



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

NOTICE OF PUBLIC MEETING

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

DATE: November 15, 2023
TIME: 6:30 pm
LOCATION: CWSD Conference Room
777 E. William Street, Ste. 209, Carson City, NV 89701

CWSD encourages Board Members attendance to be in-person meetings, but virtual attendance is available via [Zoom](#). If you prefer to phone in, call (669)900 9128. Meeting ID: 851 5159 7746; Passcode: 605571.

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 3 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 18, 2023

****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 2023
8. For Possible Action: Approval of Payment of Bills for October 2023

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

9. For Possible Action: Approval of Fiscal Year 2022-23 Annual Audit

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

10. For Discussion Only: Presentation by Kimley-Horn on the Southeast Carson City Area Drainage Master Plan
11. For Discussion Only: Annual Report on the progress of implementation elements of the Storey County Hazard Mitigation Plan
12. For Discussion Only: Review of the 30-Second Public Awareness Program
13. For Discussion Only: Lost Lakes Operations for Water Year 2023
14. For Possible Action: Funding Request for Emergency Levee Repair in Carson Valley Along the East Fork of the Carson River
15. For Discussion Only: Staff Reports
 - General Manager
 - Legal
 - Correspondence
 - Correspondence (1) Andy Aldax Award Article, The Record Courier
 - Correspondence (2) Andy Aldax Award Article, Carson Now
16. For Discussion Only: Directors & Committee Members Reports
17. 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.
18. 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>

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

Dayton Utilities Complex
34 Lakes Blvd
Dayton, NV

Storey County Clerk's Office
26 S. B Street
Virginia City, NV

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

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

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

Carson Water Subconservancy District Office
777 E. William St., Suite 209
Carson City, NV

Alpine County Government Center
99 Water St.
Markleeville, CA

Minden Inn
1594 Esmeralda Avenue
Minden, NV

CWSD Website: <https://www.cwsd.org>

State Public Meetings Website: <http://notice.nv.gov>

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 10 am on November 9, 2023, he/she posted a copy of the *Notice of Public Meeting and Agenda* for the November 15, 2023, meeting of the Carson Water Subconservancy District Board of Directors, in accordance with NRS 241.020; said agenda was posted at the following location:

Posting Location

SIGNATURE

Name: _____

Title: _____

Date & Time of Posting: _____

AGENDA ITEM #6

**MINUTES OF LAST
BOARD MEETING**

DRAFT

CARSON WATER SUBCONSERVANCY DISTRICT
BOARD OF DIRECTORS AND
CARSON RIVER WATERSHED COMMITTEE MEETING
October 18, 2023

Draft Minutes

Chairperson Workman called the meeting of the Carson Water Subconservancy District (CWSD) to order at 6:30pm in the Fishbowl Conference Room at Fernley City Hall, 595 Silver Lace Blvd., Fernley, NV 89408. Roll call of the CWSD Board was taken and a quorum was determined to be present.

CWSD Directors present:

Mark Gardner (*via Zoom*)
Sharla Hales
Tammy Hendrix
Jim Hindle
Cassi Koerner (*via Zoom*)

Bus Scharmann,
Lisa Schuette
Fred Stodieck
Mike Workman

Directors Stacey Giomi, Dave Nelson, and Ernie Schank were absent.

The roll call included CWSD Committee Members, Charlie Dobson (*via Zoom*) and David Griffith (*via Zoom*).

CWSD Staff & Guests present:

Kathy Canfield, Storey County (*via Zoom*)
Edwin James, CWSD
Scott Keller, Public
Patrick King, CWSD Attorney
Debbie Neddenriep, CWSD

Brian Rasmussen, NDWR
Max Robinson, CWSD
Lee Sterrett, Public
Adam, Sullivan, NDWR
Jason Villarreal, USBR

Chairperson Workman led the pledge of allegiance.

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

Item #5 – For Possible Action: Approval of Agenda

Director Schuette made a motion to approve the October 18 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 Sept. 20, 2023

Director Stodieck made a motion to approve the Board Meeting Minutes of September 20, 2023, as presented. The motion was seconded by Director Scharmann and unanimously approved by the Board.

****CONSENT AGENDA****

Item #7 – For Possible Action: Approval of Treasurer’s Report for September 2023

Item #8 – For Possible Action: Approval of Payment of Bills for September 2023

Item #9 – For Possible Action: Approval of update to CWSD Personnel Policy Manual to add Voting Leave

Item #10 - For Possible Action: Approval of Agreement #2023-20 EcoSoil Solutions, LLC – Soil Health Consulting Services, not to exceed \$2,000

Item #11 – For Possible Action: Approval to Donate Surplus Conference Chairs

Item #12 – For Possible Action: Authorize CWSD Staff to pursue 2023 Invasive Species Non-Federal Lands Western Regional Priority Projects Grant

Item #13 – For Possible Action: Approval of Addendum to Agreement #2023-17 – J-U-B Engineers – Fish Springs & Pinenut Creek Study to update Exhibit A – Business Plan

Item #14 – For Possible Action: Approval of Interlocal Contract #2023-21 – Douglas County – High Water Mark Project not to exceed \$2,000

Director Stodieck made a motion to approve Consent Agenda Items 7-14 as presented. The motion was seconded by Director Schuette and unanimously approved by the Board.

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

Item #15 - For Discussion Only: Approval of CWSD Nevada Flood Awareness Week Proclamation

CWSD joins communities and local and state agencies across Nevada in recognizing and proclaiming November 12-18, 2023, as Nevada Flood Awareness Week. CWSD honors the significance of this week and the importance of flood preparedness. Chairperson Workman read the proclamation into the record:

Carson Water Subconservancy District Proclamation

WHEREAS, Carson Water Subconservancy District recognizes the significant threat that flooding poses to our residents, our businesses, the community, the region and our local economy; and **WHEREAS**, communities of the Carson River Watershed flood when rain, snowmelt and thunderstorms inundate the Carson River and its tributaries, alluvial fans, stormwater systems and,

WHEREAS, risks can be reduced and communities can be prepared to be more aware and resilient by educating residents and businesses on actions they can take to prepare for flood events; and

WHEREAS, during Flood Awareness Week, Carson Water Subconservancy District works with local, state, and federal agencies who are working together across Nevada to inform the public about the dangers of flooding, how to protect their homes and families, and businesses from a flood event and plan for recovery.

NOW THEREFORE, the Carson Water Subconservancy District Board of Directors does hereby proclaim November 12th through November 18th, 2023, as

Nevada Flood Awareness Week

And urges all citizens to increase their awareness of the risks of floods by visiting www.nevadafloods.org and learn how you can be prepared.

Dated this this 18th day of October 2023. Signed, Mike Workman, Chairperson, CWSD.

Director Gardner made a motion to approve the CWSD proclamation of Nevada Flood Awareness Week as presented. The motion was seconded by Director Stodieck and unanimously approved by the Board.

Item #16 - For Discussion Only: Presentation by Jack Worsley, US Bureau of Reclamation (USBR) regarding the Lining of the Truckee Canal

Jason Villarreal, USBR (reporting for Jack Worsley) is the Manager on the Truckee Canal lining project. He described the project which started in August 2022 with the goal of finishing by

October 2023. Currently the water is scheduled to be turned on October 31, 2023. Chairperson Workman asked for clarification regarding what are check dams. Mr. Villarreal explained that check dams are placed in the canal to raise the water level so water can flow out of the various diversions along the canal. Director Scharmann asked if the lining included the area where the break occurred, to which the response was yes. This section of the canal was prioritized by the risk analysis.

No action taken.

Item #17 - For Discussion Only: Discussion with Adam Sullivan, State Engineer regarding Nevada Water Right Issues

Mr. James introduced Adam Sullivan, Nevada State Engineer who stated it is always good to hear CWSD's perspective as we are working on common goals of good data and consistency. Mr. Sullivan discussed water right issues and addressed the following questions from the Board. Note Mr. Sullivan's answers are ***bold & italicized***.

1. Discuss over-appropriated groundwater basins and how this occurred.

Groundwater is administered by basin perennial yield, which is a budget of water. Basins are over-appropriated due to:

- a. ***water rights issued before perennial yield was determined***
- b. ***goal to maximum water use, assumption not water rights will be developed and used***
- c. ***groundwater rights were issued without considering impacts on surface water rights***

Director Scharmann asked how will over appropriation be dealt with? It depends on the location of the well and when it is being pumped. The State is evaluating the impacts of groundwater pumping on surface rights.

2. Discuss "paper water" how it came to be and how the State has dealt with it in the past when there is not real water available to meet the demands if the "paper water" is called for. Mr. Sullivan introduced Jason Rasmussen, Churchill Valley Engineer to address this topic. "Paper Water"—existing water right not being used; the water right is in good standing but has not developed. If the Water Right is not being used, the State has the authority to take away the water right.
3. In over-appropriated groundwater basins, there are permitted water rights that have not been used that are senior to certificated water rights that are currently being used. How does NDWR protect existing users from senior permitted water users? If there is a change in use or location the State Engineer will evaluate if the change negatively affects a current water user. Black and white letter of the law says State Engineer must curtail by seniority.
4. Groundwater/Surface Water Interaction – How does the state plan to administer this concern? Is the state leaning toward using the Capture Model concept? NRS 534 is specific to groundwater but both surface and groundwater are in chapter 533; so NDWR views them as more interactive with entire chapter, but their processes in managing groundwater is different the surface water. The Carson River Watershed is in a good position because CWSD is discussing groundwater and surface water issues before there is a major conflict. Humboldt Senior water right holders are being affected by upstream pumping. We need a definitive study. Model reports are just now being published. We are not sure of Engineer authority. What are defensible solutions? What is the best solution? Think collectively; problem solve; talk and consider solutions as a water users' group.

Director Scharmann said Churchill County is in a similar position to Pershing County. At the end of watershed and concerned about upstream growth and effects on downstream water users. Is the State Engineer going to protect senior water rights? The short answer is yes.

Director Gardner would like to chat further with Mr. Sullivan. There were questions about proposed mines: Painted Rock Mine in Douglas and Copper Mine in Lyon and the water rights used for mining that affect water quantity and quality. TREGID, Storey, and Lyon Counties are concerned about water quality. Mr. Sullivan stated if water rights are needed they will have to purchase existing water rights to go with application whether on tribal land or not.

5. NDWR has been discussing the use of conjunctive use and augmentation plans. How does NDWR see implementing these concepts? If groundwater pumping is impacting a surface water right the groundwater user will need to mitigate the impact. This can be done through an augmentation plan. Colorado has been doing augmentation plans since 1969. Oregon has something similar.

Mr. James mentioned some possible augmentation programs: rapid infiltration – Brunswick, Lost Lakes, Mud Lake – these are all possible sources of water that can mitigate groundwater pumping. Director Stodieck asks if there will need to be legislative action soon to address some of these problems. Legislation can cut off litigation. Chairperson Workman stated Lyon County worked really hard to develop conjunctive use program, every customer is metered. In Dayton, the water district only used about half of what was allocated. Induction/groundwater/storage were allocated and planned for the future.

Chairperson Workman thanked Mr. Sullivan for taking the time to come to the CWSD Board meeting. Mr. Sullivan appreciated being asked to the meeting and wanted to commend CWSD for taking the lead in discussing these issues and the planning effort.

No action taken.

Item #18 - For Discussion Only: Presentation regarding an Overview of the 2023 Water Year

Mr. James gave a presentation of the 2023 Water Year comparing it to 2017. 2017 was a wetter year and had more runoff than 2023. The late season snowpack was greater in 2023 than in 2017.

[Click here to review presentation slides.](#)

No action taken.

Item #19 - For Discussion Only: Staff Reports

Mr. James reported the following:

- This is Max Robinson's last Board meeting.

Ms. Neddenriep reported the following:

- There were two upcoming Alpine County outreach events, including Oct. 21-28 which is the Alpine County/California Flood Awareness Week. Nov. 12-18 is Flood Awareness Week in Nevada.

Legal – None

Correspondence – None.

No action was taken.

