



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 19, 2025
TIME: 6:30 pm
LOCATION: CWSD Conference Room
777 E. William Street, Suite 209, Carson City, NV 89701

CWSD encourages Board members to attend in person, but virtual attendance is available via [Zoom](#). Call (669)900-9128 if you prefer to phone in. Meeting ID: 893 0522 4508 ; Passcode: 530926

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 the CWSD Board of Directors. Reasonable efforts will be made to assist and accommodate individuals with limited ability to speak, write, or understand English or 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 *(Public Comment will be taken at the beginning and end of the meeting and may be taken at the discretion of the Chair on agenda items listed for possible action. Action may not be taken on any matter brought up under public comment until scheduled for action at a later meeting. Public comment during meetings is limited to three minutes for each speaker.)*
5. For Possible Action: Approval of Agenda
6. For Possible Action: Approval of the Board Meeting Minutes of October 15, 2025

****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 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 the Treasurer's Report for October 2025
8. For Possible Action: Approval of Payment of Bills for October 2025
9. For Possible Action: Approval of Addendum to Agreement #2025-16 – Rambling River Ranches to include Code of Federal Regulations (CFR) Appendix II to Part 200, Title 2 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards
10. For Possible Action: Approval of Agreement #2025-20 Break-A-Heart Ranch –

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

Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (2 years), not to exceed \$56,398

11. For Possible Action: : Approval of Additional Funding/Time Extension Addendum C to Resources Concepts, Inc. (RCI) Agreement #2023-19 Mexican Dam Portage Project, in an amount not to exceed \$11,500 and provide extension June 30, 2026

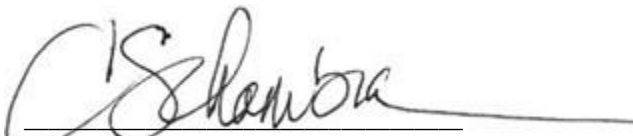
****END CONSENT AGENDA****

12. For Possible Action: Approval of Fiscal Year 2024-25 Annual Audit
13. For Possible Action: Approval of Scoring System for the First Round of Applicants for the General Manager Position
14. For Discussion Only: Flood Awareness Update
15. For Discussion Only: Staff Reports
- General Manager
 - Legal
 - Correspondence
 - (1) Rotary Club of Carson City awards Eagle Valley teacher
 - (2) Lyon County seeks public input on South Silver Springs Area Drainage Master Plan
16. For Discussion Only: Directors & Committee Members Reports
17. For Discussion Only: Public Comment *(Public Comment will be taken at the beginning and end of the meeting and may be taken at the discretion of the Chair on agenda items listed for possible action. Action may not be taken on any matter brought up under public comment until scheduled for action at a later meeting. Public comment during meetings is limited to three minutes for each speaker.)*
18. 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>

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 10 am on November 12, 2025, a copy of the *Notice of Public Meeting and Agenda* for the November 19, 2025, meeting of the Carson Water Subconservancy District Board of Directors, per NRS 241.020 was posted at the following locations: Carson Water Subconservancy District, 777 E. William St, Ste 209, Carson City, NV 89701; CWSD Website: <https://www.cwsd.org>; and Nevada Public Notice Website: <https://notice.nv.gov/>


Catrina Schambra, CWSD Office Manager

November 12, 2025, 10 am

Date & Time of Posting

AGENDA ITEM #6

MINUTES OF LAST BOARD MEETING

CARSON WATER SUBCONSERVANCY DISTRICT
Board of Directors, Administrative Committee,
& Carson River Watershed Committee Meeting

October 15, 2025

***Draft* Minutes**

Chairperson Ernie Schank called the Carson Water Subconservancy District (CWSD) Board of Directors Meeting to order at 6:35 pm in VIP Rubber & Plastic Manufacturing Conference Room at 2393 Heybourne Road, Minden, NV 89423. A roll call of the CWSD Board of Directors was taken and a quorum was determined to be present.

CWSD Directors present:

Stacey Giomi
Sharla Hales
Tammy Hendrix (*Zoom*)
Jim Hindle (*Zoom*)
Doug Johnson
Cassi Koerner

Ernie Schank
Lisa Schuette
Lee Sterrett
Fred Stodieck
Nathan Tolbert
Mike Workman

Director Getto was absent. The roll call included CWSD Committee Member present, David Griffith. Charlie Dobson was absent.

CWSD Staff & Guests present:

Tom Dallaire, Douglas County
Brenda Hunt, CWSD
Ed James, CWSD
Steve King, CWSD Attorney

Lindsay Marsh, CWSD
Debbie Neddenriep, CWSD
Courtney Walker, Douglas County

Director Schuette led the Pledge of Allegiance.

Item #4 – Discussion Only: Public Comment – None

Item #5 – For Possible Action: Approval of Agenda

Director Giomi motioned to approve the Agenda for Oct. 15, 2025, as presented. Director Sterrett seconded the motion and the Board unanimously approved.

Item #6 – For Possible Action: Approval of Board Meeting Minutes of September 17, 2025

Committee Member Griffith motioned to approve the Board Meeting Minutes of September 17, 2025, was presented. Director Stodieck seconded the motion and the Board unanimously approved.

RECESS TO CONVENE AS THE ADMINISTRATIVE COMMITTEE

A roll call of the CWSD Administrative Committee was taken and all were present.

Item #8 – For Discussion Only: Public Comment – None

Item #9 – For Possible Action: Approval of the Administrative Committee Meeting Minutes of September 26, 2025

It was noted that Director Schank and Director Giomi attended via Zoom, and Mr. King was present.

Director Giomi motioned to approve the Administrative Committee Meeting Minutes of September 26, 2025, with noted edits to attendance. Committee Member Griffith seconded the motion and the Committee unanimously approved.

Item #10 – For Discussion Only: Public Comment – None

**ADJOURN TO RECONVENE AS THE
BOARD OF DIRECTORS & CARSON RIVER WATERSHED COMMITTEE**

****CONSENT AGENDA****

Item #11 – For Possible Action: Approval of Treasurer’s Report for September 2025

Item #12 - For Possible Action: Approval of Payment of Bills for September 2025

Item #13 - For Possible Action: Approval to pursue the Nevada Division of Environmental Protection 319 Grant

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

****END CONSENT AGENDA****

Item #14 For Discussion Only: Presentation by Courtney Walker, Douglas County Storm Water Program Manager regarding stormwater issues in Douglas County

Douglas County Director Hales commented before the presentation: “As you know, we do have a big problem with storm water, and you will know more later, but we are in a position now to really take great strides solving it, and that is almost single handedly, because of Courtney Walker. She has built a solid department that has made a real difference on a shoestring budget and gained some credibility that is giving us traction as a county to have the bigger conversation that you will see that we are having right now. And I just wanted to take the opportunity to publicly appreciate her really dedicated, hard, really excellent work, as well as Tom Dallaire and others who are on our team, but largely Courtney.”

Douglas County’s Courtney Walker, Stormwater Program Manager and Tom Dallaire, Director of Community Development provided an overview of the Carson River Watershed, focusing on the impact of flood events and the importance of open space and critical lands. The presentation included historical flood events, starting from 1872, and the establishment of a flood control district in 1994. Ms. Walker discussed the progress made since 2018, including the adoption of a Storm Water Master Plan and the acquisition of equipment. She highlighted the need for additional funding to implement flood infrastructure and manage critical lands. Details of the challenges faced in managing flood events, including the impact of alluvial fan flooding and the need for conservation easements were discussed. Specific examples of flood events, such as the recent devastating flood in the Ruhenstroth community were discussed. The benefits of acquiring critical lands and the challenges of working with BLM for land transfers was explained. The presentation concluded with a discussion by Mr. Dallaire on the need for additional funding and the potential solutions, including a storm water utility fee and a quarter-cent sales tax increase.

[View presentation slides here.](#)

No action taken.

Item #15 For Possible Action: Approve General Manager Job Description

The Board was presented with the recommended edits to the General Manager job description from the Administrative Committee meeting on September 26, 2025. It was decided that it would be edited and approved in sections due to the length of the document. After review and editing of each area of the document, it was approved as follows.

Director Giomi made a motion to approve the job description from the heading through the Essential Functions section with Board edits and allowing staff the ability to make non substantive numerical corrections and changes. Director Hales seconded the motion and it was unanimously approved by the Board.

Director Hales made a motion to approve moving the Qualifications section before the Essential Functions sections with Board edits and allowing staff the ability to make non substantive numerical corrections and changes. Director Giomi seconded the motion and it was unanimously approved by the Board.

Director Koerner made a motion to approve the Required Knowledge & Skills section with Board edits and allowing staff the ability to make non substantive numerical corrections and changes. Director Giomi seconded the motion and it was unanimously approved by the Board.

Director Giomi made a motion to approve the Supervision Received & Exercised, Physical Demands & Working Environment, and Conditions of Employments sections with Board edits and allowing staff the ability to make non substantive numerical corrections and changes. Director Koerner seconded the motion and it was unanimously approved by the Board.

Item #16 For Possible Action: Approval of Essay Questions and Hiring Timeline for the General Manager Position

The Administrative Committee proposed including three essay questions in the application process for the General Manager position and presented their proposed essay questions. The Board discussed the need for a rubric to evaluate the essay answers objectively. Director Tolbert emphasizes the importance of having a scoring system to ensure consistency in grading. The Board agrees to limit each essay question to two pages and to review the answers with filter to ensure they were not written by AI.

Director Giomi made a motion to approve the three essay questions to be included as a requirement of the General Manager application process and the hiring timeline as presented. Director Johnson seconded the motion and it was unanimously approved by the Board.

Item #17 For Possible Action: Approve the Job Announcement for the General Manager Position

Consensus was to move forward with posting announcement as scheduled.

No action taken.

Item #18 For Discussion Only: Staff Reports

Mr. James reported on the following:

- Mr. James reported on the status of the State of Nevada bond authorizations and the

potential impact on projects. He also discussed the challenges faced due to the shutdown of the USGS and the need for updated data.

- He reported the potential loss of FEMA funding for two studies due to the lack of a NOFO.

Legal – None

Correspondence –None

Item #19 For Discussion Only: Directors & Committee Members Reports

- Director Koerner announced there will be no Ag in the Classroom this Fall, but the aim is to have two in the Spring.
- Director Johnson reported that the recent Douglas County flash flood was in his area. He said that Douglas County is getting a lot of abuse online and it is not fair. He thanked Ms. Walker and Mr. Dallaire for their presentation and everything they are doing.
- Director Hendrix reported that she really enjoyed the presentation tonight and thanked the Board for their good work on the job description and everything else tonight.

Item #20 For Discussion Only: Public Comment – None

There being no further business before the Board, Chairperson Schank adjourned the meeting at 8:37 pm.

Respectfully submitted,

Catrina Schambra

Secretary to the Board

AGENDA ITEM #7

TREASURER'S REPORT

10:13 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/06/25

Balance Sheet

Cash Basis

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1013-01 · Local Gov't Inv.Pool-Acqui/Cons	1,533,282.03
Total Checking/Savings	1,533,282.03
Total Current Assets	1,533,282.03
TOTAL ASSETS	1,533,282.03
LIABILITIES & EQUITY	
Equity	
4000-01 · Fund Balance - Capital Project	1,492,334.09
Net Income	40,947.94
Total Equity	1,533,282.03
TOTAL LIABILITIES & EQUITY	1,533,282.03

10:13 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/06/25

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2025

	<u>Jul - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-01 · Interest Income - LGIP Acqui/Co	21,757.85	44,526.48	-22,768.63	48.9%
Total Income	21,757.85	44,526.48	-22,768.63	48.9%
Expense				
8015-04 · Acqui/Construction Projects	-19,190.09	1,300,000.00	-1,319,190.09	-1.5%
Total Expense	-19,190.09	1,300,000.00	-1,319,190.09	-1.5%
Net Ordinary Income	40,947.94	-1,255,473.52	1,296,421.46	-3.3%
Other Income/Expense				
Other Income				
8000-01 · Beginning Equity		1,484,216.00	-1,484,216.00	
Total Other Income		1,484,216.00	-1,484,216.00	
Net Other Income		1,484,216.00	-1,484,216.00	
Net Income	<u>40,947.94</u>	<u>228,742.48</u>	<u>-187,794.54</u>	<u>17.9%</u>

10:14 AM

CARSON WTR SUBCONSERVANCY DIST - ACQUISITION/CONSTRUCTION

11/06/25

Profit & Loss YTD Comparison

Cash Basis

October 2025

	Oct 25	Jul - Oct 25
Ordinary Income/Expense		
Income		
5032-01 · Interest Income - LGIP Acqui/Co	5,368.97	21,757.85
Total Income	5,368.97	21,757.85
Expense		
8015-04 · Acqui/Construction Projects	-19,190.09	-19,190.09
Total Expense	-19,190.09	-19,190.09
Net Ordinary Income	24,559.06	40,947.94
Net Income	<u>24,559.06</u>	<u>40,947.94</u>

10:17 AM
11/06/25
Cash Basis

Floodplain Management Fund
Balance Sheet
As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1013-03 · LGIP - Floodplain	322,869.32
Total Checking/Savings	322,869.32
Total Current Assets	322,869.32
TOTAL ASSETS	322,869.32
LIABILITIES & EQUITY	
Equity	
32000 · Retained Earnings	418,985.55
Net Income	-96,116.23
Total Equity	322,869.32
TOTAL LIABILITIES & EQUITY	322,869.32

