ Frequency	Magnitude	Onset	Duration
Lowest	1	Highly unlikely (less than every 25 years)	No injuries or deaths expected, minimal property damage	Greater than 30 days of warning	Only brief moments
	2	Fairly unlikely (10-25 years)	Between 1 and 5 injuries or deaths, minor property damage	5-30 days of warning	1-24 hours
	3	Moderate (5-10 years)	Between 5 and 25 injuries or deaths, moderate property damage	1-5 days of warning	Days to weeks
	4	Likely (1-5 years)	Between 25 and 50 injuries or deaths, severe property damage	1-10 hours of warning	Weeks to months
Highest	5	Highly likely (once per year)	Greater than 50 injuries or deaths, catastrophic property damage	No warning	Months to years

In Table 3.2, CWSD addresses 5 hazards which pose a threat in the Carson River Watershed: alluvial fan flooding, riverine flooding, drought, severe weather, wildland fires, and hazardous materials events. CWSD has a regional focus on hazards in the watershed.

Table 3-2. 2020 Carson Water Subconservancy District Hazard Rankings						
	<i>Probability/ Frequency (1=lowest, 5=highest)</i>	<i>Magnitude (1=lowest, 5=highest)</i>	<i>Onset (1=slowest, 5=fastest)</i>	<i>Duration (1=shortest, 5=longest)</i>	<i>Average</i>	<i>Rank</i>
Alluvial Fan Flooding	3.00	5.00	4.00	2.00	3.50	1
Riverine Flooding	3.00	4.00	3.00	3.00	3.25	2
Drought	2.00	3.00	1.00	5.00	2.75	3
Severe Weather	2.00	2.00	3.00	2.00	2.25	4
Wildland Fire (Post Fire)	2.00	3.00	2.00	2.00	2.25	4
Hazardous Materials Event	1.00	1.00	5.00	2.00	2.25	4

## 3.2 PLANNING FOR RISK AND VULNERABILITY

CWSD is a regional watershed planning agency which provides technical, financial, and outreach to Alpine County, California; Carson City, Churchill County, Douglas County, Lyon County, and Storey County Nevada. CWSD is a cooperating technical partner (CTP) with FEMA.

## 3.3 VULNERABILITY ASSESSMENT

In the past, CWSD has participated in various counties' hazard mitigation planning processes. Although each county may have a slight difference in the hazards mitigation scoring, CWSD focuses on flooding, drought, and stormwater hazards.

### 3.3.1 Identifying Critical Infrastructure

Being a regional watershed planning agency CWSD does not own or operate any facilities or infrastructure.

### 3.3.2 Data Limitations

Carson Water Subconservancy District is a regional watershed planning agency. As such, CWSD collects, compiles, and analyzes data from State and Federal Agencies regarding floods, droughts, severe weather, earthquakes, wildland fires, and hazardous materials events.

### 3.3.3 Repetitive Loss Properties

The repetitive loss properties recorded in the Carson River Watershed are listed in Table 3.4.

Table 3.4. Repetitive Losses in Carson River Watershed	
JURISDICTION	REPETITIVE LOSS PROPERTIES:
Alpine County	The only repetitive loss property is in Bear Valley, which is not in the Carson River Watershed.
Carson City	3 repetitive loss properties
Churchill County	1 repetitive loss property
Lyon County	0 repetitive loss properties
Douglas County	Within Douglas County, there are 2 repetitive loss properties in Genoa, 2 repetitive loss properties in Gardnerville, and 5 repetitive loss properties in Minden.
Storey County	0 repetitive loss properties
Source:	Carson River Watershed Floodplain Management Plan 2018



**3.3.4 Exposure Assessment**

Since 1998, CWSD has been collecting and studying various hazards in the Carson River Watershed. CWSD has various studies and data available on [cwsd.org](http://cwsd.org). Examples include the Carson River Watershed Adaptive Stewardship Plan (2017) and the Carson River Watershed Floodplain Management Plan (2018).

**3.4 HAZARD PROFILES AND VULNERABILITY ASSESSMENTS****3.4.1 Alluvial Fan Flooding**

Planning Significance: High

As a cooperative agency, CWSD works with counties to address ways to reduce flood risks in the watershed. On June 6, 2005, CWSD became a Cooperating Technical Partner (CTP) with FEMA. Alluvial fan flooding is defined in the 2018 Carson River Watershed Floodplain Management Plan as “flooding [aka flash flooding] results from intense rainfall during summer thunderstorms on alluvial fan surfaces (gently sloping, fan-shaped landforms common just below mountain canyons). Flash flooding is characterized by high-velocity flows, sediment and bedload transport, erosion and deposition, and unpredictable flow paths.” CWSD has coordinated several alluvial fan drainage studies in the Carson River Watershed. These studies have focused on reducing flood risks in communities with significant risk from flash flooding.

**3.4.2 Riverine Flooding**

Planning Significance: High

As a cooperative agency, CWSD works with counties to address ways to reduce flood risks in the watershed. On June 6, 2005, CWSD became a Cooperating Technical Partner (CTP) with FEMA. Riverine (or main channel) flooding occurs in valley bottoms during large winter storms, when prolonged heavy rain falls on mountain snowpack. Since then CWSD has coordinated several flood studies in the Carson River Watershed. These studies have focused on reducing flood risks.

**3.4.2 Drought**

Planning Significance: High

As a cooperative agency, CWSD works with counties and various water purveyors in the Watershed to ensure adequate water supplies during droughts. CWSD provides regions water supply studies and provides funding assistance to intertie the various water purveyors together to provide water redundancy.

**3.4.3 Severe Weather**

Planning Significance: Moderate

As a cooperative agency, CWSD works with counties to address severe weather. CWSD has conducted several studies evaluating stormwater impacts to various communities in the

Watershed. These studies identify storm hazards and propose various projects to reduce these hazards.

### **3.4.4 Wildland Fire (Post Fire)**

As a cooperative agency, CWSD works with counties to address increased flood hazards due to impacts caused by wildfires.

### **3.4.5 Hazardous Materials Events**

As a cooperative agency, CWSD works with counties to address Hazardous Materials Events as they relate to impacts to surface and groundwater supplies.

## **4 FOUR Capability Assessment**

### **4.1 LEGAL AND REGULATORY CAPABILITIES**

CWSD does not have any legal or regulatory capability but provides technical and financial support to the various communities in the Carson River Watershed.

Table 4.1 is a list of various hazard mitigation support that CWSD provides in the watershed:

Master Plan	If asked, CWSD provides technical assistance, review and / or comment
Zoning Ordinance	If asked, CWSD provides technical assistance, review and / or comment
Subdivision Ordinance	If asked, CWSD provides technical assistance, review and / or comment
Growth management related to water supply	If asked, CWSD provides technical assistance, review and / or comment
Floodplain ordinance	Funded through FEMA, CWSD provides technical assistance and support city/county ordinance update.
Other special purpose ordinance (stormwater, steep slope, wildfire)	With Section 208 funding provided by NDEP, CWSD is providing technical assistance and support for city/county to review Low Impact Development Ordinances.
Stormwater management program	Provides information on ways to reduce storm water through the use of low impact development reports
Reduce flood risk	Provide funding and technical support to reduce flood risks
Water Supply	Provide funding and technical support to enhance water reliability

## 4.2 ADMINISTRATIVE AND TECHNICAL CAPABILITIES

The administrative and technical capability of the CWSD provides an identification of the staff resources available to expedite the actions identified in the Mitigation Strategy.

**Table 4-2: Administrative and Technical Capability**

Staff/Personnel Resources	Position
Planner/Engineer with knowledge of land development/land management practices	Licensed Engineer
Engineer/ Professional trained in construction practices related to buildings and/or infrastructure	Licensed Engineer
Planner/engineer/scientist with an understanding of natural hazards	Watershed Program Manager
Personnel skilled in GIS	Watershed Program Specialist
Floodplain Manager	Water Resources Specialist 2, CFM

## 4.3 FINANCIAL CAPABILITIES

Specific financial and budgetary tools available to CWSD for hazard mitigation include ad valorem taxes from watershed counties.

**Table 4-3: Fiscal Capability**

Financial Resources	Accessible or Eligible to Use (Yes/No/Don't Know)
Community Development Block Grants (CDBG)	No
Capital improvements project funding	No
Authority to levy taxes for specific purposes	CWSD has authority to levy \$.03 per \$100 from assessed valuation of properties located in the Nevada portion of the Watershed.
Fees for water, sewer, gas, or electric service	No
Insurance	No
Impact fees for homebuyers or developers for new developments/homes	No
Incur debt through general obligation bonds	No
Incur debt through special tax and revenue bonds	No
Incur debt through private activity bonds	No

Withhold spending in hazard-prone areas	No
Fire Department, Plan Review fees	No
Ambulance fees	No
Business license and events fees	No
Assistance available through mutual aid agreements/Quad County resources	No

#### **4.4 CURRENT MITIGATION CAPABILITIES**

Table 4-4 lists CWSD's primary strengths and actions taken to increase capabilities.

Table 4-4: CWSD Mitigation Capability

Applicable Programs, Plans, Policies, Regulations, Funding, or Practices	Point of Contact	Strengths	Key Mitigation Accomplishments
Water Law, Flood & Drought Policy, Engineering	Edwin D. James	Understanding of State and Federal Water Law, Legislative Process, Funding Mechanisms to leverage local money to achieve Regional Watershed Management goals	Through FEMA Cooperating Technical Partner grants, assist counties in data collection for flood and mitigation studies & expand community engagement and flood awareness. Procured USBR grant to create Water Marketing Strategy to reduce conflict and ensure water sustainability.
Watershed Program Management	Brenda Hunt	Coordinates integrated watershed management process and facilitates Carson River Coalition Stakeholder group.	Through Watershed Literacy Campaign, help residents understand they live in a watershed and how open floodplain lands are the best defense against flooding.
Watershed Program Specialist	Shane Fryer	Manages and monitors weed grants to reduce wildland fires; assists counties in monitoring river projects	Lead for the Invasive Species Working Group; Uses drones to monitor projects, & coordinates with conservation districts to reduce weeds.
Water Resource Specialist 2	Debbie Neddenriep	Grant Management of FEMA grants from cradle to grave: aka grant.gov, PARS system, ND Grants, and Mapping Information Platform. Coordinate community engagement and flood awareness in Carson River Watershed	Lead for community engagement and flood awareness. Project lead for Floodplains as Community Assets videos.

## **5 FIVE Mitigation Strategy**

### **5.1 MITIGATION GOALS AND OBJECTIVES**

CWSD reviewed the hazard profiles as a basis for developing mitigation goals and objectives. CWSD works with local governments to address mitigation capability as it relates to flooding, drought, severe weather and in some cases, invasive species reduction to reduce wildland fuels.

Mitigation actions are usually grouped into six broad categories: prevention, property protection, public education and awareness, natural resource protection, emergency services, and structural projects. Table 5-1 lists CWSD goals and potential actions selected for this HMP.