Item #20 – For Discussion Only: Director & Committee Member Reports –

- Director Koerner reported she will be participating in Ag Day at Al Seeliger Elementary School on October 24, 8am-12:30 that will include 360 kids.
- Committee Member Griffith reported Ms. Neddenriep stole his thunder on Alpine County events, but he will be at the 9am Tree Planting event at Turtle Rock Park this Saturday, Oct. 21.
- Ms. Canfield thanked Debbie Neddenriep and Max Robinson for their help with the Virginia City/6 Mile Canyon ADMP project. Storey County will be taking the report to the Board at their second meeting in November.
- Director Scharmann reported the Lahontan Reservoir is at 215,000 AF. Churchill County is working closely with TCID to make sure no homes are flooded in the coming water year.
- Chairperson Workman reported Lyon County has started a Fire Safe Council to protect community with the NV Division of Forestry.
- Director Hindle introduced Lee Sterrett. He came to see what this Board is all about.
- Director Hendrix thanked all the speakers who gave presentations tonight.

No action was taken.

Item #16 – For Discussion Only: Public Comment – None

There being no further business to come before the Board, Chairperson Workman adjourned the meeting at 8:01 pm.

Respectfully submitted,

Catrina Schambra

Secretary to the Board

AGENDA ITEM #7

TREASURER'S REPORT

3:18 PM

10/31/23

Cash Basis

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

As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1013-00 · Cash in Checking - U. S. Bank	15,735.75
1014-00 · Local Gov't Inv. Pool-Regular	991,001.28
1030-00 · Petty Cash	100.00
Total Checking/Savings	1,006,837.03
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
Total Other Current Assets	500.00
Total Current Assets	1,007,337.03
TOTAL ASSETS	1,007,337.03
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	584,290.95
Net Income	332,731.72
Total Equity	917,022.67
TOTAL LIABILITIES & EQUITY	1,007,337.03

3:20 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5007-00 · Storey County Contribution	19,637.00	17,665.04	1,971.96	111.2%
5008-00 · Alpine Co. Joint Powers contrib	13,088.75	13,088.75		100.0%
5009-00 · Churchill County Ad Valorem		257,925.40	-257,925.40	
5010-00 · Lyon County Ad Valorem	96,696.93	239,718.66	-143,021.73	40.3%
5011-00 · Douglas County Ad Valorem	336,853.15	747,737.96	-410,884.81	45.0%
5012-00 · Carson City Ad Valorem	229,310.18	535,257.11	-305,946.93	42.8%
5022-00 · Water Lease - Mud Lake		58,000.00	-58,000.00	
5023-00 · Water Lease-Lost Lakes	780.00	880.00	-100.00	88.6%
5031-00 · Interest Income-LGIP Gen.Fund	11,088.25	16,587.80	-5,499.55	66.8%
5050-00 · Watershed Coordinator Grant				
5050-15 · NDEP WS COORD VI 2023		126,600.00	-126,600.00	
Total 5050-00 · Watershed Coordinator Grant		126,600.00	-126,600.00	
5058-00 · 208 Water Quality Plan				
5058-06 · NDEP 208 Water Quality AG		20,171.00	-20,171.00	
Total 5058-00 · 208 Water Quality Plan		20,171.00	-20,171.00	
5060-00 · Misc. Income/Watershed Tour		6,000.00	-6,000.00	
5082-00 · Alpine Co.-CASGEM Grant		1,250.00	-1,250.00	
5101-00 · State Parks Aquatic Trail Grant	-0.12	25,030.00	-25,030.12	-0.0%
5406-00 · NDEM 30-Yr Drought Plan		119,400.00	-119,400.00	
6007-00 · FEMA-MAS #12	69,212.93	124,000.00	-54,787.07	55.8%
6008-00 · FEMA - COMS #1	65,587.27	491,400.00	-425,812.73	13.3%
Total Income	842,254.34	2,800,711.72	-1,958,457.38	30.1%
Expense				
7015-00 · Salaries & Wages	157,705.94	529,400.00	-371,694.06	29.8%
7020-00 · Employee Benefits	61,309.93	212,800.00	-151,490.07	28.8%
7021-00 · Workers Comp Ins.	24.42	1,000.00	-975.58	2.4%
7101-00 · Director's Fees				
7101-01 · Director Benefits	39.32		39.32	100.0%
7101-02 · Director's Fees-Alpine Co.	480.00		480.00	100.0%
7101-00 · Director's Fees - Other	2,083.44	18,000.00	-15,916.56	11.6%
Total 7101-00 · Director's Fees	2,602.76	18,000.00	-15,397.24	14.5%
7102-00 · Insurance	6,001.04	5,400.00	601.04	111.1%
7103-00 · Office Supplies	227.56	4,800.00	-4,572.44	4.7%
7104-00 · Postage	477.34	1,600.00	-1,122.66	29.8%
7105-00 · Rent	13,657.60	40,972.80	-27,315.20	33.3%
7106-00 · Telephone/Internet	1,456.13	5,300.00	-3,843.87	27.5%
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	2,834.74	19,000.00	-16,165.26	14.9%
Total 7107-00 · Travel-transport/meals/lodging	4,834.74	19,000.00	-14,165.26	25.4%
7108-00 · Dues & Publications	5.00	1,600.00	-1,595.00	0.3%
7109-00 · Miscellaneous Expense		1,000.00	-1,000.00	
7110-00 · Conferences & Education		3,500.00	-3,500.00	
7111-00 · Office Equipment	775.71	6,600.00	-5,824.29	11.8%
7112-00 · Bank Charges	35.00	50.00	-15.00	70.0%
7114-00 · Outside Professional Services	566.31	50,000.00	-49,433.69	1.1%
7115-00 · Accounting	512.75	16,800.00	-16,287.25	3.1%
7116-00 · Legal	6,000.00	30,000.00	-24,000.00	20.0%
7117-00 · Lost Lakes Expenses	985.11	15,000.00	-14,014.89	6.6%
7118-00 · Mud Lake O & M		1,500.00	-1,500.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		1,000.00	-1,000.00	
7120-55 · NDEP WS COORD VI 2023	7,956.93	55,900.00	-47,943.07	14.2%

3:20 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
7120-56 · NDEP WS COORD VI 2023 (MATCH)	239.03	18,550.00	-18,310.97	1.3%
Total 7120-00 · Integrated Watershed Programs	8,195.96	75,450.00	-67,254.04	10.9%
7126-01 · NDEM 30-Year Drought Plan	38,449.32	90,000.00	-51,550.68	42.7%
7127-00 · State Parks Aquatic Trail	10,461.02	19,770.00	-9,308.98	52.9%
7215-03 · Sierra NV Journeys 23-24		3,279.00	-3,279.00	
7332-00 · RW-Carson River Work Days	459.24		459.24	100.0%
7332-09 · RW CCR Work Days 23-24		30,000.00	-30,000.00	
7337-00 · Carson River Restoration				
7337-02 · Dayton Valley Conservation Dist				
7337-39 · DVCD Pardere Ricci EXT6/30/24	564.32		564.32	100.0%
7337-40 · DVCD Bank Stab & Bridge 23-24	12,524.57	100,000.00	-87,475.43	12.5%
Total 7337-02 · Dayton Valley Conservation Dist	13,088.89	100,000.00	-86,911.11	13.1%
7337-03 · The Nature Conservancy				
7337-50 · Reveg & Bank Stab EXT 12/23	476.02		476.02	100.0%
Total 7337-03 · The Nature Conservancy	476.02		476.02	100.0%
Total 7337-00 · Carson River Restoration	13,564.91	100,000.00	-86,435.09	13.6%
7337-01 · Carson Valley Conserv District				
7337-30 · CVCD Carson River Repairs 23-24		215,000.00	-215,000.00	
Total 7337-01 · Carson Valley Conserv District		215,000.00	-215,000.00	
7337-04 · Lahontan Conserv.Dist				
7337-46 · LCD Clearing & Sand Bars 23-24	225.40	29,500.00	-29,274.60	0.8%
Total 7337-04 · Lahontan Conserv.Dist	225.40	29,500.00	-29,274.60	0.8%
7404-00 · Noxious Weeds Control-CR Wtrshd		90,000.00	-90,000.00	
7406-00 · 208 Water Quality Mgmt. Plan		3,340.00	-3,340.00	
7406-04 · NDEP 208 Water Qual AG 2022-23	123.49		123.49	100.0%
7440-72 · MB Web Access Match-Hosting Fee		7,200.00	-7,200.00	
7441-00 · FEMA - MAS #12				
7441-02 · CC Southeast ADMP - KH	21,820.25	25,858.00	-4,037.75	84.4%
7441-03 · VC 6-Mile Cyn ADMP-Lumos	19,949.95	29,110.00	-9,160.05	68.5%
7441-04 · Buckeye Creek -JEF	4,938.00	4,940.00	-2.00	100.0%
7441-07 · Trvl/Hotel/Meals/Conf/Mileage	1,251.75	2,025.00	-773.25	61.8%
7441-08 · FAW/HWM-Ads/Materials/Supplies	1,564.77	31,475.00	-29,910.23	5.0%
7441-00 · FEMA - MAS #12 - Other	38.34		38.34	100.0%
Total 7441-00 · FEMA - MAS #12	49,563.06	93,408.00	-43,844.94	53.1%
7442-00 · FEMA - COMS 1				
7442-01 · Stagecoach ADMP - JEF	23,176.00	193,505.00	-170,329.00	12.0%
7442-02 · North Silver Springs ADMP - KH	12,495.00	63,520.00	-51,025.00	19.7%
7442-03 · Walker River Flood Risk - MB	4,082.24	44,221.00	-40,138.76	9.2%
7442-04 · Fish Springs - J-U-B	12,126.00	134,089.00	-121,963.00	9.0%
7442-05 · FAW/HWM-Ads/Materials/Supplies		15,000.00	-15,000.00	
7442-06 · Trvl/Hotel/Meals/Conf/Mileage	72.05	2,365.00	-2,292.95	3.0%
7442-07 · CR Floodplain Mgmt Plan -MB		10,000.00	-10,000.00	
7442-00 · FEMA - COMS 1 - Other	89.67		89.67	100.0%
Total 7442-00 · FEMA - COMS 1	52,040.96	462,700.00	-410,659.04	11.2%
7500-00 · USGS Monitoring Contracts				
7500-05 · USGS Stream Flow Gages 23-24		89,603.00	-89,603.00	
7510-01 · USGS GW & WQ 23-24		44,200.00	-44,200.00	
7529-00 · USGS Water Resources 2022-24	12,582.50		12,582.50	100.0%
Total 7500-00 · USGS Monitoring Contracts	12,582.50	133,803.00	-121,220.50	9.4%
7600-00 · Alpine County Projects				
7600-09 · Al.Co.-CASGEM		5.00	-5.00	

3:20 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
7600-15 · AWG Programs 23-24	7,500.00	30,000.00	-22,500.00	25.0%
Total 7600-00 · Alpine County Projects	7,500.00	30,005.00	-22,505.00	25.0%
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	
7640-00 · Churchill County Projects				
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24		15,000.00	-15,000.00	
7640-22 · Dixie Valley Wtr Lvl 2022-25		23,000.00	-23,000.00	
Total 7640-00 · Churchill County Projects		38,000.00	-38,000.00	
7700-00 · PROJECTS PAID BY LGIP FUNDS				
7610-19 · Pinenut Ck LOMR-FEMA Resp-HDR	1,300.00		1,300.00	100.0%
7620-18 · Clear Creek LOMR (FEMA Rsp)SCSI	5,945.00		5,945.00	100.0%
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25	905.00	90,000.00	-89,095.00	1.0%
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS	8,150.00	90,000.00	-81,850.00	9.1%
Total Expense	520,993.20	2,725,777.80	-2,204,784.60	19.1%
Net Ordinary Income	321,261.14	74,933.92	246,327.22	428.7%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		552,926.50	-552,926.50	
8009-00 · Trans. In-Floodplain Mgmt. Fd.	9,777.58	7,200.00	2,577.58	135.8%
8015-00 · Trans. In-Acq/Const. Fund	1,693.00	90,000.00	-88,307.00	1.9%
Total Other Income	11,470.58	650,126.50	-638,655.92	1.8%
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund		75,000.00	-75,000.00	
8008-00 · Preliminary Planning		400,000.00	-400,000.00	
8014-00 · Trans. Out-Floodplain Mgmt. Fd.		90,000.00	-90,000.00	
Total Other Expense		565,000.00	-565,000.00	
Net Other Income	11,470.58	85,126.50	-73,655.92	13.5%
Net Income	332,731.72	160,060.42	172,671.30	207.9%

3:21 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Profit & Loss YTD Comparison