10:17 AM

11/06/25

Cash Basis

Floodplain Management Fund

Profit & Loss Budget vs. Actual

July through October 2025

	<u>Jul - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
5032-03 · Int. Inc.-LGIP-Floodplain	6,061.47	9,347.82	-3,286.35	64.8%
Total Income	<u>6,061.47</u>	<u>9,347.82</u>	<u>-3,286.35</u>	<u>64.8%</u>
Net Ordinary Income	6,061.47	9,347.82	-3,286.35	64.8%
Other Income/Expense				
Other Income				
8000-03 · Beginning Equity	0.00	311,594.00	-311,594.00	0.0%
Total Other Income	<u>0.00</u>	<u>311,594.00</u>	<u>-311,594.00</u>	<u>0.0%</u>
Other Expense				
8002-03 · Trans.Out	102,177.70	265,304.00	-163,126.30	38.5%
Total Other Expense	<u>102,177.70</u>	<u>265,304.00</u>	<u>-163,126.30</u>	<u>38.5%</u>
Net Other Income	<u>-102,177.70</u>	<u>46,290.00</u>	<u>-148,467.70</u>	<u>-220.7%</u>
Net Income	<u>-96,116.23</u>	<u>55,637.82</u>	<u>-151,754.05</u>	<u>-172.8%</u>

10:18 AM
11/06/25
Cash Basis

Floodplain Management Fund
Profit & Loss YTD Comparison
October 2025

	<u>Oct 25</u>	<u>Jul - Oct 25</u>
Ordinary Income/Expense		
Income		
5032-03 · Int. Inc.-LGIP-Floodplain	<u>1,481.07</u>	<u>6,061.47</u>
Total Income	<u>1,481.07</u>	<u>6,061.47</u>
Net Ordinary Income	<u>1,481.07</u>	<u>6,061.47</u>
Other Income/Expense		
Other Expense		
8002-03 · Trans.Out	<u>94,802.99</u>	<u>102,177.70</u>
Total Other Expense	<u>94,802.99</u>	<u>102,177.70</u>
Net Other Income	<u>-94,802.99</u>	<u>-102,177.70</u>
Net Income	<u>-93,321.92</u>	<u>-96,116.23</u>

9:37 AM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Balance Sheet

Cash Basis

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1013-00 · Cash in Checking - U. S. Bank	70,703.68
1014-00 · Local Gov't Inv. Pool-Regular	1,176,475.98
1030-00 · Petty Cash	100.00
Total Checking/Savings	1,247,279.66
Other Current Assets	
1055-00 · Payroll Deposit - Carson City	500.00
1502-00 · Other Prepaid Expenses	1,231.42
Total Other Current Assets	1,731.42
Total Current Assets	1,249,011.08
TOTAL ASSETS	1,249,011.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3360-00 · Accrued Vacation	30,441.56
3362-00 · Accrued sick leave	168,411.25
Total Other Current Liabilities	198,852.81
Total Current Liabilities	198,852.81
Total Liabilities	198,852.81
Equity	
4000-00 · Fund Balance	796,735.62
Net Income	253,422.65
Total Equity	1,050,158.27
TOTAL LIABILITIES & EQUITY	1,249,011.08

FY 24-25 Audit Notes:

- Accrued Vacation & Sick Leave for FY24-25 will be adjusted out at conclusion of financial statements by auditors. FY 25-26 Accrued Vacation liability is \$15,519.72 and Accrued Sick Leave is \$86,216.78.
- Credit amounts showing for CASGEM and NDEM grants are deferred payments not yet received for FY 24-25.

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5007-00 · Storey County Contribution	21,887.00	21,887.00		100.0%
5008-00 · Alpine Co. Joint Powers contrib		15,338.00	-15,338.00	
5009-00 · Churchill County Ad Valorem	91,299.95	289,103.00	-197,803.05	31.6%
5010-00 · Lyon County Ad Valorem	117,877.61	292,465.00	-174,587.39	40.3%
5011-00 · Douglas County Ad Valorem	363,926.41	873,487.00	-509,560.59	41.7%
5012-00 · Carson City Ad Valorem	247,021.73	629,658.00	-382,636.27	39.2%
5022-00 · Water Lease - Mud Lake		60,000.00	-60,000.00	
5023-00 · Water Lease-Lost Lakes		880.00	-880.00	
5031-00 · Interest Income-LGIP Gen.Fund	14,319.02	26,476.00	-12,156.98	54.1%
5060-00 · Misc. Income/Watershed Tour		5,000.00	-5,000.00	
5082-00 · Alpine Co.-CASGEM Grant		500.00	-500.00	
5100-01 · NDEP QAPP Grant		21,927.00	-21,927.00	
5101-01 · State Parks Aquatic Trail 25-26		142,244.00	-142,244.00	
5406-00 · NDEM 30-Yr Regional Water Plan	-25,957.32	51,104.00	-77,061.32	-50.8%
5407-00 · NDEM North Dayton BCA Study	-20,980.83	62,538.00	-83,518.83	-33.5%
6009-00 · FEMA - COMS #2	83,324.35	357,430.00	-274,105.65	23.3%
Total Income	892,717.92	2,850,037.00	-1,957,319.08	31.3%
Gross Profit	892,717.92	2,850,037.00	-1,957,319.08	31.3%
Expense				
7015-00 · Salaries & Wages	184,461.17	630,100.00	-445,638.83	29.3%
7020-00 · Employee Benefits	84,820.79	300,400.00	-215,579.21	28.2%
7021-00 · Workers Comp Ins.	63.42	1,500.00	-1,436.58	4.2%
7101-00 · Director's Fees				
7101-01 · Director Benefits	52.10		52.10	100.0%
7101-02 · Director's Fees-Alpine Co.	400.00		400.00	100.0%
7101-00 · Director's Fees - Other	3,120.00	21,000.00	-17,880.00	14.9%
Total 7101-00 · Director's Fees	3,572.10	21,000.00	-17,427.90	17.0%
7102-00 · Insurance	6,202.56	6,203.00	-0.44	100.0%
7103-00 · Office Supplies	482.59	4,600.00	-4,117.41	10.5%
7104-00 · Postage	594.35	1,700.00	-1,105.65	35.0%
7105-00 · Rent	14,511.20	43,521.00	-29,009.80	33.3%
7106-00 · Telephone/Internet	1,413.22	6,400.00	-4,986.78	22.1%
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	4,859.32	30,500.00	-25,640.68	15.9%
Total 7107-00 · Travel-transport/meals/lodging	6,859.32	30,500.00	-23,640.68	22.5%
7108-00 · Dues & Publications		1,800.00	-1,800.00	
7109-00 · Miscellaneous Expense		500.00	-500.00	
7110-00 · Conferences & Education	1,598.18	4,600.00	-3,001.82	34.7%
7111-00 · Office Equipment	1,593.07	7,000.00	-5,406.93	22.8%
7112-00 · Bank Charges	17.95	60.00	-42.05	29.9%
7114-00 · Outside Professional Services	577.26	23,500.00	-22,922.74	2.5%
7115-00 · Accounting	125.00	25,000.00	-24,875.00	0.5%
7116-00 · Legal	7,500.00	30,000.00	-22,500.00	25.0%
7117-00 · Lost Lakes Expenses	789.20	18,000.00	-17,210.80	4.4%
7118-00 · Mud Lake O & M		1,900.00	-1,900.00	
7120-00 · Integrated Watershed Programs				
7120-07 · Watershed Tour		7,500.00	-7,500.00	
Total 7120-00 · Integrated Watershed Programs		7,500.00	-7,500.00	
7121-03 · CR Watershed Web System 25-28	500.00	16,560.00	-16,060.00	3.0%
7121-04 · CRC lamcarsonriver SURVEY 25-26		45,000.00	-45,000.00	
7121-05 · NDEP 319 QAPP (reimb) 25-26	0.72	19,250.00	-19,249.28	0.0%
7121-06 · NDEP Regen Ag	89.22		89.22	100.0%
7126-01 · NDEM 30-Year Drought Plan	7,922.26	25,442.00	-17,519.74	31.1%
7126-02 · NDEM-North Dayton BAC Study				

9:38 AM

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
7126-03 · NDEM-N Dayton BAC -MATCH		11,489.00	-11,489.00	
7126-02 · NDEM-North Dayton BAC Study - Other	24,871.93	40,839.00	-15,967.07	60.9%
Total 7126-02 · NDEM-North Dayton BAC Study	24,871.93	52,328.00	-27,456.07	47.5%
7127-00 · State Parks Aquatic Trail	920.00		920.00	100.0%
7127-01 · State Parks Mexican Dam				
7127-02 · State Parks Mex Dam - MATCH		43,915.00	-43,915.00	
7127-01 · State Parks Mexican Dam - Other		136,194.00	-136,194.00	
Total 7127-01 · State Parks Mexican Dam		180,109.00	-180,109.00	
7332-10 · RW CCR Work Days 24-25		5,000.00	-5,000.00	
7332-11 · RW CCR Workdays 25-26	5,846.55	30,000.00	-24,153.45	19.5%
7337-48 · LCD Clearing & Snagging 25-26		32,700.00	-32,700.00	
7337-51 · TNC - River Fork Ranch 24-26	2,721.08	32,089.00	-29,367.92	8.5%
7337-60 · DVCD - Administration 24-26	8,500.59	50,000.00	-41,499.41	17.0%
7337-61 · DVCD - Weed Crew 24-26	3,196.19	30,000.00	-26,803.81	10.7%
7337-62 · DVCD Hazard Removal 25-26	1,101.87	157,000.00	-155,898.13	0.7%
7337-63 · DVCD Pradere/Ricci 25-26	3,507.42	116,800.00	-113,292.58	3.0%
7337-70 · CVCD-Carson River Repairs 24-26	49,944.75	112,500.00	-62,555.25	44.4%
7337-71 · CVCD Flood Damages 25-26		165,000.00	-165,000.00	
7337-72 · CVCD Administration 25-26		60,000.00	-60,000.00	
7404-00 · Noxious Weeds Control-CR Wtrshd				
7404-04 · Noxious Weed Control-Lyon Co.	5,974.01		5,974.01	100.0%
7404-00 · Noxious Weeds Control-CR Wtrshd - Other		90,000.00	-90,000.00	
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	5,974.01	90,000.00	-84,025.99	6.6%
7443-00 · FEMA - COMS 2				
7443-01 · Gold Cyn ADMP-JEF	24,025.70		24,025.70	100.0%
7443-02 · South SS ADMP- Wood Rodgers	55,765.00		55,765.00	100.0%
7443-03 · FAW - RW	745.88		745.88	100.0%
7443-04 · Sawmill & Pinenut Study - KH	45,000.00		45,000.00	100.0%
7443-00 · FEMA - COMS 2 - Other	1,598.18	327,566.00	-325,967.82	0.5%
Total 7443-00 · FEMA - COMS 2	127,134.76	327,566.00	-200,431.24	38.8%
7500-00 · USGS Monitoring Contracts				
7500-6 · USGS Stream Flow Gages 25-28		95,629.00	-95,629.00	
7510-01 · USGS CR Basin GW & WQ EXT 26		82,450.00	-82,450.00	
7529-00 · USGS Water Resources 2021-26**	3,581.25		3,581.25	100.0%
Total 7500-00 · USGS Monitoring Contracts	3,581.25	178,079.00	-174,497.75	2.0%
7600-00 · Alpine County Projects				
7600-09 · Al.Co.-CASGEM		5.00	-5.00	
7600-18 · AWG Programs 25-26	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	
7620-19 · CC Empire Ranch Trail 25-26		15,000.00	-15,000.00	
Total 7620-00 · Carson City Projects		140,000.00	-140,000.00	
7640-00 · Churchill County Projects				
7640-23 · Lahontan Vly.Wtr.Lvl. 2024-27	5,673.00	16,000.00	-10,327.00	35.5%
7640-24 · Dixie Valley Wtr Lvl 25-28	4,503.00	26,000.00	-21,497.00	17.3%
Total 7640-00 · Churchill County Projects	10,176.00	42,000.00	-31,824.00	24.2%
7700-00 · PROJECTS PAID BY LGIP FUNDS				
7600-16 · AWG WF Priority (FD LGIP) 23-26	3,327.14	43,350.00	-40,022.86	7.7%
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25	-19,190.09		-19,190.09	100.0%

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Profit & Loss Budget vs. Actual

Cash Basis

July through October 2025

	Jul - Oct 25	Budget	\$ Over Budget	% of Budget
7630-13 · TCID Diversion Dam Repair 25-26		50,000.00	-50,000.00	
7630-14 · Flood Hazard Web Viewer 25-28	57,600.85	70,084.00	-12,483.15	82.2%
7630-15 · Flood Viewer ADMP Uploads 25-26		1,870.00	-1,870.00	
7700-01 · Acqui/Const Projects		1,300,000.00	-1,300,000.00	
7700-02 · Floodplain Mgmt Projects	39,375.00	100,000.00	-60,625.00	39.4%
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS	81,112.90	1,565,304.00	-1,484,191.10	5.2%
8008-00 · Contingency Fund		400,000.00	-400,000.00	
Total Expense	722,282.88	5,193,516.00	-4,471,233.12	13.9%
Net Ordinary Income	170,435.04	-2,343,479.00	2,513,914.04	-7.3%
Other Income/Expense				
Other Income				
8005-00 · Beginning Equity		882,522.00	-882,522.00	
8009-00 · Trans. In-Floodplain Mgmt. Fd.	102,177.70	265,304.00	-163,126.30	38.5%
8015-00 · Trans. In-Acq/Const. Fund		1,300,000.00	-1,300,000.00	
8017-00 · CTWCD Income		95,889.00	-95,889.00	
Total Other Income	102,177.70	2,543,715.00	-2,441,537.30	4.0%
Other Expense				
8002-00 · Transfer Out-Acq/Const Fund	19,190.09		19,190.09	100.0%
Total Other Expense	19,190.09		19,190.09	100.0%
Net Other Income	82,987.61	2,543,715.00	-2,460,727.39	3.3%
Net Income	253,422.65	200,236.00	53,186.65	126.6%

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Profit & Loss YTD Comparison

