



Carson Water Subconservancy District Board of Directors & Carson River Watershed Committee

NOTICE OF PUBLIC MEETING/BUDGET HEARING

*A healthy watershed
that meets the water
needs of all users*

DATE: November 16, 2022
TIME: 6:30 pm
LOCATION: CWSD Conference Room
777 E. William Street, Suite 209, Carson City, NV 89701

CWSD encourages Board Members attendance in-person, but virtual attendance is available via [Zoom](#). If you prefer to phone in, call (669)900 9128.
Meeting ID: 810 4499 8250; Passcode: 587060

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 at least two business days in advance so that arrangements can be made.

1. Call to Order the CWSD Board of Directors/Carson River Watershed Committee
2. Roll Call
3. Pledge of Allegiance
4. For Discussion Only: Public Comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
5. For Possible Action: Approval of Agenda
6. For Possible Action: Approval of the Board Meeting Minutes of October 19, 2022

****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 2022
8. For Possible Action: Approval of Payment of Bills for October 2022
9. For Discussion Only: Discussion of how counties plan to use Web Access System

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

10. For Possible Action: Approval of the Fiscal Year 2021-22 Annual Audit

To promote cooperative actions with communities to protect the Carson River Watershed.

11. For Possible Action: Authorize CWSD staff to pursue FEMA Capability and Capacity Building (C&CB) grant on behalf of Storey and Lyon Counties for North Dayton Valley Drainage program
12. For Discussion Only: Watershed Moment
13. For Discussion Only: Annual Report on the progress of implementation elements of the Storey County Hazard Mitigation Plan
14. For Discussion Only: Review the current water related Bill Draft Requests (BDRs) for the 2023 Nevada Legislative Session
15. For Discussion Only: Staff Reports
 - General Manager
 - Legal
 - Correspondence
16. For Discussion Only: Directors Reports
17. For Discussion Only: Update on activities in Alpine County
18. For Discussion Only: Update on activities in Storey County
19. 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.
20. For Possible Action: Adjournment

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

AGENDA ITEM #6

**MINUTES OF LAST
BOARD MEETING**

CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS AND
CARSON RIVER WATERSHED COMMITTEE MEETING
October 19, 2022

Draft Minutes

Director Gray called the meeting of the Carson Water Subconservancy District (CWSD) to order at 6:34pm in the Lyon County Utilities Conference Room, 34 Lakes Blvd., Suite 103, Dayton, Nevada. Roll call of the CWSD Board was taken and a quorum was determined to be present.

CWSD Directors present:

Ken Gray
Dave Nelson (via phone)
Ernie Schank
Lisa Schuette

Fred Stodieck
Cassi Uhart
Mike Workman

Directors Absent: John Engels, Mark Gardner, Stacey Giomi, Jim Hindle, and Pete Olsen.

Roll call included CWSD Committee Members present - David Griffith and January Riddle, both via Zoom.

CWSD Staff & Guests present:

Kranti Bandi, Michael Baker
Polly Boardman, Michael Baker
Kathy Canfield, Storey County
Angelique DePauw, UNR Student
Shane Fryer, CWSD
Brenda Hunt, CWSD

Edwin James, CWSD
Patrick King, CWSD Attorney
Debbie Neddenriep, CWSD
Max Robinson, CWSD
Catrina Schambra, CWSD (via Zoom)
Alex Waskas, Michael Baker

The Pledge of Allegiance was led by Director Stodieck.

Item #4 – Discussion Only: Public Comment –

Ed James introduced Max Robinson, newly hired CWSD Water Resource Specialist 1 and University of Nevada Reno (UNR) Student, Angelique DePauw who is job shadowing Mr. James through a program set up through Nevada Water Resources Association (NWRA).

Item #5 – For Possible Action: Approval of Agenda

Director Schank made a motion to approve the Agenda as presented. The motion was seconded by Director Stodieck and unanimously approved by the Board.

Item #6 – For Possible Action: Approval of the Board Meeting Minutes of August 17, 2022

Director Schuette made a motion to approve the Board Meeting Minutes of August 17, 2022, with a correction to the meeting location. The motion was seconded by Director Workman and unanimously approved by the Board.

****CONSENT AGENDA****

Item #7 - For Possible Action: Approval of Treasurer's Report for Aug. 2022 & Sept. 2022

Item #8 - For Possible Action: Approval of Payment of Bills for Aug. 2022 & Sept. 2022

Item #9 - For Possible Action: Request for additional funds for the Smelter Creek LOMR in the amount of \$4,000

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

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

Item #10 - For Discussion Only: Presentation by Michael Baker on Web Access System

Polly Boardman introduced Alex Waskas to demonstrate the new Carson River map viewer they created for CWSD. Ms. Waskas gave the Board a guided tour of the Web Access System and demonstrated all areas and widgets. The [Carson Water Subconservancy District Web Access System](#) is a web mapping application that allows CWSD staff, developers, engineering firms, and the public to view hydrology and hydraulics (H&H) models that have been developed for the Carson River Watershed. The system currently includes 18 H&H studies along with reference data such as rain gauges, flood hazard areas, watershed boundaries, soil types, dams, and levees. This application was developed with input from the CWSD and the six counties in the watershed: Carson City, Churchill, Douglas, Lyon, and Storey Counties in Nevada and Alpine County in California.

Ms. Neddenriep commented that the information for the project was developed from staff at each county to make sure the information would be both useful data to share, and that it would be accessible to all-in-one place, to refer those in need of the data. Mr. James commented that it was a project the counties had been asking for and it will be a useful tool for developers and engineers in evaluating an area for potential development.

Director Workman asked about the changes to the model after a project was completed. Ms. Boardman responded that the data would need to be updated as changes are made. This is a standardized starting model for all to use. Mr. Kranti commented that there is a need to process models and get them updated as timely as possible. Even FEMA must update data continually he said. Michael Baker connects to the FEMA Map Service Center nightly for updates. The process of updating data is a constant effort that must be done to keep data as accurate as possible. Mr. James said CWSD will follow up with counties regarding how they plan to use the Web Access System.

It was noted that Alpine County would need a flood map for the Markleeville area to have data entered in the database for post fire flooding issues. Committee Member Riddle and Committee Member Griffith asked if debris flow study could be added to the web access system. Mr. James mentioned that is could in the future but first a flood map for Markleeville area needs to be developed.

The CWSD Web Access System is still in development and will roll out when complete. Links will be on websites of all six watershed counties, Conservation Districts and the [FEMA Flood Map Service Center](#).

No action was taken.

Item #11 - For Discussion Only: FEMA Risk Communication & Outreach Presentation

Ms. Neddenriep talked about the Ag in the Classroom event she participated in the previous day, while demonstrating a small makeshift flood model to the Board. She explained that using a visual tool is a great ice breaker that grabs attention at outreach events. She then gave a presentation update on FEMA outreach at various events in the watershed regarding flooding in Nevada with information tables for both homeowners and the community in general. When space allows, she likes to use one of two large interactive models to demonstrate the danger and adverse consequences of flooding in our area. It is an engaging educational tool.

CWSD has received 13 funding awards since 2011 through FEMA Cooperating Technical Partner (CTP) Grants which provided for over 50 projects. CWSD uses its FEMA funding for 3 types of outreaches: Public Outreach; Project Outreach; and School Outreach. Ms. Neddenriep gave an overview of the importance and goal of each.

She explained how CWSD outreach helps the counties by gaining points towards Flood Insurance discounts which is based on community mitigation efforts. CWSD works in cooperation with numerous partners in community events and educational outreach opportunities. Ms. Neddenriep also showed the video from the High-Water Mark Mural Project unveiling event.

No action was taken.

Item #12 - For Discussion Only: 208 Grant Regenerative Ag Update

Ms. Hunt and Mr. Fryer gave an update on 208 Grant and the Soil Health & Regenerative Ag Workshop held on September 30 in Fallon. It was a successful event with 70 people in attendance from the Ag community! Pictures were shown as Ms. Hunt described the all-day event that included low-till, no-till, regenerative Ag demonstration stations and viewing of cover crops. The event included a meal, and the attendees were engaged and most had interest in joining our new CRC Ag Working group.

Director Schank thinks the idea is great, but is it realistic for a large-scale farming operation? Ms. Hunt explained that this is a pilot program, and we will learn how this may work for all varied sizes of farming operations. Water quality enhancement, soil health, and water use is the focus. This will be a baseline study.

Director Uhart mentioned the prohibitive cost of switching to new equipment. Would there be an incentive program? Mr. Fryer said this is a concern and is being investigated. Ms. Hunt says Minor Ranch is starting small with cover crops to see how it works. Small steps can make an impact. There was discussion of sharing equipment and working with the conservation districts. Director Schank and Director Uhart discussed soil health and soil diversity in the area.

Committee Member Riddle wanted to share a book and video called Kiss the Ground by Josh Tickell. It is excellent she said, and it covers all the regenerative ag ideas discussed at the workshop. Ms. Hunt said that it was that video which piqued her interest in exploring regenerative ag!

Committee Member Griffith mentioned [Biochar](#) is great for water retention in soil for high value crops such as walnuts and almonds. Farmers in the central valley are getting impressive results. Its expensive, but it works.

No action was taken.

Item #13 - For Discussion Only: Watershed Moment

Ms. Hunt showed the Watershed Moment: "[Pitch In](#)" video, which was launched today, and a draft of Engage Your Watershed the November Watershed Moment.

After viewing Pitch In, Director Schuette stated this is a call to action! We need to normalize recycling. Ms. Hunt says a real problem is there are no recycling programs. There was discussion of this lack of awareness because there are no effortless ways to recycle in our area. Director Schank thinks we need to promote the needed facilities to process recycling through legislative action.

After viewing Engage Your Watershed, Director Uhart suggested putting links to volunteer opportunities out with the video.

No action was taken.

Item #14 - For Discussion Only: Update on Water Releases from Lost Lakes and the Faith Valley Beaver Analog Dams Project

Mr. James explained the history and use of Lost Lakes, which is used for recreation in summer and releasing the water in the fall to enhance instream flows. Mr. Fryer showed pictures of a recent maintenance and water release day at Lost Lakes, and a video of the Beaver Analog Dams in Faith Valley taken on Markleeville Creek Day.

No action was taken.

Item #15 - For Discussion Only: Staff Reports

Mr. James reported the following:

- Yesterday a group from the EPA Mercury Superfund stopped by the office for an impromptu meeting. The EPA staff was looking into renewable energy alternatives. They mentioned that the comment letter CWSD sent to EPA in February 2022 should be responded to by March 2023.
- CWSD was awarded funding from FEMA this year but have been warned that due to staff shortage funding may be cut next year. They simply do not have the staff to process and grant requests.
- The Alpine County BDR will be sponsored by PK O'Neill this coming Legislative Session.

Ms. Hunt reported the following:

- CWSD made its presentation to NDEP this morning for a Watershed Coordination Grant asking for \$360,000 over 2 years. NDEP has only \$900,000 available and \$1.3 million in grant applications.
- CWSD will have an article in the [NWRA Newsletter: waterSPOT](#) in the Winter issue. The article *Watershed Moments: Promoting Watershed Literacy in the Carson River Watershed*, by Catrina Schambra will also be submitted to American Planning Association Magazine, a national publication.

Mr. Fryer reported the following:

- Annual Snapshot Day is this Friday with 250 kids across 4 sites at the river.

Legal –

- Mr. King shared a Supreme Court decision from last week, which is an important decision regarding water rights in Nevada. This does not affect our area, but concern of precedent for future decisions.

Correspondence –

- 1) Conserve Nevada Grant Program – Carson Now
- 2) UNR AG Curriculum – Carson Now
- 3) UNR Study – Carson Now
- 4) Leviathan Super fund Sit Milestone – The Record Courier
- 5) BLM approves Johnson Lane ADMP – The Record Courier
- 6) MEMO: FEMA approved Revised Carson River PMR

No action was taken.