Cash Basis

October 2023

	Oct 23	Jul - Oct 23
Ordinary Income/Expense		
Income		
5007-00 · Storey County Contribution		19,637.00
5008-00 · Alpine Co. Joint Powers contrib		13,088.75
5009-00 · Churchill County Ad Valorem		
5010-00 · Lyon County Ad Valorem	96,696.93	96,696.93
5011-00 · Douglas County Ad Valorem	51,170.02	336,853.15
5012-00 · Carson City Ad Valorem	35,698.88	229,310.18
5023-00 · Water Lease-Lost Lakes	780.00	780.00
5031-00 · Interest Income-LGIP Gen.Fund	2,276.60	11,088.25
5058-00 · 208 Water Quality Plan		
5058-06 · NDEP 208 Water Quality AG		
Total 5058-00 · 208 Water Quality Plan		
5060-00 · Misc. Income/Watershed Tour		
5101-00 · State Parks Aquatic Trail Grant	-0.12	-0.12
6007-00 · FEMA-MAS #12	16,975.72	69,212.93
6008-00 · FEMA - COMS #1	14,185.93	65,587.27
Total Income	217,783.96	842,254.34
Expense		
7015-00 · Salaries & Wages	40,508.81	157,705.94
7020-00 · Employee Benefits	16,387.76	61,309.93
7021-00 · Workers Comp Ins.	24.42	24.42
7101-00 · Director's Fees		
7101-01 · Director Benefits		39.32
7101-02 · Director's Fees-Alpine Co.	160.00	480.00
7101-00 · Director's Fees - Other		2,083.44
Total 7101-00 · Director's Fees	160.00	2,602.76
7102-00 · Insurance		6,001.04
7103-00 · Office Supplies	-118.85	227.56
7104-00 · Postage	83.24	477.34
7105-00 · Rent	3,414.40	13,657.60
7106-00 · Telephone/Internet	385.31	1,456.13
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	500.00	2,000.00
7107-00 · Travel-transport/meals/lodging - Other	641.20	2,834.74
Total 7107-00 · Travel-transport/meals/lodging	1,141.20	4,834.74
7108-00 · Dues & Publications		5.00
7111-00 · Office Equipment	178.27	775.71
7112-00 · Bank Charges	35.00	35.00
7114-00 · Outside Professional Services		566.31
7115-00 · Accounting		512.75
7116-00 · Legal	2,000.00	6,000.00
7117-00 · Lost Lakes Expenses	205.11	985.11
7120-00 · Integrated Watershed Programs		
7120-55 · NDEP WS COORD VI 2023	5,166.80	7,956.93
7120-56 · NDEP WS COORD VI 2023 (MATCH)		239.03
Total 7120-00 · Integrated Watershed Programs	5,166.80	8,195.96
7126-01 · NDEM 30-Year Drought Plan	9,496.26	38,449.32
7127-00 · State Parks Aquatic Trail	9,432.50	10,461.02
7332-00 · RW-Carson River Work Days	459.24	459.24
7337-00 · Carson River Restoration		
7337-02 · Dayton Valley Conservation Dist		
7337-37 · DVCD Projects Inv. EXT 6/30/23		
7337-39 · DVCD Pardere Ricci EXT6/30/24	564.32	564.32
7337-40 · DVCD Bank Stab & Bridge 23-24	12,524.57	12,524.57

3:21 PM

10/31/23

Cash Basis

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

October 2023

	Oct 23	Jul - Oct 23
Total 7337-02 · Dayton Valley Conservation Dist	13,088.89	13,088.89
7337-03 · The Nature Conservancy		
7337-50 · Reveg & Bank Stab EXT 12/23	476.02	476.02
Total 7337-03 · The Nature Conservancy	476.02	476.02
Total 7337-00 · Carson River Restoration	13,564.91	13,564.91
7337-04 · Lahontan Conserv.Dist		
7337-44 · LCD- Lower Carson 21-22(EXT)		
7337-45 · LCD Clearing & Sand Bars 22-23		
7337-46 · LCD Clearing & Sand Bars 23-24	225.40	225.40
Total 7337-04 · Lahontan Conserv.Dist	225.40	225.40
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		
7406-04 · NDEP 208 Water Qual AG 2022-23	18.01	123.49
7441-00 · FEMA - MAS #12		
7441-02 · CC Southeast ADMP - KH	6,563.75	21,820.25
7441-03 · VC 6-Mile Cyn ADMP-Lumos	3,488.20	19,949.95
7441-04 · Buckeye Creek -JEF		4,938.00
7441-07 · Trvl/Hotel/Meals/Conf/Mileage		1,251.75
7441-08 · FAW/HWM-Ads/Materials/Supplies	1,545.12	1,564.77
7441-00 · FEMA - MAS #12 - Other	5.09	38.34
Total 7441-00 · FEMA - MAS #12	11,602.16	49,563.06
7442-00 · FEMA - COMS 1		
7442-01 · Stagecoach ADMP - JEF		23,176.00
7442-02 · North Silver Springs ADMP - KH	7,395.00	12,495.00
7442-03 · Walker River Flood Risk - MB		4,082.24
7442-04 · Fish Springs - J-U-B	5,143.00	12,126.00
7442-06 · Trvl/Hotel/Meals/Conf/Mileage		72.05
7442-00 · FEMA - COMS 1 - Other	12.73	89.67
Total 7442-00 · FEMA - COMS 1	12,550.73	52,040.96
7500-00 · USGS Monitoring Contracts		
7500-04 · USGS Stream Flow Gauges 21-23		
7508-04 · DoCo WQ/GW Mon. 2021-23		
7524-02 · USGS-GW Lvl & WQ-ChCo 2018-23		
7526-01 · USGS Middle Carson GW 2020-24		
7529-00 · USGS Water Resources 2022-24		12,582.50
Total 7500-00 · USGS Monitoring Contracts		12,582.50
7600-00 · Alpine County Projects		
7600-15 · AWG Programs 23-24	7,500.00	7,500.00
Total 7600-00 · Alpine County Projects	7,500.00	7,500.00
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		
7640-20 · Lahontan Vly.Wtr.Lvl. 2021-24		
7640-22 · Dixie Valley Wtr Lvl 2022-25		
Total 7640-00 · Churchill County Projects		

3:21 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Profit & Loss YTD Comparison

Cash Basis

October 2023

	Oct 23	Jul - Oct 23
7700-00 · PROJECTS PAID BY LGIP FUNDS		
7610-19 · Pinenut Ck LOMR-FEMA Resp-HDR		1,300.00
7620-18 · Clear Creek LOMR (FEMA Rsp)SCSI		5,945.00
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25	507.00	905.00
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS	507.00	8,150.00
Total Expense	134,927.68	520,993.20
Net Ordinary Income	82,856.28	321,261.14
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.	1,300.00	9,777.58
8015-00 · Trans. In-Acq/Const. Fund	507.00	1,693.00
Total Other Income	1,807.00	11,470.58
Net Other Income	1,807.00	11,470.58
Net Income	84,663.28	332,731.72

3:17 PM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/23

Balance Sheet

Cash Basis

As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Acqui/Cons	1,191,696.77
Total Checking/Savings	1,191,696.77
Total Current Assets	1,191,696.77
TOTAL ASSETS	1,191,696.77
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	1,174,775.03
Net Income	16,921.74
Total Equity	1,191,696.77
TOTAL LIABILITIES & EQUITY	1,191,696.77

3:17 PM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/23

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2023

	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Acqui/Co	18,614.74	35,446.32	-16,831.58	52.5%
Total Income	18,614.74	35,446.32	-16,831.58	52.5%
Expense				
8015-04 · Construction Projects		1,100,000.00	-1,100,000.00	
8015-05 · Lyon Cty Utility ROW Hwy 50 SS	1,693.00	90,000.00	-88,307.00	1.9%
Total Expense	1,693.00	1,190,000.00	-1,188,307.00	0.1%
Net Ordinary Income	16,921.74	-1,154,553.68	1,171,475.42	-1.5%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		1,181,544.00	-1,181,544.00	
8001-01 · Transfer In from General Fund		75,000.00	-75,000.00	
Total Other Income		1,256,544.00	-1,256,544.00	
Net Other Income		1,256,544.00	-1,256,544.00	
Net Income	16,921.74	101,990.32	-85,068.58	16.6%

3:24 PM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

10/31/23

Profit & Loss YTD Comparison

Cash Basis

October 2023

	<u>Oct 23</u>	<u>Jul - Oct 23</u>
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Acqui/Co	4,754.72	18,614.74
Total Income	4,754.72	18,614.74
Expense		
8015-05 · Lyon Cty Utility ROW Hwy 50 SS	507.00	1,693.00
Total Expense	507.00	1,693.00
Net Ordinary Income	4,247.72	16,921.74
Net Income	<u>4,247.72</u>	<u>16,921.74</u>

3:16 PM

10/31/23

Cash Basis

Floodplain Management Fund
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	372,638.74
Total Checking/Savings	372,638.74
Total Current Assets	372,638.74
TOTAL ASSETS	372,638.74
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	376,462.69
Net Income	-3,823.95
Total Equity	372,638.74
TOTAL LIABILITIES & EQUITY	372,638.74

3:15 PM

10/31/23

Cash Basis

Floodplain Management Fund
Profit & Loss Budget vs. Actual
 July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	5,953.63	6,526.50	-572.87	91.2%
Total Income	5,953.63	6,526.50	-572.87	91.2%
Expense				
8009-01 · Reg. Flood Preliminary Planning	0.00	105,658.00	-105,658.00	0.0%
8009-07 · Web Hosting (MB)	0.00	7,200.00	-7,200.00	0.0%
8009-09 · TCID Diversion Dam 23-24	0.00	50,000.00	-50,000.00	0.0%
8009-10 · AWG Geomorpholoical Study 23-25	0.00	83,350.00	-83,350.00	0.0%
8009-11 · ChCty PMR EXT 12/31/23 HDR	2,532.58	44,342.00	-41,809.42	5.7%
8009-12 · Clear Creek LOMR (FEMA Rsp)SCSI	5,945.00	0.00	5,945.00	100.0%
8009-13 · Pinenut Creek LOMR-ADM HDR	1,300.00	0.00	1,300.00	100.0%
Total Expense	9,777.58	290,550.00	-280,772.42	3.4%
Net Ordinary Income	-3,823.95	-284,023.50	280,199.55	1.3%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	217,550.00	-217,550.00	0.0%
8001-03 · Trans. In	0.00	90,000.00	-90,000.00	0.0%
Total Other Income	0.00	307,550.00	-307,550.00	0.0%
Net Other Income	0.00	307,550.00	-307,550.00	0.0%
Net Income	-3,823.95	23,526.50	-27,350.45	-16.3%

3:25 PM

10/31/23

Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2023

	<u>Oct 23</u>	<u>Jul - Oct 23</u>
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	1,490.90	5,953.63
Total Income	1,490.90	5,953.63
Expense		
8009-11 · ChCty PMR EXT 12/31/23 HDR	0.00	2,532.58
8009-12 · Clear Creek LOMR (FEMA Rsp)SCSI	0.00	5,945.00
8009-13 · Pinenut Creek LOMR-ADM HDR	1,300.00	1,300.00
Total Expense	1,300.00	9,777.58
Net Ordinary Income	190.90	-3,823.95
Net Income	<u>190.90</u>	<u>-3,823.95</u>