October 2025

11/06/25

Accrual Basis

	Oct 25	Jul - Oct 25
Ordinary Income/Expense		
Income		
5007-00 · Storey County Contribution		21,887.00
5009-00 · Churchill County Ad Valorem	91,299.95	91,299.95
5010-00 · Lyon County Ad Valorem	117,877.61	117,877.61
5011-00 · Douglas County Ad Valorem	327,866.16	363,926.41
5012-00 · Carson City Ad Valorem	21,929.43	247,021.73
5031-00 · Interest Income-LGIP Gen.Fund	3,054.79	14,319.02
5082-00 · Alpine Co.-CASGEM Grant	1,327.66	
5100-01 · NDEP QAPP Grant		
5100-02 · NDEP ReGen Ag Grant		
5101-00 · State Parks Aquatic Trail 24-25		
5406-00 · NDEM 30-Yr Regional Water Plan		-25,957.32
5407-00 · NDEM North Dayton BCA Study		-20,980.83
6009-00 · FEMA - COMS #2		83,324.35
Total Income	563,355.60	892,717.92
Gross Profit	563,355.60	892,717.92
Expense		
7015-00 · Salaries & Wages	48,056.43	184,461.17
7020-00 · Employee Benefits	23,099.68	84,820.79
7021-00 · Workers Comp Ins.	63.42	63.42
7101-00 · Director's Fees		
7101-01 · Director Benefits	17.92	52.10
7101-02 · Director's Fees-Alpine Co.		400.00
7101-00 · Director's Fees - Other	1,120.00	3,120.00
Total 7101-00 · Director's Fees	1,137.92	3,572.10
7102-00 · Insurance		6,202.56
7103-00 · Office Supplies	367.17	482.59
7104-00 · Postage	216.35	594.35
7105-00 · Rent	3,627.80	14,511.20
7106-00 · Telephone/Internet	360.63	1,413.22
7107-00 · Travel-transport/meals/lodging		
7107-01 · Car Allowance	500.00	2,000.00
7107-00 · Travel-transport/meals/lodging - Other	1,029.23	4,859.32
Total 7107-00 · Travel-transport/meals/lodging	1,529.23	6,859.32
7110-00 · Conferences & Education	580.01	1,598.18
7111-00 · Office Equipment	178.27	1,593.07
7112-00 · Bank Charges	17.95	17.95
7114-00 · Outside Professional Services	199.81	577.26
7115-00 · Accounting	125.00	125.00
7116-00 · Legal	2,500.00	7,500.00
7117-00 · Lost Lakes Expenses	573.74	789.20
7120-00 · Integrated Watershed Programs		
7120-18 · Clear Creek NPS Educ.Program		
Total 7120-00 · Integrated Watershed Programs		
7121-02 · CRC Outreach Funding 24-25		
7121-03 · CR Watershed Web System 25-28	500.00	500.00
7121-05 · NDEP 319 QAPP (reimb) 25-26	0.72	0.72
7121-06 · NDEP Regen Ag		89.22
7126-01 · NDEM 30-Year Drought Plan		7,922.26
7126-02 · NDEM-North Dayton BAC Study	21,744.50	24,871.93
7127-00 · State Parks Aquatic Trail		920.00
7332-10 · RW CCR Work Days 24-25		
7332-11 · RW CCR Workdays 25-26	5,846.55	5,846.55
7337-47 · LCD Clearing and Snagging 24-25		
7337-51 · TNC - River Fork Ranch 24-26	2,721.08	2,721.08
7337-60 · DVCD - Administration 24-26	8,500.59	8,500.59

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Profit & Loss YTD Comparison

Accrual Basis

October 2025

	Oct 25	Jul - Oct 25
7337-61 · DVCD - Weed Crew 24-26	3,196.19	3,196.19
7337-62 · DVCD Hazard Removal 25-26	1,101.87	1,101.87
7337-63 · DVCD Pradere/Ricci 25-26	3,507.42	3,507.42
7337-70 · CVCD-Carson River Repairs 24-26		49,944.75
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.	5,974.01	5,974.01
7404-05 · Noxious Weed Control-Churchill		
Total 7404-00 · Noxious Weeds Control-CR Wtrshd	5,974.01	5,974.01
7443-00 · FEMA - COMS 2		
7443-01 · Gold Cyn ADMP-JEF		24,025.70
7443-02 · South SS ADMP- Wood Rodgers	17,543.75	55,765.00
7443-03 · FAW - RW	745.88	745.88
7443-04 · Sawmill & Pinenut Study - KH	27,650.00	45,000.00
7443-00 · FEMA - COMS 2 - Other	243.24	1,598.18
Total 7443-00 · FEMA - COMS 2	46,182.87	127,134.76
7500-00 · USGS Monitoring Contracts		
7500-05 · USGS Stream Flow Gages 23-25		
7510-01 · USGS CR Basin GW & WQ EXT 26		
7529-00 · USGS Water Resources 2021-26**		3,581.25
Total 7500-00 · USGS Monitoring Contracts		3,581.25
7600-00 · Alpine County Projects		
7600-17 · AWG Programs 24-25		
7600-18 · AWG Programs 25-26	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		
7640-22 · Dixie Valley Wtr Lvl 2022-25		
7640-23 · Lahontan Vly.Wtr.Lvl. 2024-27	5,673.00	5,673.00
7640-24 · Dixie Valley Wtr Lvl 25-28	4,503.00	4,503.00
Total 7640-00 · Churchill County Projects	10,176.00	10,176.00
7700-00 · PROJECTS PAID BY LGIP FUNDS		
7600-16 · AWG WF Priority (FD LGIP) 23-26	3,327.14	3,327.14
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25	-19,190.09	-19,190.09
7630-14 · Flood Hazard Web Viewer 25-28	34,885.74	57,600.85
7700-02 · Floodplain Mgmt Projects	39,375.00	39,375.00
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS	58,397.79	81,112.90
Total Expense	257,983.00	722,282.88
Net Ordinary Income	305,372.60	170,435.04
Other Income/Expense		
Other Income		
8009-00 · Trans. In-Floodplain Mgmt. Fd.	94,802.99	102,177.70
Total Other Income	94,802.99	102,177.70
Other Expense		
8002-00 · Transfer Out-Acq/Const Fund	19,190.09	19,190.09
Total Other Expense	19,190.09	19,190.09

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Profit & Loss YTD Comparison
October 2025

	Oct 25	Jul - Oct 25
Net Other Income	75,612.90	82,987.61
Net Income	380,985.50	253,422.65

AGENDA ITEM #8

PAYMENT OF BILLS

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

11/06/25

Transaction Detail by Account

Cash Basis

October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
1013-00 · Cash in Checking - U. S. Bank						
Deposit	10/01/2025			Deposit	299,480.03	299,480.03
Check	10/01/2025	11579	Michael Baker International, Inc.	Inv#1257299	-12,902.21	286,577.82
Check	10/01/2025	11580	Euronev, Ltd.	#74334 October Rent	-3,627.80	282,950.02
Check	10/01/2025	11581	VOID	VOID		282,950.02
Check	10/01/2025	11582	Steven D. King	September Legal	-2,500.00	280,450.02
Check	10/02/2025	11583	Local Government Investment Pool	For deposit/CWSD LGIP (CCWSD)	-200,000.00	80,450.02
Check	10/02/2025	11584	Edwin James	Reimbursements	-63.74	80,386.28
Check	10/06/2025	ACH	Nevada Retail Network SIG	3rd Qtr Workers Comp	-63.42	80,322.86
Check	10/07/2025	11585	River Wranglers	INV#3 #2022-5	-649.75	79,673.11
Deposit	10/07/2025			Deposit	19,190.09	98,863.20
Check	10/07/2025	11586	Local Government Investment Pool	For deposit/CWSD LGIP (CCWSDR)	-19,190.09	79,673.11
General Jo...	10/08/2025			Paid via Flood LGIP Funds (Flood Hazard Web View...	30,117.32	109,790.43
Check	10/08/2025	11587	River Wranglers	INV#1 #2025-10	-5,846.55	103,943.88
Check	10/08/2025	11588	Kimley-Horn & Associates, Inc.	Invoice #33449512	-27,650.00	76,293.88
Check	10/08/2025	11589	Carson City	CWSD Payroll #21	-36,847.15	39,446.73
Check	10/13/2025	11590	Dayton Valley Conservation District	Quarterly Payments	-16,306.07	23,140.66
Check	10/15/2025	11591	Numbers, Inc.	Invoice #052923	-125.00	23,015.66
Check	10/15/2025	11592	Nevada Div. of Water Resources	Lost Lakes Permit Fees #94656T	-540.00	22,475.66
Check	10/15/2025	11593	Wood Rodgers	Invoice #197022	-17,543.75	4,931.91
Deposit	10/15/2025			Deposit	92,712.65	97,644.56
Check	10/15/2025	11594	La Mere Lutz Catering		-648.00	96,996.56
Check	10/15/2025	11595	Local Government Investment Pool	For deposit/CWSD LGIP (CCWSD)	-75,000.00	21,996.56
Check	10/21/2025	11596	Dayton Valley Conservation District	Quarterly Payments	-5,974.01	16,022.55
Check	10/21/2025	11597	NCE	INV#1041042501	-500.00	15,522.55
Deposit	10/21/2025			Deposit	117,907.61	133,430.16
Check	10/21/2025	11598	Carson City Public Works	Inv#HWY202025	-39,375.00	94,055.16
Check	10/21/2025	11599	Michael Baker International, Inc.	Inv#1264059	-21,983.53	72,071.63
Check	10/21/2025	11600	Pacific Office Automation, INC	Acct#1055811531	-231.76	71,839.87
Check	10/21/2025	11601	Alpine Watershed Group	AWG 2023-9 Inv#8 (7/1/25-9/30/25)	-3,327.14	68,512.73
Check	10/21/2025	11602	Lumos & Assoc., Inc.	Invoice #129713	-16,585.75	51,926.98
Check	10/21/2025	11603	Deborah Neddenriep	3rd Quarter Mileage Reimbursement	-268.10	51,658.88
Check	10/21/2025	11604	The Nature Conservancy	Inv#41714	-2,721.08	48,937.80
Check	10/22/2025	11605	Edwin James	Reimbursement	-111.93	48,825.87
Deposit	10/22/2025			Deposit	21,929.43	70,755.30
General Jo...	10/22/2025			Paid via Flood LGIP Funds (Flood Hazard Web View...	21,983.53	92,738.83
General Jo...	10/22/2025			Paid via Flood LGIP Funds (Carson City HWY 50 Dr...	39,375.00	132,113.83
General Jo...	10/22/2025			Paid via Flood LGIP Funds (AWG WF Prioritization ...	3,327.14	135,440.97
Check	10/22/2025	11606	Churchill County	Lahontan Vly. & Dixie Vly. Wtr. Lvl. Meas.	-10,176.00	125,264.97
Check	10/22/2025	11607	Carson City	CWSD Payroll #22	-35,946.88	89,318.09
Check	10/27/2025	11608	Pacific Office Automation	Acct #710047	-44.53	89,273.56
Check	10/27/2025	11609	Alpine Watershed Group	AWG 2025-9 Inv#1 (7/1/25-9/30/25)	-7,500.00	81,773.56
Check	10/27/2025	11610	Lumos & Assoc., Inc.	Invoice #129768	-5,158.75	76,614.81
Check	10/28/2025	11611	NAISMA	Kelly Nicholas Registration	-100.00	76,514.81
Check	10/28/2025	11612	Local Government Investment Pool	For deposit/CWSD LGIP (CCWSD)	-40,000.00	36,514.81
Deposit	10/28/2025			Deposit	28,457.92	64,972.73
Check	10/28/2025	11613	Brenda Hunt	EPA Conference Expenses	-480.01	64,492.72
Check	10/28/2025	11614	Deborah Neddenriep	FAW Model Supplies	-89.15	64,403.57
General Jo...	10/31/2025			Wire Fees (to be reversed)	-17.95	64,385.62
Check	10/31/2025	11616	cash	October 2025 Petty Cash Reimbursement	-33.96	64,351.66
Total 1013-00 · Cash in Checking - U. S. Bank					64,351.66	64,351.66
1014-00 · Local Gov't Inv. Pool-Regular						
Deposit	10/01/2025			Interest	3,054.79	3,054.79
Check	10/02/2025	11583	Local Government Investment Pool	For Investment in CWSD LGIP General Fund (CCW...	200,000.00	203,054.79
Check	10/15/2025	11595	Local Government Investment Pool	For Investment in CWSD LGIP General Fund (CCW...	75,000.00	278,054.79
Check	10/28/2025	11612	Local Government Investment Pool	For Investment in CWSD LGIP General Fund (CCW...	40,000.00	318,054.79
Total 1014-00 · Local Gov't Inv. Pool-Regular					318,054.79	318,054.79
1030-00 · Petty Cash						
Check	10/31/2025	11616	cash	October 2025 Petty Cash Reimbursement	33.96	33.96
General Jo...	10/31/2025			OCT Petty Cash Replenishment/Balance	-33.96	
Total 1030-00 · Petty Cash						
1502-00 · Other Prepaid Expenses						
General Jo...	10/27/2025			Bank of America Visa - Lost Check Credit	-1,420.95	-1,420.95
Total 1502-00 · Other Prepaid Expenses					-1,420.95	-1,420.95
3307-00 · CC Payroll Due						
Check	10/08/2025	11589	Carson City	Payroll #21 (9/19/2025-10/2/2025)	36,847.15	36,847.15
General Jo...	10/09/2025			Payroll #21 (9/19/2025-10/2/2025)	-37,003.47	-156.32
General Jo...	10/09/2025			September Meals (9/17/25 Bd Mtg Meal)	156.32	
Check	10/22/2025	11607	Carson City	Payroll #22 (10/3/2025-10/16/2025)	35,946.88	35,946.88
General Jo...	10/22/2025			Payroll #22 (10/3/2025-10/16/2025)	-35,946.88	