Item #16 – For Discussion Only: Directors Reports – None

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

- Committee Member Riddle reported the Highway 89 bridge has been repaired and access is back. Great news for Alpine County!
- Committee Member Griffith thanked Mr. James for moderating the Biomass meeting in Alpine County. There is an initiative that would ban biomass facilities and is a very divisive issue. Director Schank asked if Markleeville downed trees are going to the new South Carson City Mill. Committee Member Griffith responded they are being sent to Sonora and another northern sawmill. Most of the trees going to South Carson are from the Tahoe Basin. The new mill should be operating in the first quarter of 2023 and will be the only mill in the East Sierra area.

No action was taken.

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

Ms. Canfield reported the following:

- Storey County is trying to do some work on a park but due to the Superfund site they are having problems passing the environment assessment.
- Still looking for candidate for the 2nd Storey County Director. It is an issue finding candidates who live in Storey County and have all the qualifications.
- Jim Hindle is now also the County Clerk. He is at elections training tonight.

No action was taken.

Item #19 – For Discussion Only: Public Comment – None

There being no further business to come before the Board, Director Schank adjourned the meeting at 9:06pm.

Respectfully submitted,

Catrina Schambra
Secretary to the Board

AGENDA ITEM #7

TREASURER'S REPORT

Floodplain Management Fund
Balance Sheet
As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	343,286.82
Total Checking/Savings	343,286.82
Total Current Assets	343,286.82
TOTAL ASSETS	343,286.82
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	341,519.51
Net Income	1,767.31
Total Equity	343,286.82
TOTAL LIABILITIES & EQUITY	343,286.82

12:57 PM

11/02/22

Cash Basis

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	1,767.31	918.60	848.71	192.4%
Total Income	1,767.31	918.60	848.71	192.4%
Expense				
8009-01 · Reg. Flood Preliminary Planning	0.00	300,000.00	-300,000.00	0.0%
8009-07 · Web Hosting (MB)	0.00	7,200.00	-7,200.00	0.0%
Total Expense	0.00	307,200.00	-307,200.00	0.0%
Net Ordinary Income	1,767.31	-306,281.40	308,048.71	-0.6%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	306,200.00	-306,200.00	0.0%
8001-03 · Trans. In- General Fund	0.00	51,800.00	-51,800.00	0.0%
Total Other Income	0.00	358,000.00	-358,000.00	0.0%
Net Other Income	0.00	358,000.00	-358,000.00	0.0%
Net Income	1,767.31	51,718.60	-49,951.29	3.4%

12:57 PM

11/02/22

Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2022

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	583.38	1,767.31
Total Income	583.38	1,767.31
Net Ordinary Income	583.38	1,767.31
Net Income	<u>583.38</u>	<u>1,767.31</u>

11:59 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/22

Balance Sheet

Cash Basis

As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Reserve	1,042,402.99
Total Checking/Savings	1,042,402.99
Total Current Assets	1,042,402.99
TOTAL ASSETS	1,042,402.99
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	932,143.62
Net Income	110,259.37
Total Equity	1,042,402.99
TOTAL LIABILITIES & EQUITY	1,042,402.99

11:59 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/22

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Res.	5,259.37	2,971.37	2,288.00	177.0%
Total Income	5,259.37	2,971.37	2,288.00	177.0%
Expense				
8015-04 · Construction Projects		900,000.00	-900,000.00	
8015-05 · Right-A-Way Lyon Cty Utility SS		100,000.00	-100,000.00	
Total Expense		1,000,000.00	-1,000,000.00	
Net Ordinary Income	5,259.37	-997,028.63	1,002,288.00	-0.5%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		990,458.00	-990,458.00	
8001-01 · Transfer In-General Fund	-105,000.00	135,000.00	-240,000.00	-77.8%
Total Other Income	-105,000.00	1,125,458.00	-1,230,458.00	-9.3%
Other Expense				
8002-01 · Transfer Out-GF	-210,000.00	100,000.00	-310,000.00	-210.0%
Total Other Expense	-210,000.00	100,000.00	-310,000.00	-210.0%
Net Other Income	105,000.00	1,025,458.00	-920,458.00	10.2%
Net Income	110,259.37	28,429.37	81,830.00	387.8%

11:59 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/02/22

Profit & Loss YTD Comparison

Cash Basis

October 2022

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Res.	1,771.46	5,259.37
Total Income	1,771.46	5,259.37
Net Ordinary Income	1,771.46	5,259.37
Other Income/Expense		
Other Income		
8001-01 · Transfer In-General Fund		-105,000.00
Total Other Income		-105,000.00
Other Expense		
8002-01 · Transfer Out-GF		-210,000.00
Total Other Expense		-210,000.00
Net Other Income		105,000.00
Net Income	1,771.46	110,259.37

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Balance Sheet

As of October 31, 2022

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1013-00 · Cash in Checking - U. S. Bank	56,189.69
1014-00 · Local Gov't Inv. Pool-Regular	951,869.60
1030-00 · Petty Cash	118.19
Total Checking/Savings	1,008,177.48
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	500.00
Total Current Assets	1,008,677.48
TOTAL ASSETS	1,008,677.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3360-00 · Accrued Vacation	24,979.38
3362-00 · Accrued sick leave	65,334.98
Total Other Current Liabilities	90,314.36
Total Current Liabilities	90,314.36
Total Liabilities	90,314.36
Equity	
4000-00 · Fund Balance	596,185.56
Net Income	322,177.56
Total Equity	918,363.12
TOTAL LIABILITIES & EQUITY	1,008,677.48

11:51 AM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5007-00 · Storey County Contribution	16,775.92	16,775.92		100.0%
5008-00 · Alpine Co. Joint Powers contrib	12,276.07	12,276.07		100.0%
5009-00 · Churchill County Ad Valorem	76,954.62	244,771.60	-167,816.98	31.4%
5010-00 · Lyon County Ad Valorem	88,690.46	216,545.36	-127,854.90	41.0%
5011-00 · Douglas County Ad Valorem	296,428.67	701,475.82	-405,047.15	42.3%
5012-00 · Carson City Ad Valorem	183,055.98	507,228.23	-324,172.25	36.1%
5022-00 · Water Lease - Mud Lake		58,000.00	-58,000.00	
5031-00 · Interest Income-LGIP Reg.	3,045.11	2,110.04	935.07	144.3%
5050-00 · Watershed Coordinator Grant				
5050-14 · NDEP-WS COORD V 1/1-12/31/2022		64,677.65	-64,677.65	
Total 5050-00 · Watershed Coordinator Grant		64,677.65	-64,677.65	
5058-00 · 208 Water Quality Plan				
5058-06 · NDEP 208 Water Quality AG	9,143.26	18,924.00	-9,780.74	48.3%
Total 5058-00 · 208 Water Quality Plan	9,143.26	18,924.00	-9,780.74	48.3%
5060-00 · Misc. Income/Watershed Tour		6,000.00	-6,000.00	
5082-00 · Alpine Co.-CASGEM Grant		800.00	-800.00	
5083-00 · Al.Co.-Mesa GW Monitoring Grant		800.00	-800.00	
5101-00 · State Parks Aquatic Trail Grant		60,000.00	-60,000.00	
6006-00 · FEMA-MAS #11	83,078.60	77,629.00	5,449.60	107.0%
6007-00 · FEMA-MAS #12	176,968.53	582,202.00	-405,233.47	30.4%
Total Income	946,417.22	2,570,215.69	-1,623,798.47	36.8%
Expense				
7015-00 · Salaries & Wages	155,916.02	506,147.00	-350,230.98	30.8%
7020-00 · Employee Benefits	59,776.26	193,600.00	-133,823.74	30.9%
7021-00 · Workers Comp Ins.	56.06	1,000.00	-943.94	5.6%
7101-00 · Director's Fees				
7101-01 · Director Benefits	33.97		33.97	100.0%
7101-02 · Director's Fees-Alpine Co.	480.00		480.00	100.0%
7101-00 · Director's Fees - Other	2,083.75	18,000.00	-15,916.25	11.6%
Total 7101-00 · Director's Fees	2,597.72	18,000.00	-15,402.28	14.4%
7102-00 · Insurance	5,067.21	5,400.00	-332.79	93.8%
7103-00 · Office Supplies	1,490.67	3,200.00	-1,709.33	46.6%
7104-00 · Postage	366.35	1,500.00	-1,133.65	24.4%
7105-00 · Rent	12,960.00	39,300.00	-26,340.00	33.0%
7106-00 · Telephone/Internet	1,513.01	3,500.00	-1,986.99	43.2%
7107-00 · Travel-transport/meals/lodging				
7107-01 · Car Allowance	2,000.00		2,000.00	100.0%
7107-00 · Travel-transport/meals/lodging - Other	1,747.06	16,000.00	-14,252.94	10.9%
Total 7107-00 · Travel-transport/meals/lodging	3,747.06	16,000.00	-12,252.94	23.4%
7108-00 · Dues & Publications	232.00	1,200.00	-968.00	19.3%
7109-00 · Miscellaneous Expense		1,000.00	-1,000.00	
7110-00 · Conferences & Education	295.00	1,700.00	-1,405.00	17.4%
7111-00 · Office Equipment	3,441.70	6,000.00	-2,558.30	57.4%
7112-00 · Bank Charges	25.00	50.00	-25.00	50.0%
7114-00 · Outside Professional Services	2,180.77	30,000.00	-27,819.23	7.3%
7115-00 · Accounting		16,800.00	-16,800.00	
7116-00 · Legal	6,000.00	30,000.00	-24,000.00	20.0%
7117-00 · Lost Lakes Expenses		14,700.00	-14,700.00	
7118-00 · Mud Lake O & M		1,400.00	-1,400.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		7,000.00	-7,000.00	
7120-44 · NDEP WS Coord V -1/1-12/31/2023				
7120-49 · WS COORD-REIMBURSABLE				
7120-51 · WS COORD REIMB - Travel	275.01		275.01	100.0%

11:51 AM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
7120-52 · WS COORD REIMB- Operations	219.77		219.77	100.0%
7120-53 · WS COORD REIMB- NEON	12,650.00		12,650.00	100.0%
7120-54 · NCE-Web Access System CRASP	5,695.00		5,695.00	100.0%
Total 7120-49 · WS COORD-REIMBURSABLE	18,839.78		18,839.78	100.0%
7120-44 · NDEP WS Coord V -1/1-12/31/2023 - Other		14,373.65	-14,373.65	
Total 7120-44 · NDEP WS Coord V -1/1-12/31/2023	18,839.78	14,373.65	4,466.13	131.1%
Total 7120-00 · Integrated Watershed Programs	18,839.78	21,373.65	-2,533.87	88.1%
7127-00 · State Parks Aquatic Trail		40,000.00	-40,000.00	
7332-00 · Carson River Work Days				
7332.08 · CR Work Days 2022-23		30,000.00	-30,000.00	
Total 7332-00 · Carson River Work Days		30,000.00	-30,000.00	
7337-00 · Carson River Restoration				
7337-01 · Carson Valley Conserv District				
7337-28 · CVCD - West Fork Bank 2021-22		210,000.00	-210,000.00	
Total 7337-01 · Carson Valley Conserv District		210,000.00	-210,000.00	
7337-02 · Dayton Valley Conservation Dist				
7337-37 · DVCD - Projects Inventory 21-22		118,000.00	-118,000.00	
7337-38 · DVCD Bank Stab & Dayton Bridge				
7337-34 · DVCD Bank Stab/Dayton Br (EXT)		45,000.00	-45,000.00	
Total 7337-38 · DVCD Bank Stab & Dayton Bridge		45,000.00	-45,000.00	
Total 7337-02 · Dayton Valley Conservation Dist		163,000.00	-163,000.00	
7337-03 · The Nature Conservancy				
7337-50 · Riparian Reveg & Bank Stabilize		25,142.00	-25,142.00	
Total 7337-03 · The Nature Conservancy		25,142.00	-25,142.00	
7337-04 · Lahontan Conserv.Dist				
7337-45 · LCD Clearing & Sand Bar Removal		27,000.00	-27,000.00	
Total 7337-04 · Lahontan Conserv.Dist		27,000.00	-27,000.00	
Total 7337-00 · Carson River Restoration		425,142.00	-425,142.00	
7404-00 · Noxious Weeds Control-CR Wtrshd		85,000.00	-85,000.00	
7406-00 · 208 Water Quality Mgmt. Plan				
7406-04 · NDEP 208 Water Qual AG 2022-23	235.88	2,200.00	-1,964.12	10.7%
Total 7406-00 · 208 Water Quality Mgmt. Plan	235.88	2,200.00	-1,964.12	10.7%
7440-00 · FEMA - MAS #11				
7440-15 · Conference(Travel/Meals/Hotel)	68.75		68.75	100.0%
7440-31 · Smelter Creek LOMR -Kimley Horn	1,573.50		1,573.50	100.0%
7440-40 · 2022 Flood Awareness	1,008.56		1,008.56	100.0%
7440-51 · Clear Creek LOMR -Cardno	30,597.50		30,597.50	100.0%
7440-61 · CV Flood Forecast Model -HDR	22,285.40		22,285.40	100.0%
7440-71 · Web Access System-Michael Baker	16,334.65		16,334.65	100.0%
7440-00 · FEMA - MAS #11 - Other	16.09	43,206.00	-43,189.91	0.0%
Total 7440-00 · FEMA - MAS #11	71,884.45	43,206.00	28,678.45	166.4%
7440-72 · MB Web Access Match		7,200.00	-7,200.00	
7441-00 · FEMA - MAS #12				
7441-01 · CC EAST ADMP-MB	28,695.96		28,695.96	100.0%
7441-02 · CC Southeast ADMP - KH	45,536.50		45,536.50	100.0%
7441-03 · VC 6-Mile Cyn ADMP-Lumos	48,953.10		48,953.10	100.0%
7441-04 · Buckeye Creek -JEF	36,589.70		36,589.70	100.0%
7441-05 · Ramsey Cyn Flood Study-HMC	248.99		248.99	100.0%
7441-07 · Trvl/Hotel/Meals/Conf/Mileage	11.12		11.12	100.0%
7441-09 · Mural Project-Jungle Designs	1,713.95		1,713.95	100.0%