Table 5-1: Mitigation Goals		
Goal Number	Goal Description	Objective
1	Goal 1: Promote increased and ongoing involvement in hazard-mitigation planning and projects.	Coordinate Carson River Watershed hazard mitigation planning with local, state, and federal plans. Create Carson River Hazard Mitigation Plan
2	Goal 2: Reduce the possibility of damage and losses due to drought.	Property protection: CWSD works to improve water supply - 2013 Regional Comprehensive Watershed Plan (2013) considers long-term water system viability in the Carson River Watershed.
		Property protection: CWSD works to improve water supply - Water Marketing Strategy for the Carson River Watershed to ensure water supply and reduce conflict between users.
		Create annual water rate report of 13 water purveyors in the Carson River Watershed.
		Property protection: CWSD helps fund USGS well monitoring of water levels in Carson River Watershed.
3	Goal 3: Reduce the possibility of damage and losses due to floods.	2018 Regional Floodplain Management Plan lists potential projects and suggested actions to mitigate flood hazards. This plan was adopted by Storey County Board 12/2018.
		2019 North Dayton Valley Area Drainage Master Plan includes Mark Twain Community of Storey County.
		CWSD is funded through FEMA to assist local counties and city conduct community engagement and flood outreach in the Carson River Watershed.



## 5.2 IDENTIFYING, EVALUATING, AND PRIORITIZING MITIGATION ACTIONS

CWSD identified, evaluated, and prioritized each mitigation action. To complete this task, the STAPLE+E evaluation criteria was used, including rankings of zero for lowest and three for highest priority, acceptance, feasibility etc., and the rankings for each action were totaled. See Table 5-2 for the evaluation criteria.

**Table 5-2: STAPLE+E Evaluation Criteria for Mitigation Actions**

<b>Evaluation Category</b>	<b>Discussion “It is important to consider...”</b>	<b>Considerations</b>
Social	The public Support for the overall mitigation strategy and specific mitigation actions	Community acceptance; adversely affects population
Technical	If the mitigation action is technically feasible and if it is the whole or partial solution	Technical feasibility; Long-term solutions; Secondary impacts
Administrative	If the community has the personnel and administrative capabilities necessary to implement the action or whether outside help will be necessary	Staffing: Funding allocation; Maintenance/operations
Political	What the community and its members feel about issues related to the environment, economic development, safety, and emergency management	Political support; Local champion; Public support
Legal	Whether the community has the legal authority to implement the action, or whether the community must pass new regulations	Local, State, and Federal authority; Potential legal challenge
Economic	If the action can be funded with current or future internal and external sources, if the costs seem reasonable for the size of the project, and if enough information is available to complete a FEMA Benefit Cost Analysis	Benefit/cost of action; Contributes to other economic goals; Outside funding required; FEMA Benefit Cost Analysis
Environmental	The impact on the environment because of public desire for a sustainable and environmentally healthy community	Effect on local flora and fauna; Consistent with community environmental goals; Consistent with local, State and Federal laws

### 6 SIX References

Carson Water Subconservancy District /Brenda Hunt. 2017. Adaptive Stewardship Plan.

Carson Water Subconservancy District /Deborah Neddenriep. 2018. Carson River Watershed Floodplain Management Plan. <http://www.cwsd.org/wp-content/uploads/2018/10/2018-10-18-RFMP-Bd-Approved-Final.pdf>.



# CARSON WATER SUBCONSERVANCY DISTRICT

## Resolution of the Carson Water Subconservancy District Board of Directors

### Adoption of the 2020 CWSD/Storey County Hazard Mitigation Plan

**WHEREAS**, Carson River Watershed has historically experienced severe damage from natural and human caused hazards such as flooding, wildfire, drought, thunderstorms/high winds, severe weather and hazardous materials incidents on many occasions in the past century; resulting in loss of property and life, economic hardship, and threats to public health and safety; and

**WHEREAS**, the Carson Water Subconservancy District (CWSD) Storey County Hazard Mitigation Plan (the Plan) has been developed and updated with research and work by the CWSD in association and cooperation with the Storey County Planning Team for the reduction of hazard risk to the community; and

**WHEREAS**, the Plan specifically addresses hazard mitigation strategies and plan maintenance procedures for Carson River Watershed; and

**WHEREAS**, the Plan recommends several hazard mitigation actions/projects that will provide mitigation for specific natural and human caused hazards that impact Carson River Watershed with the effect of protecting people and property from loss associated with these hazards.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Carson Water Subconservancy District (CWSD), that:

1. The Plan is hereby adopted as an official plan of CWSD.
2. The respective officials identified in the mitigation strategies of the Plan are hereby directed to pursue implementation of the recommended actions assigned to them.
3. Future revisions and Plan maintenance required by the Mitigation Act of 2000 and FEMA, are hereby adopted as a part of this resolution for a period of five (5) years from the Date of the Resolution.
4. An annual report on the progress of the implementation elements of the Plan shall be presented to the Board of Directors of the CWSD each calendar year.

**APPROVED AND ADOPTED** this 17<sup>th</sup> day of November 2021, by the Board of Directors of Carson Water Subconservancy District.

\_\_\_\_\_  
R. Stacie Giomi, Chairman

ATTEST:

\_\_\_\_\_  
Catrina Schambra, Secretary to the Board

APPROVED AS TO FORM AND PROCEDURE:

\_\_\_\_\_  
Patrick O. King, Esq., General Counsel

## **AGENDA ITEM #11**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item 11– For Possible Action: Approval of Amendment to CWSD Bylaws to include addition of Storey County member

---

**DISCUSSION:** This item amends Carson Water Subconservancy Bylaws to include Storey County Directors as official members of the Board.

**STAFF RECOMMENDATION:** Approve amendment to update Bylaws as presented.

AMENDED

~~BY-LAWS~~BYLAWS

of the

CARSON WATER SUBCONSERVANCY DISTRICT

OFFICES

Carson Water Subconservancy District shall maintain its principal office for the transaction of its business in Carson City, State of Nevada, unless otherwise designated by the Board of Directors.

SEAL

The Carson Water Subconservancy District shall have a common seal consisting of a circle having in its circumference the words "Carson Water Subconservancy District of Nevada, organized September 18, 1959."

BOARD OF DIRECTORS

1. The Board of Directors shall consist of ~~thirteen~~ ~~eleven~~ members from Carson City, Lyon County, Douglas County, ~~and~~ Churchill County, ~~and Storey County~~, Nevada in accordance with Chapter 621, Statutes of Nevada, 1989, and two members from Alpine County, California under the Joint Powers Agreement by and between the Carson Water Subconservancy District and Alpine County entered into June 19, 2001 and duly recorded in Douglas County at Bk 1001m Pg 1486, Document No. 0524377 on October 5, 2001. Section 10 of the Carson Water Subconservancy District Act, being chapter 621, Statutes of Nevada 1989, as last amended by chapter 189, Statutes of Nevada 1999, at page 922, was amended effective July 1, 2021 to include Storey County members. Eight ~~Seven~~ members including ~~Seven~~ ~~six~~ from Nevada shall constitute a quorum, but no action shall be taken by the Board without the affirmative vote of at least ~~seven~~ ~~six~~ Nevada members.

2. The Directors shall be appointed by their appropriate counties in accordance with the law and shall serve in accordance with the terms set forth in NRS 621. Vacancies in the Board of Directors shall be filled by the authority that appointed the member whose position is vacant.

3. The Board of Directors shall have the power to conduct, manage and control the affairs and business of the Carson Water Subconservancy District and to make rules consistent with the laws of the State of Nevada for the guidance of the officers and management of the affairs of the said Carson Water Subconservancy District.

## OFFICERS

The officers of this organization shall be ~~Chairman~~Chairperson, Vice ~~Chairman~~Chairperson, Secretary and Treasurer. All officers shall be elected at the annual meeting of the Board of Directors and shall serve until the next annual meeting. All officers shall be bonded in accordance with the recommendation of the Carson Water Subconservancy District auditors.

1. ~~Chairman~~Chairperson

The ~~Chairman~~Chairperson of the Board shall preside over all meetings of the Carson Water Subconservancy District and the directors.

The ~~Chairman~~Chairperson, or his/her designate, shall sign all contracts and other written instruments, which shall have first been approved by the Board of Directors, and shall have the right to draw checks upon the treasury when thereto directed by the Board of Directors, and countersigned by the Treasurer or Vice ~~Chairman~~Chairperson.

2. Vice ~~Chairman~~Chairperson

In the case of absence of the ~~chairman~~Chairperson, or his/her inability to act, the ~~Vice chairman~~Chairperson shall act as ~~chairman-of~~Chairperson of the board, provided however that the ~~Vice chairman may~~Chairperson may countersign checks in the absence of either the treasurer or ~~Chairperson~~chairman.

4. Secretary

The Secretary shall keep a full and complete record of the proceedings of the Board of Directors and of all regular and special meetings held thereby; shall keep the seal of the Carson Water Subconservancy District and affix the same to papers and instruments as may be required in the regular scope of business; shall be responsible for all notices as may be necessary or proper, including, but not limited to, compliance with the Nevada Open Meeting Law; shall supervise and control the keeping of the books and accounts of the Carson Water Subconservancy District; shall be the repository for and shall attest all Carson Water Subconservancy District contracts; shall countersign all checks; and shall discharge such other duties as pertain to the office or as are prescribed by the Board of Directors. The Secretary may or may not be a member of the board.

5. Treasurer

The Treasurer shall maintain a familiarity with all funds of the Carson Water Subconservancy District including, but not limited to, deposits and disbursements of the funds of the Carson Water Subconservancy District as may be approved by the Board. Except as may otherwise be provided herein, such funds shall be paid out only on the check of the Carson Water Subconservancy District upon two signatures which, shall be any two of the following: ~~Chairperson~~Chairman, Vice ~~Chairperson~~Chairman, Treasurer, Secretary, General Manager or Administrative Assistant. The Treasurer shall report to the ~~Chairman~~Chairperson

and Directors at regular or special meetings of the Board, or whenever requested, an account of all the transactions and the financial condition of the Carson Water Subconservancy District.

#### 6. Absence of Officers

In case of the absence of any officer of the Carson Water Subconservancy District, or for any other reason that the Board may deem sufficient, the Board may delegate, for the time being, the powers or duties, or any of them of such officer to any other officer, or to any director, provided a majority of the entire Board concur therein.

### MEETINGS OF THE CARSON WATER SUBCONSERVANCY DISTRICT

1. The Carson Water Subconservancy District shall hold regular meetings duly noticed in compliance with the Nevada Open Meeting Law. The subject meetings shall continue until the business of the day shall be completed or until there shall be a recess to a further date and time certain.
2. There shall be an annual meeting of the Board of Directors held in the month of January of ~~each and every~~each year at which time officers will be elected and committee members will be confirmed.
3. Meetings of the Board of Directors may be held at any time within or without the Carson Water Subconservancy District and at any place so designated by the Board of Directors.
4. Special meetings of the members of the Board of Directors may be called at any time by the ~~Chairperson~~ Chairman or Vice ~~Chairman~~ Chairperson or at the written request of at least four (4) members of the Board.