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11/06/25
Cash Basis

CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 3307-00 · CC Payroll Due						
5009-00 · Churchill County Ad Valorem						
Deposit	10/15/2025	148907	Churchill County	1st Quarter Ad Valorem Taxes	-91,299.95	-91,299.95
Total 5009-00 · Churchill County Ad Valorem					-91,299.95	-91,299.95
5010-00 · Lyon County Ad Valorem						
Deposit	10/21/2025	190639	Lyon County	1st Quarter Ad Valorem Taxes	-117,877.61	-117,877.61
Total 5010-00 · Lyon County Ad Valorem					-117,877.61	-117,877.61
5011-00 · Douglas County Ad Valorem						
Deposit	10/01/2025	761871	Douglas County Treasurer	August Ad Valorem Taxes	-299,408.24	-299,408.24
Deposit	10/28/2025	762449	Douglas County	September Ad Valorem Taxes	-28,457.92	-327,866.16
Total 5011-00 · Douglas County Ad Valorem					-327,866.16	-327,866.16
5012-00 · Carson City Ad Valorem						
Deposit	10/22/2025	91111...	Carson City	September Ad Valorem Taxes	-21,929.43	-21,929.43
Total 5012-00 · Carson City Ad Valorem					-21,929.43	-21,929.43
5031-00 · Interest Income-LGIP Gen.Fund						
Deposit	10/01/2025			Interest	-3,054.79	-3,054.79
Total 5031-00 · Interest Income-LGIP Gen.Fund					-3,054.79	-3,054.79
5082-00 · Alpine Co.-CASGEM Grant						
Deposit	10/15/2025	287479	Alpine County	CASGEM (7/1/24-6/30/25)	-1,327.66	-1,327.66
Total 5082-00 · Alpine Co.-CASGEM Grant					-1,327.66	-1,327.66
7015-00 · Salaries & Wages						
General Jo...	10/09/2025			Salary Payroll #21 Hunt	4,411.99	4,411.99
General Jo...	10/09/2025			Salary Payroll #21 James	7,716.64	12,128.63
General Jo...	10/09/2025			Salary Payroll #21 Marsh	3,179.94	15,308.57
General Jo...	10/09/2025			Salary Payroll #21 Neddenriep	3,243.65	18,552.22
General Jo...	10/09/2025			Salary Payroll #21 Nicholas	2,262.18	20,814.40
General Jo...	10/09/2025			Salary Payroll #21 Schambra	3,166.71	23,981.11
General Jo...	10/09/2025			September Meals (9/17/25 Bd Mtg Meal)	-39.08	23,942.03
General Jo...	10/22/2025			Salary Payroll #22 Hunt	4,334.87	28,276.90
General Jo...	10/22/2025			Salary Payroll #22 James	7,697.10	35,974.00
General Jo...	10/22/2025			Salary Payroll #22 Marsh	3,179.91	39,153.91
General Jo...	10/22/2025			Salary Payroll #22 Neddenriep	3,493.16	42,647.07
General Jo...	10/22/2025			Salary Payroll #22 Nicholas	2,242.65	44,889.72
General Jo...	10/22/2025			Salary Payroll #22 Schambra	3,166.71	48,056.43
Total 7015-00 · Salaries & Wages					48,056.43	48,056.43
7020-00 · Employee Benefits						
General Jo...	10/09/2025			Benies Payroll #21 Hunt	2,348.25	2,348.25
General Jo...	10/09/2025			Benies Payroll #21 James	3,762.24	6,110.49
General Jo...	10/09/2025			Benies Payroll #21 Marsh	1,117.03	7,227.52
General Jo...	10/09/2025			Benies Payroll #21 Neddenriep	1,697.86	8,925.38
General Jo...	10/09/2025			Benies Payroll #21 Nicholas	923.29	9,848.67
General Jo...	10/09/2025			Benies Payroll #21 Schambra	1,668.53	11,517.20
General Jo...	10/22/2025			Benies Payroll #22 Hunt	2,318.79	13,835.99
General Jo...	10/22/2025			Benies Payroll #22 James	3,761.96	17,597.95
General Jo...	10/22/2025			Benies Payroll #22 Marsh	1,117.02	18,714.97
General Jo...	10/22/2025			Benies Payroll #22 Neddenriep	1,793.17	20,508.14
General Jo...	10/22/2025			Benies Payroll #22 Nicholas	923.01	21,431.15
General Jo...	10/22/2025			Benies Payroll #22 Schambra	1,668.53	23,099.68
Total 7020-00 · Employee Benefits					23,099.68	23,099.68
7021-00 · Workers Comp Ins.						
Check	10/06/2025	ACH	Nevada Retail Network SIG	Workers Comp Insurance - 3rd Quarter 2025	63.42	63.42
Total 7021-00 · Workers Comp Ins.					63.42	63.42
7101-00 · Director's Fees						
7101-01 · Director Benefits						
General Jo...	10/09/2025			Director Benies Payroll #21 Getto (No Mtg.)		
General Jo...	10/09/2025			Director Benies Payroll #21 Gioni (9/17/25 & 9/26/25)	2.60	2.60
General Jo...	10/09/2025			Director Benies Payroll #21 Hales (9/17/25)	1.16	3.76
General Jo...	10/09/2025			Director Benies Payroll #21 Hendrix (9/17/25)	1.16	4.92
General Jo...	10/09/2025			Director Benies Payroll #21 Hindle (9/17/25)	1.16	6.08
General Jo...	10/09/2025			Director Benies Payroll #21 Johnson (No Mtg.)		6.08
General Jo...	10/09/2025			Director Benies Payroll #21 Koerner (9/26/25)	1.16	7.24
General Jo...	10/09/2025			Director Benies Payroll #21 Schank (9/17/25 & 9/26/...	2.60	9.84
General Jo...	10/09/2025			Director Benies Payroll #21 Schuette (9/17/25)	1.44	11.28

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND

Transaction Detail by Account

October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/09/2025			Director Benies Payroll #21 Sterrett (9/17/25 & 9/26/...	2.60	13.88
General Jo...	10/09/2025			Director Benies Payroll #21 Stodieck (9/17/25)	1.44	15.32
General Jo...	10/09/2025			Director Benies Payroll #21 Tolbert (No Mtg.)		15.32
General Jo...	10/09/2025			Director Benies Payroll #21 Workman (9/17/25 & 9/2...	2.60	17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Getto (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Giomi (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Hales (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Hendrix (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Hindle (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Johnson (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Koerner (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Schank (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Schuette (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Sterrett (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Stodieck (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Tolbert (No Mtg.)		17.92
General Jo...	10/22/2025			Director Benies Payroll #22 Workman (No Mtg.)		17.92
Total 7101-01 · Director Benefits					17.92	17.92
7101-00 · Director's Fees - Other						
General Jo...	10/09/2025			Director Fee Payroll #21 Getto (No Mtg.)		
General Jo...	10/09/2025			Director Fee Payroll #21 Giomi (9/17/25 & 9/26/25)	179.54	179.54
General Jo...	10/09/2025			Director Fee Payroll #21 Hales (9/17/25)	80.00	259.54
General Jo...	10/09/2025			Director Fee Payroll #21 Hendrix (9/17/25)	80.00	339.54
General Jo...	10/09/2025			Director Fee Payroll #21 Hindle (9/17/25)	80.00	419.54
General Jo...	10/09/2025			Director Fee Payroll #21 Johnson (No Mtg.)		419.54
General Jo...	10/09/2025			Director Fee Payroll #21 Koerner (9/26/25)	80.00	499.54
General Jo...	10/09/2025			Director Fee Payroll #21 Schank (9/17/25 & 9/26/25)	179.54	679.08
General Jo...	10/09/2025			Director Fee Payroll #21 Schuette (9/17/25)	99.54	778.62
General Jo...	10/09/2025			Director Fee Payroll #21 Sterrett (9/17/25 & 9/26/25)	179.54	958.16
General Jo...	10/09/2025			Director Fee Payroll #21 Stodieck (9/17/25)	99.54	1,057.70
General Jo...	10/09/2025			Director Fee Payroll #21 Tolbert (No Mtg.)		1,057.70
General Jo...	10/09/2025			Director Fee Payroll #21 Workman (9/17/25 & 9/26/25)	179.54	1,237.24
General Jo...	10/09/2025			September Meals (9/17/25 Bd Mtg Meal)	-117.24	1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Getto (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Giomi (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Hales (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Hendrix (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Hindle (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Johnson (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Koerner (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Schank (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Schuette (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Sterrett (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Stodieck (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Tolbert (No Mtg.)		1,120.00
General Jo...	10/22/2025			Director Fee Payroll #22 Workman (No Mtg.)		1,120.00
Total 7101-00 · Director's Fees - Other					1,120.00	1,120.00
Total 7101-00 · Director's Fees					1,137.92	1,137.92
7103-00 · Office Supplies						
Deposit	10/15/2025	1084	River Wranglers	August & September Copies	-85.04	-85.04
Check	10/21/2025	11600	Pacific Office Automation, INC	October - B/W Copies	53.49	-31.55
Check	10/27/2025	11608	Pacific Office Automation	October - Color Copies	44.53	12.98
General Jo...	10/27/2025			External Hard Drive (Brenda)	78.53	91.51
General Jo...	10/27/2025			Laptop Case (Kelly) & External Speakers (Catrina)	42.98	134.49
General Jo...	10/27/2025			#10 Window Envelopes (500)	22.00	156.49
General Jo...	10/27/2025			2026 Planners (Ed, Catrina, Debbie & Lindsay)	181.35	337.84
General Jo...	10/27/2025			3 reams color paper	26.97	364.81
General Jo...	10/27/2025			1 case copy paper	41.92	406.73
General Jo...	10/31/2025			October Copies	-39.56	367.17
Total 7103-00 · Office Supplies					367.17	367.17
7104-00 · Postage						
General Jo...	10/27/2025			1 roll/100 stamps	80.75	80.75
General Jo...	10/27/2025			10/15/25 Bd Agenda Pkg Mailing	126.00	206.75
General Jo...	10/27/2025			Return Postage (Debbie)	9.60	216.35
Total 7104-00 · Postage					216.35	216.35
7105-00 · Rent						
Check	10/01/2025	11580	Euronev, Ltd.	October Rent	3,627.80	3,627.80
Total 7105-00 · Rent					3,627.80	3,627.80
7106-00 · Telephone/Internet						
General Jo...	10/27/2025			October - ZOOM	16.99	16.99

For internal & discussion purposes only.

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
General Jo...	10/27/2025			Vonage Phone System - October	143.65	160.64
General Jo...	10/27/2025			Kaseya AV Monitoring - September	50.00	210.64
General Jo...	10/27/2025			AT & T Internet - October	74.99	285.63
General Jo...	10/27/2025			September - Microsoft 365	75.00	360.63
Total 7106-00 · Telephone/Internet					360.63	360.63
7107-00 · Travel-transport/meals/lodging						
7107-01 · Car Allowance						
General Jo...	10/09/2025			Car Allowance Payroll #21 James	250.00	250.00
General Jo...	10/22/2025			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						
Deposit	10/01/2025	8843	Ernest Schank	August Bd Mtg Guest Meal Reimbursement	-23.93	-23.93
Deposit	10/01/2025	4803	Charlie Dobson	August Bd Mtg Guest Meal Reimbursement	-23.93	-47.86
Deposit	10/01/2025	1830	David Griffith	August Bd Mtg Guest Meal Reimbursement	-23.93	-71.79
Check	10/02/2025	11584	Edwin James	10/8/25 FMA Luncheon Seminar in Reno (Ed)	30.00	-41.79
Check	10/15/2025	11594	La Mere Lutz Catering	10/15/25 Board Meeting Meal	648.00	606.21
Deposit	10/21/2025	001009	La Mere Lutz Catering	Refund of Gluten Free Meal	-30.00	576.21
Check	10/21/2025	11603	Deborah Neddenriep	3rd Quarter Mileage Reimbursement	63.70	639.91
Check	10/22/2025	11605	Edwin James	10/17/25 Breakfast meeting with Churchill County off...	111.93	751.84
General Jo...	10/27/2025			9/17/25 Board Meeting Meal (Chipotle)	195.41	947.25
General Jo...	10/27/2025			FMA Luncheon Seminar (Debbie & Lindsay)	55.00	1,002.25
General Jo...	10/31/2025			Ed James - 10/15/25 Bd Mtg Meal (drinks)	26.98	1,029.23
Total 7107-00 · Travel-transport/meals/lodging - Other					1,029.23	1,029.23
Total 7107-00 · Travel-transport/meals/lodging					1,529.23	1,529.23
7110-00 · Conferences & Education						
Check	10/28/2025	11611	NAISMA	NAISMA Conference Carson Valley Field Trip (Kelly)	100.00	100.00
Check	10/28/2025	11613	Brenda Hunt	EPA Conference Expenses (9/16-18 Denver)	480.01	580.01
Total 7110-00 · Conferences & Education					580.01	580.01
7111-00 · Office Equipment						
Check	10/21/2025	11600	Pacific Office Automation, INC	October - Konica Minolta BizHub C450i Lease Paym...	178.27	178.27
Total 7111-00 · Office Equipment					178.27	178.27
7112-00 · Bank Charges						
General Jo...	10/31/2025			Reverse of GJE -- Wire Fees (to be reversed)	17.95	17.95
Total 7112-00 · Bank Charges					17.95	17.95
7114-00 · Outside Professional Services						
General Jo...	10/27/2025			Laptop Repair (Brenda)	199.81	199.81
Total 7114-00 · Outside Professional Services					199.81	199.81
7115-00 · Accounting						
Check	10/15/2025	11591	Numbers, Inc.	Audit Prep Accounting Services	125.00	125.00
Total 7115-00 · Accounting					125.00	125.00
7116-00 · Legal						
Check	10/01/2025	11582	Steven D. King	Professional Services September 2025	2,500.00	2,500.00
Total 7116-00 · Legal					2,500.00	2,500.00
7117-00 · Lost Lakes Expenses						
Check	10/02/2025	11584	Edwin James	Lost Lakes maintenance expenses for 10/2/25 field ...	33.74	33.74
Check	10/15/2025	11592	Nevada Div. of Water Resources	Lost Lakes Permit Fees (Application 94656T)	540.00	573.74
Total 7117-00 · Lost Lakes Expenses					573.74	573.74
7121-03 · CR Watershed Web System 25-28						
Check	10/21/2025	11597	NCE	Services thru 8/22/2025	500.00	500.00
Total 7121-03 · CR Watershed Web System 25-28					500.00	500.00
7121-05 · NDEP 319 QAPP (reimb) 25-26						
General Jo...	10/31/2025			October Copies	0.72	0.72
Total 7121-05 · NDEP 319 QAPP (reimb) 25-26					0.72	0.72
7126-02 · NDEM-North Dayton BAC Study						
Check	10/21/2025	11602	Lumos & Assoc., Inc.	N. Dayton BAC (7/1/25-7/31/25)	16,585.75	16,585.75
Check	10/27/2025	11610	Lumos & Assoc., Inc.	N. Dayton BAC (9/1/25-9/30/25)	5,158.75	21,744.50
Total 7126-02 · NDEM-North Dayton BAC Study					21,744.50	21,744.50