AGENDA ITEM #8

PAYMENT OF BILLS

3:20 PM

10/31/23

Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
1013-00 · Cash in Checking - U. S. Bank						
Check	10/02/2023	11103	Pacific Office Automation	Customer #710047	-68.55	-68.55
Check	10/02/2023	11104	Euronev, Ltd.	#74334 October Rent	-3,414.40	-3,482.95
Check	10/03/2023	ACH	Nevada Retail Network SIG	3rd Qtr 2023	-24.42	-3,507.37
Check	10/03/2023	11105	Lahontan Conservation District	Inv#1 LCD 2023	-225.40	-3,732.77
General Jo...	10/04/2023			Pinenut Creek LOMR (FEMA Response) HDR (Paid...	1,300.00	-2,432.77
Check	10/04/2023	11106	Resource Concepts, Inc	Inv#23-1434 Project 23-207	-9,432.50	-11,865.27
Check	10/09/2023	11107	King & Russo, Ltd.	Professional Services September 2023	-2,000.00	-13,865.27
Check	10/12/2023	11108	Carson City	CWSD Payroll #21	-28,728.96	-42,594.23
Check	10/12/2023	11109	Pacific Office Automation	Acct#1055811531	-206.27	-42,800.50
Check	10/12/2023	11110	NEON Agency	INV #1550	-5,000.00	-47,800.50
Check	10/12/2023	11111	Kimley-Horn & Associates, Inc.	26149869 & 26149872	-13,958.75	-61,759.25
Check	10/12/2023	11112	Lumos & Assoc., Inc.	VC/6Mile ADMP INV# 119824	-3,488.20	-65,247.45
Check	10/12/2023	11113	J-U-B Engineers, Inc.	166778	-5,143.00	-70,390.45
Check	10/12/2023	11114	The Nature Conservancy	Inv#27689	-201.12	-70,591.57
Deposit	10/16/2023			Deposit	811.34	-69,780.23
Check	10/16/2023	11115	River Wranglers	FAW Inv#5	-1,545.12	-71,325.35
Check	10/16/2023	11116	River Wranglers	CCRWD Inv#1	-459.24	-71,784.59
Check	10/16/2023	11117	Alpine Watershed Group	Inv#2023-24-1 CWSD	-7,500.00	-79,284.59
Check	10/16/2023	ACH	US Bank	Audit Confirmation Bank Charge	-35.00	-79,319.59
Deposit	10/20/2023			Deposit	31,161.65	-48,157.94
Check	10/23/2023	11118	Edwin James	10/18/23 Bd Meal Reimbursement	-208.00	-48,365.94
Check	10/23/2023	11119	Catrina Schambra	POOL/PACT HR Conf	-433.20	-48,799.14
Check	10/26/2023	11120	Dayton Valley Conservation District	1st Qtr Payments FY 23/24	-13,088.89	-61,888.03
Check	10/26/2023	11121	Lumos & Assoc., Inc.	30-Yr Drought Plan INV# 119907	-9,492.30	-71,380.33
Check	10/26/2023	11122	The Nature Conservancy	Inv#31009	-274.90	-71,655.23
Check	10/26/2023	11123	Lyon County Utilities Dept.	HWY 50 ROW	-507.00	-72,162.23
Check	10/26/2023	11124	Carson City	CWSD Payroll #22	-28,667.61	-100,829.84
Check	10/26/2023	11125	Charlie Dobson	OCT Director Fees	-80.00	-100,909.84
Check	10/26/2023	11126	David Griffith	OCT Alpine County Director Fee	-80.00	-100,989.84
Check	10/26/2023	11127	Bank of America	Acct. #4024 4910 0003 3949	-674.32	-101,664.16
Check	10/26/2023	11128	Local Government Investment Pool	For deposit/CWSD General	-120,000.00	-221,664.16
General Jo...	10/30/2023			Lyon County HWY 50 ROW (funded via Acqui/Const ...	507.00	-221,157.16
Deposit	10/30/2023			Deposit	183,565.83	-37,591.33
Check	10/31/2023	11129	cash	October 2023 Petty Cash Reimbursement	-21.99	-37,613.32
Total 1013-00 · Cash in Checking - U. S. Bank					-37,613.32	-37,613.32
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	10/01/2023			Interest	2,276.60	2,276.60
Check	10/26/2023	11128	Local Government Investment Pool	CWSD investment in General Fund LGIP	120,000.00	122,276.60
Total 1014-00 · Local Gov't Inv. Pool-Regular					122,276.60	122,276.60
1030-00 · Petty Cash						
General Jo...	10/31/2023			October Petty Cash Replenishment/Balance	-21.99	-21.99
Check	10/31/2023	11129	cash	October 2023 Petty Cash Reimbursement	21.99	
Total 1030-00 · Petty Cash						
3307-00 · CC Payroll Due						
General Jo...	10/12/2023			Payroll #21 (9/22/2023-10/5/2023)	-28,728.96	-28,728.96
Check	10/12/2023	11108	Carson City	Payroll #21 (9/22/2023-10/5/2023)	28,728.96	
Check	10/26/2023	11124	Carson City	Payroll #22 (10/6/2023-10/19/2023)	28,667.61	28,667.61
General Jo...	10/26/2023			Payroll #22 (10/6/2023-10/19/2023)	-28,667.61	
Total 3307-00 · CC Payroll Due						
5010-00 · Lyon County Ad Valorem						
Deposit	10/30/2023	175867	Lyon County	1st Quarter Ad Valorem Taxes	-96,696.93	-96,696.93
Total 5010-00 · Lyon County Ad Valorem					-96,696.93	-96,696.93
5011-00 · Douglas County Ad Valorem						
Deposit	10/30/2023	743777	Douglas County	September Ad Valorem Taxes	-51,170.02	-51,170.02
Total 5011-00 · Douglas County Ad Valorem					-51,170.02	-51,170.02
5012-00 · Carson City Ad Valorem						
Deposit	10/30/2023	90310...	Carson City	September Ad Valorem Taxes	-35,698.88	-35,698.88
Total 5012-00 · Carson City Ad Valorem					-35,698.88	-35,698.88
5023-00 · Water Lease-Lost Lakes						
Deposit	10/16/2023	90310...	Carson City	Lost Lakes Permit Fees	-780.00	-780.00
Total 5023-00 · Water Lease-Lost Lakes					-780.00	-780.00
5031-00 · Interest Income-LGIP Gen.Fund						
Deposit	10/01/2023			Interest	-2,276.60	-2,276.60

3:20 PM
10/31/23
Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
October 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 5031-00 - Interest Income-LGIP Gen.Fund					-2,276.60	-2,276.60
5101-00 - State Parks Aquatic Trail Grant						
General Jo...	10/31/2023			October Copies	0.12	0.12
Total 5101-00 - State Parks Aquatic Trail Grant					0.12	0.12
6007-00 - FEMA-MAS #12						
Deposit	10/20/2023	FEMA		Draw 19	-16,975.72	-16,975.72
Total 6007-00 - FEMA-MAS #12					-16,975.72	-16,975.72
6008-00 - FEMA - COMS #1						
Deposit	10/20/2023	FEMA		Draw 10	-14,185.93	-14,185.93
Total 6008-00 - FEMA - COMS #1					-14,185.93	-14,185.93
7015-00 - Salaries & Wages						
General Jo...	10/12/2023			Salary Payroll #21 Hunt	3,793.89	3,793.89
General Jo...	10/12/2023			Salary Payroll #21 James	7,242.10	11,035.99
General Jo...	10/12/2023			Salary Payroll #21 Neddenriep	3,068.13	14,104.12
General Jo...	10/12/2023			Salary Payroll #21 Robinson	2,869.61	16,973.73
General Jo...	10/12/2023			Salary Payroll #21 Schambra	3,301.00	20,274.73
General Jo...	10/26/2023			Salary Payroll #22 Hunt	3,712.60	23,987.33
General Jo...	10/26/2023			Salary Payroll #22 James	7,242.10	31,229.43
General Jo...	10/26/2023			Salary Payroll #22 Neddenriep	3,068.14	34,297.57
General Jo...	10/26/2023			Salary Payroll #22 Robinson	2,910.24	37,207.81
General Jo...	10/26/2023			Salary Payroll #22 Schambra	3,301.00	40,508.81
Total 7015-00 - Salaries & Wages					40,508.81	40,508.81
7020-00 - Employee Benefits						
General Jo...	10/12/2023			Benies Payroll #21 Hunt	1,949.47	1,949.47
General Jo...	10/12/2023			Benies Payroll #21 James	3,179.20	5,128.67
General Jo...	10/12/2023			Benies Payroll #21 Neddenriep	1,503.08	6,631.75
General Jo...	10/12/2023			Benies Payroll #21 Robinson	516.17	7,147.92
General Jo...	10/12/2023			Benies Payroll #21 Schambra	1,056.31	8,204.23
General Jo...	10/26/2023			Benies Payroll #22 Hunt	1,921.06	10,125.29
General Jo...	10/26/2023			Benies Payroll #22 James	3,179.20	13,304.49
General Jo...	10/26/2023			Benies Payroll #22 Neddenriep	1,503.09	14,807.58
General Jo...	10/26/2023			Benies Payroll #22 Robinson	523.87	15,331.45
General Jo...	10/26/2023			Benies Payroll #22 Schambra	1,056.31	16,387.76
Total 7020-00 - Employee Benefits					16,387.76	16,387.76
7021-00 - Workers Comp Ins.						
Check	10/03/2023	ACH	Nevada Retail Network SIG	Workers Comp Insurance - 3rd Qtr 2023	24.42	24.42
Total 7021-00 - Workers Comp Ins.					24.42	24.42
7101-00 - Director's Fees						
7101-01 - Director Benefits						
General Jo...	10/12/2023			Director Benies Payroll #21 Gardner (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Giomi (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Hales (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Hendrix (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Hindle (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Koemer (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Nelson (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Schank (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Scharmann (No mtgs P...		
General Jo...	10/12/2023			Director Benies Payroll #21 Schuette (No mtgs PP#...		
General Jo...	10/12/2023			Director Benies Payroll #21 Stodieck (No mtgs PP#21)		
General Jo...	10/12/2023			Director Benies Payroll #21 Workman (No mtgs PP#...		
General Jo...	10/26/2023			Director Benies Payroll #22 Gardner (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Giomi (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Hales (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Hendrix (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Hindle (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Koemer (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Nelson (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Schank (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Scharmann (No mtgs P...		
General Jo...	10/26/2023			Director Benies Payroll #22 Schuette (No mtgs PP#...		
General Jo...	10/26/2023			Director Benies Payroll #22 Stodieck (No mtgs PP#22)		
General Jo...	10/26/2023			Director Benies Payroll #22 Workman (No mtgs PP#...		
Total 7101-01 - Director Benefits						
7101-02 - Director's Fees-Alpine Co.						
Check	10/26/2023	11125	Charlie Dobson	OCT Alpine County Director Fees	80.00	80.00

3:20 PM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

10/31/23

Transaction Detail by Account

Cash Basis

October 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
Check	10/26/2023	11126	David Griffith	OCT 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...	10/12/2023			Director Fee Payroll #21 Gardner (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Giomi (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Hales (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Hendrix (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Hindle (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Koerner (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Nelson (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Schank (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Scharmann (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Schuette (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Stodieck (No mtgs PP#21)		
General Jo...	10/12/2023			Director Fee Payroll #21 Workman (No mtgs PP#21)		
General Jo...	10/26/2023			Director Fee Payroll #22 Gardner (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Giomi (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Hales (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Hendrix (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Hindle (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Koerner (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Nelson (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Schank (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Scharmann (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Schuette (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Stodieck (No mtgs PP#22)		
General Jo...	10/26/2023			Director Fee Payroll #22 Workman (No mtgs PP#22)		
Total 7101-00 · Director's Fees - Other						
Total 7101-00 · Director's Fees					160.00	160.00
7103-00 · Office Supplies						
Check	10/02/2023	11103	Pacific Office Automation	September Color Copies	68.55	68.55
Check	10/12/2023	11109	Pacific Office Automation	October - B/W Copies	28.00	96.55
Deposit	10/16/2023	1016	River Wranglers	August & September Copies	-31.34	65.21
General Jo...	10/31/2023			October Copies	-184.06	-118.85
Total 7103-00 · Office Supplies					-118.85	-118.85
7104-00 · Postage						
Check	10/26/2023	11127	Bank of America	10/18/23 Board Meeting Agenda Mailing	83.90	83.90
General Jo...	10/31/2023			Max Robinson - 1 stamp	-0.66	83.24
Total 7104-00 · Postage					83.24	83.24
7105-00 · Rent						
Check	10/02/2023	11104	Euronev, Ltd.	October Rent	3,414.40	3,414.40
Total 7105-00 · Rent					3,414.40	3,414.40
7106-00 · Telephone/Internet						
Check	10/26/2023	11127	Bank of America	Oct ZOOM	15.99	15.99
Check	10/26/2023	11127	Bank of America	Vonage Phone System - Oct	142.85	158.84
Check	10/26/2023	11127	Bank of America	Spectrum Internet - Oct	117.97	276.81
Check	10/26/2023	11127	Bank of America	Oct - Microsoft Internet	75.00	351.81
Check	10/26/2023	11127	Bank of America	Oct - Microsoft 395	6.00	357.81
Check	10/26/2023	11127	Bank of America	Oct - Quick Books Online	27.50	385.31
Total 7106-00 · Telephone/Internet					385.31	385.31
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
General Jo...	10/12/2023			Car Allowance Payroll #21 James	250.00	250.00
General Jo...	10/26/2023			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	10/23/2023	11118	Edwin James	10/18/23 Bd Meal Reimbursement	208.00	208.00
Check	10/23/2023	11119	Catrina Schambra	10/18/23-10/20/23 POOL/PACT HR Leadership Con...	433.20	641.20
Total 7107-00 · Travel-transport/meals/lodging - Other					641.20	641.20
Total 7107-00 · Travel-transport/meals/lodging					1,141.20	1,141.20
7111-00 · Office Equipment						
Check	10/12/2023	11109	Pacific Office Automation	October - Konica Minolta BizHub C450i Lease Paym...	178.27	178.27