### NOTICES

1. Notice of all meetings of the Carson Water Subconservancy District shall be in compliance with the Nevada Open Meeting Law, with copies provided to each member of the Board of Directors as prescribed by the Nevada Open Meeting Law.
2. Whenever under the provisions of these ~~By-Law~~Bylaws notice is required to be given any director, or officer or employee, it shall not be construed to mean verbal notice, but such notice shall be given in writing, by mail, by hand delivery, by fax or by e-mail to the director's residence, place of business or county commission/city supervisor office.

### AMENDMENTS

These ~~Bylaws~~ By-Laws may be repealed, altered, or amended, or new ~~Bylaws~~ By-Laws may be adopted by the vote of the Board of Directors which constitutes a majority of the voting power of the entire Board.

Whenever any amendment or new ~~Bylaw~~By-Law is adopted, it shall be copied in the book of ~~By-Laws~~Bylaws with the original ~~Bylaws~~By-Laws, and immediately after them. If any



~~By-Law~~bylaw is repealed, the fact of the repeal, with the date of the meeting at which the repeal was made, shall be filed in said book.

### FISCAL YEAR

The fiscal year of the Carson Water Subconservancy District shall begin on the 1<sup>st</sup> day of July each year.

### KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, Secretary of the Carson Water Subconservancy District, does hereby certify that the above and foregoing ~~Bylaws~~By-Laws, which include amendments to the original and/or previously revised ~~Bylaws~~By-Laws, were duly adopted by the Directors as the ~~By-Laws~~Bylaws of the said Carson Water Subconservancy District on the ~~17th~~1 day of ~~November~~March, 2021 2008, and that the same do now constitute the ~~Bylaws~~By-Laws of the Carson Water Subconservancy District.

ATTEST: \_\_\_\_\_

Toni M. Le

Catrina Schambraffer, Secretary to the

Board

Amended 11-17-21

## **AGENDA ITEM #12**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #12 – For Possible Action: Presentation by Casey Neilon on  
CWSD FY2020-21 Audit

---

**DISCUSSION:** Attached are the Financial Statements of the FY 2020-21 Audit. A representative from Casey Neilon will give a presentation of the audit report.

**STAFF RECOMMENDATION:** Approve the audit as submitted.

Financial Statements

June 30, 2021

Carson Water Subconservancy District

Draft - for discussion purposes

Independent Auditor's Report.....	1
Management's Discussion and Analysis .....	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position .....	8
Statement of Activities.....	9
Fund Financial Statements	
Balance Sheet – Governmental Funds .....	10
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds .....	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds.....	13
Notes to Financial Statements .....	14
Required Supplementary Information	
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	28
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund .....	29
Notes to the Required Supplementary Information.....	30
Schedule of Changes in Net Pension Liability .....	31
Schedule of Contributions.....	32
Supplementary Information	
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund.....	33
Compliance Section	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	34
Schedule of Prior Year Findings.....	36
Auditor's Comments.....	40

*Casey Neilson, Inc.*  
**Accountants and Advisors**

**Independent Auditor's Report**

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2021, 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 of the Carson Water Subconservancy District as of June 30, 2021, 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.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information on pages 4-7 and 28-32 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 capital projects fund 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 Supplementary 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**

Eide Bailly L.L.P. previously audited Carson Water Subconservancy District 's June 30, 2020 financial statements, and they expressed an unmodified audit opinion on those audited financial statements in their report dated November 30, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 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 November 1, 2021, 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  
November 1, 2021



Management's Discussion and Analysis  
June 30, 2021  
Carson Water Subconservancy District

Draft - for discussion purposes

CARSON WATER SUBCONSERVANCY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021

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This section of the Carson Water Subconservancy District's (District) annual financial report presents management's analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. The Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

**FINANCIAL HIGHLIGHTS –**

1. In FY 2020/21, the fund balance for the General Fund decreased by \$15,131. The main reason for the decrease was due to internal fund transfers from the General Fund to other funds.
2. In FY 2020/21, the fund balance for the Capital Projects Fund increased by \$148,620. The increase was due to an internal transfer from the General Fund.
3. In FY 2020/21, the fund balance for the Floodplain Fund balance decreased by \$73,258. The decrease was due to a fund specific project expense and a transfer to 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, 2021

**Government-wide Financial Analysis**

**Statement of Net Position**

	2021	2020
ASSETS		
Current and other assets	\$ 2,203,219	\$ 2,110,529
Capital assets, net of accumulated depreciation	5,886,113	5,888,448
Total assets	<u>8,089,332</u>	<u>7,998,977</u>
DEFERRED OUTFLOWS OF RESOURCES	113,081	100,619
	<u>8,202,413</u>	<u>8,099,596</u>
LIABILITIES		
Current liabilities, excluding bond payments	235,361	321,865
Due to grantors	59,053	-
Bond payments due to other governments	1,945,282	2,153,252
Accrued compensated absences	90,314	32,200
Net pension liability	785,467	763,898
Total liabilities	<u>3,115,477</u>	<u>3,271,215</u>
DEFERRED INFLOWS OF RESOURCES	59,698	66,819
	<u>3,175,175</u>	<u>3,338,034</u>
NET POSITION		
Net investment in capital assets	3,940,831	3,735,196
Unrestricted	1,086,407	1,026,366
	<u>\$ 5,027,238</u>	<u>\$ 4,761,562</u>

**Statements of Activities**

	2021	2020
REVENUE		
Program revenue		
Operating grants and contributions	\$ 607,429	\$ 955,063
General revenue		
Ad valorem taxes	1,462,891	1,379,557
Investment income	8,440	33,384
Leases	56,654	47,250
Miscellaneous	650	2,122
Total revenue	<u>2,136,064</u>	<u>2,417,376</u>
EXPENSES		
General government	1,870,388	2,237,328
Total expenses	<u>1,870,388</u>	<u>2,237,328</u>
CHANGE IN NET POSITION	265,676	180,048
BEGINNING NET POSITION BALANCE	4,761,562	4,581,514
ENDING NET POSITION BALANCE	<u>\$ 5,027,238</u>	<u>\$ 4,761,562</u>

The change in Net Position from 2020 to 2021 was an increase of \$265,676.

CARSON WATER SUBCONSERVANCY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021

**Fund Financial Statements**

Governmental Activities

**GENERAL FUND:**

**REVIEW OF REVENUE**

	2021	2020
Intergovernmental revenue		
Ad valorem taxes	\$ 1,462,891	\$ 1,379,557
Grants	596,531	944,663
Total intergovernmental revenue	<u>2,059,422</u>	<u>2,324,220</u>
Miscellaneous revenue		
Contributions	10,898	10,400
Investment income	3,078	12,665
Water lease	56,654	47,250
Miscellaneous	650	2,122
Total miscellaneous revenue	<u>71,280</u>	<u>72,437</u>
Total revenue	<u>\$ 2,130,702</u>	<u>\$ 2,396,657</u>

The change in revenues to the General Fund from 2020 to 2021 was due to a decrease in grants and an increase in taxes.

**REVIEW OF EXPENSES**

	2021	2020
Operating expenses		
Services and supplies	\$ 1,213,546	\$ 1,613,430
Administrative services	571,287	550,531
Intergovernmental expenses		
Services and supplies	250,000	250,000
Capital outlay	1,000	1,500
Total expenses	<u>\$ 2,035,833</u>	<u>\$ 2,415,461</u>

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

**CAPITAL PROJECT FUND**

**CHANGE IN FUND BALANCE**

	2021	2020
Miscellaneous revenue		
Interest income	\$ 3,620	\$ 13,633
Transfer from other fund	145,000	-
Total revenue	<u>148,620</u>	<u>13,633</u>
Expenditures		
Services and supplies	-	-
Change in fund balance	<u>\$ 148,620</u>	<u>\$ 13,633</u>

The increase in the Capital Project Fund was due to an internal transfer from the General Fund.

CARSON WATER SUBCONSERVANCY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021

---

**FLOODPLAIN FUND**

**CHANGE IN FUND BALANCE**

	2021	2020
Miscellaneous revenue		
Interest income	\$ 1,742	\$ 7,086
Total revenue	<u>1,742</u>	<u>7,086</u>
Expenditures		
Services and supplies	40,000	-
Transfer to other fund	35,000	
Total expenses	<u>75,000</u>	<u>-</u>
Change in fund balance	<u>\$ (73,258)</u>	<u>\$ 7,086</u>

In FY 2020/21, the Floodplain Fund balance decreased by \$75,258 due a fund specific project expense and a transfer to the General Fund.

**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, 2021, 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, 2021 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 2021/22 the fund balance in the General Fund will increase slightly. The increase of funds will come from additional grants that CWSD anticipates receiving that were not available when the 2021/22 budget was approved. It is anticipated that the Floodplain Fund will increase slightly due to funds received from Story County that were not available when the 2021/22 budget was approved. The Capital Project Fund will increase due to the transfer of funds from the General Fund. These funds will be used to pay for future regional water systems.

Carson Water Subconservancy District

Statement of Net Position

June 30, 2021

	Governmental Activities
Assets	
Cash and investments	\$ 2,028,470
Due from grantors	94,343
Due from other governments	77,166
Prepaid expenses	3,240
Capital assets	
Water rights and water usage capacity	5,883,357
Other capital assets, net of accumulated depreciation	2,756
Total assets	8,089,332
Deferred Outflows of Resources - Pension Requirement	113,081
Total assets and deferred outflows of resources	8,202,413
Liabilities	
Current liabilities	
Accounts payable	235,361
Due to grantors	59,053
Current portion of bond payment obligations due to other governments	212,150
Long-term liabilities	
Net pension liability	785,467
Accrued compensated absences	90,314
Bond payment obligations due to other governments, net of current portion	1,733,132
Total liabilities	3,115,477
Deferred Inflows of Resources - Pension Requirement	59,698
Total liabilities and deferred inflows of resources	3,175,175
Net Position	
Net position	
Net investment in capital assets	3,940,831
Unrestricted	1,086,407
Total Net Position	\$ 5,027,238

Carson Water Subconservancy District

Statement of Activities

Year Ended June 30, 2021

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	\$ 1,870,388	\$ -	\$ 607,429	\$ (1,262,959)
	General Revenue			
	Ad valorem taxes			1,462,891
	Investment income			8,440
	Water lease			56,654
	Miscellaneous			650
	Total general revenue			1,528,635
	Change in Net Position			265,676
	Net Position, Beginning of Year			4,761,562
	Net Position, End of Year			\$ 5,027,238

Carson Water Subconservancy District

Balance Sheet – Governmental Funds

June 30, 2021

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 731,498	\$ 366,869	\$ 930,103	\$ 2,028,470
Due from grantors	94,343	-	-	94,343
Due from other governments	77,166	-	-	77,166
Prepaid expenses	3,240	-	-	3,240
Due from other funds	35,000	-	-	35,000
<b>Total assets</b>	<b>\$ 941,247</b>	<b>\$ 366,869</b>	<b>\$ 930,103</b>	<b>\$ 2,238,219</b>
<b>Liabilities</b>				
Accounts payable	\$ 235,361	\$ -	\$ -	\$ 235,361
Due to grantors	59,053	-	-	59,053
Due to other funds	-	35,000	-	35,000
<b>Total liabilities</b>	<b>294,414</b>	<b>35,000</b>	<b>-</b>	<b>329,414</b>
<b>Fund Balance</b>				
Committed				
Nonspendable prepaids	3,240	-	-	3,240
Capital projects fund	-	-	930,103	930,103
Special revenue fund	-	331,869	-	331,869
Assigned				
Designated for subsequent year's expenditures	509,410	-	-	509,410
Unassigned	134,183	-	-	134,183
<b>Total fund balance and other credits</b>	<b>646,833</b>	<b>331,869</b>	<b>930,103</b>	<b>1,908,805</b>
<b>Total Liabilities, Fund Balance and Other Credits</b>	<b>\$ 941,247</b>	<b>\$ 366,869</b>	<b>\$ 930,103</b>	<b>\$ 2,238,219</b>