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
7332-11 · RW CCR Workdays 25-26						
Check	10/08/2025	11587	River Wranglers	INV#1 #2025-10 (7/1/25-9/30/25)	5,846.55	5,846.55
Total 7332-11 · RW CCR Workdays 25-26					5,846.55	5,846.55
7337-51 · TNC - River Fork Ranch 24-26						
Check	10/21/2025	11604	The Nature Conservancy	7/1/25-9/30/25 #2024-10	2,721.08	2,721.08
Total 7337-51 · TNC - River Fork Ranch 24-26					2,721.08	2,721.08
7337-60 · DVCD - Administration 24-26						
Check	10/13/2025	11590	Dayton Valley Conservation District	Invoice #5 (7/1/25-9/30/25)	8,500.59	8,500.59
Total 7337-60 · DVCD - Administration 24-26					8,500.59	8,500.59
7337-61 · DVCD - Weed Crew 24-26						
Check	10/13/2025	11590	Dayton Valley Conservation District	Invoice #5 (7/1/25-9/30/25)	3,196.19	3,196.19
Total 7337-61 · DVCD - Weed Crew 24-26					3,196.19	3,196.19
7337-62 · DVCD Hazard Removal 25-26						
Check	10/13/2025	11590	Dayton Valley Conservation District	Invoice #1 (7/1/25-9/30/25)	1,101.87	1,101.87
Total 7337-62 · DVCD Hazard Removal 25-26					1,101.87	1,101.87
7337-63 · DVCD Pradere/Ricci 25-26						
Check	10/13/2025	11590	Dayton Valley Conservation District	Invoice #1 (7/1/25-9/30/25)	3,507.42	3,507.42
Total 7337-63 · DVCD Pradere/Ricci 25-26					3,507.42	3,507.42
7404-00 · Noxious Weeds Control-CR Wtrshd						
7404-04 · Noxious Weed Control-Lyon Co.						
Check	10/21/2025	11596	Dayton Valley Conservation District	Invoice #1 (7/1/25-9/30/25)	5,974.01	5,974.01
Total 7404-04 · Noxious Weed Control-Lyon Co.					5,974.01	5,974.01
Total 7404-00 · Noxious Weeds Control-CR Wtrshd					5,974.01	5,974.01
7443-00 · FEMA - COMS 2						
7443-02 · South SS ADMP- Wood Rodgers						
Check	10/15/2025	11593	Wood Rodgers	Professional Services thru 9/30/2025	17,543.75	17,543.75
Total 7443-02 · South SS ADMP- Wood Rodgers					17,543.75	17,543.75
7443-03 · FAW - RW						
Check	10/07/2025	11585	River Wranglers	INV#3 #2022-5 (7/1/25-9/30/25)	649.75	649.75
Check	10/28/2025	11614	Deborah Neddenriep	FAW: Flood Model Supplies Reimbursement	89.15	738.90
General Jo...	10/31/2025			Debbie Neddenriep - 8/5/25 FAW FACT Mtg Supplies	3.22	742.12
General Jo...	10/31/2025			Lindsay Marsh - Super Glue for Model Repair	3.76	745.88
Total 7443-03 · FAW - RW					745.88	745.88
7443-04 · Sawmill & Pinenut Study - KH						
Check	10/08/2025	11588	Kimley-Horn & Associates, Inc.	Sawmill & Pinenut Study -Svcs thru 9/30/2025	27,650.00	27,650.00
Total 7443-04 · Sawmill & Pinenut Study - KH					27,650.00	27,650.00
7443-00 · FEMA - COMS 2 - Other						
Check	10/21/2025	11603	Deborah Neddenriep	3rd Quarter Mileage Reimbursement	204.40	204.40
General Jo...	10/31/2025			October Copies	38.84	243.24
Total 7443-00 · FEMA - COMS 2 - Other					243.24	243.24
Total 7443-00 · FEMA - COMS 2					46,182.87	46,182.87
7600-00 · Alpine County Projects						
7600-18 · AWG Programs 25-26						
Check	10/27/2025	11609	Alpine Watershed Group	AWG 2025-9 Inv#1 (7/1/25-9/30/25)	7,500.00	7,500.00
Total 7600-18 · AWG Programs 25-26					7,500.00	7,500.00
Total 7600-00 · Alpine County Projects					7,500.00	7,500.00
7640-00 · Churchill County Projects						
7640-23 · Lahontan Vly.Wtr.Lvl. 2024-27						
Check	10/22/2025	11606	Churchill County	Jul-Sep 2025, Lahontan Vly. Wtr. Lvl. Meas.	5,673.00	5,673.00
Total 7640-23 · Lahontan Vly.Wtr.Lvl. 2024-27					5,673.00	5,673.00
7640-24 · Dixie Valley Wtr Lvl 25-28						
Check	10/22/2025	11606	Churchill County	Jul-Sep 2025, Dixie Valley Wtr. Lvl. Meas.	4,503.00	4,503.00
Total 7640-24 · Dixie Valley Wtr Lvl 25-28					4,503.00	4,503.00

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CARSON WATER SUBCONSERVANCY DISTRICT - GENERAL FUND
Transaction Detail by Account
October 2025

Type	Date	Num	Name	Memo	Paid Amount	Balance
Total 7640-00 · Churchill County Projects					10,176.00	10,176.00
7700-00 · PROJECTS PAID BY LGIP FUNDS						
7600-16 · AWG WF Priority (FD LGIP) 23-26						
Check	10/21/2025	11601	Alpine Watershed Group	AWG 2023-9 Inv#8 (7/1/25-9/30/25)	3,327.14	3,327.14
Total 7600-16 · AWG WF Priority (FD LGIP) 23-26					3,327.14	3,327.14
7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25						
Deposit	10/07/2025	190337	Lyon County	Refund of unspent funding (Credit to LGIP Acqui/Con...	-19,190.09	-19,190.09
Total 7630-12 · Lyon Cty HWY 50 ROW ext 6/30/25					-19,190.09	-19,190.09
7630-14 · Flood Hazard Web Viewer 25-28						
Check	10/01/2025	11579	Michael Baker International, Inc.	Flood Hazard Web Viewer Services thru July 31, 2025	12,902.21	12,902.21
Check	10/21/2025	11599	Michael Baker International, Inc.	Flood Hazard Web Viewer Services thru September ...	21,983.53	34,885.74
Total 7630-14 · Flood Hazard Web Viewer 25-28					34,885.74	34,885.74
7700-02 · Floodplain Mgmt Projects						
Check	10/21/2025	11598	Carson City Public Works	#2025-3 -CC HWY 50 Drainage Project (LGIP Flood...	39,375.00	39,375.00
Total 7700-02 · Floodplain Mgmt Projects					39,375.00	39,375.00
Total 7700-00 · PROJECTS PAID BY LGIP FUNDS					58,397.79	58,397.79
8009-00 · Trans. In-Floodplain Mgmt. Fd.						
General Jo...	10/08/2025			Flood Hazard Web Viewer	-30,117.32	-30,117.32
General Jo...	10/22/2025			Flood Hazard Web Viewer	-21,983.53	-52,100.85
General Jo...	10/22/2025			Carson City HWY 50 Drainage Project	-39,375.00	-91,475.85
General Jo...	10/22/2025			AWG WF Prioritization Project	-3,327.14	-94,802.99
Total 8009-00 · Trans. In-Floodplain Mgmt. Fd.					-94,802.99	-94,802.99
8002-00 · Transfer Out-Acq/Const Fund						
Check	10/07/2025	11586	Local Government Investment Pool	Refund of unspent funds CCWSDR (Lyon Cty HWY ...	19,190.09	19,190.09
Total 8002-00 · Transfer Out-Acq/Const Fund					19,190.09	19,190.09
TOTAL						

CWSD Petty Cash Transaction Record **October 2025**

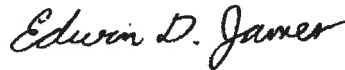
Date	G/L No.	Description	Debits	Credits	Balance
		Starting Balance			\$100.00
8/5/25	7443-03	Debbie Neddenriep	\$3.22		\$96.78
	FEMA COMS 2 FAW	FAW FACT Meeting Supplies			
10/15/25	7107-00	Ed James	\$26.98		\$69.80
	MEALS	Drinks 10/15/25 Board Meeting			
10/21/25	7443-03	Lindsay Marsh	\$3.76		\$66.04
	FEMA COMS 2 FAW	Super Glue for Model Repair			
11/6/25		Petty Cash Replenishment Check #		\$33.96	
		Petty Cash Replenishment /Balance			\$100.00

Date: 11/6/25

Prepared by:



Approved by:



AGENDA ITEM #9

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #9 – For Possible Action: Approval of Addendum to Agreement #2025-16 – Rambling River Ranches to include Code of Federal Regulations (CFR) Appendix II to Part 200, Title 2 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

DISCUSSION: All CWSD contracts that are federally funded must include Code of Federal Regulations (CFR) Appendix II to Part 200, Title 2 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards language.

Attached is an Addendum to Agreement #2025-16 – Rambling River Ranches, Inc. for the Carson River Watershed Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project to add CFR language as required. This addendum will not have any impact on the budget or schedule of the project.

STAFF RECOMMENDATION: Approve the Addendum to Agreement #2025-16 – Rambling River Ranches to include Code of Federal Regulations (CFR) Appendix II to Part 200, Title 2 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards contract language as presented.



Addendum to Agreement #2025-16 between Carson Water Subconservancy District and Rambling River Ranches

WHEREAS on August 20, 2025, CARSON WATER SUBCONSERVANCY DISTRICT (hereinafter referred to "CWSD") and Rambling River Ranches (hereinafter referred to as "RRR") entered into an Agreement (hereinafter "Agreement #2025-16") addressing funding from CWSD to RRR to conduct a Carson River Watershed Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (hereafter "Project"); and

WHEREAS CWSD has determined *SECTION 13 – MISCELLANEOUS* of Agreement #2025-16 must be replaced for CWSD policy compliance with **CODE OF FEDERAL REGULATIONS (CFR) [Appendix II to Part 200, Title 2 \(June 12, 2025\)](#) — Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.**

NOW, THEREFORE, IT IS AGREED:

1. **SECTION 13 - MISCELLANEOUS** will be replaced with the following language effective immediately upon signing and subject to any additional amendments to CFR Appendix II to Part 200, Title 2 during the life of the agreement:

SECTION 13 - CODE OF FEDERAL REGULATIONS (CFR) [Appendix II to Part 200, Title 2 \(June 12, 2025\)](#) — Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the Non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

- (A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by [41 U.S.C. 1908](#), must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- (B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non- Federal entity including the manner by which it will be effected and the basis for settlement.
- (C) Equal Employment Opportunity. Except as otherwise provided under [41 CFR Part 60](#), all contracts that meet the definition of "federally assisted construction contract" in [41 CFR Part 60-1.3](#) must include the equal opportunity clause provided under [41 CFR 60-1.4\(b\)](#), in accordance with Executive Order 11246, "Equal Employment Opportunity" ([30 FR 12319, 12935, 3 CFR Part, 1964](#)–1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at [41 CFR part 60](#), "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

- (D) Davis-Bacon Act, as amended ([40 U.S.C. 3141–3148](#)). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act ([40 U.S.C. 3141–3144](#), and [3146–3148](#)) as supplemented by Department of Labor regulations ([29 CFR Part 5](#), “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act ([40 U.S.C. 3145](#)), as supplemented by Department of Labor regulations ([29 CFR Part 3](#), “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
- (E) Contract Work Hours and Safety Standards Act ([40 U.S.C. 3701–3708](#)). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with [40 U.S.C. 3702](#) and [3704](#), as supplemented by Department of Labor regulations ([29 CFR Part 5](#)). Under [40 U.S.C. 3702](#) of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of [40 U.S.C. 3704](#) are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- (F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under [37 CFR § 401.2 \(a\)](#) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of [37 CFR Part 401](#), “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.
- (G) Clean Air Act ([42 U.S.C. 7401–7671q](#).) and the Federal Water Pollution Control Act ([33 U.S.C. 1251–1387](#)), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401–7671q](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251–1387](#)). Violations must be

reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

- (H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see [2 CFR 180.220](#)) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at [2 CFR 180](#) that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- (I) Byrd Anti-Lobbying Amendment ([31 U.S.C. 1352](#))—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- (J) Procurement of recovered materials - A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at [40 CFR part 247](#) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.
- (K) Prohibition on certain telecommunications and video surveillance services or equipment.
 - (a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:
 - (1) Procure or obtain;
 - (2) Extend or renew a contract to procure or obtain; or
 - (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in [Public Law 115–232](#), section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).
 - (i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology

Company (or any subsidiary or affiliate of such entities).