3:20 PM

10/31/23

Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 7111-00 · Office Equipment					178.27	178.27
7112-00 · Bank Charges						
Check	10/16/2023	ACH	US Bank	Bank Charge for FY 2022/23 Audit Confirmation Re...	35.00	35.00
Total 7112-00 · Bank Charges					35.00	35.00
7116-00 · Legal						
Check	10/09/2023	11107	King & Russo, Ltd.	Professional Services September 2023	2,000.00	2,000.00
Total 7116-00 · Legal					2,000.00	2,000.00
7117-00 · Lost Lakes Expenses						
Check	10/26/2023	11127	Bank of America	Credit from Rental Guys for Equipment Rental overc...	-12.91	-12.91
Check	10/26/2023	11127	Bank of America	Lost Lakes Winter Prep Supplies	106.94	94.03
Check	10/26/2023	11127	Bank of America	Lost Lakes Winter Prep Supplies	14.98	109.01
Check	10/26/2023	11127	Bank of America	Rental Guys - Equipment Rental for Lost Lakes Wint...	96.10	205.11
Total 7117-00 · Lost Lakes Expenses					205.11	205.11
7120-00 · Integrated Watershed Programs						
7120-55 · NDEP WS COORD VI 2023						
Check	10/12/2023	11110	NEON Agency	Inv#1550- Watershed Moments Series of I AM CAR...	5,000.00	5,000.00
General Jo...	10/31/2023			October Copies	161.25	5,161.25
General Jo...	10/31/2023			Kelly Nicholas - Sponges	5.55	5,166.80
Total 7120-55 · NDEP WS COORD VI 2023					5,166.80	5,166.80
Total 7120-00 · Integrated Watershed Programs					5,166.80	5,166.80
7126-01 · NDEM 30-Year Drought Plan						
Check	10/26/2023	11121	Lumos & Assoc., Inc.	30-Yr Drought Plan Services 9/1/23-9/30/23	9,492.30	9,492.30
General Jo...	10/31/2023			October Copies	3.96	9,496.26
Total 7126-01 · NDEM 30-Year Drought Plan					9,496.26	9,496.26
7127-00 · State Parks Aquatic Trail						
Check	10/04/2023	11106	Resource Concepts, Inc	Mexican Dam Portage 9/1/2023-9/30/23	9,432.50	9,432.50
Total 7127-00 · State Parks Aquatic Trail					9,432.50	9,432.50
7332-00 · RW-Carson River Work Days						
Check	10/16/2023	11116	River Wranglers	Inv #1 CCRWD (7/1/23-9/30/23)	459.24	459.24
Total 7332-00 · RW-Carson River Work Days					459.24	459.24
7337-00 · Carson River Restoration						
7337-02 · Dayton Valley Conservation Dist						
7337-39 · DVCD Pardere Ricci EXT6/30/24						
Check	10/26/2023	11120	Dayton Valley Conservation District	7/1/2023-9/30/2023 Invoice #1	564.32	564.32
Total 7337-39 · DVCD Pardere Ricci EXT6/30/24					564.32	564.32
7337-40 · DVCD Bank Stab & Bridge 23-24						
Check	10/26/2023	11120	Dayton Valley Conservation District	7/1/2023-9/30/2023 Invoice #1	12,524.57	12,524.57
Total 7337-40 · DVCD Bank Stab & Bridge 23-24					12,524.57	12,524.57
Total 7337-02 · Dayton Valley Conservation Dist					13,088.89	13,088.89
7337-03 · The Nature Conservancy						
7337-50 · Reveg & Bank Stab EXT 12/23						
Check	10/12/2023	11114	The Nature Conservancy	CWSD#2022-13 (4/1/2023-6/30/2023) (FY 22-23)	201.12	201.12
Check	10/26/2023	11122	The Nature Conservancy	CWSD#2022-13 (7/1/2023-9/30/2023)	274.90	476.02
Total 7337-50 · Reveg & Bank Stab EXT 12/23					476.02	476.02
Total 7337-03 · The Nature Conservancy					476.02	476.02
Total 7337-00 · Carson River Restoration					13,564.91	13,564.91
7337-04 · Lahontan Conserv.Dist						
7337-46 · LCD Clearing & Sand Bars 23-24						
Check	10/03/2023	11105	Lahontan Conservation District	Inv#1 LCD 7/1/23-9/30/23	225.40	225.40
Total 7337-46 · LCD Clearing & Sand Bars 23-24					225.40	225.40
Total 7337-04 · Lahontan Conserv.Dist					225.40	225.40
7406-04 · NDEP 208 Water Qual AG 2022-23						
General Jo...	10/31/2023			October Copies	0.91	0.91
General Jo...	10/31/2023			Kelly Nicholas - Postage for Soil Sample to Lab	17.10	18.01

3:20 PM

10/31/23

Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2023

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 7406-04 · NDEP 208 Water Qual AG 2022-23					18.01	18.01
7441-00 · FEMA - MAS #12						
7441-02 · CC Southeast ADMP - KH						
Check	10/12/2023	11111	Kimley-Horn & Associates, Inc.	SECC ADMP -Svcs thru September 30, 2023	6,563.75	6,563.75
Total 7441-02 · CC Southeast ADMP - KH					6,563.75	6,563.75
7441-03 · VC 6-Mile Cyn ADMP-Lumos						
Check	10/12/2023	11112	Lumos & Assoc., Inc.	VC/6Mile ADMP Services 9/2/23-9/30/23	3,488.20	3,488.20
Total 7441-03 · VC 6-Mile Cyn ADMP-Lumos					3,488.20	3,488.20
7441-08 · FAW/HWM-Ads/Materials/Supplies						
Check	10/16/2023	11115	River Wranglers	Inv #6 FEMA MAS 12 FAW (7/1/23-9/30/23)	1,545.12	1,545.12
Total 7441-08 · FAW/HWM-Ads/Materials/Supplies					1,545.12	1,545.12
7441-00 · FEMA - MAS #12 - Other						
General Jo...	10/31/2023			October Copies	5.09	5.09
Total 7441-00 · FEMA - MAS #12 - Other					5.09	5.09
Total 7441-00 · FEMA - MAS #12					11,602.16	11,602.16
7442-00 · FEMA - COMS 1						
7442-02 · North Silver Springs ADMP - KH						
Check	10/12/2023	11111	Kimley-Horn & Associates, Inc.	N Silvers Springs -Svcs thru September 30, 2023	7,395.00	7,395.00
Total 7442-02 · North Silver Springs ADMP - KH					7,395.00	7,395.00
7442-04 · Fish Springs - J-U-B						
Check	10/12/2023	11113	J-U-B Engineers, Inc.	Services thru September 30, 2023	5,143.00	5,143.00
Total 7442-04 · Fish Springs - J-U-B					5,143.00	5,143.00
7442-00 · FEMA - COMS 1 - Other						
General Jo...	10/31/2023			October Copies	12.73	12.73
Total 7442-00 · FEMA - COMS 1 - Other					12.73	12.73
Total 7442-00 · FEMA - COMS 1					12,550.73	12,550.73
7600-00 · Alpine County Projects						
7600-15 · AWG Programs 23-24						
Check	10/16/2023	11117	Alpine Watershed Group	AWG 2023-8 Inv#1 (7/1/2023-9/30/2023)	7,500.00	7,500.00
Total 7600-15 · AWG Programs 23-24					7,500.00	7,500.00
Total 7600-00 · Alpine County Projects					7,500.00	7,500.00
7700-00 · PROJECTS PAID BY LGIP FUNDS						
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25						
Check	10/26/2023	11123	Lyon County Utilities Dept.	McGinley & Assoc. Inv#30387	507.00	507.00
Total 7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25					507.00	507.00
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS					507.00	507.00
8009-00 · Trans. In-Floodplain Mgmt. Fd.						
General Jo...	10/04/2023			Pinenut Creek LOMR (FEMA Response) HDR (Paid ...	-1,300.00	-1,300.00
Total 8009-00 · Trans. In-Floodplain Mgmt. Fd.					-1,300.00	-1,300.00
8015-00 · Trans. In-Acq/Const. Fund						
General Jo...	10/30/2023			Lyon County HWY 50 ROW (funded via Acq/Const ...	-507.00	-507.00
Total 8015-00 · Trans. In-Acq/Const. Fund					-507.00	-507.00
TOTAL						

CWSD Petty Cash Transaction Record **October 2023**

<u>Date.</u>	<u>G/L No.</u>	<u>Description</u>	<u>Debits</u>	<u>Credits</u>	<u>Balance</u>
		Starting Balance			\$100.00
10/20/23	7406-04	Kelly Nicholas	\$17.10		\$82.90
	NDEP 208 AG	Soil Sample Mailing			
10/2/23	7120-55	Kelly Nicholas	\$5.55		\$77.35
	WS COORD VI	Sponges			
10/2/23	7104-00	Max Robinson		\$0.66	\$78.01
	Postage	1 Stamp			
					\$78.01
		Petty Cash Replenishment Check #11129			\$21.99
		PETTY CASH BALANCE			\$100.00

Date: 10/31/23 Prepared by: 

Approved by: 

:cat

AGENDA ITEM #9

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #9 – For Possible Action: Approval of Fiscal Year 2022-23
Annual Audit

DISCUSSION: Attached are the draft Financial Statements of the FY 2022-23 Audit. A representative from Casey Neilon will give a presentation of the audit report.

STAFF RECOMMENDATION: Approve the CWSD FY 2022-23 Audit as submitted.

Financial Statements

June 30, 2023

Carson Water Subconservancy District

Independent Auditor's Report.....	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements	
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds	11
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds.....	13
Notes to Financial Statements	14
Required Supplementary Information	
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund	30
Notes to the Required Supplementary Information.....	31
Schedule of Changes in Net Pension Liability	32
Schedule of Contributions	33
Supplementary Information	
Statement of Revenue, Expenditures, and Changes in Fund Balances – Budget and Actual – Capital Projects Fund.....	34
Compliance Section	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35
Auditor's Comments.....	37

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, 2023, 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 revenues, expenditures and changes in fund balances – 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, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in their report dated November 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 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, 2023
Carson Water Subconservancy District

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

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, 2023. Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS –

1. In FY 2022/23, the fund balance for the General Fund decreased by \$17,602. The main reason for the decrease was due to internal fund transfers from the General Fund to other funds.
2. In FY 2022/23, the fund balance for the Capital Projects Fund increased by \$137,631. The increase was due to an internal transfer from the General Fund.
3. In FY 2022/23, the fund balance for the Floodplain Fund balance increased by \$34,943. The increase was due to a transfer 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, 2023

Government-wide Financial Analysis

Statement of Net Position

	2023	2022
ASSETS		
Current and other assets	\$ 2,582,721	\$ 2,445,570
Capital assets, net of accumulated depreciation	6,006,419	6,040,446
Total assets	<u>8,589,140</u>	<u>8,486,016</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>409,907</u>	<u>326,190</u>
	<u>8,999,047</u>	<u>8,812,206</u>
LIABILITIES		
Current liabilities, excluding bond payments	268,858	217,490
Due to grantors	92,745	198,462
Bond payments due to other governments	1,516,718	1,733,132
Lease liabilities	119,354	153,960
Accrued compensated absences	110,313	99,464
Net pension liability	1,086,365	543,248
Total liabilities	<u>3,194,353</u>	<u>2,945,756</u>
DEFERRED INFLOWS OF RESOURCES	<u>7,401</u>	<u>441,198</u>
	<u>3,201,754</u>	<u>3,386,954</u>
NET POSITION		
Net investment in capital assets	4,370,347	4,153,354
Unrestricted	<u>1,426,946</u>	<u>1,271,898</u>
	<u>\$ 5,797,293</u>	<u>\$ 5,425,252</u>

Statements of Activities

	2023	2022
REVENUE		
Program revenue		
Operating grants and contributions	\$ 1,089,550	\$ 898,192
General revenue		
Ad valorem taxes	1,753,199	1,529,122
Investment income	64,821	4,602
Leases	62,886	37,902
Miscellaneous	11,932	3,214
Total revenue	<u>2,982,388</u>	<u>2,473,032</u>
EXPENSES		
General government	2,610,347	2,075,018
Total expenses	<u>2,610,347</u>	<u>2,075,018</u>
CHANGE IN NET POSITION	372,041	398,014
BEGINNING NET POSITION BALANCE	<u>5,425,252</u>	<u>5,027,238</u>
ENDING NET POSITION BALANCE	<u>\$ 5,797,293</u>	<u>\$ 5,425,252</u>

The change in Net Position from 2022 to 2023 was an increase of \$372,041.