Carson Water Subconservancy District  
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds  
June 30, 2021

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

Fund Balance and Other Credits - Governmental Funds		\$ 1,908,805
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds		
Governmental capital assets	\$ 5,910,143	
Less accumulated depreciation	<u>(24,030)</u>	5,886,113
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		113,081
Current and long-term liabilities which are not due and payable in the current period and, therefore, are not reported in the governmental funds		
Accrued compensated absences	(90,314)	
Net pension liability	(785,467)	
Bond payment obligations due to other governments	<u>(1,945,282)</u>	(2,821,063)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		<u>(59,698)</u>
Net Position of Governmental Activities		<u><u>\$ 5,027,238</u></u>

Carson Water Subconservancy District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2021

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Revenue				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,462,891	\$ -	\$ -	\$ 1,462,891
Grants	596,531	-	-	596,531
Total intergovernmental revenue	2,059,422	-	-	2,059,422
Miscellaneous				
Contributions	10,898	-	-	10,898
Investment income	3,078	1,742	3,620	8,440
Water lease	56,654	-	-	56,654
Miscellaneous	650	-	-	650
Total miscellaneous revenue	71,280	1,742	3,620	76,642
Total revenue	2,130,702	1,742	3,620	2,136,064
Expenditures				
Current				
General government				
Salaries	452,243	-	-	452,243
Benefits	119,044	-	-	119,044
Service and supplies	1,213,546	40,000	-	1,253,546
Debt service				
Principal	207,970	-	-	207,970
Interest	42,030	-	-	42,030
Capital outlay	1,000	-	-	1,000
Total expenditures	2,035,833	40,000	-	2,075,833
Other Financing Sources (Uses)				
Transfers from other funds	35,000	-	145,000	180,000
Transfers to other funds	(145,000)	(35,000)	-	(180,000)
Total transfers	(110,000)	(35,000)	145,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	(15,131)	(73,258)	148,620	60,231
Fund Balance, Beginning of Year	661,964	405,127	781,483	1,848,574
Fund Balance, End of Year	\$ 646,833	\$ 331,869	\$ 930,103	\$ 1,908,805

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, 2021

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

Net Change in Fund Balance and Other Credits - Governmental Funds	\$ 60,231
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	1,000
Less current year depreciation expense	(3,335)
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	207,970
Pension expense - actuarial liability in excess of actual contributions made	(1,986)
Change in long-term accrued compensated absences	1,796
Change in Net Position of Governmental Activities	<u>\$ 265,676</u>

**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 Powers Agreement, and in 2021 Storey County became a member of the District through Nevada legislative action.

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

**Basic Financial Statements - Government-Wide Statements**

The basic financial statements include both government-wide and fund financial information. The government-wide financial statements are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations.

**Basic Financial Statements - Fund Accounting**

The financial transactions of the District are reported in the general fund, special revenue fund and capital projects fund. The operations of the funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures. The District's funds are governmental funds. Governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. The recorded fund balance (net current assets) is considered a measure of "available spendable resources". Operating statements for governmental funds present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

**Note 1 - Summary of Significant Accounting Policies (Continued)****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 Fund – 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 and 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. When revenue is due, but will not be collected within 60 days, the receivable is recorded and an offsetting deferred revenue account is established.

**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.

**Note 1 - Summary of Significant Accounting Policies (Continued)****Budgets and Budgetary Accounting (Continued)**

In accordance with State Statute, actual expenditures may not exceed budgeted appropriations in the government function categories of the General Fund, except as specifically permitted in NRS 354.626.

An encumbrance system is not utilized by the District.

**Cash and Investments**

The District's cash and investments include cash on deposit at two commercial banks and in the State Treasurer's Local Government Investment Pool ("LGIP").

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 Grantors**

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

**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, 2021 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, 2021.

**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.

**Note 1 - Summary of Significant Accounting Policies (Continued)****Capital Assets (Continued)**

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. The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. The District has determined there were no indicators of asset impairment during the year ended June 30, 2021.

**Accrued Compensated Absences**

Compensated absences are accounted for in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, which requires that a liability for compensated absences relating to services already rendered and that are not contingent on a specified event be accounted for in the period those services are rendered or those events take place. Governmental funds report compensated absences only if they have matured as a result of employee resignations, terminations and retirements. The fund liability is defined as those benefits actually paid or accrued as a result of employees who have terminated employment by June 30, 2021. The total accrued compensated absences are reported on the Statement of Net Position.

**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.

**Note 1 - Summary of Significant Accounting Policies (Continued)****Equity Classifications**

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

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.

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.



**Note 1 - Summary of Significant Accounting Policies (Continued)****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 comparability and is not considered a full disclosure of transactions for 2019-2020. Such information can only be obtained by referring to the audit report for that year. statements.

**Subsequent Events**

Subsequent events have been evaluated through November 1, 2021, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

**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, 2021:

Cash in Bank	\$ 56,675
Local Government Investment Pool	<u>1,971,795</u>
	<u>\$ 2,028,470</u>

The District maintains its checking accounts in commercial banks located in Nevada. By provisions of statutes, the District is required to deposit all money in banks or savings and loans associations located in the state of Nevada. The bank balances at June 30, 2021 totaled \$56,675. Custodial credit risk is the risk that in the event of a bank or brokerage failure, the Board's deposits may not be returned. District's bank deposits are covered by Federal Deposit Insurance Corporation (FDIC) insurance.

Interest rate risk is the risk that changes in interest rates will adversely affect the value of investments. The District does not have a formal policy regarding interest rate risk. The District is invested in the Local Government Investment Pool as of June 30, 2021, which operates under NRS and is administered by the Office of the State Treasurer. The LGIP invests in securities as allowed by statute. The LGIP is valued at NAV and therefore is not valued according to the hierarchy. At June 30, 2021, the LGIP maintains a weighted average maturity of 150 days or less. The District does not have a formal policy regarding credit risk or concentration of credit risk.

**Note 4 - Capital Assets**

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

	<u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2021</u>
Capital assets, not being depreciated				
Water rights	\$ 1,371,000	\$ -	\$ -	\$ 1,371,000
Water usage capacity	<u>4,512,357</u>	<u>-</u>	<u>-</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	25,786	1,000	-	26,786
Less accumulated depreciation and amortization				
Office equipment	<u>20,695</u>	<u>3,335</u>	<u>-</u>	<u>24,030</u>
Total depreciable assets, net	<u>5,091</u>	<u>(2,335)</u>	<u>-</u>	<u>2,756</u>
Net capital assets	<u>\$ 5,888,448</u>	<u>\$ (2,335)</u>	<u>\$ -</u>	<u>\$ 5,886,113</u>

**Note 5 - Accrued Compensated Absences**

The following schedule summarizes the changes in accrued compensated absences at June 30, 2021:

Balance, beginning of year	\$ 92,110
Additions	36,037
Uses	<u>(37,833)</u>
Balance, end of year	<u>\$ 90,314</u>

The compensated absences liability attributable to the governmental activities will be liquidated by the General Fund.

**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, 2021:

Principal Outstanding July 1, 2020	Additions/ Issued	Payments	Principal Outstanding June 30, 2021	Current Portion June 30, 2021
\$ 2,153,252	\$ -	\$ 207,970	\$ 1,945,282	\$ 212,150

The annual requirements to amortize the obligation are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total Payment
2022	\$ 212,150	\$ 37,850	\$ 250,000
2023	216,414	33,586	250,000
2024	220,764	29,236	250,000
2025	225,201	24,799	250,000
2026-2029	946,990	53,010	1,000,000
2030	123,763	1,237	125,000
	<u>\$ 1,945,282</u>	<u>\$ 179,718</u>	<u>\$ 2,125,000</u>

Total interest expense of \$42,030 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2021.

**Note 7 - Lease Transactions**

The District has an extended agreement to lease office space in Carson City, Nevada through June 30, 2022. Payments were \$3,146 per month at June 30, 2021 and subject to an annual escalation. Minimum future rental payments under the non-cancelable operating lease for the remaining term of the lease are as follows:

Fiscal Years Ending June 30,	
2022	\$ 38,880

**Note 7 - Lease Transactions (Continued)**

The District entered into a five-year lease agreement, commencing October 1, 2015, with Carson City (City) to lease to the City 526.25-acre feet of water rights, including storage rights in Mud Lake Reservoir. The City paid \$103 per acre foot during the first water delivery season, and that amount is adjusted each year determined by and equal to the percentage change in the Consumer Price Index for All Urban Consumers. Lease income from the City included in the financial statements was \$55,850 for the year ended June 30, 2021.

**Note 8 - Pensions****General Information About the Pension Plan***Plan Description*

PERS (PERS or 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 capacity 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 and for members entering the System on or after July 1, 2015. 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 entering the system prior to January 1, 2010 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.

**Note 8 – Pensions (Continued)****General Information About the Pension Plan (Continued)**

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, 2019, 2020 and 2021 the Statutory Employer/employee matching rate was 14.50%, 15.25% and 15.25% respectively, for Regular employees. The Employer-pay contribution (EPC) rate was 28.00%, 29.25% and 29.25% for each of the fiscal years ended June 30, 2019, 2020 and 2021 respectively, for Regular employees.

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

At June 30, 2021, the District reported a liability of \$785,467 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020. At June 30, 2020 the District's proportion was .00550%, which was a decrease of .00005% from its proportion measured at June 30, 2019.

**Note 8 – Pensions (Continued)****Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

For the year ended June 30, 2021, the District recognized pension expense of \$62,043. 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, 2021.

At June 30, 2021, 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	\$ 23,826	\$ 9,902
Changes of assumptions	21,540	-
Net difference between projected and actual investment earnings on pension plan investments	-	28,968
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,658	20,828
Contributions subsequent to the measurement date	60,057	-
	<u>\$ 113,081</u>	<u>\$ 59,698</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,	
2022	\$ (17,160)
2023	1,647
2024	2,918
2025	4,258
2026	1,498
2027	165
	<u>\$ (6,674)</u>

**Note 8 – Pensions (Continued)****Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.13 years for the measurement period ending June 30, 2020.

Reconciliation of the net pension liability at June 30, 2021 is as follows:

Beginning net pension liability	\$ 763,898
Pension expense	62,043
Employer contributions	(57,386)
Current year net deferred (inflows) and outflows	<u>16,912</u>
Ending net pension liability	<u>\$ 785,467</u>

**Actuarial Assumptions**

The System's net pension liability was measured as of June 30, 2020, 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:

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience review completed in 2020.