- (ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
 - (iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.
- (b) In implementing the prohibition under [Public Law 115–232](#), section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.
- (c) See [Public Law 115–232](#), section 889 for additional information.
- (d) See also [§ 200.471](#).
- (L) Domestic preferences for procurements –
- (a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.
 - (b) For purposes of this section:
 - (1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
 - (2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75888, Dec. 19, 2014; 85 FR 49577, Aug. 13, 2020:FEMA Contract Provision Guide June 2021]

2. All other terms of Agreement #2025-16 shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Addendum on the day and year written below.

RAMBLING RIVER RANCHES , INC.

CARSON WATER SUBCONSERVANCY DISTRICT

Joe Frey, Owner

Edwin James, General Manager

DATE: _____

DATE: _____

AGENDA ITEM #10

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #10 – For Possible Action: Approval of Agreement #2025-20 Break-A-Heart Ranch – Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (2 years), not to exceed \$56,398

DISCUSSION: Attached is Contractor Funding Agreement #2025-20 with Break-A-Heart Ranch – Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (2 years), not to exceed \$56,398. Break-A-Heart Ranch will provide \$72,640 in-kind match towards this project as required by NDEP.

This project is funded through an NDEP 319 Reg Ag grant that was awarded after the CWSD FY 2025-26 Budget was approved. The Board approved CWSD staff pursuing the grant for this project in January 2024. The grant was awarded May 27, 2025.

CARSON WATER SUBCONSERVANCY DISTRICT¶

¶

¶

TO: → → Board of Directors¶

¶

FROM: → Edwin James¶

¶

DATE: → January 17, 2024¶

¶

SUBJECT: → Agenda Item #13– For Possible Action: Approval to pursue the Nevada Division of Environmental Protection 319 Grant¶

¶

DISCUSSION: Nevada Division of Environmental Protection – Water Quality Planning Bureau has released the request for Non-Point Source Pollution/Clean Water Act Section 319(h) grant proposals. Grant applications are due by February 14, 2024. Staff is proposing pursuing possible funding requests for a joint Low Impact Development project with Douglas County, Regenerative Ag water quality project, complete phase three of the Web Viewer/Partner Portal project, and river restoration project with CVCD. The match for this grant will come from our partners, CWSD river restoration funds, and CWSD staff time.¶

¶

STAFF RECOMMENDATION: Authorize staff to pursue the Nevada Division of Environmental Protection 319 Grant.¶

¶

¶

¶

STAFF RECOMMENDATION: Approve Agreement #2025-20 Break-A-Heart Ranch – Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (2 years), not to exceed \$56,398 as presented.

Funding Agreement

Carson Water Subconservancy District (hereinafter "CWSD") and Hodges Transportation, Inc. DBA Break-A-Heart Ranch (hereinafter "HODGES") hereby enter into a Contract whereby the HODGES will conduct a Carson River Watershed Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project in accordance with and subject to the following terms and conditions:

1) **ASSIGNMENT**

HODGES' assignment shall relate to the following product(s) or service(s):

The Carson River Watershed Water Quality, Soil Health and Regenerative Agricultural Best Management Practices Project (hereinafter "Project"), which is further identified and described in Exhibit A. The compensation paid to HODGES for the Project shall not exceed **\$56,398**. HODGES will provide In-Kind Match towards this Project of **\$72,640**.

2) **INDEMNITIES**

- (a) To the fullest extent permitted by law HODGES shall indemnify, hold harmless and defend, not excluding the CWSD's right to participate, the CWSD from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of HODGES, its officers, employees and agents.
- (b) CWSD will indemnify and hold HODGES harmless with respect to any claims or actions instituted by third parties which result from the use by HODGES of material furnished by CWSD or where material created by HODGES is substantially changed by CWSD. Information or data obtained by HODGES from CWSD to substantiate claims made in advertising shall be deemed to be "materials furnished by CWSD."
- (c) In the event of any proceeding against CWSD by any regulatory agency or in the event of any court action or self-regulatory action challenging any advertising prepared by HODGES, HODGES shall assist in the preparation of the defense of such action or proceeding and cooperate with CWSD and CWSD's attorneys. CWSD will reimburse HODGES any out-of-pocket costs HODGES may incur in connection with any such action or proceeding.
- (d) Neither party waives any right or defense to indemnification that may exist in law or equity.

3) **INSURANCE**

Unless otherwise required in this Contract, HODGES shall, during the performance of the services as provided herein, maintain insurance of the types and amounts specified, and with insurers satisfactory to the other party as follows:

- a) Comprehensive General Liability including \$1,000,000 per occurrence for bodily injury and property damage; \$1,000,000 Products/Completed Operations Aggregate; \$2,000,000 General Aggregate over all interests.
- b) Comprehensive Automobile Liability including coverage for owned, non-owned, and hired vehicles: \$1,000,000 Bodily Injury, \$1,000,000 Property Damage.
- c) HODGES shall name CWSD as an additional insured and deliver a certificate to CWSD.

4) **TERM OF CONTRACT**

- a) The term of this Contract will commence on the date of the last signature executed hereon and unless earlier terminated as provided below, will continue in full force and effect until June 30, 2027, unless extended by written agreement of the parties.
- b) HODGES will submit monthly invoices with a description of activities performed.
- c) In the event of termination of this Contract, the rights, duties, and responsibilities of HODGES shall continue in full force during the period of notice.
- d) If circumstances arise that require a time extension to complete the Project, the CWSD Board grants the General Manager authority to do so in a written notice to HODGES.

5) **PERFORMANCE**

Should HODGES fail to perform any of the services provided for in Exhibit A, CWSD shall notify HODGES of such non-performance and allow thirty (30) days for HODGES to remedy the performance. If the performance has not been satisfied within thirty days, CWSD may withhold payment only for the services not performed in accordance with this Contract.

6) **SUPPLEMENTS TO CONTRACT**

The following Exhibits are an integral part of this Contract:

(a) Exhibit A – Scope of Work, Schedule & Budget.

7) **INDEPENDENT CONTRACTOR**

HODGES acknowledges that it is furnishing the services contemplated by this Contract hereto as an independent contractor, and not as an employee, or agent of CWSD or any of its affiliates.

8) **CODE OF FEDERAL REGULATIONS (CFR) [Appendix II to Part 200, Title 2](#) (June 12, 2025) – Contract Provisions for Non-Federal Entity Contracts Under Federal Awards**

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non- Federal entity under the Federal award must contain provisions covering the following, as applicable.

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- (B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non- Federal entity including the manner by which it will be effected and the basis for settlement.
- (C) Equal Employment Opportunity. Except as otherwise provided under [41 CFR Part 60](#), all contracts that meet the definition of “federally assisted construction contract” in [41 CFR Part 60–1.3](#) must include the equal opportunity clause provided under [41 CFR 60–1.4\(b\)](#), in accordance with Executive Order 11246, “Equal Employment Opportunity” ([30 FR 12319, 12935, 3 CFR Part, 1964](#)–1965 Comp., p. 339), as amended by Executive Order 11375,

“Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at [41 CFR part 60](#), “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

- (D) Davis-Bacon Act, as amended ([40 U.S.C. 3141–3148](#)). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act ([40 U.S.C. 3141–3144](#), and [3146–3148](#)) as supplemented by Department of Labor regulations ([29 CFR Part 5](#), “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act ([40 U.S.C. 3145](#)), as supplemented by Department of Labor regulations ([29 CFR Part 3](#), “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
- (E) Contract Work Hours and Safety Standards Act ([40 U.S.C. 3701–3708](#)). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with [40 U.S.C. 3702](#) and [3704](#), as supplemented by Department of Labor regulations ([29 CFR Part 5](#)). Under [40 U.S.C. 3702](#) of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of [40 U.S.C. 3704](#) are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- (F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under [37 CFR § 401.2 \(a\)](#) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of [37 CFR Part 401](#), “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and

Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

- (G) Clean Air Act ([42 U.S.C. 7401–7671q.](#)) and the Federal Water Pollution Control Act ([33 U.S.C. 1251–1387](#)), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401–7671q.](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251–1387](#)). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
- (H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see [2 CFR 180.220](#)) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at [2 CFR 180](#) that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- (I) Byrd Anti-Lobbying Amendment ([31 U.S.C. 1352](#))—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
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- (K) Prohibition on certain telecommunications and video surveillance services or equipment.
 - (a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:
 - (1) Procure or obtain;
 - (2) Extend or renew a contract to procure or obtain; or
 - (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a

substantial or essential component of any system, or as critical technology as part of any system. As described in [Public Law 115–232](#), section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

- (i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
 - (ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
 - (iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.
- (b) In implementing the prohibition under [Public Law 115–232](#), section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.
- (c) See [Public Law 115–232](#), section 889 for additional information.
- (d) See also [§ 200.471](#).
- (L) Domestic preferences for procurements –
 - (a) As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.
 - (b) For purposes of this section:
 - (1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
 - (2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

9) **OWNERSHIP**

Any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which produced under this Contract), or any other documents or drawings, prepared, or in the course of preparation, by HODGES (or its subcontractors) in performance of its obligations under this Contract shall be the exclusive property of CWSD and all such materials shall be delivered into CWSD's possession by HODGES upon completion, termination, or cancellation of this Contract. HODGES shall not use, willingly allow, or cause to have such materials used for any purpose other than performance of the HODGES' obligations under this Contract without the prior written consent of CWSD. CWSD shall defend, indemnify, and hold harmless HODGES for any reuse of work documents on other projects without written permission of HODGES. Notwithstanding the foregoing, any pre-existing materials, data, software, templates, methodologies, know-how, or tools of HODGES (including updates and adaptations thereof) shall remain the exclusive property of HODGES.

10) **CONTRACT TERMINATION**

- (a) Termination Without Cause. This Contract may be terminated upon written notice by mutual consent of both parties and unilaterally by either party without cause. The parties acknowledge and agree that in the event Federal funding to CWSD for this Contract is eliminated or suspended or otherwise delayed, then in said event, this Contract shall automatically be terminated.
- (b) Cause for Termination for Default or Breach. A default or breach may be declared with or without termination. This Contract may be terminated by either party upon written notice of default or breach to the other party as follows:
 - (1) If HODGES fails to provide or satisfactorily perform any of the conditions, work, deliverables, goods, or services called for by this Contract within the time requirements specified in this Contract or within any granted extension of those time requirements; or
 - (2) If any State, county, city, or federal license, authorization, waiver, permit, qualification or certification required by statute, ordinance, law, or regulation to be held by HODGES to provide the goods or services required by this Contract is for any reason denied, revoked, debarred, terminated, suspended, lapsed, or not renewed; or
 - (3) If HODGES becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of the bankruptcy court; or
 - (4) If CWSD materially breaches any material duty under this Contract and any such breach impairs HODGES' ability to perform.
- (c) Time to Correct. Termination upon declared default or breach may be exercised only after service of formal written notice and the subsequent failure of the defaulting party within thirty (30) calendar days of receipt of that notice to provide evidence, satisfactory to the aggrieved party, showing that the declared default or breach has been corrected.
- (d) Winding Up Affairs Upon Termination. In the event of termination of this Contract for any reason, the parties agree that the provisions of this Section survive termination:
 - (1) The parties shall account for and properly present to each other all claims for fees and expenses and pay those which are undisputed and otherwise not subject to set off under

this Contract. Neither party may withhold performance of winding up provisions solely based on nonpayment of fees or expenses accrued up to the time of termination.

- (2) HODGES shall satisfactorily complete work in progress at the agreed rate (or a pro rata basis if necessary) if requested by the CWSD;
- (3) HODGES shall execute any documents and take any actions necessary to effectuate an assignment of this Contract if so requested by the CWSD; and
- (4) HODGES shall preserve, protect, and promptly deliver into CWSD possession all information in accordance with Section 8, Ownership.

11) **RIGHTS UPON TERMINATION**

Upon termination of this Contract, HODGES shall transfer, assign and make available to CWSD or CWSD's representative, all property and materials in their possession or control belonging to and paid for by CWSD, subject, however, to any rights of third parties of which HODGES has informed CWSD.

12) **BREACH REMEDIES.**

Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages.

The parties acknowledge or agree that the Contract was written and agreed to by both parties.

Prior to the initiation of any litigation the parties agree to mediate.

13) **PUBLIC RECORDS**

Pursuant to NRS 239.010, information or documents received from HODGES may be open to public inspection and copying. CWSD has a legal obligation to disclose such information unless a particular record is made confidential by law. HODGES may label specific parts of an individual document as a "trade secret" or "confidential" in accordance with NRS 333.333, provided that HODGES thereby agrees to indemnify and defend CWSD for honoring such a designation. The failure to label any document that is released by CWSD shall constitute a complete waiver of any and all claims for damages caused by any release of the records.

14) **NOTICES**

Any notice pursuant to this Contract will be addressed to the following parties:

Edwin James
Carson Watershed Subconservancy District
777 E William Street, Suite 209
Carson City, NV 89701
edjames@cwsd.org

Cami Hodges
Hodges Transportation, Inc.
P.O. Box 234
Carson City, NV 89702
chodges@natc-ht.com

15) **FORCE MAJEURE**

Neither party shall be held responsible for any delay or failure in performance of any part of this Contract to the extent such delay or failure is caused by fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of God, pandemic, or other similar causes beyond its control and without the fault or negligence of the delayed or non-performing party. The affected party will notify the other party in writing within ten (10) days after the beginning of any such cause that would affect its performance. Notwithstanding, if a party's performance is delayed for a period exceeding thirty (30) days from the date the other party receives notice under this paragraph, the non-affected party will have the right, without any liability to the other party, to terminate this Contract.