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Fund Financial Statements

Governmental Activities

GENERAL FUND:

REVIEW OF REVENUE

	2023	2022
Intergovernmental revenue		
Ad valorem taxes	\$ 1,753,199	\$ 1,529,122
Grants	1,023,970	870,678
Total intergovernmental revenue	<u>2,777,169</u>	<u>2,399,800</u>
Miscellaneous revenue		
Contributions	29,052	11,423
Investment income	22,889	1,801
Water lease	62,886	37,902
Miscellaneous	11,932	3,214
Total miscellaneous revenue	<u>126,759</u>	<u>54,340</u>
Total revenue	<u>\$ 2,903,928</u>	<u>\$ 2,454,140</u>

The change in revenues to the General Fund from 2022 to 2023 was due to increase in grants and an increase in taxes.

REVIEW OF EXPENSES

	2023	2022
Operating expenses		
Services and supplies	\$ 1,728,349	\$ 1,483,117
Administrative services	750,045	617,370
Intergovernmental expenses		
Services and supplies	250,000	250,000
Capital outlay	6,336	1,732
Total expenses	<u>\$ 2,734,730</u>	<u>\$ 2,352,219</u>

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

CAPITAL PROJECT FUND

CHANGE IN FUND BALANCE

	2023	2022
Miscellaneous revenue		
Interest income	\$ 31,458	\$ 2,041
Transfer from other fund	135,000	105,000
Total revenue	<u>166,458</u>	<u>107,041</u>
Expenditures		
Services and supplies	28,827	-
Change in fund balance	<u>\$ 137,631</u>	<u>\$ 107,041</u>

FLOODPLAIN FUND

CHANGE IN FUND BALANCE

	2023	2022
Miscellaneous revenue		
Interest income	\$ 10,474	\$ 760
Contributions	-	16,091
Transfer from other Fund	51,800	-
Total revenue	<u>62,274</u>	<u>16,851</u>
Expenditures		
Services and supplies	27,331	-
Transfer to other fund	-	7,200
Total expenses	<u>27,331</u>	<u>7,200</u>
Change in fund balance	<u>\$ 34,943</u>	<u>\$ 9,651</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, 2023, the funds remaining for the Clear Creek Council and the CRC are \$2,467 and \$574, respectively.

CAPITAL OUTLAY AND LONG-TERM OBLIGATIONS

Capital outlay during the year ended June 30, 2023 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 2023/24 the fund balance in the General Fund will decrease slightly. The decrease of funds will come from expenditures by the conservation districts in FY 2023-24 which included contract extensions from FY 2022-23. 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, 2023

	Governmental Activities
Assets	
Cash and investments	\$ 2,444,483
Due from grantors	106,883
Due from other governments	31,355
Capital and leased assets	
Water rights and water usage capacity	5,883,357
Other capital assets, net of accumulated depreciation	7,592
Right of use lease assets, net of accumulated amortization	115,470
Total assets	8,589,140
Deferred Outflows of Resources - Pension Requirement	409,907
Total assets and deferred outflows of resources	8,999,047
Liabilities	
Current liabilities	
Accounts payable	268,858
Due to grantors	92,745
Current portion of bond payment obligations due to other governments	220,764
Current portion of lease liability	37,345
Long-term liabilities	
Net pension liability	1,086,365
Accrued compensated absences	110,313
Bond payment obligations due to other governments, net of current portion	1,295,954
Lease liability, net of current portion	82,009
Total liabilities	3,194,353
Deferred Inflows of Resources - Pension Requirement	7,401
Total liabilities and deferred inflows of resources	3,201,754
Net Position	
Net position	
Net investment in capital assets	4,370,347
Unrestricted	1,426,946
Total Net Position	\$ 5,797,293

Carson Water Subconservancy District

Statement of Activities
Year Ended June 30, 2023

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	\$ 2,610,347	\$ -	\$ 1,089,550	\$ (1,520,797)
	General Revenue			
	Ad valorem taxes			1,753,199
	Investment income			64,821
	Water lease			62,886
	Miscellaneous			11,932
	Total general revenue			1,892,838
	Change in Net Position			372,041
	Net Position, Beginning of Year			5,425,252
	Net Position, End of Year			\$ 5,797,293

Carson Water Subconservancy District

Balance Sheet – Governmental Funds

June 30, 2023

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Assets				
Cash and investments	\$ 893,245	\$ 376,463	\$ 1,174,775	\$ 2,444,483
Due from grantors	106,883	-	-	106,883
Due from other governments	31,355	-	-	31,355
Due from other funds	-	-	-	-
Total assets	\$ 1,031,483	\$ 376,463	\$ 1,174,775	\$ 2,582,721
Liabilities				
Accounts payable	\$ 268,858	\$ -	\$ -	\$ 268,858
Due to grantors	92,745	-	-	92,745
Deferred Revenue	36,528	-	-	36,528
Total liabilities	398,131	-	-	398,131
Fund Balance				
Committed				
Capital projects fund	-	-	1,174,775	1,174,775
Special revenue fund	-	376,463	-	376,463
Assigned				
Designated for subsequent year's expenditures	552,927	-	-	552,927
Unassigned	80,425	-	-	80,425
Total fund balance and other credits	633,352	376,463	1,174,775	2,184,590
Total Liabilities, Fund Balance and Other Credits	\$ 1,031,483	\$ 376,463	\$ 1,174,775	\$ 2,582,721

Carson Water Subconservancy District
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds
June 30, 2023

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

Fund Balance and Other Credits - Governmental Funds		\$ 2,184,590
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds		
Governmental capital assets	\$ 5,918,211	
Less accumulated depreciation	(27,262)	
Right of use lease assets, less accumulated amortization	<u>115,470</u>	6,006,419
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		409,907
Deferred Revenue- grantor was invoiced for work completed in the fiscal year but payment has not been received within 60 days. Recorded as deferred income in governmental funds but is considered income for Government Wide Financial Statements		36,528
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	(110,313)	
Net pension liability	(1,086,365)	
Bond payment obligations due to other governments	(1,516,718)	
Right of use lease liabilities	<u>(119,354)</u>	(2,832,750)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		<u>(7,401)</u>
Net Position of Governmental Activities		<u><u>\$ 5,797,293</u></u>

Carson Water Subconservancy District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Revenue				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,753,199	\$ -	\$ -	\$ 1,753,199
Grants	1,023,970	-	-	1,023,970
Total intergovernmental revenue	2,777,169	-	-	2,777,169
Miscellaneous				
Contributions	29,052	-	-	29,052
Investment income	22,889	10,474	31,458	64,821
Water lease	62,886	-	-	62,886
Miscellaneous	11,932	-	-	11,932
Total miscellaneous revenue	126,759	10,474	31,458	168,691
Total revenue	2,903,928	10,474	31,458	2,945,860
Expenditures				
Current				
General government				
Salaries	548,706	-	-	548,706
Benefits	201,339	-	-	201,339
Service and supplies	1,728,349	27,331	28,827	1,784,507
Debt service				
Principal	216,414	-	-	216,414
Interest	33,586	-	-	33,586
Capital outlay	6,336	-	-	6,336
Total expenditures	2,734,730	27,331	28,827	2,790,888
Other Financing Sources (Uses)				
Transfers from other funds	-	51,800	135,000	186,800
Transfers to other funds	(186,800)	-	-	(186,800)
Total transfers	(186,800)	51,800	135,000	-
Excess (Deficiency) of Revenue over (under) Expenditures	(17,602)	34,943	137,631	154,972
Fund Balance, Beginning of Year	650,954	341,520	1,037,144	2,029,618
Fund Balance, End of Year	\$ 633,352	\$ 376,463	\$ 1,174,775	\$ 2,184,590

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, 2023

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

Net Change in Fund Balance and Other Credits - Governmental Funds	\$ 154,972
Deferred Revenue- grantor was invoiced for work completed in the fiscal year but payment has not been received within 60 days. Recorded as deferred income in governmental funds but is considered income for Government Wide Financial Statements	36,528
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	6,336
Less current year depreciation expense	(40,363)
Some expenses in the government funds are not considered expenses in the economic resources measurement focus and should not be included in the statement of activities	
Principal payment of Bond payment obligations due to other governments	216,414
Lease Payments - Payments for leases capitalized under GASB 87	34,606
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.	
Pension expense - actuarial liability in excess of actual contributions made	(25,603)
Change in long-term accrued compensated absences	(10,849)
Change in Net Position of Governmental Activities	<u>\$ 372,041</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, revenues 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, 2023 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, 2023.

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, 2023.

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, 2023. 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 2022. 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, 2023:

Cash in Bank	\$ 133,232
Petty Cash	100
Local Government Investment Pool	2,311,151
	<u>\$ 2,444,483</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, 2023 totaled \$133,232. Custodial credit risk is the risk that in the event of a bank or brokerage failure, the District'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, 2023, 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, 2023, 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, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</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	28,518	6,336	-	34,854
Less accumulated depreciation and amortization				
Office equipment	<u>25,389</u>	<u>1,873</u>	<u>-</u>	<u>27,262</u>
Total depreciable assets, net	<u>3,129</u>	<u>4,463</u>	<u>-</u>	<u>7,592</u>
Net capital assets	<u>\$ 5,886,486</u>	<u>\$ 4,463</u>	<u>\$ -</u>	<u>\$ 5,890,949</u>

Note 5 - Accrued Compensated Absences

The following schedule summarizes the changes in accrued compensated absences at June 30, 2023:

Balance, beginning of year	\$ 99,464
Additions	64,673
Uses	<u>(53,824)</u>
Balance, end of year	<u>\$ 110,313</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, 2023:

Principal Outstanding July 1, 2022	Additions/ Issued	Payments	Principal Outstanding June 30, 2023	Current Portion June 30, 2023
\$ 1,733,132	\$ -	\$ 216,414	\$ 1,516,718	\$ 220,764

The annual requirements to amortize the obligation are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Payment
2024	\$ 220,764	\$ 29,236	\$ 250,000
2025	225,201	24,799	250,000
2026	229,728	20,272	250,000
2027	234,345	15,655	250,000
2028-2030	606,680	18,320	625,000
	<u>\$ 1,516,718</u>	<u>\$ 108,282</u>	<u>\$ 1,625,000</u>

Total interest expense of \$33,586 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2023.

Note 7 - Lease Transactions

During the year ended June 30, 2023, 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, 2023. 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 July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental activities				
Buildings	\$ 153,960	\$ -	\$ -	\$ 153,960
Less: accumulated depreciation	-	(38,490)	-	(38,490)
	<u>\$ 153,960</u>	<u>\$ (38,490)</u>	<u>\$ -</u>	<u>\$ 115,470</u>

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Amount due in one year
Lease liabilities:					
Buildings	<u>\$ 153,960</u>	<u>\$ -</u>	<u>\$ 34,606</u>	<u>\$ 119,354</u>	<u>\$ 37,345</u>

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

Years Ending June 30,	Principal	Interest
2024	37,345	3,628
2025	39,760	2,493
2026	42,249	1,284
	<u>\$ 119,354</u>	<u>\$ 7,405</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 \$62,886 for the year ended June 30, 2023. 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, 2021, 2022 and 2023 the Statutory Employer/employee matching rate was 15.25%, 15.50% and 15.50%, respectively, for Regular employees. The Employer-pay contribution (EPC) rate was 29.25%, 29.75% and 29.75%, for each of the fiscal years ended June 30, 2021, 2022 and 2023 respectively, for Regular employees.

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

At June 30, 2023, the District reported a liability of \$1,086,365 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022. At June 30, 2022 the District's proportion was .00581%, which was an increase of .00011% from its proportion measured at June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$104,450. 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, 2023, 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	\$ 136,561	\$ 753
Changes of assumptions	135,478	-
Net difference between projected and actual investment earnings on pension plan investments	12,867	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	46,154	6,648
Contributions subsequent to the measurement date	78,847	-
	<u>\$ 409,907</u>	<u>\$ 7,401</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,	
2024	\$ 49,112
2025	50,337
2026	47,347
2027	152,004
2028	24,859
	<u>\$ 323,659</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 5.70 years for the measurement period ending June 30, 2022.