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Cash Basis

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

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
7441-00 · FEMA - MAS #12 - Other	23.83	541,300.00	-541,276.17	0.0%
Total 7441-00 · FEMA - MAS #12	161,773.15	541,300.00	-379,526.85	29.9%
7442-00 · FEMA - COMS 1	84.66		84.66	100.0%
7500-00 · USGS Stream Gage Contract				
7500-04 · USGS Stream Flow Gauges 21-23	19,509.75	81,089.00	-61,579.25	24.1%
Total 7500-00 · USGS Stream Gage Contract	19,509.75	81,089.00	-61,579.25	24.1%
7508-00 · USGS Do.Co.WQ & GW Monitoring				
7508-04 · DoCo WQ/GW Mon. 2021-23	3,296.25	17,580.00	-14,283.75	18.8%
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring	3,296.25	17,580.00	-14,283.75	18.8%
7524-00 · USGS-GW Lvl & WQ in Ch.Co.				
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-22		4,921.33	-4,921.33	
Total 7524-00 · USGS-GW Lvl & WQ in Ch.Co.		4,921.33	-4,921.33	
7526-01 · USGS Middle Carson GW 2020-22		15,250.00	-15,250.00	
7529-00 · USGS Water Resources 2022-24	6,520.00	44,375.00	-37,855.00	14.7%
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	
7600-14 · AWG Programs 22-23	15,000.00	30,000.00	-15,000.00	50.0%
Total 7600-00 · Alpine County Projects	15,000.00	30,007.00	-15,007.00	50.0%
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		100,000.00	-100,000.00	
Total 7630-00 · Lyon County Projects		100,000.00	-100,000.00	
7640-00 · Churchill County Projects				
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24	4,050.00	14,500.00	-10,450.00	27.9%
7640-22 · Dixie Valley Wtr Lvl 2022-25	4,751.50	23,000.00	-18,248.50	20.7%
Total 7640-00 · Churchill County Projects	8,801.50	37,500.00	-28,698.50	23.5%
Total Expense	624,110.25	2,666,640.98	-2,042,530.73	23.4%
Net Ordinary Income	322,306.97	-96,425.29	418,732.26	-334.3%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		703,347.45	-703,347.45	
8009-00 · Trans. In-Floodplain Mgmt. Fd.		7,200.00	-7,200.00	
8015-00 · Trans. In-Acq/Const. Fund		100,000.00	-100,000.00	
Total Other Income		810,547.45	-810,547.45	
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund		135,000.00	-135,000.00	
8008-00 · Preliminary Planning		400,000.00	-400,000.00	
8014-00 · Trans. Out-Floodplain Mgmt. Fd.		51,800.00	-51,800.00	
Total Other Expense		586,800.00	-586,800.00	
Net Other Income		223,747.45	-223,747.45	

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Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Profit & Loss Budget vs. Actual
July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Net Income	322,306.97	127,322.16	194,984.81	253.1%

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Profit & Loss YTD Comparison

Cash Basis

October 2022

	Oct 22	Jul - Oct 22
Ordinary Income/Expense		
Income		
5007-00 · Storey County Contribution		16,775.92
5008-00 · Alpine Co. Joint Powers contrib		12,276.07
5009-00 · Churchill County Ad Valorem	76,954.62	76,954.62
5010-00 · Lyon County Ad Valorem	88,690.46	88,690.46
5011-00 · Douglas County Ad Valorem	29,783.11	296,428.67
5012-00 · Carson City Ad Valorem	166,264.82	183,055.98
5031-00 · Interest Income-LGIP Reg.	767.91	3,045.11
5050-00 · Watershed Coordinator Grant		
5050-14 · NDEP-WS COORD V 1/1-12/31/2022		
Total 5050-00 · Watershed Coordinator Grant		
5058-00 · 208 Water Quality Plan		
5058-06 · NDEP 208 Water Quality AG	9,143.26	9,143.26
Total 5058-00 · 208 Water Quality Plan	9,143.26	9,143.26
6005-00 · FEMA-MAS #10		
6006-00 · FEMA-MAS #11	19,590.91	83,078.60
6007-00 · FEMA-MAS #12	70,504.42	176,968.53
Total Income	461,699.51	946,417.22
Expense		
7015-00 · Salaries & Wages	42,864.35	155,916.02
7020-00 · Employee Benefits	16,198.56	59,776.26
7021-00 · Workers Comp Ins.	56.06	56.06
7101-00 · Director's Fees		
7101-01 · Director Benefits	9.20	33.97
7101-02 · Director's Fees-Alpine Co.	160.00	480.00
7101-00 · Director's Fees - Other	486.20	2,083.75
Total 7101-00 · Director's Fees	655.40	2,597.72
7102-00 · Insurance		5,067.21
7103-00 · Office Supplies	111.87	1,490.67
7104-00 · Postage	168.90	366.35
7105-00 · Rent	3,240.00	12,960.00
7106-00 · Telephone/Internet	208.15	1,513.01
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	500.00	2,000.00
7107-00 · Travel-transport/meals/lodging - Other	244.84	1,747.06
Total 7107-00 · Travel-transport/meals/lodging	744.84	3,747.06
7108-00 · Dues & Publications		232.00
7110-00 · Conferences & Education	40.00	295.00
7111-00 · Office Equipment	1,468.72	3,441.70
7112-00 · Bank Charges	25.00	25.00
7114-00 · Outside Professional Services		2,180.77
7116-00 · Legal	2,000.00	6,000.00
7117-00 · Lost Lakes Expenses		
7120-00 · Integrated Watershed Programs		
7120-44 · NDEP WS Coord V -1/1-12/31/2023		
7120-49 · WS COORD-REIMBURSABLE		
7120-51 · WS COORD REIMB - Travel	275.01	275.01
7120-52 · WS COORD REIMB- Operations	141.42	219.77
7120-53 · WS COORD REIMB- NEON		12,650.00
7120-54 · NCE-Web Access System CRASP	2,360.00	5,695.00
Total 7120-49 · WS COORD-REIMBURSABLE	2,776.43	18,839.78
Total 7120-44 · NDEP WS Coord V -1/1-12/31/2023	2,776.43	18,839.78
Total 7120-00 · Integrated Watershed Programs	2,776.43	18,839.78

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Profit & Loss YTD Comparison

Cash Basis

October 2022

	Oct 22	Jul - Oct 22
7332-00 · Carson River Work Days		
7332-07 · CR Work Days 2021-22		
Total 7332-00 · Carson River Work Days		
7337-00 · Carson River Restoration		
7337-02 · Dayton Valley Conservation Dist		
7337-37 · DVCD - Projects Inventory 21-22		
Total 7337-02 · Dayton Valley Conservation Dist		
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		
7406-00 · 208 Water Quality Mgmt. Plan		
7406-04 · NDEP 208 Water Qual AG 2022-23	233.78	235.88
Total 7406-00 · 208 Water Quality Mgmt. Plan	233.78	235.88
7439-00 · FEMA MAS #10		
7439-05 · Ch Cty Flood Maps (HDR)		
Total 7439-00 · FEMA MAS #10		
7440-00 · FEMA - MAS #11		
7440-15 · Conference(Travel/Meals/Hotel)	68.75	68.75
7440-31 · Smelter Creek LOMR -Kimley Horn		1,573.50
7440-40 · 2022 Flood Awareness	1,008.56	1,008.56
7440-51 · Clear Creek LOMR -Cardno	7,642.50	30,597.50
7440-61 · CV Flood Forecast Model -HDR	6,265.40	22,285.40
7440-71 · Web Access System-Michael Baker		16,334.65
7440-00 · FEMA - MAS #11 - Other	5.34	16.09
Total 7440-00 · FEMA - MAS #11	14,990.55	71,884.45
7441-00 · FEMA - MAS #12		
7441-01 · CC EAST ADMP-MB	20,888.37	28,695.96
7441-02 · CC Southeast ADMP - KH	12,402.20	45,536.50
7441-03 · VC 6-Mile Cyn ADMP-Lumos	25,789.80	48,953.10
7441-04 · Buckeye Creek -JEF	9,924.60	36,589.70
7441-05 · Ramsey Cyn Flood Study-HMC		248.99
7441-07 · Trvl/Hotel/Meals/Conf/Mileage	11.12	11.12
7441-09 · Mural Project-Jungle Designs		1,713.95
7441-00 · FEMA - MAS #12 - Other	6.54	23.83
Total 7441-00 · FEMA - MAS #12	69,022.63	161,773.15
7442-00 · FEMA - COMS 1	84.66	84.66
7500-00 · USGS Stream Gage Contract		
7500-04 · USGS Stream Flow Gauges 21-23		19,509.75
Total 7500-00 · USGS Stream Gage Contract		19,509.75
7508-00 · USGS Do.Co.WQ & GW Monitoring		
7508-04 · DoCo WQ/GW Mon. 2021-23		3,296.25
Total 7508-00 · USGS Do.Co.WQ & GW Monitoring		3,296.25
7529-00 · USGS Water Resources 2022-24		6,520.00
7600-00 · Alpine County Projects		
7600-14 · AWG Programs 22-23	15,000.00	15,000.00
Total 7600-00 · Alpine County Projects	15,000.00	15,000.00

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Profit & Loss YTD Comparison

Cash Basis

October 2022

	Oct 22	Jul - Oct 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
7640-00 · Churchill County Projects		
7640-18 · Dixie Vlt Wtr Lvl Meas 2019-22	4,050.00	4,050.00
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24	4,751.50	4,751.50
7640-22 · Dixie Valley Wtr Lvl 2022-25		
Total 7640-00 · Churchill County Projects	8,801.50	8,801.50
Total Expense	178,691.40	624,110.25
Net Ordinary Income	283,008.11	322,306.97
Other Income/Expense		
Other Expense		
8002-00 · Transfer Out-Acq/Const Fund		
Total Other Expense		
Net Other Income		
Net Income	283,008.11	322,306.97

AGENDA ITEM #8

PAYMENT OF BILLS

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Transaction Detail by Account