16) **HEADINGS**

Headings in this Contract are for convenience only and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Contract.

17) **ENTIRE CONTRACT**

This Contract constitutes the whole Contract between the parties with respect to the subject matter contained herein, and there are no terms other than those contained herein. No modification or amendment of this Contract shall be valid unless in writing and signed by the parties hereto. In the event of any conflict or inconsistency between the terms of this Contract and any exhibit, attachment, schedule or incorporated provision, the terms of this Contract shall control unless this Contract expressly provides otherwise.

18) **SEVERABILITY**

Each provision of this Contract shall be considered separable and if for any reason any provision or provisions herein are determined to be invalid, unenforceable, or illegal under any existing or future law, such invalidity, unenforceability or illegality shall not impair the operation of or affect those portions of this Contract that are valid, enforceable and legal.

19) **GOVERNING LAW**

This Contract shall be interpreted in accordance with the laws of the State of Nevada pertaining to Contracts made and performed entirely therein and jurisdiction for any dispute between the parties shall be held in Nevada court of competent jurisdiction.

If the above accords with the parties' understanding and agreement, kindly indicate consent hereto by signing in the place provided below.

Accepted and Agreed on behalf of:
Carson Water Subconservancy District

Accepted and Agreed on behalf of:
Hodges Transportation, Inc.

Signature
Edwin D. James
General Manager

Date

Signature
Jennifer Hodges
Chief Financial Officer/Vice President

Date

Exhibit A - Scope of Work, Schedule & Budget

A. Project Tasks and Methods

Implementation

Task 1: Irrigation Outfall BMPs

Proposed NRCS Practices: Stormwater Runoff Control (570), Lined Waterway and outlet (468), Grassed Waterway with Checks (412), Conservation Cover (327), Critical Area Planting (342)

1a. CWSD to establish and coordinate a TAC that will include a BAH representative, an NDEP representative, and a CWSD representative. The TAC may include others as needed. TAC will meet a minimum of six times (1 office, 5 field visits) for each ranch over two years. Meetings are expected to be approximately three hours depending on whether in-field or in-office due to travel time. Office hours will be used to create agendas, coordinate meetings, research and review information, and review plans as part of this task. The TAC for BAH will focus on projects in Tasks 1, and 3 if budget allows. Task 1 projects will not proceed until plans are accepted by NDEP.

1b. Coordinate design and implementation of two irrigation return outfalls for water quality pretreatment on working ranching land along the Carson River in Lyon County. BAH outfalls do not require engineering; however, they do require ditch clearing, reshaping, no-till drilling and seeding. Best approach to be determined by the TAC; see Task 1a. Weed removal and any reseeding aspects included in Task 2 below. Ranch workers at BAH will complete this work to specifications determined by the rancher and the TAC within budget. BAH will order all materials and stage and coordinate work. NDEP will approve plans prior to implementation. Photos of before, during construction and after will be provided to CWSD and NDEP.

1c. No permits are expected for BAH outfall treatments; however, a small budget is allocated toward the engineering contractor working with Rambling River Ranches to confirm this is the case. Project and plans will be modified by TAC if permits are found to be necessary.

Deliverables:

Task 1: Irrigation Outfall BMPs

1a: Participate in the TAC (technical advisor committee office) and field meetings.

1b. Designs, Plans and implementation:

- i. For the two chosen outfall locations, review NRCS suggested practices, work with TAC to determine final direction and plans.
- ii. Use ranch labor to order, stage and complete design implementation per rancher and TAC.
- iii. Submit pictures to NDEP and CWSD before, during and after implementation.

1c. Confirmation if no permits are necessary for BAH outfall treatment.

Task 2: Agricultural and Riparian BMPS

Implement agricultural and riparian BMPs on BAH using ranch workers and equipment per TAC. Proposed NRCS practices for the ranch include Conservation Tillage/ Residue/No Till (329), Cover Crops (340), Forage and Biomass Planting (E512B), Intensive Rotational Grazing Mgmt. (E528R), Prescribed Grazing on Pastureland (E528J), Riparian Herbaceous Cover (390), and Conservation Cover (327).

2a. Based on TAC recommendations, ranch workers will implement conservation/no-till with 60% residue when planting crops on 87 acres of cropland and pasture at BAH annually to enhance surface-water quality and reduce NPSP loads in the lower and middle Carson River.

2b. In accordance with the rancher/TAC decisions, purchase seed and plant 87 acres at BAH with cover crops to reduce soil erosion or increase organic matter and build soil health using no-till drill annually.

2c. Work with Dayton Valley Conservation District to conduct weed management on 733 acres of riparian lands along the Carson River at BAH over two years. Treated locations will be uploaded to the CRASP partner portal and to EdMapps for Nevada Department of Agriculture tracking. The ranch is conducting survey work to prioritize weed infestations in spring/summer field season 2025 starting upstream and will continue until the 733 acres is completely surveyed. The survey will include weed species identification, GPS locations, and prioritization of populations up to 18.75 acres for the first year and an additional 18.75 acres the second year. Based on the ranch survey, DVCD contractors will treat up to 37.5 acres over two years utilizing CWSD funding of \$15,000. The treatment timing is critical to ensure treatment of perennial pepperweed and tamarisk. Other species may be targeted in this effort depending on their level of infestation.

2d. Over two years plant conservation-cover seed post-weed treatment and outfall work on up to 38 acres in the riparian corridor to combat regrowth of weeds using no-till drill or hand seeding depending on the location. The bare ground post-outfall fixes and large infestation areas post-treatment will be seeding targets. Pre- and post-seeding pictures and field notes to be provided.

Deliverables:

Task 2: Implement agricultural and riparian best management practices (BMPs) on RRR with ranch workers and equipment per TAC, and proposed NRCS practices for each ranch. Information will be submitted to CWSD and NDEP.

2a. Any planning documentation from TAC; Pictures before, during and after of portions of no till 60% residue and cover cropping.

2b. No till drill planting plans per TAC; pictures submitted before, during and after treatment.

2c. Documentation on weeds treated, acreage and location treated at BAH including upload to EdMapps.

2d. Location of any seeding post weed treatment on riparian areas at BAH. Location and pictures uploaded to CRASP Partner portal to update project record.

Evaluation

Task 3: Evaluate for establishment of BMPs at BAH

These practices are outlined in the US EPA Pollution Load Estimation Tool (PLET) as having water-quality benefits. Therefore, scientific data monitoring will not be a part of this grant. The ranch will perform a basic check of project sites to determine if there are bare spots where reseeding may need to occur in the future. CWSD will create a reporting checklist and train each ranch in reporting for this purpose.

3a. At BAH ranch labor will be used to check approximate germination rates and a shovel soil moisture check. BAH will only be checking progress and providing notes and pictures. Reseeding of bare areas in fields and riparian area post-initial treatment may be undertaken based on germination rates for irrigated pastures/croplands of 85% and in riparian area of 80%. The TAC may assist with evaluation if budget and time allows. Field visit notes and pictures will be provided to the TAC, and to CWSD and NDEP. Ranch labor will be used and documented as match hours and submitted to CWSD.

3b. At BAH ranch labor will check the reshaped irrigation outfalls post-construction, post-winter before first irrigation, and during irrigation to ensure they remain stable. Outfalls will be checked during storms if storms occur during the evaluation period. The TAC may assist with the assessment if budget and time allows. Notes and pictures will be taken and provided to the TAC including CWSD and NDEP. Ranch labor will be used, tracked and submitted to CWSD for match and/or reimbursement.

3c. Any bare areas will be reseeded per size and seeding directions based on germination rates espoused in Task 3a. Any reseeding on BAH will be documented and mapped.

Deliverables:

Task 3: Project Evaluation for Establishment. Observations will be recorded to determine reseeding requirements and outfall post construction success. No scientific data will be collected as these practices all have PLET expected outcomes. Specific recording documentation to be determined through TAC.

3a. Ranch workers' notes on germination success and soil moisture during seeding and growing season, and any reseeding location needs will be submitted to CWSD and NDEP. Pre, during and post project photos needs to be submitted to CWSD.

3b. Ranch workers will assess success of outfall treatments post construction and seeding, after winter during the first irrigation, and during large/sustained rain events and submit pictures and notes to CWSD and NDEP. Any bare areas will be reseeded per size and seeding directions based on germination rates espoused in Task 3c. Pre, during and post project photos needs to be submitted to CWSD.

3c. See 3a. Any reseeding will be documented and mapped in EddMaps and CWSD CRASP web viewer.

Grant Administration and Coordination**Task 4: Grant coordination, reporting and administration**

BAH will work with CWSD to report and administer the ranches portion of the grant tasks and budget allocation. CWSD will coordinate with ranchers and the CRC Ag Producers Working Group toward grant task completion. This includes complete grant administration and backup, creating ranch reporting templates and training ranchers in reporting, task oversight, and exchanging information. This project will be uploaded to the CRASP Web Viewer.

Deliverables:

Task 4: Grant Administration, Reporting and Coordination: All match and reimbursable expenses submitted to CWSD within eight days of the following month.

4a. Reporting and Reimbursement Requests

- i. Work with Ranchers to create reporting templates for match and reimbursable expenses.
- ii. Monthly Match and Reimbursement Reporting – Determine reporting process with CWSD and submit monthly progress reports to the CWSD within 15 calendar days after the end of the first two months of each quarter, and eight (8) days from the end of the quarter. Quarters are (Jan-Mar), (Apr-June), etc. Reports should be submitted as determined using Excel and/or Microsoft Word documents via email.
- iii. Reimbursement Requests - Submit reimbursement requests to the CWSD no later than fifteen (15) calendar days after the end of a month, and eight (8) days from the end of the quarter. Reimbursement requests should be submitted as Microsoft Excel spreadsheets via email. Backup documentation of expenditures (receipts, invoices, etc.) to be submitted as .pdf files.
- iv. Final Reporting – Submit to CWSD before, during and after photos on all projects. Submit final monthly report and invoicing by May 24, 2027. Assist CWSD with final report review and editing where needed.

B. Expected Timeline

July - November 2025: Start Project, Weed survey, Create TAC and Project and TAC kickoff

Oct-Dec. 2025: No Till winter cover cropping

Dec 2025 & 2026- Apr 2026 & 2027: Weed Treatment, No Till seeding, Bare ground seeding of riparian and outfall areas, weather dependent

July-Dec 2026: Outfalls 1 & 2 implementation

Sept-Nov 2026: No till Cover cropping

Nov 2026 – Apr 2027: Evaluation for Establishment

May 2027: Submit pictures and Final Invoice to CWSD

June 2027: Assist with and Review Final report

C. Budget

Based on the total 2-year budget for the whole project submitted for the grant award, BAH will be responsible for not exceeding \$56,398 for reimbursable expenses and providing a minimum of \$72,640 match.

Reimbursable 319(h) Funds		
		Total
Break-A-Heart Ranch No Till		\$22,960
Break-A-Heart Ranch Ag BMPs Weeds bare ground seeding		\$25,734
Break-A-Heart Ranch Outfalls		\$4,577
BAH EVAL Reseeding		\$3,127
TOTAL Subcontractors		\$56,398
In-Kind Match		
Match		Total
Subcontracts		
Break-A-Heart Ranch No till cover crop Ag BMPs		\$29,302
Break-A-Heart Ranch Surveying, Weed Treatment and seeding post weeds		\$28,856
Break -A-Heart Ranch-Outfalls		\$5,668
Break-A-Heart Ranch Reseeding and Eval		\$3,524
BAH TAC and Admin		\$5,290
TOTAL Subcontracts		\$72,640

D. Attachments

Links and Suite of Potential Ag and Stormwater Best Management Practices and Guidelines for Technical Advisory Committee to use to determine which practices best suit and the evaluation for establishment post implementation. As requested by Nevada Division of Environmental Protection staff, CWSD has used their best available knowledge to choose between [NRCS Nevada's Ag Best Management Practices](#), the [USEPA National Menu](#)

[of Best Management Practices for Stormwater-Construction](#), and [USEPA's Best Management Practices Definitions Document for the Pollutant Load Estimation Tool \(PLET\)](#).

Ag and Outfall BMPS:

Proposed NRCS practices include: Stormwater Runoff Control (570), Lined Waterway and outlet (468), Grade Stabilization Structure – Rock and Brush with Zuni Bowls (410), Grassed Waterway with Checks (412), Conservation Cover (327), Culvert (587), Critical Area Planting (342), Cover Crops (340), (E528J) (Water) Prescribed Grazing on Pastureland that improves riparian and watershed function, (E528R) (Plant) Management Intensive Rotational Grazing, Conservation Tillage/residue/no till (329), Cover Crops (340), Forage and Biomass Planting (E512B), Intensive Rotational Grazing Mgmt. (E528R), Prescribed Grazing on Pastureland (E528J), Riparian Herbaceous Cover (390), & Herbaceous Weed Control Split method (315).

Permits:

Our research to date indicates that the outfall projects at BAH will not require permits, or will fit under this [USACE Nationwide Permit #41 Reshaping Existing Drainage and Irrigation Ditches](#), 33 CFR Part 330 Issued Feb. 25, 2022 or [USACE Nationwide Permit #3 Maintenance](#) 33 CFR Part 330 Issued Feb. 25, 2022. To our knowledge, if permits are not required, a Clean Water Act Section 401 permit will also not be required. The consulting engineer for the RRR project includes some funding to clarify this at BAH. NDEP Pollution Control and NV State Lands have indicated no permits will be required if the project stays above the ordinary High Water Mark per Charlie Donahue.