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, 2023 is as follows:

Beginning net pension liability	\$ 543,248
Pension expense	104,450
Employer contributions	(63,873)
Current year net deferred (inflows) and outflows	<u>502,540</u>
Ending net pension liability	<u>\$ 1,086,365</u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022, 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, 2022 valuation were based on the results of the experience review completed in 2020.

Inflation rate	2.50%
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	4.2% to 9.1%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2022 funding actuarial valuation

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. 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, 2022, 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, 2023.

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, 2022:

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, 2022, 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, 2023, 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	\$ 1,609,626	\$ 1,086,365	\$ 585,291

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, 2023. 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, 2023 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, 2023.

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

The District entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$2,115,810 of which the District has expended approximately \$1,469,198.

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, 2023

Carson Water Subconservancy District

Carson Water Subconservancy District

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

Year Ended June 30, 2023

(with Comparative Actual Amounts for Year Ended June 30, 2022)

	2023				2022
	Budgeted Amounts		Actual	Variance	Actual (Memorandum Only)
	Original	Final			
Revenue					
Intergovernmental revenue					
Ad valorem taxes	\$ 1,670,021	\$ 1,670,021	\$ 1,753,199	\$ 83,178	\$ 1,529,122
Grants	805,033	805,033	1,023,970	218,937	870,678
Total intergovernmental revenue	2,475,054	2,475,054	2,777,169	302,115	2,399,800
Miscellaneous					
Contributions	29,052	29,052	29,052	-	11,423
Investment income	2,110	2,110	22,889	20,779	1,801
Water lease	58,000	58,000	62,886	4,886	37,902
Miscellaneous	6,000	6,000	11,932	5,932	3,214
Total miscellaneous revenue	95,162	95,162	126,759	31,597	54,340
Total revenue	2,570,216	2,570,216	2,903,928	333,712	2,454,140
Expenditures					
Current					
General government					
Salaries	506,147	506,147	548,706	(42,559)	443,513
Benefits	193,600	193,600	201,339	(7,739)	173,857
Service and supplies	1,758,236	1,758,236	1,728,349	29,887	1,483,117
Debt service					
Principal	216,414	216,414	216,414	-	203,872
Interest	33,586	33,586	33,586	-	46,128
Capital outlay	3,000	3,000	6,336	(3,336)	1,732
Total expenditures	2,710,983	2,710,983	2,734,730	(23,747)	2,352,219
Other Financing Sources (Uses)					
Transfers from other funds	107,200	107,200	-	(107,200)	7,200
Transfers to other funds	(186,800)	(186,800)	(186,800)	-	(105,000)
Total other financing sources (uses)	(79,600)	(79,600)	(186,800)	(107,200)	(97,800)
Excess (Deficiency) of Revenue over (under) Expenditures	(220,367)	(220,367)	(17,602)	202,765	4,121
Fund Balance, Beginning of Year	703,347	703,347	650,954	(52,393)	646,833
Fund Balance, End of Year	\$ 482,980	\$ 482,980	\$ 633,352	\$ 150,372	\$ 650,954

Carson Water Subconservancy District

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

Fund

Year Ended June 30, 2023

(with Comparative Actual Amounts for Year Ended June 30, 2022)

	Floodplain			
	2023			2022
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Contributions	\$ -	\$ -	\$ -	\$ 16,091
Investment income	919	10,474	9,555	759
Total miscellaneous revenue	919	10,474	9,555	16,850
Expenditures				
Current				
General government				
Services and supplies	307,200	27,331	279,869	-
Other Financing Sources				
Transfers from other funds	51,800	51,800	-	(7,200)
Excess (Deficiency) of Revenue over (under) Expenditures	(254,481)	34,943	289,424	9,650
Fund Balance, Beginning of Year	306,200	341,520	35,320	331,870
Fund Balance, End of Year	\$ 51,719	\$ 376,463	\$ 324,744	\$ 341,520

Note 1 - Budgets and Budgetary Accounting

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

Draft

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

	2022	2021	2020	2019
Proportion of the net pension liability	0.00581%	0.00574%	0.00550%	0.00555%
Proportionate share of the net pension liability	\$ 1,086,365	\$ 543,248	\$ 785,467	\$ 763,898
Covered payroll	\$ 430,605	\$ 412,134	\$ 392,591	\$ 381,586
Proportionate share of the net pension liability as a percentage of its covered payroll	252.29%	131.81%	200.07%	200.19%
Plan fiduciary net position as a percentage of the total pension liability	75.12%	86.51%	77.04%	76.46%

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

* GASB Statement No. 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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 78,847	\$ 63,873	\$ 60,057	\$ 57,359
Contributions in relation to the contractually required contribution	\$ (78,847)	\$ (63,873)	\$ (60,057)	\$ (57,359)
District's covered payroll	\$ 524,806	\$ 430,605	\$ 412,134	\$ 392,591
Contributions as a percentage of covered payroll	15.02%	14.83%	14.57%	14.61%

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

* GASB Statement No. 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, 2023

Carson Water Subconservancy District

Carson Water Subconservancy District

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

Year Ended June 30, 2023

(with Comparative Actual Amounts for Year Ended June 30, 2022)

	Acquisition/Construction Fund			
	2023			2022
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 2,971	\$ 31,458	\$ 28,487	\$ 2,040
Expenditures				
Current				
General government				
Services and supplies	1,000,000	28,827	971,173	-
Capital outlay	-	-	-	-
Total expenditures	1,000,000	28,827	971,173	-
Other Financing Sources				
Transfers from other funds	35,000	135,000	(100,000)	105,000
Excess (Deficiency) of Revenue over (under) Expenditures	(962,029)	137,631	1,099,660	107,040
Fund Balance, Beginning of Year	990,458	1,037,144	(46,686)	930,104
Fund Balance, End of Year	\$ 28,429	\$ 1,174,775	\$ 1,146,346	\$ 1,037,144

Compliance Section

June 30, 2023

Carson Water Subconservancy District

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, 2023, 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.

Carson City, Nevada

Date Pending

Draft

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, 2023, 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, 2023

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 #10

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #10– For Discussion Only: Presentation by Kimley-Horn on the Southeast Carson City Area Drainage Master Plan

DISCUSSION: A Kimley-Horn representative will give a presentation on the Area Drainage Master Plan (ADMP) for Southeast Carson City.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #11

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #11 – 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 #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #12 – For Discussion Only: Review of the 30-Second Public Awareness Program

DISCUSSION: Staff has collaborated with our contractor to modify six of our previously approved minute-plus Watershed Moment Public Service Announcements (PSA) into 30 second pieces suitable for radio and TV. Staff will present the revised 30-sec version of *Make Your Yard a Sponge*, highlight our new partnership with One Truckee River on our joint “Your Actions Matter” campaign, and share our media efforts to date.

We are excited to work with One Truckee River to expand the reach of our Watershed Moments campaign to meet both our organization’s goals and objectives. Not only are the Truckee and Carson connected physically through the Truckee Canal, but many people also live in Reno and work in Carson or vice versa. The media is likewise regional in nature, so news is shared amongst the population. One Truckee received a grant from the Western Regional Water Commission to promote their River Friendly Landscaping initiative. They have generously allowed \$10,000 of this grant to be shifted to leverage TV media buys for *Make Your Yard A Sponge* in April 2024. They are also applying for these funds again and are including these efforts in their proposal for 2024/25.

We are working with our contractor to seek free TV and radio rotations with local media outlets. The six 30-sec PSAs are:

1. Pitch In -<https://youtu.be/ZlqX4l91geE> (Oct/Nov)
2. Use A Carwash -<https://youtu.be/1lIGvndfUSq> (Dec)
3. Bag It -<https://youtu.be/GRpfuADOl8U> (Jan)
4. Recycle Motor Oil -https://youtu.be/D_egl5PTa2U (Feb)
5. Recreate Responsibly -<https://youtu.be/SwHPjMZ0L5c> (Mar)
6. Make Your Yard A Sponge -https://youtu.be/KFMUUMvwa_o (Apr)

We are excited to work with One Truckee and our CRC partners in the greater region to promote the small steps individuals can take in any watershed, to improve water quality

11/15/23 CWSD Board Meeting
Agenda Item #12

and limit polluted runoff, the #1 issue in both the Carson and Truckee Rivers. You can watch the full 3-minute reel at www.iamcarsonriver.org or individually per links on YouTube above.

As of November 1, our contractor stated this progress in a November 1 email:

- *Channel 8 is inserting Oct/Nov "Pitch In" into rotation today!! meaning it should start airing tomorrow.*
- *Channel 4/11 (Sinclair) is routing up to the team, but I am confident we will get in their rotation shortly.*
- *Channel 2 has everything but I have not gotten confirmation yet.*
- *Still working on radio confirmations... 😊*

As these efforts continue over the next several months, staff will provide updates to the board. We invite you to assist in our social media efforts by liking our [Facebook](#) and [Instagram](#) pages and sharing our posts.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #13

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #13 – For Discussion Only: Lost Lakes Operations for Water Year 2023

DISCUSSION: Due to the large 2023 snowpack, staff were not able to get up to Lost Lakes until July 31, 2023. At that time both the Upper and Lower Lost Lakes were full and spilling. During the field investigation, staff noticed a large quantity of logs floating in front of both spillways. In October, CWSD staff began releasing water out of Lost Lakes, did some work on the dams, and removed some of the logs in front of the spillways. Staff will show pictures and discuss the on-going maintenance needed for Lost Lakes.

STAFF RECOMMENDATION: Receive and file.

AGENDA ITEM #%

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 15, 2023

SUBJECT: Agenda Item #14 – For Possible Action: Funding Request for Emergency Levee Repair in Carson Valley Along the East Fork of the Carson River

DISCUSSION: On October 20, 2023, there was a tour of the levee along the Carson River in Carson Valley. Attached is a list of tour participants and meeting notes. The purpose of the tour was to evaluate the erosion to the levee (see attached pictures). During this last year's runoff, the levee has lost over ten feet of stream bank. There is a concern that if these repairs are not done soon, it is possible we can lose the levee which could flood Carson Valley Golf Course, the restaurant, and several homes. Carson Valley Conservation District (CVCD) is taking the lead on this project. A rough cost estimate to repair the levee is \$260,000. CVCD is requesting funding from Douglas County, Carson Truckee Water Conservancy District (CTWCD), Department of Water Resources (Clearing and Snagging account), and CWSD. The initial request is \$65,000 from all four agencies. Attached are several Google Map pictures showing the river and levee for different time periods.

In April 2023, CWSD authorized \$128,745 to the CVCD for emergency flood damage projects along the Carson River in Douglas County. CVCD only used \$20,131.47 from those funds. These funds came out of the Floodplain Management Account. CWSD staff is proposing that any funds being offered for this project should come out of the remaining authorized emergency flood damage account.

STAFF RECOMMENDATION: CWSD provide funding to repair the levee in Douglas County.