Cash Basis

October 2022

Type	Date	Num	Name	Memo	Paid Amount	Balance
1013-00 · Cash in Checking - U. S. Bank						
Check	10/04/2022	10744	Euronev, Ltd.	#00074334 October Rent	-3,240.00	-3,240.00
Check	10/04/2022	10745	NCE	INV#1041022505	-2,360.00	-5,600.00
Check	10/04/2022	10746	VOID	VOID		-5,600.00
Check	10/04/2022	10747	Nevada News Group	Acct#2092	-73.19	-5,673.19
Check	10/04/2022	10748	VOID	VOID		-5,673.19
Check	10/04/2022	10749	Kimley-Horn & Associates, Inc.	INV #22550783	-12,402.20	-18,075.39
Check	10/04/2022	10750	JE Fuller Hydrology & Geomorpholog...	Inv.#P3832.01-4	-9,924.60	-27,999.99
Check	10/04/2022	ACH	Nevada Retail Network SIG	3rd Qtr 2022	-56.06	-28,056.05
Check	10/05/2022	10751	Cardno, Inc.	INV#1987113	-7,642.50	-35,698.55
Check	10/05/2022	10752	Local Government Investment Pool	For deposit/CWSD General	-250,000.00	-285,698.55
Deposit	10/05/2022			Deposit	166,264.82	-119,433.73
Check	10/06/2022	10753	Deborah Neddenriep	3rd Quarter Mileage	-178.44	-119,612.17
Check	10/06/2022	10754	Catrina Schambra	3rd Quarter Mileage	-27.06	-119,639.23
Check	10/06/2022	10755	Brenda Hunt	3rd Quarter Mileage	-194.38	-119,833.61
Check	10/06/2022	10756	Shane Fryer	3rd Quarter Mileage	-229.69	-120,063.30
Check	10/06/2022	10757	River Wranglers	FAW #2	-1,001.26	-121,064.56
Check	10/10/2022	10758	King & Russo, Ltd.	Professional Services September 2022	-2,000.00	-123,064.56
Check	10/10/2022	10759	HDR Engineering, Inc.	Inv#1200469626	-6,265.40	-129,329.96
Check	10/10/2022	10760	Lumos & Assoc., Inc.	Inv#114905 Proj#10679	-25,789.80	-155,119.76
Check	10/11/2022	10761	Pacific Office Automation	Acct#710047	-68.94	-155,188.70
Check	10/11/2022	10762	Churchill County	Lahontan Vly. & Dixie Vly. Wtr. Lvl. Meas.	-8,801.50	-163,990.20
Check	10/12/2022	10763	Michael Baker International, Inc.	Inv#1160084	-20,888.37	-184,878.57
Deposit	10/12/2022			Deposit	88,705.97	-96,172.60
Check	10/13/2022	10764	Carson City	CWSD Payroll #21	-29,815.83	-125,988.43
Check	10/13/2022	10765	Alpine Watershed Group	Inv#2022-23-1 CWSD	-15,000.00	-140,988.43
Check	10/17/2022	ACH	US Bank	Audit Confirmation Bank Charge	-25.00	-141,013.43
Deposit	10/18/2022			Deposit	29,783.11	-111,230.32
Check	10/20/2022	10766	VOID	VOID		-111,230.32
Check	10/20/2022	10767	NV Association of Conservation Distri...	Ed James 11/16/22	-40.00	-111,270.32
Check	10/20/2022	10768	Edwin James	Reimbursement	-184.53	-111,454.85
Check	10/20/2022	10769	David Griffith	October Director Fee	-80.00	-111,534.85
Check	10/20/2022	10770	January Riddle	October Director Fee	-80.00	-111,614.85
Deposit	10/24/2022			Deposit	90,095.33	-21,519.52
Deposit	10/25/2022			Deposit	76,954.62	55,435.10
Check	10/25/2022	10771	Local Government Investment Pool	For deposit/CWSD General	-250,000.00	-194,564.90
Deposit	10/25/2022			Deposit	9,143.26	-185,421.64
Check	10/26/2022	10772	Bank of America	Acct. #4024 4910 0003 3949	-2,095.68	-187,517.32
Check	10/28/2022	10773	Carson City	CWSD Payroll #22	-30,390.08	-217,907.40
Total 1013-00 · Cash in Checking - U. S. Bank					-217,907.40	-217,907.40
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	10/01/2022			Interest	767.91	767.91
Check	10/05/2022	10752	Local Government Investment Pool	CWSD investment in General Fund LGIP	250,000.00	250,767.91
Check	10/25/2022	10771	Local Government Investment Pool	CWSD investment in General Fund LGIP	250,000.00	500,767.91
Total 1014-00 · Local Gov't Inv. Pool-Regular					500,767.91	500,767.91
3307-00 · CC Payroll Due						
General Jo...	10/13/2022			Payroll #21 (9/23/2022-10/6/2022)	-29,815.83	-29,815.83
Check	10/13/2022	10764	Carson City	Payroll #21 (9/23/2022-10/6/2022)	29,815.83	
General Jo...	10/28/2022			Payroll #22 (10/7/2022-10/20/2022)	-30,390.08	-30,390.08
Check	10/28/2022	10773	Carson City	Payroll #22 (10/7/2022-10/20/2022)	30,390.08	
General Jo...	10/31/2022			October Meals	147.60	147.60
Total 3307-00 · CC Payroll Due					147.60	147.60
5009-00 · Churchill County Ad Valorem						
Deposit	10/25/2022	133779	Churchill County	1st Qtr 22/23 Ad Valorem Taxes	-76,954.62	-76,954.62
Total 5009-00 · Churchill County Ad Valorem					-76,954.62	-76,954.62
5010-00 · Lyon County Ad Valorem						
Deposit	10/12/2022	166946	Lyon County	1st Qtr Advalorem Taxes	-88,690.46	-88,690.46
Total 5010-00 · Lyon County Ad Valorem					-88,690.46	-88,690.46
5011-00 · Douglas County Ad Valorem						
Deposit	10/18/2022	733280	Douglas County Treasurer	September Ad Valorem Taxes	-29,783.11	-29,783.11
Total 5011-00 · Douglas County Ad Valorem					-29,783.11	-29,783.11
5012-00 · Carson City Ad Valorem						
Deposit	10/05/2022	90309...	Carson City	August Ad Valorem Taxes	-166,264.82	-166,264.82
Total 5012-00 · Carson City Ad Valorem					-166,264.82	-166,264.82
5031-00 · Interest Income-LGIP Reg.						
Deposit	10/01/2022			Interest	-767.91	-767.91

For internal & discussion purposes only.

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Transaction Detail by Account

Cash Basis

October 2022

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 5031-00 · Interest Income-LGIP Reg.					-767.91	-767.91
5058-00 · 208 Water Quality Plan						
5058-06 · NDEP 208 Water Quality AG						
Deposit	10/25/2022	91048...	NV State Controller	Draw 2	-9,143.26	-9,143.26
Total 5058-06 · NDEP 208 Water Quality AG					-9,143.26	-9,143.26
Total 5058-00 · 208 Water Quality Plan					-9,143.26	-9,143.26
6006-00 · FEMA-MAS #11						
Deposit	10/24/2022		FEMA	Draw 20	-19,590.91	-19,590.91
Total 6006-00 · FEMA-MAS #11					-19,590.91	-19,590.91
6007-00 · FEMA-MAS #12						
Deposit	10/24/2022		FEMA	Draw 7	-70,504.42	-70,504.42
Total 6007-00 · FEMA-MAS #12					-70,504.42	-70,504.42
7015-00 · Salaries & Wages						
General Jo...	10/13/2022			Salary Payroll #21 Fryer	3,109.25	3,109.25
General Jo...	10/13/2022			Salary Payroll #21 Hunt	3,481.74	6,590.99
General Jo...	10/13/2022			Salary Payroll #21 James	6,552.60	13,143.59
General Jo...	10/13/2022			Salary Payroll #21 Neddenriep	2,647.16	15,790.75
General Jo...	10/13/2022			Salary Payroll #21 Robinson	2,742.68	18,533.43
General Jo...	10/13/2022			Salary Payroll #21 Schambra	2,930.70	21,464.13
General Jo...	10/28/2022			Salary Payroll #22 Fryer	3,208.39	24,672.52
General Jo...	10/28/2022			Salary Payroll #22 Hunt	3,359.14	28,031.66
General Jo...	10/28/2022			Salary Payroll #22 James	6,552.60	34,584.26
General Jo...	10/28/2022			Salary Payroll #22 Neddenriep	2,617.41	37,201.67
General Jo...	10/28/2022			Salary Payroll #22 Robinson	2,805.78	40,007.45
General Jo...	10/28/2022			Salary Payroll #22 Schambra	2,930.70	42,938.15
General Jo...	10/31/2022			October Meals	-73.80	42,864.35
Total 7015-00 · Salaries & Wages					42,864.35	42,864.35
7020-00 · Employee Benefits						
General Jo...	10/13/2022			Benies Payroll #21 Fryer	924.04	924.04
General Jo...	10/13/2022			Benies Payroll #21 Hunt	1,698.56	2,622.60
General Jo...	10/13/2022			Benies Payroll #21 James	2,680.96	5,303.56
General Jo...	10/13/2022			Benies Payroll #21 Neddenriep	1,249.04	6,552.60
General Jo...	10/13/2022			Benies Payroll #21 Robinson	440.90	6,993.50
General Jo...	10/13/2022			Benies Payroll #21 Schambra	1,108.20	8,101.70
General Jo...	10/28/2022			Benies Payroll #22 Fryer	955.24	9,056.94
General Jo...	10/28/2022			Benies Payroll #22 Hunt	1,660.30	10,717.24
General Jo...	10/28/2022			Benies Payroll #22 James	2,681.23	13,398.47
General Jo...	10/28/2022			Benies Payroll #22 Neddenriep	1,240.03	14,638.50
General Jo...	10/28/2022			Benies Payroll #22 Robinson	451.86	15,090.36
General Jo...	10/28/2022			Benies Payroll #22 Schambra	1,108.20	16,198.56
Total 7020-00 · Employee Benefits					16,198.56	16,198.56
7021-00 · Workers Comp Ins.						
Check	10/04/2022	ACH	Nevada Retail Network SIG	3rd Quarter 2022 NRN 1086-2021-01	56.06	56.06
Total 7021-00 · Workers Comp Ins.					56.06	56.06
7101-00 · Director's Fees						
7101-01 · Director Benefits						
General Jo...	10/13/2022			Director Benies Payroll #21 Gardner		
General Jo...	10/13/2022			Director Benies Payroll #21 Gioni		
General Jo...	10/13/2022			Director Benies Payroll #21 Gray		
General Jo...	10/13/2022			Director Benies Payroll #21 Hindle		
General Jo...	10/13/2022			Director Benies Payroll #21 Nelson		
General Jo...	10/13/2022			Director Benies Payroll #21 Olsen		
General Jo...	10/13/2022			Director Benies Payroll #21 Schank		
General Jo...	10/13/2022			Director Benies Payroll #21 Schuette		
General Jo...	10/13/2022			Director Benies Payroll #21 Stodieck		
General Jo...	10/13/2022			Director Benies Payroll #21 Uhart		
General Jo...	10/13/2022			Director Benies Payroll #21 Workman		
General Jo...	10/28/2022			Director Benies Payroll #22 Gardner		
General Jo...	10/28/2022			Director Benies Payroll #22 Gioni		
General Jo...	10/28/2022			Director Benies Payroll #22 Gray	1.43	1.43
General Jo...	10/28/2022			Director Benies Payroll #22 Hindle		1.43
General Jo...	10/28/2022			Director Benies Payroll #22 Nelson	1.16	2.59
General Jo...	10/28/2022			Director Benies Payroll #22 Olsen		2.59
General Jo...	10/28/2022			Director Benies Payroll #22 Schank	1.16	3.75
General Jo...	10/28/2022			Director Benies Payroll #22 Schuette	1.43	5.18
General Jo...	10/28/2022			Director Benies Payroll #22 Stodieck	1.43	6.61
General Jo...	10/28/2022			Director Benies Payroll #22 Uhart	1.43	8.04