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, 2020 funding actuarial valuation

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. 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, 2020, 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, 2021.

**Note 8 – Pensions (Continued)****Investment Policy**

The System's policies which determine the investment portfolio target asset allocation are established by the Nevada PERS Retirement Board. 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 Board's adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private Markets	12%	6.65%

\*As of June 30, 2020, 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, 2020, 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	\$ 1,195,634	\$ 785,467	\$ 409,930

**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](http://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.



**Note 9 - Other Post Employment Retirement Benefits (OPEB) (Continued)****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 obligation as of June 30, 2021. There are no retirees currently receiving benefits.

**Note 10 - Interfund Receivables, Payables and Transfers**

The interfund balances reported on the governmental funds balance sheet as of June 30, 2021 was attributable to cash being transferred after the balance sheet date. All amounts were settled within 60 days of year end.

Interfund transfers reported on the governmental statement of revenues, expenditures, and changes in fund balances are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

**Note 11 - Contingencies and Risk Management**

There were no claims pending or unresolved disputes involving the District at June 30, 2021.

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 entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$2,298,714 of which the District has expended approximately \$1,519,433.

During 2020, the world-wide Coronavirus pandemic impacted National and Global economies. The District is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, while the District's programs have continued operations under current funding arrangements, the overall current and future impact to the District as a result of this pandemic is unknown.

Required Supplementary Information  
June 30, 2021

Carson Water Subconservancy District

Draft - for discussion purposes

# Carson Water Subconservancy District

## Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021				2020
	Budgeted Amounts		Actual	Variance	Actual (Memorandum Only)
	Original	Final			
Revenue					
Intergovernmental revenue					
Ad valorem taxes	\$ 1,482,390	\$ 1,482,390	\$ 1,462,891	\$ (19,499)	\$ 1,379,557
Grants	463,797	640,953	596,531	(44,422)	944,663
Total intergovernmental revenue	1,946,187	2,123,343	2,059,422	(63,921)	2,324,220
Miscellaneous					
Contributions	10,733	10,898	10,898	-	10,400
Investment income	8,166	4,821	3,078	(1,743)	12,665
Water lease	51,765	51,765	56,654	4,889	47,250
Miscellaneous	6,400	6,400	650	(5,750)	2,122
Total miscellaneous revenue	77,064	73,884	71,280	(2,604)	72,437
Total revenue	2,023,251	2,197,227	2,130,702	(66,525)	2,396,657
Expenditures					
Current					
General government					
Salaries	464,487	464,487	452,243	12,244	452,966
Benefits	121,030	121,030	119,044	1,986	97,565
Service and supplies	1,463,152	1,726,120	1,213,546	512,574	1,613,430
Debt service					
Principal	207,970	207,970	207,970	-	203,872
Interest	42,030	42,030	42,030	-	46,128
Capital outlay	-	-	1,000	(1,000)	1,500
Total expenditures	2,298,669	2,561,637	2,035,833	525,804	2,415,461
Other Financing Sources (Uses)					
Transfers from other funds	-	-	35,000	35,000	-
Transfers to other funds	(145,000)	(145,000)	(145,000)	-	-
Total other financing sources (uses)	(145,000)	(145,000)	(110,000)	35,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	(420,418)	(509,410)	(15,131)	494,279	(18,804)
Fund Balance, Beginning of Year	642,849	642,849	661,964	19,115	680,768
Fund Balance, End of Year	\$ 222,431	\$ 133,439	\$ 646,833	\$ 513,394	\$ 661,964

# Carson Water Subconservancy District

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

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

Floodplain				
	2021			2020
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 3,025	\$ 1,742	\$ (1,283)	\$ 7,086
Expenditures				
Current				
General government				
Services and supplies	-	40,000	(40,000)	-
Other Financing Sources				
Transfers to other funds	-	(35,000)	(35,000)	-
Excess (Deficiency) of Revenue over (under) Expenditures	3,025	(73,258)	(76,283)	7,086
Fund Balance, Beginning of Year	403,341	405,127	1,786	398,041
Fund Balance, End of Year	\$ 406,366	\$ 331,869	\$ (74,497)	\$ 405,127

Draft - for discussion purposes

**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.

Draft - for discussion purposes

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

	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.00550%	0.00555%	0.00569%	0.00585%	0.00551%	0.00537%	0.00509%
Proportionate share of the net pension liability	\$ 785,467	\$ 763,898	\$ 766,760	\$ 778,457	\$ 741,110	\$ 614,923	\$ 530,303
Covered payroll	\$ 392,591	\$ 381,586	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404	\$ 253,728
Proportionate share of the net pension liability as a percentage of its covered payroll	200.07%	200.19%	203.45%	206.66%	268.85%	229.10%	209.00%
Plan fiduciary net position as a percentage of the total pension liability	77.04%	76.46%	75.24%	74.40%	72.20%	75.10%	76.30%

\* GASB Statement No. 68 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

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 60,057	\$ 57,359	\$ 53,422	\$ 52,745	\$ 52,736	\$ 38,593	\$ 34,557
Contributions in relation to the contractually required contribution	\$ (60,057)	\$ (57,359)	\$ (53,422)	\$ (52,745)	\$ (86,250)	\$ (77,185)	\$ (69,114)
District's covered payroll	\$ 412,134	\$ 392,591	\$ 381,586	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404
Contributions as a percentage of covered payroll	14.57%	14.61%	14.00%	13.99%	14.00%	14.00%	12.87%

\* GASB Statement No. 68 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.

Supplementary Information  
June 30, 2021  
Carson Water Subconservancy District

Draft - for discussion purposes



# Carson Water Subconservancy District

## Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	Acquisition/Construction Fund		
	2021		2020
	Final Budget	Actual	Actual (Memorandum Only)
Revenue			
Miscellaneous			
Investment income	\$ 5,723	\$ 3,620	\$ 13,633
Expenditures			
Current			
General government			
Services and supplies	873,648	-	-
Capital outlay	-	-	-
Total expenditures	873,648	-	-
Other Financing Sources			
Transfers from other funds	145,000	145,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	(722,925)	148,620	13,633
Fund Balance, Beginning of Year	763,099	781,483	767,850
Fund Balance, End of Year	\$ 40,174	\$ 930,103	\$ 781,483

Draft - for discussion purposes

Compliance Section

June 30, 2020

Carson Water Subconservancy District

Draft - for discussion purposes

*Casey Neilson, Inc.*  
**Accountants and Advisors**

**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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 1, 2021.

**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) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

Carson City, Nevada  
November 1, 2021

Draft - for discussion purposes

## Financial Statement Findings

### Finding 2020-001: Financial Reporting Material Weakness

<i>Criteria:</i>	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 in accordance with all appropriate GASB statements.
<i>Condition:</i>	As auditors, we assisted in the preparation of the full disclosure financial statements. District personnel does not possess the experience to prepare the District's full disclosure financial statements in accordance with generally accepted accounting principles without assistance.
<i>Cause:</i>	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.
<i>Effect:</i>	Financial information prepared by the District may not comply with generally accepted accounting principles.
<i>Recommendation:</i>	We understand that the Organization has determined that it is not cost efficient for staff to monitor and adopt all GASB updates. We recommend they continue to provide staff or management with the appropriate skills, knowledge and experience to oversee the services in connection with the preparation of governmental financial statements in accordance with generally accepted accounting principles.
<i>Views of Responsible Officials:</i>	Carson Water Subconservancy District has determined that it is not cost efficient for staff to monitor and adopt all GASB updates during the year due to their size.
<i>Current Status</i>	The District continues to provide for additional opportunities for staff to improve their knowledge, skills and expertise; however, due to the size of the District, management has determined that this is an acceptable position.

**Federal Award Findings and Questioned Costs**

**2020-002: U.S. Department of Homeland Security  
Cooperating Technical Partners, CFDA 97.045**

**Allowable Costs/Cost Principles  
Significant Deficiency in Internal Control over Compliance**

*Criteria:* The *OMB Compliance Supplement* requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. Accurate reconciliation of expenditures is a key component of effective internal controls.

*Condition:* Carson Water Subconservancy District charged a lower rate than actual on one employee.

*Cause:* Carson Water Subconservancy District did not have adequate internal controls to review the rates utilized.

*Effect:* Carson Water Subconservancy District did not draw the full amount of funds that it was entitled to draw for the transaction noted as an exception.

*Questioned Costs:* None.

*Context/Sampling:* We sampled four grant draws out of a population of 12 grant draws where payroll was drawn.

*Repeat Finding from Prior Year:* No.

*Recommendation:* We recommend Carson Water Subconservancy District enhance internal controls for review and approval of draw requests which include the underlying support and calculations utilized.

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

*Current Status* Management has increased review over federal funding requests and rates charged in the current year are appropriate.

**2020-003: U.S. Department of Homeland Security  
Cooperating Technical Partners, CFDA 97.045**

**Procurement, Suspension, and Debarment  
Material Weakness in Internal Control over Compliance and Material Noncompliance**

<i>Criteria:</i>	<p>Title 2 U.S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</i> (Uniform Guidance) requires the following:</p> <ul style="list-style-type: none"><li>• All contracts contain the applicable provisions described in Appendix II to Part 200 for contracts under federal awards.</li><li>• Procurement processes as described in Appendix II to Part 200 take place prior to entering into any covered contract transaction.</li><li>• A procurement policy is required that addresses the items described within 2 CFR 200.318.</li></ul>
<i>Condition:</i>	<p>Certain applicable provisions described in Appendix II to Part 200 were not included in contracts as required. Procurement procedures were not always performed prior to entering into any covered contract transaction. Additionally, Carson Water Subconservancy District's procurement policy does not address various items required by 2 CFR 200.318.</p>
<i>Cause:</i>	<p>Carson Water Subconservancy District did not have adequate internal controls to ensure contracts under federal awards contained all of the applicable provisions, to ensure procurement procedures were always performed prior to entering into all covered transactions, and to ensure its procurement policy addressed all items required by Uniform Guidance.</p>
<i>Effect:</i>	<p>Contractors may not be aware of required terms and conditions involved with Federally funded projects, the entity is not analyzing all Federally-required procurement factors prior to entering into contracts, and the entity's procurement policy is missing certain items required by Uniform Guidance that may cause incomplete procurement procedures to take place.</p>
<i>Recommendation:</i>	<p>We recommend Carson Water Subconservancy District enhance internal controls to ensure all contracts under federal awards contain the applicable provisions, ensure all applicable procurement procedures are performed prior to entering into all covered transactions, and</p>

ensure its procurement policy addresses all items required by Uniform Guidance.

*Views of Responsible  
Officials:*

Carson Water Subconservancy District agrees with this finding.

*Current Status*

Management has increased review over contracts under federal awards to ensure that all appropriate provisions are included and procurement policies address terms required by the Uniform Guidance.