Emergency Flood Damage meeting October 20, 2023

Locations Carson Valley Golf Course and State Highway 88

9:30am Through 11:30am

Agencies Involved

Carson Valley Conservation District

Carson Valley Golf Course

Douglas County

Carson Water Subconservancy District

Nevada Department Conservation and Natural Resources

Nevada Division of Water Resources

Attendee's

Tom Brooks Carson Valley Golf Course Private Landowner

Tom Brooks CGCS
Carson Valley Golf Course
1027 Riverview Dr.
Gardnerville NV 89460

Senator Robin Titus Nevada State Senator District 17

Robin L. Titus MD
Nevada State Senator
District 17

James Settelmeyer Administrator Nevada Department of Conservation and Natural Resources

901 S. Stewart St., Ste. 1003
Carson City, NV 89701
Phone: (775) 684-2700
Fax: (775) 684-2715

Dominique Etchegoyhen Deputy Administrator Nevada Department of Conservation of Natural Resources

Dominique M. Etchegoyhen
Deputy Director
Department of Conservation and Natural Resources
901 South Stewart Street, Suite 1003
Carson City, NV 89701

Office: (775) 684-2724
detchegoyhen@dcnr.nv.gov

Kelly McGowan Deputy Administrator Nevada Division of Water Resources

Will Boyer Staff Engineer Nevada Division of Water Resources

Will Boyer

Staff Engineer, Compliance & Enforcement
Nevada Division of Water Resources
Department of Conservation and Natural Resources
901 S. Stewart St., Suite 2002
Carson City, NV 89701
woboyer@water.nv.gov
(O) 775-684-2839

Courtney Walker Douglas County Stormwater Manager

Courtney Walker, CFM
Stormwater Program Manager
Douglas County Public Works
1120 Airport Road, F-2
Minden, NV 89423
775-782-6215 (o)
775-434-3756 (c)

Jason Samansky Douglas County Stormwater Maintenance Operator

Douglas County Public Works
1120 Airport Road, F-2
Minden, NV 89423
775-782-6215 (o)

Richard Wilkinson Grant and River Coordinator Carson Valley Conservation District

Richard Wilkinson
River Coordinator/Grant Manager
Carson Valley Conservation District
1702 County Rd., Ste. A
Minden, Nevada 89423
Email Richard.wilkinson@nv.nacdnet.net
(775)782-3661 ext. 3830 Office
(775)901-3702 Cell

Mike Hayes District Coordinator Carson Valley Conservation District

Mike Hayes
District Coordinator/Noxious Weed Coordinator
1702 County Rd., Suite A

Minden, Nevada 89423
Email mike.hayes@nv.nacdn.net
(775)782-3661 Ext. 3820

Eric Rieman Chairman Carson Valley Conservation District
1702 County Rd., Suite A
Minden, Nevada 89423
(775)782-3661 Ext. 3820

Ed James Manager Carson Water Subconservancy District

Edwin James
General Manager
Carson Water Subconservancy District
777 E. William St., Suite 209
Carson City, NV 89701
775-887-7456

Topics discussed

- Flood Damage issues along the Carson River
- Banks and Levee failing which will lead to an emergency if not addressed
- Issues with channel clearing, snagging and maintenance funding available
- Narrow timing for maintenance and repairs before river flows increase
- What emergency permitting may be required
- Potential ways to streamline and expedite emergency work permits
- Which agencies that should be involved in stakeholder process
- Who will fund emergency repairs
- Who will maintain river corridor and erosion issues
- Impacts from spring runoff and past fires creating debris issues
- Impacts to Local Irrigation Districts who have had to remove debris
- Who will take the next steps to get funding, permitting and project implementation

Where do we go from here

- Look into funding from State, County funding sources
- Hire an engineer to survey design and provide quantities with and engineers estimate
- Start bidding process or solicit bids as needed based on probable project costs
- Confirm access from both sides of the river
- Gain right of entry permits from local agencies or landowners
- Look into options to minimize the timeline for getting to construction for work

Assigned homework

Senator Robin Titus

- Consider creating a BDR asking for an increase in the channel clearing, snagging and maintenance fund

- Consider modifying language that requires NDWR to expend their available funding prior to going to the IFC to refill the account. Change to allowing NDWR to go to IFC once their funding has been allocated or awarded.

Douglas County

- Work with Douglas County Administration to ask for a one-time allocation to assist with the emergency flood damage repair work near the Carson Valley Golf Course.
- Look internally at whether the county may provide the engineering or stormwater staff crew and equipment to do the flood damage repair work in-house.

Carson Valley Golf Course (Tom Brooks)

- Help with notification of local landowners advising them of the work which will be done. Advise them of the construction activities that will take place. This will help alleviate potential calls to the Feds, State and County staff about what is occurring along the river.

Carson Water Subconservancy District (Ed James)

- Look internally into the possibility to help fund part of the emergency flood damage work in Carson Valley.
- Add this item to your agenda to discuss the possible allocation as soon as possible.
- If funding is approved expedite any contracts your agency may require in authorizing its funding.

Carson Truckee Water Conservancy District (Kayla Dowty)

- Look into adding agenda item to discuss the potential of helping with funding to do the emergency flood damage work in Carson Valley.
- Expedite any required contract associated with funding the project.

Department of Conservation and Natural Resources (Dominique Etchegoyhen, James Settelmeyer)

- Can either of you please reach out to all department heads such as; NDEP, State Lands and NDWR, regarding the need to work with all parties to get this work going.
- Can someone verify the Nevada Revised Statute that allows landowners the right to reclaim all properties that were loss land along the river resulting from a flooding event?
- If there are permits needed, please have them reach out to the Conservation District staff regarding the ability to do the work then submit necessary permits after construction.
- Check with NDEP and NDWR to see if there may be any funding available and how quickly can we have access to the funds. Ex. NDEP 319 and NDWR Channel Clearing funds
- Look into NRS and NAC language that allows for emergency authorizations to allow for timely project work

Carson Valley Conservation District (Richard Wilkinson, Mike Hayes)

- Look into professional services to help determine quantities and engineers estimates
- Take engineer to site for soliciting a proposal
- Source funding from Federal, State and County agencies to help fund project
- Put in formal funding requests as soon as possible
- Look into permitting requirements and possible emergency waivers to do the project
- Look into and verify access and formal right of entries from landowners
- Once quantities have been established solicit formal quotes from contractors
- Project management as necessary
- Establish formal gps photo waypoint sites for monitoring the emergency work
- Hire a contractor and start work as soon as possible
- Onsite project manager insure bmps are installed and maintained
- Submit final invoices for reimbursements for all stakeholders
- Submit final reports for all permitting and funding agencies

Nevada Division of Water Resources (Kelly McGowan and Will Boyer)

- Determine how much funding is remaining in the Channel Clearing, snagging and Maintenance fund
- Determine if you feel these funds would be eligible for this emergency flood repair work
- Work with conservation district to make funding available for this work ASAP

CVCD Update as of October 24, 2023

- CVCD took an engineer who is currently contracted with the conservation district to look at the site. The goal was to get an engineers estimate, conceptual plan set and materials quantities so that we know the scope and potential costs associated with the emergency flood work.

Erosion to Levy



Sediment build up in front of the Virginia/Rocky Diversion



October 2023



May 2023



October 2020



June 2016



June 1994



Image U.S. Geological Survey

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: BOARD OF DIRECTORS

FROM: EDWIN D. JAMES

DATE: November 15, 2023

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 18, 2023:

10/18/23 – 10/20/23 Catrina attended 2023 POOL/PACT HR Leadership Conference in Reno

10/18/23 - Debbie attended NDEM grant training

10/18/23 - Ed participated in Flood Damage Tour of Carson Valley Golf Course & Highway 88

10/20/23 - Brenda & Kelly participated in Soil Sampling at River Fork Ranch

10/20/23 – Kelly participated in LID Project at Douglas High School

10/23/23 - Catrina, Max, and Lyndsey Boyer (Carson City Open Space Manager) conducted 1st Round interviews for Water Resource Specialist I position

10/23/23 - Ed met w/State Lands re: Aquatic Trail grant

10/23/2 - Debbie met with FEMA contractor to review mapping information platform and earned values

10/23/23 - Ed, Brenda & Kelly met with NDEP re: CRASP Web Viewer

10/23/23 - Ed & Debbie participated in Alpine County digital test drive of Flood Awareness Workshop scheduled for 10/24/23

10/24/23 - Ed, Debbie & Max participated in Alpine County Flood Awareness Open House

10/25/23 - Debbie attended NDWR Quarterly Floodplain Managers Meeting

10/25/23 - Ed, Debbie, Catrina, Max & Kelly hosted CRC FMWG meeting

10/26/23 – Ed & Debbie attended FEMA CTP meeting

10/26/23 - Max & Kelly participated in BOOnanza event at Mills Park

10/30/23 – Ed & Debbie attended Pinenut LOMR meeting

10/30/23 – Staff Meeting (ALL)

10/31/23 – Brenda attended Lahontan Water Board meeting

11/1/23 – Debbie attended FEMA Webinar: Understanding Proposed Updates to Federal Flood Risk Management Standard (FFRMS)

11/1/23 - Ed met with NCE re: Douglas County project

11/3/23 - Debbie interviewed Douglas County staff for changes to update to Carson River Watershed Floodplain Management Plan

- 11/3/23 - Ed met with Lyon County staff & JE Fuller to get update on Stagecoach ADMP
- 11/6/23 - Ed, Brenda & Debbie attended Flood Awareness Week Planning Meeting
- 11/6/23 - Ed, Brenda & Debbie conducted 2nd Round Interviews for Water Resource Specialist I position
- 11/6/23 - Ed & Debbie et with Michael Baker staff to discuss Walker River data needs
- 11/7/23 - Debbie attended NV Silver Jackets Biannual meeting
- 11/14/23 - Ed attended CTWCD Board meeting
- 11/14/23 - Ed met with Douglas County staff and FEMA to discuss new Carson Valley Floodplain maps
- 11/14/23 - Debbie attended FEMA High Water Mark meeting
- 11/15/23 - Brenda & Kelly attended Google Earth Webinar

STAFF RECOMMENDATION: Receive and file.

CORRESPONDENCE

Aldax Award nominations sought



Andy Aldax

Staff Reports

[Friday, October 27, 2023](#)

Nominations are being sought for the Andy Aldax Award for Exemplary Service in Conservation and Protection of the Carson River Watershed.

Aldax served on the board of the Carson Water Subconservancy District for more than half a century after its inception in 1959.

The life-long Carson Valley resident, farmer, and dairyman was the first recipient in 2007.

“(He) demonstrated an ongoing dedication to improving his community, as well as the Carson River Watershed,” according to the district. Aldax died in February 2020.

The Carson River runs approximately 184 miles beginning in Alpine County, California and continuing through Douglas County, Carson City, Lyon County, and Churchill County, Nevada. Its watershed encompasses approximately 3,966 square miles.

“The Carson River Watershed Vision is to achieve healthy sustainable watersheds within the entire Carson River Basin,” officials said.

This award recognizes individuals or organizations for significant contributions in promoting and achieving the Carson River Watershed Vision.

Nominations including a one-page narrative outlining how the nominee meets the award criteria should be sent to Catrina Schambra at catrina@cwsd.org by Nov. 17.

To be considered for this award, nominees must:

1. Have demonstrated a commitment to Carson River Watershed conservation activities for 10 years or more; and,
2. Have produced accomplishments toward the goals outlined in the Carson River Watershed Vision Statement; and,
3. Be an organization, landowner, community member, or employee of a federal, state, or local entity living or working in the Carson River Watershed.

The district will review the list of nominees and present the award at the Jan. 17, 2024, board of directors meeting.

Call for Nominations for Carson Water Subconservancy District's 2024 Andy Aldax Award

Submitted by Carson Now Reader on Wed, 10/25/2023 - 11:10am
By Catrina Schambra

The Carson Water Subconservancy District is now taking nominations for candidates to receive the 2024 Andy Aldax Award as described below:

Award Purpose and Scope

The CWSD Andy Aldax Award for Exemplary Service in Conservation and Protection of the Carson River Watershed was initiated in 2007 to honor Andy Aldax, a Carson Water Subconservancy District (CWSD) Board member since its inception in 1959 - 2013. Andy was a life-long resident, farmer, and dairyman in the Carson Valley of northern Nevada and demonstrated an ongoing dedication to improving his community, as well as the Carson River Watershed. Andy died in February of 2020.

The Carson River runs approximately 184 miles beginning in Alpine County, California and continuing through Douglas County, Carson City, Lyon County, and Churchill County, Nevada. Its watershed encompasses approximately 3,966 square miles. The Carson River Watershed Vision is to achieve healthy sustainable watersheds within the entire Carson River Basin; to achieve improved watershed conditions, so all lands and waterways (surface and underground) safely receive, store, and release clean water for the good of all peoples, environments, and natural resources of the Carson River Basin; to achieve this vision through community led and private/public partnerships for implementation of local and basin wide plans and projects.

This award recognizes individuals and/or organizations for significant contributions in promoting and achieving the Carson River Watershed Vision.

Please submit a 1-page narrative outlining how the nominee meets the award criteria outlined below to Catrina Schambra at catrina@cwsd.org by Friday, November 17, 2023.

Award Criteria

To be considered for this award, nominees must:

1. Have demonstrated a commitment to Carson River Watershed conservation activities for 10 years or more; and,
2. Have produced accomplishments toward the goals outlined in the Carson River Watershed Vision Statement; and,
3. Be an organization, landowner, community member, or employee of a federal, state, or local entity living or working in the Carson River Watershed.

CWSD will review the list of nominees and present the award at the January 17, 2024, Board of Directors Meeting.