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/02/22

Transaction Detail by Account

Cash Basis

October 2022

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/28/2022			Director Benies Payroll #22 Workman	1.16	9.20
Total 7101-01 · Director Benefits					9.20	9.20
7101-02 · Director's Fees-Alpine Co.						
Check	10/20/2022	10769	David Griffith	October Alpine County Director Fee	80.00	80.00
Check	10/20/2022	10770	January Riddle	October Alpine County Director Fee	80.00	160.00
Total 7101-02 · Director's Fees-Alpine Co.					160.00	160.00
7101-00 · Director's Fees - Other						
General Jo...	10/13/2022			Director Fee Payroll #21 Gardner		
General Jo...	10/13/2022			Director Fee Payroll #21 Giomi		
General Jo...	10/13/2022			Director Fee Payroll #21 Gray		
General Jo...	10/13/2022			Director Fee Payroll #21 Hindle		
General Jo...	10/13/2022			Director Fee Payroll #21 Nelson		
General Jo...	10/13/2022			Director Fee Payroll #21 Olsen		
General Jo...	10/13/2022			Director Fee Payroll #21 Schank		
General Jo...	10/13/2022			Director Fee Payroll #21 Schuette		
General Jo...	10/13/2022			Director Fee Payroll #21 Stodieck		
General Jo...	10/13/2022			Director Fee Payroll #21 Uhart		
General Jo...	10/13/2022			Director Fee Payroll #21 Workman		
General Jo...	10/28/2022			Director Fee Payroll #22 Gardner		
General Jo...	10/28/2022			Director Fee Payroll #22 Giomi		
General Jo...	10/28/2022			Director Fee Payroll #22 Gray	80.00	80.00
General Jo...	10/28/2022			Director Fee Payroll #22 Hindle		80.00
General Jo...	10/28/2022			Director Fee Payroll #22 Nelson	80.00	160.00
General Jo...	10/28/2022			Director Fee Payroll #22 Olsen		160.00
General Jo...	10/28/2022			Director Fee Payroll #22 Schank	80.00	240.00
General Jo...	10/28/2022			Director Fee Payroll #22 Schuette	80.00	320.00
General Jo...	10/28/2022			Director Fee Payroll #22 Stodieck	80.00	400.00
General Jo...	10/28/2022			Director Fee Payroll #22 Uhart	80.00	480.00
General Jo...	10/28/2022			Director Fee Payroll #22 Workman	80.00	560.00
General Jo...	10/31/2022			October Meals	-73.80	486.20
Total 7101-00 · Director's Fees - Other					486.20	486.20
Total 7101-00 · Director's Fees					655.40	655.40
7103-00 · Office Supplies						
Check	10/11/2022	10761	Pacific Office Automation	SEPT Color Copies	40.94	40.94
Check	10/11/2022	10761	Pacific Office Automation	SEPT B&W Copies	28.00	68.94
Deposit	10/12/2022	1446	River Wranglers	Sept Copies	-15.51	53.43
Check	10/26/2022	10772	Bank of America	Web Cams (2)	125.46	178.89
Check	10/26/2022	10772	Bank of America	Ink Cartridges (2)	106.00	284.89
Check	10/26/2022	10772	Bank of America	tape dispenser	2.90	287.79
General Jo...	10/31/2022			November Copies	-175.92	111.87
Total 7103-00 · Office Supplies					111.87	111.87
7104-00 · Postage						
Check	10/26/2022	10772	Bank of America	Board Package Mailing & 1 roll stamps	168.90	168.90
Total 7104-00 · Postage					168.90	168.90
7105-00 · Rent						
Check	10/04/2022	10744	Euronev, Ltd.	October 2022 Rent	3,240.00	3,240.00
Total 7105-00 · Rent					3,240.00	3,240.00
7106-00 · Telephone/Internet						
Check	10/26/2022	10772	Bank of America	October Zoom	14.99	14.99
Check	10/26/2022	10772	Bank of America	Vonage Phone System - October	112.16	127.15
Check	10/26/2022	10772	Bank of America	October - Microsoft Internet	75.00	202.15
Check	10/26/2022	10772	Bank of America	October - Microsoft 395	6.00	208.15
Total 7106-00 · Telephone/Internet					208.15	208.15
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
General Jo...	10/13/2022			Car Allowance Payroll #21 James	250.00	250.00
General Jo...	10/28/2022			Car Allowance Payroll #22 James	250.00	500.00
Total 7107-01 · Car Allowance					500.00	500.00
7107-00 · Travel-transport/meals/lodging - Other						
Check	10/06/2022	10753	Deborah Neddenriep	3rd Quarter Mileage	32.50	32.50
Check	10/06/2022	10754	Catrina Schambra	3rd Quarter Mileage	25.31	57.81
Check	10/06/2022	10755	Brenda Hunt	3rd Quarter Mileage	2.50	60.31
Check	10/20/2022	10768	Edwin James	Reimbursement for Bd Mtg meal 10/19/22	184.53	244.84

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11/02/22

Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2022

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 7107-00 · Travel-transport/meals/lodging - Other					244.84	244.84
Total 7107-00 · Travel-transport/meals/lodging					744.84	744.84
7110-00 · Conferences & Education						
Check	10/20/2022	10767	NV Association of Conservation Distri...	2022 NVACD Annual Meeting : Ed James 11/16/22 ...	40.00	40.00
Total 7110-00 · Conferences & Education					40.00	40.00
7111-00 · Office Equipment						
Check	10/26/2022	10772	Bank of America	New Computer (Max)	1,468.72	1,468.72
Total 7111-00 · Office Equipment					1,468.72	1,468.72
7112-00 · Bank Charges						
Check	10/17/2022	ACH	US Bank	Bank Charge for FY 2021/22 Audit Confirmation Re...	25.00	25.00
Total 7112-00 · Bank Charges					25.00	25.00
7116-00 · Legal						
Check	10/10/2022	10758	King & Russo, Ltd.	Professional Services SEPTEMBER 2022	2,000.00	2,000.00
Total 7116-00 · Legal					2,000.00	2,000.00
7120-00 · Integrated Watershed Programs						
7120-44 · NDEP WS Coord V -1/1-12/31/2023						
7120-49 · WS COORD-REIMBURSABLE						
7120-51 · WS COORD REIMB - Travel						
Check	10/06/2022	10753	Deborah Neddenriep	3rd Quarter Mileage	69.38	69.38
Check	10/06/2022	10755	Brenda Hunt	3rd Quarter Mileage	43.75	113.13
Check	10/06/2022	10756	Shane Fryer	3rd Quarter Mileage	161.88	275.01
Total 7120-51 · WS COORD REIMB - Travel					275.01	275.01
7120-52 · WS COORD REIMB- Operations						
General Jo...	10/31/2022			November Copies	141.42	141.42
Total 7120-52 · WS COORD REIMB- Operations					141.42	141.42
7120-54 · NCE-Web Access System CRASP						
Check	10/04/2022	10745	NCE	Services thru 9/16/2022	2,360.00	2,360.00
Total 7120-54 · NCE-Web Access System CRASP					2,360.00	2,360.00
Total 7120-49 · WS COORD-REIMBURSABLE					2,776.43	2,776.43
Total 7120-44 · NDEP WS Coord V -1/1-12/31/2023					2,776.43	2,776.43
Total 7120-00 · Integrated Watershed Programs					2,776.43	2,776.43
7406-00 · 208 Water Quality Mgmt. Plan						
7406-04 · NDEP 208 Water Qual AG 2022-23						
Check	10/06/2022	10755	Brenda Hunt	3rd Quarter Mileage	148.13	148.13
Check	10/06/2022	10756	Shane Fryer	3rd Quarter Mileage	66.25	214.38
Check	10/26/2022	10772	Bank of America	Postage - Soil Samples mailed to lab	15.55	229.93
General Jo...	10/31/2022			November Copies	3.85	233.78
Total 7406-04 · NDEP 208 Water Qual AG 2022-23					233.78	233.78
Total 7406-00 · 208 Water Quality Mgmt. Plan					233.78	233.78
7440-00 · FEMA - MAS #11						
7440-15 · Conference(Travel/Meals/Hotel)						
Check	10/06/2022	10753	Deborah Neddenriep	3rd Quarter Mileage	68.75	68.75
Total 7440-15 · Conference(Travel/Meals/Hotel)					68.75	68.75
7440-40 · 2022 Flood Awareness						
Check	10/06/2022	10757	River Wranglers	Inv #2 FAW 7/1/22-9/30/22	1,001.26	1,001.26
General Jo...	10/31/2022			November Copies	7.30	1,008.56
Total 7440-40 · 2022 Flood Awareness					1,008.56	1,008.56
7440-51 · Clear Creek LOMR -Cardno						
Check	10/05/2022	10751	Cardno, Inc.	Inv#1987113 thru 9/23/2022	7,642.50	7,642.50
Total 7440-51 · Clear Creek LOMR -Cardno					7,642.50	7,642.50
7440-61 · CV Flood Forecast Model -HDR						
Check	10/10/2022	10759	HDR Engineering, Inc.	CV Flood Forecast Model 8/28/22-9/24/22	6,265.40	6,265.40
Total 7440-61 · CV Flood Forecast Model -HDR					6,265.40	6,265.40
7440-00 · FEMA - MAS #11 - Other						

For internal & discussion purposes only.

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Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account
October 2022

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/31/2022			November Copies	5.34	5.34
Total 7440-00 · FEMA - MAS #11 - Other					5.34	5.34
Total 7440-00 · FEMA - MAS #11					14,990.55	14,990.55
7441-00 · FEMA - MAS #12						
7441-01 · CC EAST ADMP-MB						
Check	10/12/2022	10763	Michael Baker International, Inc.	Services thru 10/2/22	20,888.37	20,888.37
Total 7441-01 · CC EAST ADMP-MB					20,888.37	20,888.37
7441-02 · CC Southeast ADMP - KH						
Check	10/04/2022	10749	Kimley-Horn & Associates, Inc.	SECC ADMP -Svcs thru 9/30/22	12,402.20	12,402.20
Total 7441-02 · CC Southeast ADMP - KH					12,402.20	12,402.20
7441-03 · VC 6-Mile Cyn ADMP-Lumos						
Check	10/10/2022	10760	Lumos & Assoc., Inc.	Professional Services 9/1/2022-9/30/2022	25,789.80	25,789.80
Total 7441-03 · VC 6-Mile Cyn ADMP-Lumos					25,789.80	25,789.80
7441-04 · Buckeye Creek -JEF						
Check	10/04/2022	10750	JE Fuller Hydrology & Geomorpholog...	Buckeye Creek - 9/1/22-9/30/22	9,924.60	9,924.60
Total 7441-04 · Buckeye Creek -JEF					9,924.60	9,924.60
7441-07 · Trvl/Hotel/Meals/Conf/Mileage						
Check	10/06/2022	10753	Deborah Neddenriep	3rd Quarter Mileage	7.81	7.81
Check	10/06/2022	10754	Catrina Schambra	3rd Quarter Mileage	1.75	9.56
Check	10/06/2022	10756	Shane Fryer	3rd Quarter Mileage	1.56	11.12
Total 7441-07 · Trvl/Hotel/Meals/Conf/Mileage					11.12	11.12
7441-00 · FEMA - MAS #12 - Other						
General Jo...	10/31/2022			November Copies	6.54	6.54
Total 7441-00 · FEMA - MAS #12 - Other					6.54	6.54
Total 7441-00 · FEMA - MAS #12					69,022.63	69,022.63
7442-00 · FEMA - COMS 1						
Check	10/04/2022	10747	Nevada News Group	COMS 1 RFP Publication (10/1/2022)	73.19	73.19
General Jo...	10/31/2022			November Copies	11.47	84.66
Total 7442-00 · FEMA - COMS 1					84.66	84.66
7600-00 · Alpine County Projects						
7600-14 · AWG Programs 22-23						
Check	10/13/2022	10765	Alpine Watershed Group	AWG 2022--10 Inv#1	15,000.00	15,000.00
Total 7600-14 · AWG Programs 22-23					15,000.00	15,000.00
Total 7600-00 · Alpine County Projects					15,000.00	15,000.00
7640-00 · Churchill County Projects						
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24						
Check	10/11/2022	10762	Churchill County	Jul - Sep 2022, Lahontan Vly. Wtr. Lvl. Meas.	4,050.00	4,050.00
Total 7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24					4,050.00	4,050.00
7640-22 · Dixie Valley Wtr Lvl 2022-25						
Check	10/11/2022	10762	Churchill County	Jul - Sep 2022, Dixie Valley Wtr. Lvl. Meas.	4,751.50	4,751.50
Total 7640-22 · Dixie Valley Wtr Lvl 2022-25					4,751.50	4,751.50
Total 7640-00 · Churchill County Projects					8,801.50	8,801.50
TOTAL						