Draft - for discussion purposes



*Casey Neilson, Inc.*  
**Accountants and Advisors**

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, 2021, 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 June 30, 2021

**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  
November 1, 2021

## **AGENDA ITEM #13**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #13 – For Possible Action: Approval of USGS Concept Proposal for 3-Year Climate Change and Future Growth Study in an amount of \$100,000

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**DISCUSSION:** Attached is a Concept Proposal for 3-Year Climate Change and Future Growth Study in an amount of \$100,000 with the USGS. The concept incorporates various water management scenarios developed by CWSD's consultant and evaluates the Alpine Decree. CWSD staff is working on a grant with Nevada Division of Emergency Management. CWSD hopes to bring the grant proposal forward at the December Board Meeting. The grant will help pay for the consultant and some CWSD staff time working on the project.

**STAFF RECOMMENDATION:** Approve moving forward with the Concept Proposal and authorize the General Manager to sign the Agreement.

# **Concept proposal to evaluate water use patterns contributing to trends in Carson River streamflow and effects of climate change and future growth on flow deliveries to Lahontan Reservoir**

Nora Nelson  
Kip K. Allander  
Eric Morway  
10/22/2021

U.S. Geological Survey  
Nevada Water Science Center

**Background and Problem** – Population growth within the middle and upper Carson River basins (figure 1) is expected to continue at a slow to moderate rate into the future, resulting in continued changes in water use patterns throughout the basin. The Carson Valley (upper Carson River basin) is planning for a managed growth rate of 2 percent per year or less with minimal conversion of agricultural water use to municipal supply (Douglas County, 2012). In the middle Carson River basin, Carson City has secured enough water to meet their future growth. Dayton, Stagecoach, and Silver Springs areas have adequate groundwater supplies to meet their current water demands. However, there are questions regarding how much groundwater can be pumped to meet future growth without impacting surface flows in the Carson River, and how surface water supplies will be impacted by climate change.

Increased or altered water use patterns in the Carson River basin are expected to have some impact on streamflow deliveries to Lahontan Reservoir, the storage reservoir that supplies the Newlands Irrigation project; however, further investigation is needed to better understand the potential impacts of alternative water management scenarios. There is a concern that changes in upstream water use could reduce the quantity of water delivered to the reservoir compared to historic amounts. Moreover, change in upstream water use patterns may affect diversions from the Truckee River, owing to the physical and administrative connections that exist through the Truckee Canal linking the river systems, where increased diversions from the Truckee River may be required to maintain Lahontan Reservoir storage. Modifications in runoff and supply characteristics of the Carson River due to climate change further confound the ability to forecast impacts of changes in water use.

Additionally, it appears there are different trends in streamflow depletion along the Carson River between the upper and middle basins (James, 2021). Differencing long-term inflow and outflow streamflow records for the upper Carson River basin indicates an increasing streamflow depletion trend (figure 2a), whereas differencing long-term records of inflow and outflow for the middle Carson River basin suggest a decreasing stream depletion trend (figure 2b).

The U.S. Geological Survey (USGS) has developed a suite of tools for evaluating water management strategies and complex interactions and relations within the water cycle for the upper and middle Carson River basins. A numerical model of the upper Carson River basin simulates groundwater, streamflow, and the complex distribution of irrigation water according to the Alpine Decree for the Carson Valley and is nearing publication in a peer-reviewed scientific

journal (Kitlasten and others, in review). Although Kitlasten and others (in review) explain the Alpine Decree, only a brief summary is provided describing how it is implemented in the model, and more complete documentation is needed. The middle Carson River basin model simulates groundwater, streamflow, and Lahontan Reservoir levels and storage. Diversions within the middle Carson River model are specified and are based on historic irrigation water use for the middle Carson River basin from Eagle Valley (Carson City) to Churchill Valley (Silver Springs) (figure 1; Morway and others, in review). Demands on, and sources for, the Carson City water supply have changed significantly since the development of the middle Carson River basin Model, and therefore, the model needs to be updated.

Additionally, the USGS will utilize the various water management scenarios developed by CWSD's consultant for the Carson River Watershed. This data will be incorporated into the middle and upper Carson River models. .

**Objective** – The objectives of this study are to update the middle Carson River basin model and expand the scope of the current Carson Valley (upper Carson River basin) study to better understand water use patterns that are contributing to 1) increasing depletion trends in the upper Carson River basin and 2) decreasing depletion trends in the lower Carson River basin. Additional objectives include 3) extending the analysis of water management options currently planned for the upper Carson River basin through the middle Carson River basin, 4) evaluating the compounding impacts of climate change on those water management scenarios, and 5) further verifying and documenting how the Alpine Decree is represented and implemented in the middle and upper Carson River basin models.

**Approach** – To address these project objectives, a 3-year project is being proposed that includes 9 primary tasks:

*Task 1: Develop and estimate agricultural diversion and pumping datasets for the middle Carson River basin and for as much of the upper Carson River basin as possible.*

The Carson Water Subconservancy District (CWSD) will compile, and quality assure agricultural diversion and groundwater pumping datasets based on records from the Federal Water Master, Nevada Division of Water Resources (NDWR), and from interviews with farmers, ranchers, and other historic water users. The CWSD will also compile data for water importation to Carson Valley from Tahoe General Improvement Districts. This task is being provided as in-kind service to provide necessary and consistent data that will be used to update the middle and upper Carson River basin models. The pumping dataset will be quality assured and verified by NDWR to ensure accuracy of the record.

*Task 2: Evaluate and document trends in stream depletion for the upper and middle Carson River basins.*

The CWSD will perform this task as in-kind service to provide the depletion trends data and analysis documentation needed to evaluate the models. This information will be provided as spreadsheets with documentation sufficient to describe how the analysis was done. The material will be evaluated for citation suitability. If determined necessary, USGS may reproduce the analysis for publication.

*Task 3: Update the middle Carson River basin model to simulate period 1980 – 2020.*

The USGS will update the middle Carson River basin model (Morway and others, in review) to extend simulation periods to match the upper Carson River basin model (1980 – 2020). This will require updating the inflow of Carson River at Carson City (USGS Gage 10311000), pumping, and diversions for the period of simulation. It is beyond the scope of this proposal to recalibrate the middle basin model. As such, the model will be used as is and any resulting limitations will be documented.

*Task 4: Evaluate and document how the Alpine Decree is implemented within the upper and middle Carson River basin models.*

The USGS will document how rules governing surface-water rights, as adjudicated in the Alpine Decree, were implemented in the upper Carson River basin model. Diversions implemented in the middle Carson River basin model will be compared to updated diversion datasets provided by CWSD. Simulated canal diversions for the upper and middle Carson River basin models will be extracted and published as described in Task 9, including those not monitored by Federal Water Master.

*Task 5: Evaluate influence of climate change on Carson Valley, Eagle Valley, Dayton Valley, and Churchill Valley Scenarios.*

In addition to the various management scenarios being planned for the middle and upper Carson River basin model, the USGS will apply climate projection scenarios developed by the Water for the Seasons project (Kitlsten and others, in review) for the East and West Fork Carson River inflows (USGS Gages 10309000 and 10310000, respectively). The USGS will evaluate the changes in groundwater levels and outflow at Carson River at Carson gage (USGS Gage 10311000) resulting from the climate projection scenarios, which include temperature increase increments from 1°C to 5°C.

*Task 6: Evaluate impacts of Carson Valley, Eagle Valley, Dayton Valley, and Churchill Valley water management scenarios and climate change on flow deliveries to Lahontan Reservoir.*

The USGS will run the Task 5 scenario results from the upper Carson River basin model through the middle Carson River basin model to predict changes in inflow to and storage in Lahontan Reservoir.

*Task 7: Evaluate water use patterns in the upper Carson River basin that are contributing to observed streamflow depletion trends.*

The impact of groundwater development on long-term streamflow trends in the Carson River in the upper Carson River basin will be evaluated by the USGS by comparing the calibrated model with groundwater pumping to the calibrated model without pumping. Consumptive use irrigation efficiency variables will be adjusted to evaluate increasingly efficient agricultural operations as a potential explanation of the trends. Imported water to the upper basin will be included in this analysis to ensure potential trends are not related to, or influenced by, the water imports.

*Task 8: Evaluate water use patterns in the middle Carson River basin that are contributing to observed increasing streamflow trends and estimate the increase in municipal water use that*

*could be sustained without decreasing streamflow delivered to Lahontan reservoir from historic rates.*

After verifying that observed depletion trends for the middle Carson River basin can be reproduced in the model, municipal use represented by 40-40-20 pumping and other water management scenarios along the river will be increased in the updated USGS model until no trend in stream depletion is apparent.

*Task 9: Publication and progress updates.*

The final results of this study will be published as a peer-reviewed USGS Scientific Investigations Report (SIR) and will be made available to the public through the USGS Publication Warehouse (<https://pubs.er.usgs.gov/>). The updated model and scenario models will also be available to the public through a published model archive. Selected datasets, such as simulated diversions, may also be published as a USGS data release. Written progress updates will be provided quarterly to CWSD and presentations summarizing progress will be given annually to stakeholders.

**Budget** – The estimated total cost for this project is \$200,000 which includes \$100,000 of direct funding from CWSD, \$30,000 of in-kind services from CWSD, and \$70,000 of USGS cooperative matching funds. This estimate is subject to change based on availability of USGS cooperative matching funds. Work on this project would begin around the beginning of Federal Fiscal Year 2022 (October 2021).

Table 1. Cost breakdown for project by Fiscal year and funding source.

Cost Category	FY22	FY23	FY24	Total
Labor	\$47,300	\$83,100	\$27,500	\$157,900
Travel	\$0	\$1,700	\$0	\$1,700
Report Processing	\$0	\$0	\$10,400	\$10,400
CWSD In-Kind Services	\$8,400	\$15,000	\$6,600	\$30,000
Total	\$55,700	\$99,800	\$44,500	\$200,000
CWSD Funding (50%)	\$27,800	\$49,900	\$22,300	\$100,000
CWSD In-Kind Services (15%)	\$8,400	\$15,000	\$6,600	\$30,000
USGS Cooperative Water Funds (35%)	\$19,500	\$34,900	\$15,600	\$70,000

## References

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- Kitlasten, W., Morway, E.D., Niswonger, M.G., Gardner, M., White, J.T., Triana, E., Selkowitz, D., In Review, Integrated Hydrology and Operations Modeling to Evaluate Climate Change Impacts in an Agricultural Valley Irrigated with Snowmelt Runoff, Submitted to Water Resources Research p. x - y.
- Morway, E.D., Buto, S.G., Niswonger, R.G., and Huntington, J.L., In Review, Assessing Potential Effects of Changes in Water Use in the Middle Carson River Basin with a Numerical Groundwater-Flow Model for Eagle, Dayton, and Churchill Valleys, West-Central, Nevada: U.S. Geological Survey Scientific Investigations Report 202X-XXXX, xxx p.
- Yager, R.M., Maurer, D.K., and Mayers, C.J., 2012, Assessing Potential Effects of Changes in Water Use with a Numerical Groundwater-Flow Model of Carson Valley, Douglas County, Nevada, and Alpine County, California: U.S. Geological Survey Scientific Investigations Report 2012-5262, 84 p. <https://pubs.er.usgs.gov/publication/sir20125262>