CWSD Petty Cash Transaction Record
September October 2022

Date	G/L No.	Description	Debits	Credits	Balance
		Starting Balance			\$100.00
6/14/22	7103-00	Debbie Neddenriep		\$0.72	\$100.72
	Office Supplies	12 Color Copies			
9/16/22	7103-00	Brenda Hunt		\$0.80	\$101.52
	Office Supplies	16 copies			
9/9/22	7103-00	Debbie Neddenriep	\$1.78		\$99.74
	Office Supplies	12pk Shims			
10/16/22	7107-00	Ed James		\$18.45	\$118.19
	Meals	Student dinner cost @ Board Mtg			
		PETTY CASH BALANCE			\$118.19

Date: 11/4/22 Prepared by: CK Schambra

Approved by: Edwin James

:cat

AGENDA ITEM #9

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #9 – For Discussion Only: Discussion of how counties plan to use Web Access System

DISCUSSION: During the demonstration of the Web Access System at the October meeting the Board requested to know how the counties planned to use this new tool. Staff polled the counties that would be using the Web Access System (Douglas, Storey, Lyon and Carson City) and below are the responses received:

Douglas County will use the Flood Web Access in several ways including but limited to the following:

1. General public education. The County would like to have the tool linked to our GIS mapping so that the public has access to it and can review how their parcel is affected by flooding.
2. Resource for consulting engineers. The tool will potentially be used to provide technical data to professional engineers that may prove useful when preparing the design of proposed improvements. Flow depths, velocities, watersheds etc. are all data points that may prove useful to the local engineering community.
3. Permit review. County staff will use the tool to assist with plan review and permitting of building and site improvement permit applications. The tool will be used to ensure that the proposed improvements comply with County and federal code requirements for construction in flood prone areas.
4. Master planning. The County will use the tool to assist in overall master planning of floodplain management. Review of problem areas and identifying projects that we may want to pursue via some form of mitigation. Maintaining and tracking the location of the various study updates that have been performed.

Carson City's use will be very similar to Douglas County.

Storey County plans to utilize the website for planning efforts in Storey County along with advertising the service to our Storey County residents with an interest in flood concerns and how the completed studies include their properties.

Lyon County will utilize the updated data to more accurately direct future developments in our expanding suburban regions. The completion of area drainage plans and the availability of these newly developed tools will provide Lyon County with enhanced comprehension of current conditions when working with private developers and public entities.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #10

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #10 – For Possible Action: Presentation by Casey Neilon on
CWSD FY2021-22 Audit

DISCUSSION: Attached are the Financial Statements of the FY 2021-22 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, 2022

Carson Water Subconservancy District

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Casey Neilson, Inc.
Accountants and Advisors

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Carson Water Subconservancy District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Carson Water Subconservancy District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Carson Water Subconservancy District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Carson Water Subconservancy District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4-7 and 29-33 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.

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. Such information 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

We have previously audited Carson Water Subconservancy District's June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in their report dated November 1, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **Date Pending**, on our consideration of the Carson Water Subconservancy 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 Carson Water Subconservancy District's internal control over financial reporting and compliance.



Reno, Nevada
Date Pending

Management's Discussion and Analysis
June 30, 2022
Carson Water Subconservancy District

DRAFT

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

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, 2022. Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS –

1. In FY 2021/22, the fund balance for the General Fund increased by \$4,121. The main reason for the increase was due to general operations offset by internal fund transfers from the General Fund to other funds.
2. In FY 2021/22, the fund balance for the Capital Projects Fund increased by \$107,041. The increase was due to an internal transfer from the General Fund.
3. In FY 2021/22, the fund balance for the Floodplain Fund balance increased by \$9,651. The increase was due to funds being transferred from the general fund.

Overview of the Financial Statements

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

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

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

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

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

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

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Government-wide Financial Analysis

Statement of Net Position

	2022	2021
ASSETS		
Current and other assets	\$ 2,445,570	\$ 2,203,219
Capital assets, net of accumulated depreciation	6,040,446	5,886,113
Total assets	8,486,016	8,089,332
DEFERRED OUTFLOWS OF RESOURCES	326,190	113,081
	8,812,206	8,202,413
LIABILITIES		
Current liabilities, excluding bond payments	217,490	235,361
Due to grantors	198,462	59,053
Bond payments due to other governments	1,733,132	1,945,282
Lease liabilities	153,960	-
Accrued compensated absences	99,464	90,314
Net pension liability	543,248	785,467
Total liabilities	2,945,756	3,115,477
DEFERRED INFLOWS OF RESOURCES	441,198	59,698
	3,386,954	3,175,175
NET POSITION		
Net investment in capital assets	4,153,354	3,940,831
Unrestricted	1,271,898	1,086,407
	\$ 5,425,252	\$ 5,027,238

Statements of Activities

	2022	2021
REVENUE		
Program revenue		
Operating grants and contributions	\$ 898,192	\$ 607,429
General revenue		
Ad valorem taxes	1,529,122	1,462,891
Investment income	4,602	8,440
Leases	37,902	56,654
Miscellaneous	3,214	650
Total revenue	2,473,032	2,136,064
EXPENSES		
General government	2,075,018	1,870,388
Total expenses	2,075,018	1,870,388
CHANGE IN NET POSITION	398,014	265,676
BEGINNING NET POSITION BALANCE	5,027,238	4,761,562
ENDING NET POSITION BALANCE	\$ 5,425,252	\$ 5,027,238

The change in Net Position from 2021 to 2022 was an increase of \$398,014.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

Fund Financial Statements

Governmental Activities

GENERAL FUND:

REVIEW OF REVENUE

	2022	2021
Intergovernmental revenue		
Ad valorem taxes	\$ 1,529,122	\$ 1,462,891
Grants	870,678	596,531
Total intergovernmental revenue	<u>2,399,800</u>	<u>2,059,422</u>
Miscellaneous revenue		
Contributions	11,423	10,898
Investment income	1,801	3,078
Water lease	37,902	56,654
Miscellaneous	3,214	650
Total miscellaneous revenue	<u>54,340</u>	<u>71,280</u>
Total revenue	<u>\$ 2,454,140</u>	<u>\$ 2,130,702</u>

The change in revenues to the General Fund from 2021 to 2022 was due to increase in grants and an increase in taxes.

REVIEW OF EXPENSES

	2022	2021
Operating expenses		
Services and supplies	\$ 1,483,117	\$ 1,213,546
Administrative services	617,370	571,287
Intergovernmental expenses		
Services and supplies	250,000	250,000
Capital outlay	1,732	1,000
Total expenses	<u>\$ 2,352,219</u>	<u>\$ 2,035,833</u>

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

CAPITAL PROJECT FUND

CHANGE IN FUND BALANCE

	2022	2021
Miscellaneous revenue		
Interest income	\$ 760	\$ 1,742
Contributions	16,091	-
Total revenue	<u>16,851</u>	<u>1,742</u>
Expenditures		
Services and supplies	-	40,000
Transfer to other fund	7,200	35,000
Total expenses	<u>7,200</u>	<u>75,000</u>
Change in fund balance	<u>\$ 9,651</u>	<u>\$ (73,258)</u>

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022

FLOODPLAIN FUND

CHANGE IN FUND BALANCE

	2022	2021
Miscellaneous revenue		
Interest income	\$ 760	\$ 1,742
Total revenue	<u>760</u>	<u>1,742</u>
Expenditures		
Services and supplies	-	40,000
Transfer to other fund	7,200	35,000
Total expenses	<u>7,200</u>	<u>75,000</u>
Change in fund balance	<u>\$ (6,440)</u>	<u>\$ (73,258)</u>

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, 2022, 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, 2022 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 2022/23 the fund balance in the General Fund will decrease slightly. The decrease of funds will come from expenditures by the conservation districts in FY 2022-23 which included contract extensions from FY 2021-22. The Floodplain Fund will increase due to funds being transferred from the General Fund. The Acquisition/Construction Fund will increase due to transfer of funds from the General Fund.

Carson Water Subconservancy District

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Cash and investments	\$ 2,163,607
Due from grantors	252,478
Due from other governments	29,485
Capital and leased assets	
Water rights and water usage capacity	5,883,357
Other capital assets, net of accumulated depreciation	3,129
Right of use lease assets, net of accumulated amortization	153,960
Total assets	8,486,016
Deferred Outflows of Resources - Pension Requirement	326,190
Total assets and deferred outflows of resources	8,812,206
Liabilities	
Current liabilities	
Accounts payable	217,490
Due to grantors	198,462
Current portion of bond payment obligations due to other governments	216,414
Current portion of lease liability	34,606
Long-term liabilities	
Net pension liability	543,248
Accrued compensated absences	99,464
Bond payment obligations due to other governments, net of current portion	1,516,718
Lease liability, net of current portion	119,354
Total liabilities	2,945,756
Deferred Inflows of Resources - Pension Requirement	441,198
Total liabilities and deferred inflows of resources	3,386,954
Net Position	
Net position	
Net investment in capital assets	4,153,354
Unrestricted	1,271,898
Total Net Position	\$ 5,425,252

Carson Water Subconservancy District

Statement of Activities

Year Ended June 30, 2022

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	\$ 2,075,018	\$ -	\$ 898,192	\$ (1,176,826)
	General Revenue			
	Ad valorem taxes			1,529,122
	Investment income			4,602
	Water lease			37,902
	Miscellaneous			3,214
	Total general revenue			1,574,840
	Change in Net Position			398,014
	Net Position, Beginning of Year			5,027,238
	Net Position, End of Year			\$ 5,425,252

Carson Water Subconservancy District

Balance Sheet – Governmental Funds

June 30, 2022

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Assets				
Cash and investments	\$ 889,943	\$ 341,520	\$ 932,144	\$ 2,163,607
Due from grantors	252,478	-	-	252,478
Due from other governments	29,485	-	-	29,485
Due from other funds	-	-	105,000	105,000
Total assets	\$ 1,171,906	\$ 341,520	\$ 1,037,144	\$ 2,550,570
Liabilities				
Accounts payable	\$ 217,490	\$ -	\$ -	\$ 217,490
Due to grantors	198,462	-	-	198,462
Due to other funds	105,000	-	-	105,000
Total liabilities	520,952	-	-	520,952
Fund Balance				
Committed				
Capital projects fund	-	-	1,037,144	1,037,144
Special revenue fund	-	341,520	-	341,520
Assigned				
Designated for subsequent year's expenditures	509,410	-	-	509,410
Unassigned	141,544	-	-	141,544
Total fund balance and other credits	650,954	341,520	1,037,144	2,029,618
Total Liabilities, Fund Balance and Other Credits	\$ 1,171,906	\$ 341,520	\$ 1,037,144	\$ 2,550,570

Carson Water Subconservancy District
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds
June 30, 2022

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

Fund Balance and Other Credits - Governmental Funds		\$ 2,029,618
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds		
Governmental capital assets	\$ 5,911,875	
Less accumulated depreciation	(25,389)	
Right of use lease assets, less accumulated amortization	<u>153,960</u>	6,040,446
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		326,190
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	(99,464)	
Net pension liability	(543,248)	
Bond payment obligations due to other governments	(1,733,132)	
Right of use lease liabilities	(153,960)	(2,529,804)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		<u>(441,198)</u>
Net Position of Governmental Activities		<u><u>\$ 5,425,252</u></u>

Carson Water Subconservancy District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2022

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Revenue				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,529,122	\$ -	\$ -	\$ 1,529,122
Grants	870,678	-	-	870,678
Total intergovernmental revenue	2,399,800	-	-	2,399,800
Miscellaneous				
Contributions	11,423	16,091	-	27,514
Investment income	1,801	760	2,041	4,602
Water lease	37,902	-	-	37,902
Miscellaneous	3,214	-	-	3,214
Total miscellaneous revenue	54,340	16,851	2,041	73,232
Total revenue	2,454,140	16,851	2,041	2,473,032
Expenditures				
Current				
General government				
Salaries	443,513	-	-	443,513
Benefits	173,857	-	-	173,857
Service and supplies	1,483,117	-	-	1,483,117
Debt service				
Principal	212,150	-	-	212,150
Interest	37,850	-	-	37,850
Capital outlay	1,732	-	-	1,732
Total expenditures	2,352,219	-	-	2,352,219
Other Financing Sources (Uses)				
Transfers from other funds	7,200	-	105,000	112,200
Transfers to other funds	(105,000)	(7,200)	-	(112,200)
Total transfers	(97,800)	(7,200)	105,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	4,121	9,651	107,041	120,813
Fund Balance, Beginning of Year	646,833	331,869	930,103	1,908,805
Fund Balance, End of Year	\$ 650,954	\$ 341,520	\$ 1,037,144	\$ 2,029,618

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, 2022

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

Net Change in Fund Balance and Other Credits - Governmental Funds	\$ 120,813
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	1,732
Less current year depreciation expense	(1,359)
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	212,150
Pension expense - actuarial liability in excess of actual contributions made	73,828
Change in long-term accrued compensated absences	(9,150)
Change in Net Position of Governmental Activities	<u>\$ 398,014</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, 2022 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, 2022.

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, 2022.

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, 2022. 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 2021. Such information can only be obtained by referring to the audit report for that year.

Subsequent Events

Subsequent events have been evaluated through **Date Pending**, 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, 2022:

Cash in Bank	\$ 56,019
Petty Cash	100
Local Government Investment Pool	2,107,488
	<u>\$ 2,163,607</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, 2022 totaled \$55,730. 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, 2022, 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, 2022, the LGIP maintains a weighted average maturity of 125 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, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</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	26,786	1,732	-	28,518
Less accumulated depreciation and amortization				
Office equipment	<u>24,030</u>	<u>1,359</u>	<u>-</u>	<u>25,389</u>
Total depreciable assets, net	<u>2,756</u>	<u>373</u>	<u>-</u>	<u>3,129</u>
Net capital assets	<u>\$ 5,886,113</u>	<u>\$ 373</u>	<u>\$ -</u>	<u>\$ 5,886,486</u>

Note 5 - Accrued Compensated Absences

The following schedule summarizes the changes in accrued compensated absences at June 30, 2022:

Balance, beginning of year	\$ 90,314
Additions	38,762
Uses	<u>(29,612)</u>
Balance, end of year	<u>\$ 99,464</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, 2022:

Principal Outstanding July 1, 2021	Additions/ Issued	Payments	Principal Outstanding June 30, 2022	Current Portion June 30, 2022
\$ 1,945,282	\$ -	\$ 212,150	\$ 1,733,132	\$ 216,414

The annual requirements to amortize the obligation are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total Payment
2022			
2023	\$ 216,414	\$ 33,586	\$ 250,000
2024	220,764	29,236	250,000
2025	225,201	24,799	250,000
2026	229,728	20,272	250,000
2027-2030	841,025	33,975	875,000
	<u>\$ 1,733,132</u>	<u>\$ 141,868</u>	<u>\$ 1,875,000</u>

Total interest expense of \$37,850 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2022.

Note 7 - Lease Transactions

During the year ended June 30, 2022, the District amended the expiring lease agreement for office space in Carson City, Nevada. The amendment extended the original lease for four years and changed the underlying office suites leased. Accordingly the lease is treated as a separate lease rather than a modification to the original lease upon implementation of GASB 87, *Leases*. The lease terminates at the end of four years with no automatic renewal. There is no interest rate specified in the lease, therefore at the time of initial measurement the District has used an incremental borrowing rate equal to the five year treasury rate as reported by the Wall Street Journal to discount the annual lease payments and to recognize the intangible right to use asset and lease liability as of June 30, 2022. Payments are \$3,240 per month starting in July 2022 and are subject to an annual escalation.

Note 7 - Lease Transactions (Continued)

Lease activity for the year is as follows:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Governmental activities				
Buildings	\$ -	\$ 153,960	\$ -	\$ 153,960
Less: accumulated depreciation	-	-	-	-
	<u>\$ -</u>	<u>\$ 153,960</u>	<u>\$ -</u>	<u>\$ 153,960</u>

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Amount due in one year
Lease liabilities:					
Buildings	\$ -	\$ 153,960	\$ -	\$ 153,960	\$ 34,606
	<u>\$ -</u>	<u>\$ 153,960</u>	<u>\$ -</u>	<u>\$ 153,960</u>	<u>\$ 34,606</u>

Annual requirements to amortize long term obligations and related interest are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 34,606	\$ 4,680
2024	37,345	3,628
2025	39,760	2,493
2026	42,249	1,284
	<u>\$ 153,960</u>	<u>\$ 12,085</u>

The District entered into a five-year lease agreement, commencing October 1, 2020, with Carson City (City) to lease to the City up to 526.25-acre feet of water rights less 7% loss imposed by the State Engineer, subject to Nevada water law, including storage rights in Mud Lake Reservoir. The City paid \$114 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 \$37,260 for the year ended June 30, 2022. As the variable lease payments are based on usage, this lease is not within the scope of GASB 87.

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.

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

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.

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

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, 2020, 2021 and 2022 the Statutory Employer/employee matching rate was 15.25%, 15.25% and 15.5%, respectively, for Regular employees. The Employer-pay contribution (EPC) rate was 29.25%, 29.25% and 29.75%, for each of the fiscal years ended June 30, 2020, 2021 and 2022 respectively, for Regular employees.

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

At June 30, 2022, the District reported a liability of \$543,248 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021. At June 30, 2021 the District's proportion was .00570%, which was an increase of .00024% from its proportion measured at June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$(9,957). 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, 2022.

Note 8 – Pensions (Continued)

At June 30, 2022, 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	\$ 57,620	\$ 3,661
Changes of assumptions	172,708	-
Net difference between projected and actual investment earnings on pension plan investments	-	424,449
Changes in proportion and differences between employer contributions and proportionate share of contributions	31,989	13,088
Contributions subsequent to the measurement date	63,873	-
	<u>\$ 326,190</u>	<u>\$ 441,198</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,	
2023	\$ (58,557)
2024	(57,247)
2025	(55,996)
2026	(58,933)
2027	44,476
2028	7,376
	<u>\$ (178,881)</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.14 years for the measurement period ending June 30, 2021.

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

Reconciliation of the net pension liability at June 30, 2022 is as follows:

Beginning net pension liability	\$	785,469
Pension expense		(9,957)
Employer contributions		(60,057)
Current year net deferred (inflows) and outflows		<u>(172,207)</u>
Ending net pension liability	\$	<u>543,248</u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2021, 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, 2021 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, 2021 funding actuarial valuation

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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, 2021, 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, 2022.

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, 2021:

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, 2021, PERS' long-term inflation assumption was 2.50%.

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 (6.25%) or 1 percentage-point higher (8.25%) than the current discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net pension liability	\$ 1,041,792	\$ 543,248	\$ 95,512

Pension Plan Fiduciary Net Position

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

Note 9 - Other Post Employment Retirement Benefits (OPEB)

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

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, 2022. 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, 2022 were 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, 2022.

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 \$1,669,720 of which the District has expended approximately \$1,009,418.

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, 2022
Carson Water Subconservancy District

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Carson Water Subconservancy District

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

Year Ended June 30, 2022

(with Comparative Actual Amounts for Year Ended June 30, 2021)

	2022				2021
	Budgeted Amounts		Actual	Variance	Actual (Memorandum Only)
	Original	Final			
Revenue					
Intergovernmental revenue					
Ad valorem taxes	\$ 1,553,985	\$ 1,553,985	\$ 1,529,122	\$ (24,863)	\$ 1,462,891
Grants	703,237	674,806	870,678	195,872	596,531
Total intergovernmental revenue	2,257,222	2,228,791	2,399,800	171,009	2,059,422
Miscellaneous					
Contributions	10,733	10,898	11,423	525	10,898
Investment income	1,954	2,025	1,801	(224)	3,078
Water lease	55,500	55,500	37,902	(17,598)	56,654
Miscellaneous	6,000	6,000	3,214	(2,786)	650
Total miscellaneous revenue	74,187	74,423	54,340	(20,083)	71,280
Total revenue	2,331,409	2,303,214	2,454,140	150,926	2,130,702
Expenditures					
Current					
General government					
Salaries	484,322	480,073	443,513	36,560	452,243
Benefits	125,128	121,378	173,857	(52,479)	119,044
Service and supplies	1,811,997	1,815,891	1,483,117	332,774	1,213,046
Debt service					
Principal	207,970	207,970	212,150	(4,180)	203,872
Interest	42,030	42,030	37,850	4,180	46,128
Capital outlay	3,000	3,000	1,732	1,268	1,500
Total expenditures	2,674,447	2,670,342	2,352,219	318,123	2,035,833
Other Financing Sources (Uses)					
Transfers from other funds	-	-	7,200	7,200	35,000
Transfers to other funds	(145,000)	(145,000)	(105,000)	40,000	(145,000)
Total other financing sources (uses)	(145,000)	(145,000)	(97,800)	47,200	(110,000)
Excess (Deficiency) of Revenue over (under) Expenditures	(488,038)	(512,128)	4,121	516,249	(15,131)
Fund Balance, Beginning of Year	642,849	642,849	646,833	3,984	661,964
Fund Balance, End of Year	\$ 154,811	\$ 130,721	\$ 650,954	\$ 520,233	\$ 646,833

Carson Water Subconservancy District

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

Year Ended June 30, 2022

(with Comparative Actual Amounts for Year Ended June 30, 2021)

	Floodplain			
	2022			2021
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Contributions	\$ -	\$ 16,091	16,091	\$ -
Investment income	1,164	760	(404)	1,742
Total miscellaneous revenue	1,164	16,851	15,687	1,742
Expenditures				
Current				
General government				
Services and supplies	300,000	-	300,000	40,000
Other Financing Sources				
Transfers to other funds	-	(7,200)	(7,200)	(35,000)
Excess (Deficiency) of Revenue over (under) Expenditures	(298,836)	9,651	(291,513)	(73,258)
Fund Balance, Beginning of Year	403,341	331,869	(71,472)	405,127
Fund Balance, End of Year	\$ 104,505	\$ 341,520	\$ (362,985)	\$ 331,869

Note 1 - Budgets and Budgetary Accounting

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

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

	2021	2020	2019	2018
Proportion of the net pension liability	0.00574%	0.00550%	0.00555%	0.00569%
Proportionate share of the net pension liability	\$ 543,248	\$ 785,467	\$ 763,898	\$ 766,760
Covered payroll	\$ 412,134	\$ 392,591	\$ 381,586	\$ 376,885
Proportionate share of the net pension liability as a percentage of its covered payroll	131.81%	200.07%	200.19%	203.45%
Plan fiduciary net position as a percentage of the total pension liability	86.51%	77.04%	76.46%	75.24%
	2017	2016	2015	2014
Proportion of the net pension liability	0.00585%	0.00551%	0.00537%	0.00509%
Proportionate share of the net pension liability	\$ 778,457	\$ 741,110	\$ 614,923	\$ 530,303
Covered payroll	\$ 376,689	\$ 275,660	\$ 268,404	\$ 253,728
Proportionate share of the net pension liability as a percentage of its covered payroll	206.66%	268.85%	229.10%	209.00%
Plan fiduciary net position as a percentage of the total pension liability	74.40%	72.20%	75.10%	76.30%

* 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

	2022	2021	2020	2019
Contractually required contribution	\$ 63,873	\$ 60,057	\$ 57,359	\$ 53,422
Contributions in relation to the contractually required contribution	\$ (63,873)	\$ (60,057)	\$ (57,359)	\$ (53,422)
District's covered payroll	\$ 430,605	\$ 412,134	\$ 392,591	\$ 381,586
Contributions as a percentage of covered payroll	14.83%	14.57%	14.61%	14.00%
	2018	2017	2016	2015
Contractually required contribution	\$ 52,745	\$ 52,736	\$ 38,593	\$ 34,557
Contributions in relation to the contractually required contribution	\$ (52,745)	\$ (86,250)	\$ (77,185)	\$ (69,114)
District's covered payroll	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404
Contributions as a percentage of covered payroll	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, 2022

Carson Water Subconservancy District

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Carson Water Subconservancy District

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

Year Ended June 30, 2022

(with Comparative Actual Amounts for Year Ended June 30, 2021)

	Acquisition/Construction Fund			
	2022			2021
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 2,791	\$ 2,041	\$ (750)	\$ 3,620
Expenditures				
Current				
General government				
Services and supplies	873,648	-	873,648	-
Capital outlay	-	-	-	-
Total expenditures	873,648	-	873,648	-
Other Financing Sources				
Transfers from other funds	105,000	105,000	-	145,000
Excess (Deficiency) of Revenue over (under) Expenditures	(765,857)	107,041	872,898	148,620
Fund Balance, Beginning of Year	763,099	930,103	(167,004)	781,483
Fund Balance, End of Year	\$ (2,758)	\$ 1,037,144	\$ 1,039,902	\$ 930,103

Compliance Section

June 30, 2022

Carson Water Subconservancy District

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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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated **Date Pending**.