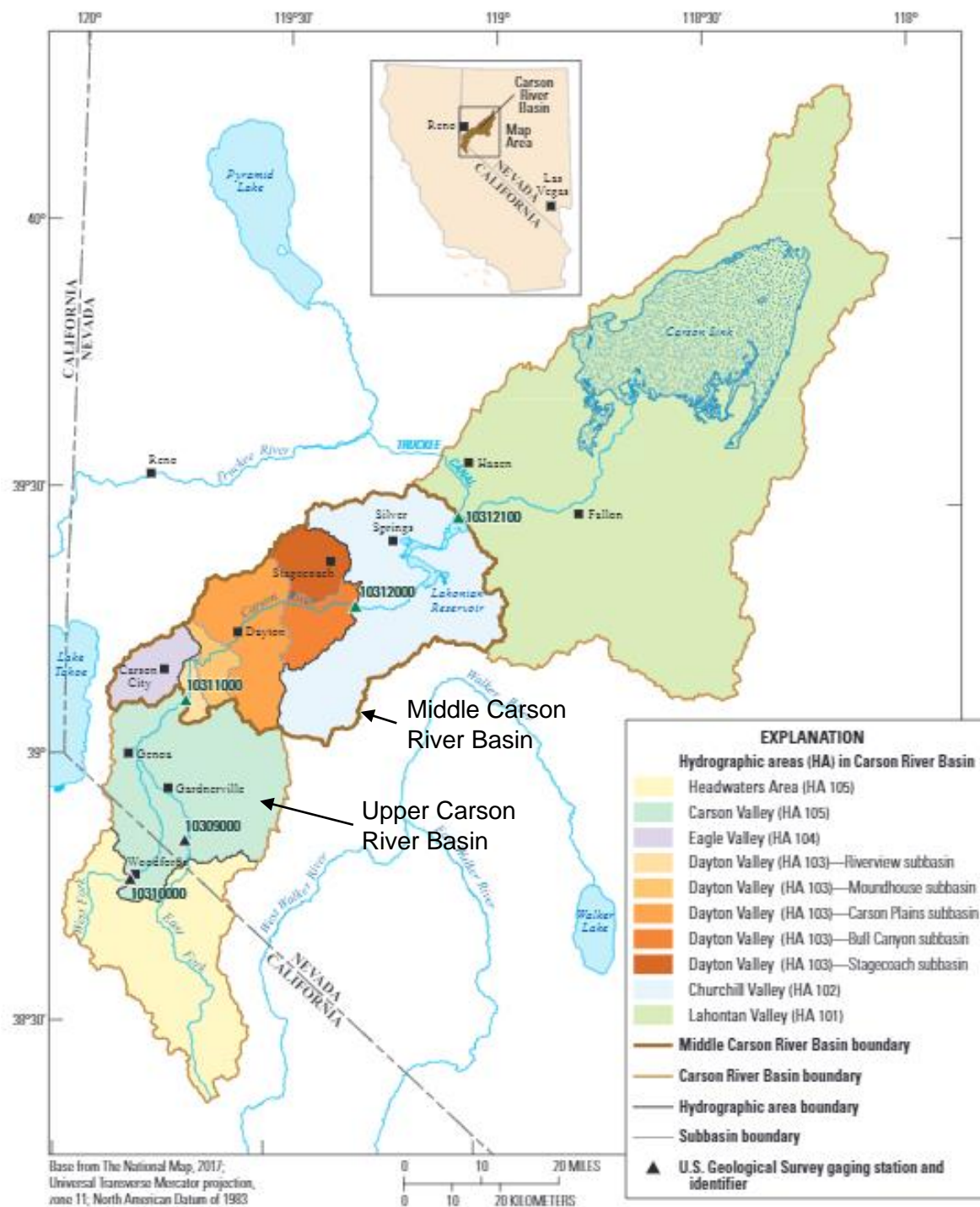
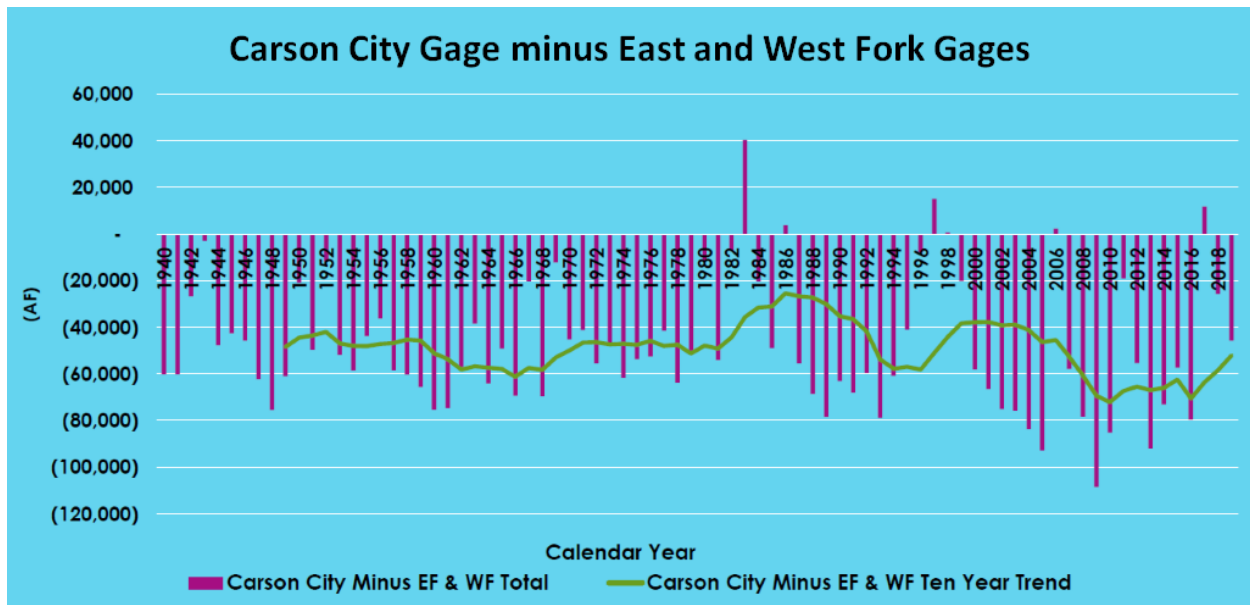


Figure 1. Location and extent of the larger Carson River Basin showing the relative locations of the Upper Carson River Basin (Carson Valley) and Middle Carson River Basin (Carson City, Dayton Valley, and Churchill Valley), Nevada from Morway and others (in review).

A



B

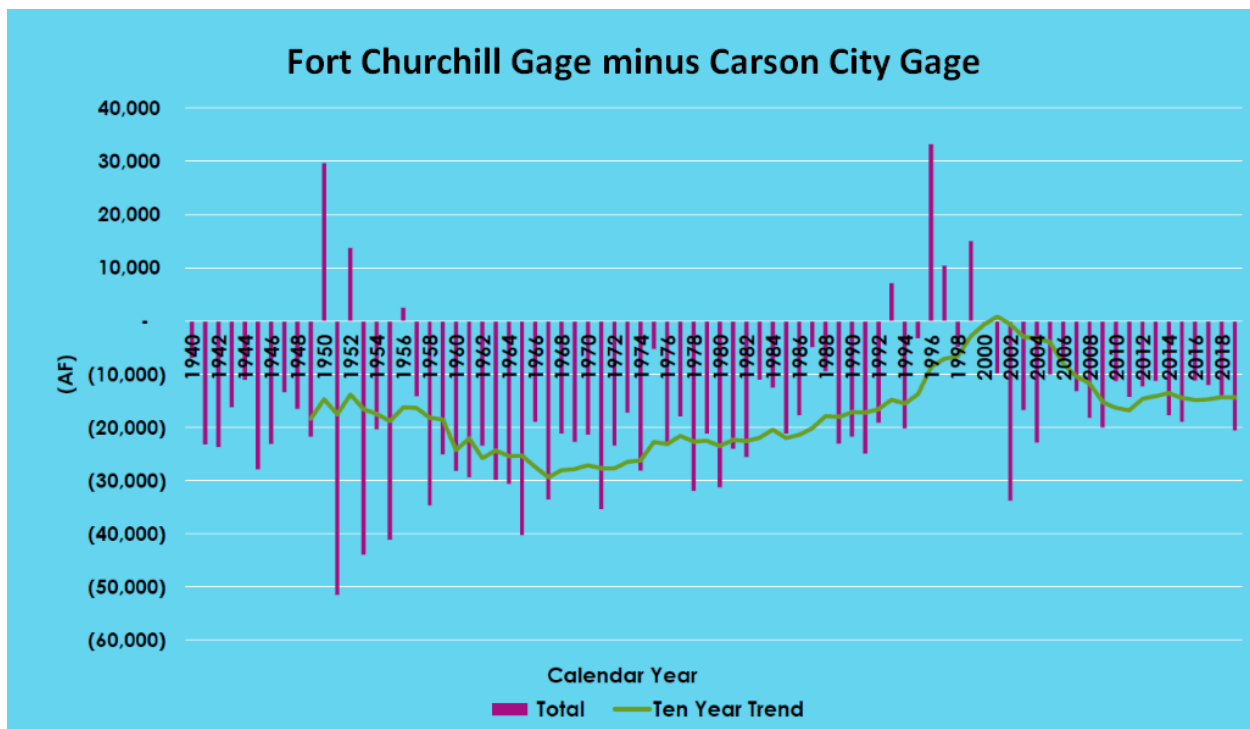


Figure 2. Figures from James (2021) showing trends in stream depletion for the (A) upper Carson River basin, and (B) middle Carson River basin.

**AGENDA ITEM #%**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #14 – For Possible Action: Update on the Proposed Interim Plan by the US Environmental Protection Agency (USEPA) for the Carson River Mercury Super Fund Site

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**DISCUSSION:** Staff will provide the CWSD Board with a brief update on the public comment process, the recent stakeholder meeting with NDEP, and next steps. CWSD's request for an extension (attached) has been granted by the USEPA Region 9 (see attached email from Andrew Bain, USEPA Project Lead). Public comments on the interim proposed plan will be due to Andrew Bain, USEPA on February 14, 2022.

USEPA has posted a YouTube video presentation to summarize the proposed plan. To view click [here](#). A story map of the Carson River Mercury Superfund site can be viewed [here](#), and full details on the dedicated USEPA website can be found [here](#).

**STAFF RECOMMENDATION:** Provide guidance to staff on this issue.



**Carson Water Subconservancy District**  
**777 East William Street, Suite 110 A**  
**Carson City, Nevada 89701**  
**[www.cwsd.org](http://www.cwsd.org)**

October 25, 2021

**Andrew Bain**

Carson River Mercury Site, Remedial Project Manager  
U.S. Environmental Protection Agency, Region 9 (SFD 8-2)  
75 Hawthorne Street, San Francisco, CA 94105 – 3901

Subject: Carson River Mercury Superfund Site, Operable Unit 2, Proposed Plan

Dear Mr. Bain and Mr. Shalev:

Pursuant to the Request for Public Comments, emails from Mr. Bain regarding the public comment period extension, and the USEPA Community Involvement Plan (The National Contingency Plan (NCP), at 40 CFR § 300.430(f)(3)(c)), the Carson Water Subconservancy District (CWSD) formally requests an extension to the public comment period for the Carson River Mercury Superfund Site, Operable Unit 2 (CRMSS) proposed interim record of decision/plan. CWSD respectfully requests a 90-day extension with the comment period to end February 15, 2022. Given COVID-19 pandemic, the immensity of this site, the immensity of the amount of mercury, and the number of jurisdictions this involves a 30-day comment period is inadequate.

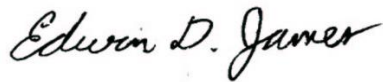
We are asking for these additional days for the following reasons:

- CWSD is the coordinating body for the Carson River Coalition, a large stakeholder group consisting of Federal, State, Local government, non-governmental entities and citizens. We request this extension to provide additional time to work with these partners and important stakeholders within the CRMSS to formulate comments and feedback on the proposed plan.
- Often our stakeholders need to seek approval from a governing board or body in order to submit comments to another agency. We ask for this extension for ourselves and on behalf of CWSD's County members to allow ample time for comments to be reviewed and approved by each of our stakeholders' governing boards.
- We are fast approaching the six-week holiday period when staff and boards are away, and boards often don't meet or change their schedules. This makes it even more difficult to achieve the above bullet points. As such, a 90-day extension to February 15, 2022, will give us the necessary time to get beyond the holidays and allow this critical time to coordinate with our stakeholders.

- The level of mercury contamination and the number of jurisdictions involved does merit the USEPA having a public meeting. We understand that you are unable to travel, but this could be done virtually with each community. An extension of time would allow ample time for the USEPA to complete public meetings in each County effected by this proposed plan.

We look forward to hearing back confirming an additional 90-day extension to February 15, 2022, to obtain public comments on the proposed plan. Thank you for your consideration and timely reply.

Sincerely,

A handwritten signature in black ink that reads "Edwin D. James". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

Edwin D. James,  
General Manager  
CWSD

**From:** [Bain, Andrew W.](#)  
**To:** [Brenda Hunt](#)  
**Cc:** [Ed James](#); [Shane Fryer](#); [Catrina Schambra](#); [Debbie Neddenriep](#); [David Friedman](#); [Rebecca Bodnar](#); [jrcollins@ndep.nv.gov](mailto:jrcollins@ndep.nv.gov); [Shalev, Omer](#)  
**Subject:** RE: CWSD Mercury Plan Extension Letter  
**Date:** Thursday, November 4, 2021 4:13:00 PM  
**Attachments:** [image002.png](#)

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Hi Brenda,

EPA has reviewed CWSD's (and NDEP's) request for an extension of the original 30-day public comment period for the Carson River Mercury Site Operable Unit 2 Proposed Plan. EPA acknowledges the challenges CWSD describes in its request. EPA agrees to extend the public comment period for an additional 90 days, or 120 days in total. The public comment period will now end on February 14, 2022.

Accordingly, EPA will also publish additional English/Spanish notices in the same three newspapers, update our Site Profile Page, and coordinate with our press office to increase awareness. We will notify you when the newspaper ads/updates are posted and encourage both CWSD and NDEP to continue to share information about the Proposed Plan through your networks.

With respect to your request for a public meeting, we are exploring what meeting options, such as virtual, in-person, or hybrid, may still be available to encourage public participation for this Proposed Plan. Given the current uncertainty about COVID-19 and the unique set of challenges each of these options presents, we are unable to commit to conducting a face-to-face public meeting at this time. A recorded video presentation summarizing the Proposed Plan is currently available from our website, and I would encourage anyone interested in this Site to view it at <https://www.youtube.com/watch?v=GD32TBLwBUQ>. I will let you know in the future if we are able to accommodate CWSD's request for a public meeting.

Thank you for your continued participation in our work at the Carson River Mercury Site. We value your input. Please feel free to call me with additional questions.

Best,  
Andy

**Andrew Bain** | Superfund Project Manager  
Carson River Mercury Site and the Lawrence Livermore Nat'l Lab Sites  
**U.S. Environmental Protection Agency, Region 9**  
75 Hawthorne St. (SFD-8-2)  
San Francisco, CA 94105  
**415-972-3167 o**  
**415-914-4215 c**



**From:** Brenda Hunt <brenda@cwsd.org>

**Sent:** Monday, October 25, 2021 10:32 AM

**To:** Bain, Andrew W. <Bain.Andrew@epa.gov>; Shalev, Omer <Shalev.Omer@epa.gov>

**Cc:** Ed James <edjames@cwsd.org>; Shane Fryer <shane@cwsd.org>; Catrina Schambra <catrina@cwsd.org>; David Friedman <dfriedman@ndep.nv.gov>; Rebecca Bodnar <rebecca.bodnar@ndep.nv.gov>; jrcollins@ndep.nv.gov

**Subject:** CWSD Mercury Plan Extension Letter

Hi Andy:

Thanks for your call back this morning. CWSD respectfully submits our request for an extension to the public comment period for the Carson River Mercury Superfund Site proposed interim plan. CWSD is asking for an additional 90-days (ending Feb. 15, 2022) and our reasons are outlined in the attached request letter. The sited regulation says a minimum of 30-day extension. We feel a minimum of an additional 30-days is not enough time given COVID-19, the time of year, the number of jurisdictions involved and the site size.

We look forward to hearing back from you as to the approval of this timely request for extension.

Thank you,  
Brenda

**Brenda Hunt**

**Carson River Watershed Program Manager**

**Carson Water Subconservancy District**

**777 E. William Street, Suite #110A**

**Carson City, NV 89701**

**775.887.9005 Office**

**775.887.7457 Fax**

**[brenda@cwsd.org](mailto:brenda@cwsd.org)**

**[www.cwsd.org](http://www.cwsd.org)**

[Join the Carson River Coalition newsletter and news email](#)

*"The good life of any river may depend on the perception of its music; and the preservation of some music to perceive."*

- [Aldo Leopold](#)



## **AGENDA ITEM #15**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #15 – For Possible Action: Update on the US Army Corps of Engineers (USACE) determination that the Carson River is a navigable water of the United States pursuant to the Rivers and Harbors Act

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**DISCUSSION:** Staff has been meeting with representatives from USACE, Nevada State Lands, and NDEP. A workshop has been scheduled for December 8 (see attached agenda). The workshop will focus on the various permits that are needed to conduct projects along the Carson River. The goal of the workshop is to develop a streamline process for projects along the Carson River.

**STAFF RECOMMENDATION:** Provide direction to staff as necessary.

# Carson Water Subconservancy District

## Carson River Permit Workshop Meeting

**Date:** December 8, 2021  
**Time:** 9 am-Noon  
**Location:** 851 E. Williams St. Carson City, Community Center in the Robert 'Bob' Crowell Room and via Teams  
**Contact:** Ed James, 775-887-7456  
**Team Link:** [Click here to join the meeting](#)

### Agenda

1. Presentation by USACE regarding determination that the Carson River is a navigable water of the United States pursuant to the Rivers and Harbors Act
2. Presentation by USACE regarding the Clean Water Act 404 Permit
3. Presentation by NDEP regarding permit requirements
4. Presentation by State Lands regarding permit requirements
5. Discussion regarding ways to streamline the permitting process for the Carson River Watershed
6. Other items

**AGENDA ITEM #%**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item # 16– For Discussion Only: Update on the Markleeville Creek Restoration Project

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**DISCUSSION:** Staff will provide update on Alpine Watershed Group Markleeville Creek Restoration Project.

**STAFF RECOMMENDATION:** Provide direction on this item.

## **AGENDA ITEM #17**

## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** Board of Directors

**FROM:** Edwin James

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item #17 – For Possible Action: Watershed Moments Pollinator Video Preview

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**DISCUSSION:** Staff will show the latest Watershed Moments video from the “I Am Carson River Watershed” campaign that focuses on curbing our chemical use and protecting pollinators. Staff is collaborating with our contractor, Neon Agency, to launch these on social media and through traditional outlets. The first Watershed Moment, “Bag It!” which the Board reviewed in October, will be launched this month.

**STAFF RECOMMENDATION:** Receive and file.

## **STAFF REPORTS**



## CARSON WATER SUBCONSERVANCY DISTRICT

**TO:** BOARD OF DIRECTORS

**FROM:** EDWIN D. JAMES

**DATE:** November 17, 2021

**SUBJECT:** Agenda Item # 18 - For Information Only: Staff Report

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**DISCUSSION:** The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 20, 2021:

- 10/21/21 – Shane & Debbie met with Robb Fellows and NV Floods to film Flood Awareness Video
- 10/21/21 – Shane & Brenda attended meeting with National Water Quality Institute (NWQI)
- 10/22/21 – Ed & Brenda attended NV Land Trust Zoom meeting
- 10/26/21 – Ed met with USGS regarding updating the Middle and Upper Carson River Models
- 10/26/21 - Debbie met with Darcy from River Wranglers about upcoming Flood Awareness outreach
- 10/26/21 – Ed & Debbie met with Carson City Staff re: High Water Mark project
- 10/27/21 – Ed, Brenda & Catrina co-hosted Teams meeting with Nevada Division of Environmental Protection (NDEP) on Carson River Mercury Site Proposed Interim Plan
- 10/27/21 – Ed, Shane, Debbie, Kaylee & Catrina hosted Carson River Coalition (CRC) - Floodplain Management Working Group meeting
- 10/27/21 – Ed & Shane met with NV State Parks to discuss the Aquatic Trail grant
- 10/30/21 – Shane PSA video filming with Neon
- 10/31/21 – Shane PSA video filming with Muscle Powered & Neon
- 11/1/21 – Shane, Brenda & Kaylee attended PSA campaign meeting with Neon
- 11/1/21 – Ed attended Douglas County & USGS Groundwater Study Stakeholder Zoom meeting
- 11/2/21 – Debbie & Holly attended FEMA Bi-annual CTP Community of Practice meeting
- 11/2/21 – Ed, Debbie & Holly met with Courtney Walker of Douglas County and Kimley-Horn to review preliminary flood maps for Smelter Creek with

- 11/9/21 – Ed attended CTWCD Board meeting
- 11/9/21 – Brenda, Shane & Ed presented NDEP 319(h) grant proposal to grant committee via Teams
- 11/9/21 – Ed & Debbie attended Mitigation Grant assistance meeting re: BRIC, HMGP (post disaster) and HMGP-Post Fire funding
- 11/10/21 – Ed, Debbie & Holly conducted MIP training
- 11/12/21 – Brenda, Shane & Kaylee had field trip to Joe Frey's ranch to discuss soil best management practices and water quality initiatives he is implementing. The meeting included NDEP, NRCS, CWSD & a few additional ranchers.
- 11/16/21 – Ed attended Dayton Valley Conservation District Board meeting
- 11/16/21 – Debbie, Holly & Kaylee measured wells in MESA area of Alpine County
- 11/17/21 – Debbie & Holly attended National Institute of Building Sciences Webinar
- 11/18/21 – Brenda, Shane & Kaylee attended meeting at river Fork Ranch with TNC & NDEP to discuss Agriculture and water quality Best Management Practices, Ag Working Group and 208 Planning grant.

**STAFF RECOMMENDATION:** Receive and file.

**NO CORRESPONDENCE**