Report on 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.

Report on 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.

Casey Nalon

Carson City, Nevada

Date Pending

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Casey Neilon, 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, 2022, 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, 2022

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

Casey Neilon

Reno, Nevada
Date Pending

AGENDA ITEM #11

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #11 – For Possible Action: Authorize CWSD staff to pursue FEMA Capability and Capacity Building (C&CB) grant on behalf of Storey and Lyon Counties for North Dayton Valley Drainage program

DISCUSSION: CWSD staff are requesting permission to pursue a FEMA Capability and Capacity Building (C&CB) grant on behalf of Storey and Lyon Counties for the North Dayton Valley Drainage program. If awarded the C&CB, CWSD will use these funds to assist in conducting a Benefit-Cost Analysis (BCA) for potential detention basin locations specified in the Dayton Valley Area Drainage Master Plan (ADMP). A BCA of 1 or better is required in FEMA grant applications that would fund construction of detention basins or other flood control structures. Once a successful BCA is completed, CWSD could pursue a Building Resilient Infrastructure and Communities (BRIC) grant, to fund detention basins in the Dayton Valley ADMP.

STAFF RECOMMENDATION: Authorize CWSD staff to pursue FEMA Capability and Capacity Building (C&CB) grant on behalf of Storey and Lyon Counties for North Dayton Valley Drainage program as presented.

AGENDA ITEM #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #12 – For Discussion Only: Watershed Moment

DISCUSSION: Staff will give an update on the I Am Carson River Watershed Campaign - Watershed Moments and show the “Engage In Your Watershed” video

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #13

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #13 – For Discussion Only: Annual update on CWSD Hazard Mitigation Plan activities

DISCUSSION: CWSD developed a Hazard Mitigation Plan (HMP) and it was accepted by FEMA in 2020. According to the Resolution approved by the Board, each year staff is supposed to give an update regarding activities related to the HMP. CWSD staff will provide an update on activities related the HMP.

STAFF RECOMMENDATION: Receive and File.

AGENDA ITEM #%

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 16, 2022

SUBJECT: Agenda Item #14 – For Discussion Only: Review the current water related Bill Draft Requests (BDRs) for the 2023 Nevada Legislative Session

DISCUSSION: As of 11/4/2022, 469 Bill Draft Requests (BDRs) have been introduced for 2023 Nevada Legislative Session. Attached is a list of BDRs that may have some impact on CWSD.

STAFF RECOMMENDATION: Receive and file.

2023 Legislation

BDR #	Bill #	BDR Title	Sponsor
79		Revises provisions relating to groundwater basins.	Senator Goicoechea
97		Establishes provisions governing the use of pesticides containing certain chemicals.	Assemblywoman Gorelow
125		Revises provisions relating to water quality.	Assemblyman Watts
208		Revises provisions governing water.	Assemblywoman Kasama
227		Revises provisions related to water.	Division of Environmental Protection of the State Department of Conservation and Natural Resources
233		Revises provisions related to water.	Division of Environmental Protection of the State Department of Conservation and Natural Resources
234		Revises provisions governing the control of pests, noxious weeds and pesticides.	State Department of Agriculture
235		Makes various changes relating to water.	Division of Environmental Protection of the State Department of Conservation and Natural Resources
291		Phases out the sale or distribution of products that contain intentionally added perfluoroalkyl and polyfluoroalkyl chemicals (commonly referred to as "PFAS chemicals" or "forever chemicals").	Senator Neal
338		Revises provisions related to water.	Joint Interim Standing Committee on Natural Resources (NRS 218E.320)
349		Revises provisions relating to the management of the Colorado River.	Joint Interim Standing Committee on Natural Resources (NRS 218E.320)

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Makes various changes related to the Open Meeting Law.

Attorney General

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 16, 2022

SUBJECT: Agenda Item #15 - For Information Only: Staff Report

DISCUSSION: The following is a list of meetings/activities attended by Ed James and staff since the last Board meeting on October 19, 2022:

- 10/20/22 - Debbie met with FEMA MIP Manager to review FEMA Grant Action Items & Earned Values
- 10/20/22 – Debbie & Max attended Nevada Flood Awareness Week (FAW) planning meeting
- 10/20/22 - Ed attended NV Water Rural Water Group meeting
- 10/21/22 - Brenda, Shane, Debbie & Max participated in Snapshot Day event
- 10/24/22 - Max attended NV Flood Mitigation & Funding Opportunities meeting
- 10/25/22 - Debbie & Max attended NV Watershed University Practice Walk-thru w/USACE
- 10/25/22 - Debbie & Max attended BRIC & FEMA Technical Assistance Session hosted by NV Department of Emergency Management
- 10/26/22 - Brenda, Ed & Max hosted CRC Floodplain Management Working Group Meeting
- 10/27/22 - Max and Ed participated in BOOnanza event at Mills Park
- 10/31/22 - Brenda & Shane attended Ace Herford Ranch Tour in Alpine County w/Lahontan Water Board and Alpine Watershed Group re: West Fork CR Vision Plan
- 11/1/22 – Ed attended NWRA Board of Directors meeting
- 11/1/22 - Max attended BRIC & FEMA Technical Assistance Session hosted by NV Department of Emergency Management
- 11/2/22 - Debbie & Ed attended East Carson City ADMP progress meeting
- 11/3/22 – Brenda & Shane participated in River Wranglers Conserve Carson River Workday
- 11/2/22 - Ed & Max met with GRGID and IHGID representatives to discuss their future water needs
- 11/4/22 - Brenda & Shane interviewed applicant for AmeriCorps position
- 11/4/22 - Staff meeting (all)
- 11/7/22 - Brenda & Shane met with Neon to finalize Watershed Moments campaign
- 11/8/22 - Debbie & Max participated in Nevada Watershed University Summit FAW event
- 11/8/22 - Debbie & Max attended BRIC & FEMA Technical Assistance Session hosted by NV

Department of Emergency Management

- 11/9/22 - Debbie, Shane & Max participated in Nevada Watershed University Summit FAW event
- 11/9/22 - Brenda attended NV Department of Agriculture meeting in Sparks
- 11/9/22 - Debbie & Max attend Cooperative Technical Partners (CTP) Performance Working Group meeting
- 11/15/22 - Debbie & Max attended BRIC & FEMA Technical Assistance Session hosted by NV Department of Emergency Management
- 11/15/22 - Deb & Max demonstrated watershed model at Douglas County FAW Outreach event
- 11/16/22 - Deb & Max demonstrated watershed model at Carson City FAW Outreach event
- 11/16/22 - Max attended Flood Preparedness Week Wrap-Up meeting

STAFF RECOMMENDATION: Receive and file.

CORRESPONDENCE

Published in Carson Now October 24, 2022 with video embedded

Carson water district campaign highlights changing littering and recycling habits to improve watershed health

Submitted by Carson Now Reader on Mon, 10/24/2022 - 12:45pm



By Brenda Hunt

The Carson Water Subconservancy District, a multi-county and bi-state agency promoting cooperative action in the Carson River Watershed, has launched its October Watershed Moment public service announcement (PSA), “Pitch In,” which highlights how trash and recycling habits in Nevada impact our environment and the health of the Carson River Watershed.

The PSA launches in advance of Nevada Day, celebrated this year in communities across the state on October 28, and discusses ways in which litter adversely impacts the Carson River Watershed. The video suggests increases in recycling could improve watershed health and encourages viewers to properly dispose of trash and pick up litter to avoid negative impact to our rivers, lakes, and streams.

"Litter is a big problem in Nevada and a significant impact to water quality in our watershed," said Shane Fryer, Carson River Watershed Program Specialist. "Whether it's carelessly tossed litter, or trash bins being knocked over, this pollution can easily be blown or washed into our storm drains and ultimately, to the river.

Reporting from the American Society of Civil Engineers states Nevadan's create twice as much garbage as the average American, and according to Nevada Division of Environmental Protection's 2021 State Recycling Rate Report, less than 3% of aluminum, glass and plastic beverage containers are recycled. Together, those are eye opening stats. By securing your own trash, recycling what is recyclable, and picking up litter when you see it, you can protect our watershed and keep Nevada beautiful."

In years past, Nevada Day parades in the state capitol of Carson City have attracted crowds in the thousands. To further incentivize creating less trash, CWSD is partnering with greenUP! to provide Free Reusable Nevada Day Cups through a social media giveaway.

These are the same reusable Klean Kanteen cups available through the Nevada Day Store to help reduce waste during the Nevada Day Parade. To be eligible to win, participants must watch the PSA on social media, YouTube or the [I Am Carson River Watershed website](#), complete the online pledge, and tag a friend.

Additionally, participants can direct message and tag us @CarsonRiverWatershed on Facebook and/or Instagram using #MyWatershedMoment and show us the actions you are taking to "Pitch In" in the Carson River Watershed.

"We are always looking for ways to reduce trash and have a cleaner event," said Brooke Santana, Nevada Day Executive Director. "The cups are functional, save people money and are great souvenirs, plus they are better for the environment."

The "Pitch In" PSA is part of the "I am Carson River Watershed" campaign Watershed Moments series designed to engage and inform Nevadans about actions they can take at home, at work, and while in the community to contribute to healthier watershed and reduce polluted runoff. Individuals can take the organization's online pledge and commit to taking simple, everyday actions that improve water quality. The pledge and videos are available in Spanish by clicking on the [Español button here](#).

This campaign is funded by CWSD, and a Clean Water Act 319(h) grant administered by the Nevada Division of Environmental Protection (NDEP) Water Quality Planning Branch. NDEP's Nonpoint Source Program (NPS), works to preserve and enhance surface waters of the State by employing watershed planning and public outreach.

"Even small recycling improvements can have a big impact," said Fryer. "I am Carson River Watershed, and you are too! Let's all Pitch In and stop this needless pollution!"

To learn more, visit iamcarsonriver.org and follow Carson River Watershed on [Facebook](#) and/or Instagram. For media inquiries, contact Brenda Hunt, brenda@cwsd.org, 775/887-9005.

Published in Record Courier October 22, 2022

Douglas High students work on water quality project



Students work on a water quality project at Douglas High School. Douglas County photo by Courtney Walker

Staff Reports

[Saturday, October 22, 2022](#)

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About 60 Douglas High students participated in a water quality project on Tuesday and Wednesday.

Douglas County Stormwater Program Manager Courtney Walker said the project was designed to improve urban stormwater runoff going into the East Fork of the Carson River, which passes right by the school.

“Another objective is to implement an on the ground project at the High School to filter stormwater coming from the school prior to it being discharged to the storm drain system,” Walker said.

Students helped install rock and soil amendments and did some planting directly behind the baseball field.

“The CAD/Engineering class did the design with input from the Geo Science class and the English class is doing the outreach,” Walker said.

Funding for the project came from the Nevada Division of Environmental Protection for the Westwood Neighborhood and Douglas High School Nonpoint Source Pollution Outreach and Low Impact Development Implementation project.

“The project came about due to a large algae bloom in the East Fork Carson River, adjacent to where the urban storm drain system discharges into the river, Walker said. “The project objectives are to improve residents and students’ knowledge and understanding of water and fertilizer management, and low impact development practices to improve urban stormwater runoff.”

Engineering students at the high school designed a design around the storm drain grate at the back of the baseball field.