Project Reference Map:



[Google Earth Link to Break-A-Heart Ranch Project Area](#)

AGENDA ITEM #11

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #11 – For Possible Action: Approval of Additional Funding/Time Extension Addendum C to Resources Concepts, Inc. (RCI) Agreement #2023-19 Mexican Dam Portage Project, in an amount not to exceed \$11,500 and provide extension June 30, 2026

DISCUSSION: Attached is Addendum C to Agreement #2023-19 with Resources Concepts, Inc. (RCI) for the Mexican Dam Portage project. Construction on the project has finally begun. We had hoped that this project would start this summer, but due to permitting issues it took longer to get the project started. The addendum extends the agreement with RCI to help with the overseeing of the project and provide additional funding for the materials testing during the construction period.

Attached is the request letter from RCI and the draft addendum. Funding for this work comes from the grant from Nevada State Parks.

STAFF RECOMMENDATION: Approve Additional Funding and Time Extension Addendum C to Resources Concepts, Inc. Agreement #2023-19 Mexican Dam Portage Project, in an amount not to exceed \$11,500 and Time Extension to June 30, 2026, as presented.



November 7, 2025

Mr. Edwin James
Carson Water Subconservancy District
777 E. William St., Suite 209
Carson City, NV 89701

Subject: Addendum C to Agreement #2023-19
Non-Motorized River Access to Safely Portage the Mexican Dam for the Carson River Trail System

Dear Mr. James:

Per your request, Resource Concepts, Inc. (RCI) offers the following scope and cost proposal to assist with the Geotechnical Construction Inspection and Testing Services for the referenced project.

Scope of Services: The majority of this work would be provided through Certerra (formerly Black Eagle Consulting). The scope of work will consist of materials testing and inspection for the "Improvement plans, Mexican Dam Portage, a Non-Motorized River Access, Carson City, Nevada". Services will be related to the following construction activities: subgrade placement and compaction, bedding placement and compaction, placement of geotextile fabrics, ACB ramp installation, rockery wall materials and placement, and rip rap embankment protection materials and placement.

Cost Estimate: \$11,500

RCI will invoice for services rendered monthly, billed according to: the terms and conditions outlined in Agreement #2023-19 and RCI's Fee Schedule included previously in Addendum B.

Schedule: Duration of these services are anticipated to commence at the Notice to Proceed to the Contractor from Carson City PROS and extend no more than 90 days.

Please contact me if you have any questions.

Respectfully,

A handwritten signature in blue ink that reads "Jill Sutherland". The signature is fluid and cursive, with the first name "Jill" and last name "Sutherland" clearly visible.

Jill Sutherland, PE
Senior Engineer

JS:jm



Addendum C to Agreement #2023-19 between Carson Water Subconservancy District and Resource Concepts, Inc.

WHEREAS on August 16, 2023, the CARSON WATER SUBCONSERVANCY DISTRICT (hereinafter referred to "CWSD") and Resource Concepts, Inc. (hereinafter referred to "RCI") entered into an Agreement (hereinafter "Agreement #2023-19") addressing funding from CWSD to RCI to complete a 90% Design of the Mexican Dam Portage: a Non-Motorized River Access to Safely Portage the Mexican Dam for the Carson River Trail System (hereafter "Project"); and

WHEREAS CWSD has identified an additional task of required Geotechnical Construction Inspection and Testing Services to be added to Project; and

WHEREAS RCI has agreed to this additional task; and

WHEREAS RCI will need additional funds and time to complete this task; and

WHEREAS CWSD has revised the budget for this project to provide RCI with additional funding for this task.

NOW, THEREFORE, IT IS AGREED:

- 1. An additional amount not to exceed \$11,500 will be provided to Agreement #2023-19 with RCI to complete this Project.**
- 2. Agreement #2023-19 will be extended to June 30, 2026.**
- 3. All other terms of Agreement #2023-19 shall remain in full force and effect.**

IN WITNESS WHEREOF, the parties have executed this Addendum on the day and year written below.

RESOURCE CONCEPTS, INC.

CARSON WATER SUBCONSERVANCY DISTRICT

Jeremy Drew, Principal

Edwin James, General Manager

DATE: _____

DATE: _____

ADDENDUM C TO AGREEMENT #2023-19 Resource Concepts, Inc.
Mexican Dam Portage Project

AGENDA ITEM #12

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #12 – For Possible Action: Approval of Fiscal Year 2024-25 Annual Audit

DISCUSSION: Attached are the FY 2024-25 Audit draft Financial Statements. A representative from Casey Neilon will give a presentation of the audit report.

STAFF RECOMMENDATION: Approve the CWSD FY 2024-25 Audit as submitted.

Financial Statements
June 30, 2025
Carson Water Subconservancy District

Carson Water Subconservancy District

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June 30, 2025

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Casey Neilson, Inc.
Accountants and Advisors

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2025, 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 District, as of June 30, 2025, 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 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 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 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 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, 32-34, and 35-36 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, budgetary comparison information and pension information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The statement of revenue, expenditures and changes in fund balances – budget and actual for the capital projects fund is presented for purposes of additional analysis

and are 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 and the schedule of expenditures of federal awards are 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 the District's June 30, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in their report dated November 20, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024 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, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Casey Nalon

Reno, Nevada
DATE

Management's Discussion and Analysis
June 30, 2025
Carson Water Subconservancy District

Draft

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

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, 2025. Management's Discussion and Analysis should be read in conjunction with the District's basic financial statements.

FINANCIAL HIGHLIGHTS –

1. In FY 2024/25, the fund balance for the General Fund increased by \$48,992, which consist of revenues, expenditures and changes in fund balance. The increase was primarily due to a reduction in project expenses.
2. In FY 2024/25, the fund balance for the Capital Projects Fund increased by \$215,488. The increase was primarily due to the increase in investment income and transfers from other funds.
3. In FY 2024/25, the fund balance for the Floodplain Fund balance increased by \$89,750. The increase was primarily due to the increased investment income and transfers from other funds.

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, 2025

Government-wide Financial Analysis

Statement of Net Position

	2025	2024
ASSETS		
Current and other assets	\$ 3,211,618	\$ 2,841,686
Capital assets, net	5,927,559	5,968,946
Total assets	9,139,177	8,810,632
DEFERRED OUTFLOWS OF RESOURCES	429,397	416,113
	9,568,574	9,226,745
LIABILITIES		
Current liabilities, excluding bond payments	151,838	106,888
Due to other governments	152,871	206,600
Bond payments due to other governments	1,070,752	1,295,954
Lease liabilities	42,250	82,010
Accrued compensated absences	101,737	97,116
Net pension liability	1,101,800	1,166,297
Total liabilities	2,621,248	2,954,865
DEFERRED INFLOWS OF RESOURCES	120,287	13,377
	2,741,535	2,968,242
NET POSITION		
Net investment in capital assets	4,814,557	4,590,982
Unrestricted	2,012,482	1,667,521
	\$ 6,827,039	\$ 6,258,503
	2025	2024
REVENUE		
Program revenue		
Operating grants and contributions	\$ 379,442	\$ 922,871
General revenue		
Ad valorem taxes	1,957,970	1,795,973
Net investment income	135,343	128,163
Leases	68,171	59,853
Miscellaneous	7,872	9,682
Total revenue	2,548,798	2,916,542
EXPENSES		
General government	1,980,262	2,455,332
Total expenses	1,980,262	2,455,332
CHANGE IN NET POSITION	568,536	461,210
BEGINNING NET POSITION BALANCE	6,258,503	5,797,293
ENDING NET POSITION BALANCE	\$ 6,827,039	\$ 6,258,503

Fund Financial Statements

Governmental Activities

GENERAL FUND:

REVIEW OF REVENUE

	2025	2024
Intergovernmental revenue		
Ad valorem taxes	\$ 1,957,970	\$ 1,795,973
Grants	319,418	902,888
Total intergovernmental revenue	<u>2,277,388</u>	<u>2,698,861</u>
Miscellaneous revenue		
Contributions	35,543	32,726
Investment income	52,916	44,143
Water lease	68,171	59,853
Miscellaneous	205	9,682
Total miscellaneous revenue	<u>156,835</u>	<u>146,404</u>
Total revenue	<u>\$ 2,434,223</u>	<u>\$ 2,845,265</u>

The change in revenues to the General Fund from 2024 to 2025 was primarily due to an increase in taxes, an increase in investment income and a larger decrease in grants.

REVIEW OF EXPENSES

	2025	2024
Operating expenses		
Services and supplies	\$ 1,081,293	\$ 1,449,875
Salaries and benefits	838,794	712,044
Intergovernmental expenses		
Debt service	250,000	250,000
Capital outlay	-	3,367
Total expenses	<u>\$ 2,170,087</u>	<u>\$ 2,415,286</u>

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

CAPITAL PROJECT FUND

CHANGE IN FUND BALANCE

	2025	2024
Miscellaneous revenue		
Interest income	\$ 65,488	\$ 63,554
Transfer from other fund	150,000	75,000
Total revenue	<u>215,488</u>	<u>138,554</u>
Expenditures		
Services and supplies	-	36,483
Change in fund balance	<u>\$ 215,488</u>	<u>\$ 102,071</u>

CARSON WATER SUBCONSERVANCY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025

FLOODPLAIN FUND

CHANGE IN FUND BALANCE

	2025	2024
Miscellaneous revenue		
Interest income	\$ 16,939	\$ 20,466
Miscellaneous	7,667	-
Transfer from other fund	100,000	90,000
Total revenue	<u>124,606</u>	<u>110,466</u>
Expenditures		
Services and supplies	-	157,693
Transfer to other fund	34,856	-
Total expenses	<u>34,856</u>	<u>157,693</u>
Change in fund balance	<u>\$ 89,750</u>	<u>\$ (47,227)</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, 2025, the funds remaining for the Clear Creek Council and the CRC are \$2,317 and \$120, respectively.

CAPITAL OUTLAY AND LONG-TERM OBLIGATIONS

No capital outlay transactions occurred during the year ended June 30, 2025. 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 2025/26 the fund balance in the General Fund will decrease slightly. The decrease in fund balance will be attributable to a decrease in grant revenues. 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, 2025

	Governmental Activities
Assets	
Cash and investments	\$ 3,077,536
Due from grantors	82,031
Due from other governments	45,355
Accounts receivable	224
Prepaid expenses	6,472
Capital assets	
Water rights and water usage capacity	5,883,357
Other capital assets, net of accumulated depreciation	5,712
Right-of-use lease assets, net of accumulated amortization	38,490
Total assets	9,139,177
Deferred Outflows of Resources - Pension Requirement	429,397
Total assets and deferred outflows of resources	9,568,574
Liabilities	
Current liabilities	
Accounts payable	151,838
Due to other governments	152,871
Current portion of bond payment obligations due to other governments	229,728
Current portion of lease liability	42,250
Long-term liabilities	
Net pension liability	1,101,800
Accrued compensated absences	101,737
Bond payment obligations due to other governments, net of current portion	841,024
Total liabilities	2,621,248
Deferred Inflows of Resources - Pension Requirement	120,287
Total liabilities and deferred inflows of resources	2,741,535
Net Position	
Net position	
Net investment in capital assets	4,814,557
Unrestricted	2,012,482
Total Net Position	\$ 6,827,039

Carson Water Subconservancy District

Statement of Activities
Year Ended June 30, 2025

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	<u>\$ 1,980,262</u>	<u>\$ -</u>	<u>\$ 379,442</u>	<u>\$ (1,600,820)</u>
General Revenue				
Ad valorem taxes				1,957,970
Investment income				135,343
Water leases				68,171
Miscellaneous				<u>7,872</u>
Total general revenue				<u>2,169,356</u>
Change in Net Position				568,536
Net Position, Beginning of Year				<u>6,258,503</u>
Net Position, End of Year				<u><u>\$ 6,827,039</u></u>

Carson Water Subconservancy District

Balance Sheet – Governmental Funds

June 30, 2025

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Assets				
Cash and investments	\$ 1,166,216	\$ 418,986	\$ 1,492,334	\$ 3,077,536
Due from grantors	82,031	-	-	82,031
Due from other governments	45,355	-	-	45,355
Accounts receivable	224	-	-	224
Prepaid expenses	6,472	-	-	6,472
Total assets	<u>\$ 1,300,298</u>	<u>\$ 418,986</u>	<u>\$ 1,492,334</u>	<u>\$ 3,211,618</u>
Liabilities				
Accounts payable	\$ 151,838	\$ -	\$ -	\$ 151,838
Due to other governments	152,871	-	-	152,871
Deferred revenue	48,266	-	-	48,266
Total liabilities	<u>352,975</u>	<u>-</u>	<u>-</u>	<u>352,975</u>
Fund Balance				
Committed				
Nonspendable prepaids	6,472	-	-	6,472
Capital projects fund	-	-	1,492,334	1,492,334
Special revenue fund	-	418,986	-	418,986
Assigned				
Designated for subsequent year's expenditures	837,118	-	-	837,118
Unassigned	103,733	-	-	103,733
Total fund balance and other credits	<u>947,323</u>	<u>418,986</u>	<u>1,492,334</u>	<u>2,858,643</u>
Total Liabilities, Fund Balance and Other Credits	<u>\$ 1,300,298</u>	<u>\$ 418,986</u>	<u>\$ 1,492,334</u>	<u>\$ 3,211,618</u>

Carson Water Subconservancy District
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds
June 30, 2025

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

Fund Balance and Other Credits - Governmental Funds		\$ 2,858,643
Capital assets used in governmental activities are not financial resources and, therefore, are not in the governmental funds		
Governmental capital assets	\$ 5,910,724	
Less accumulated depreciation	(21,655)	
Right-of-use lease assets, less accumulated amortization	<u>38,490</u>	5,927,559
Deferred outflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		429,397
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		48,266
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	(101,737)	
Net pension liability	(1,101,800)	
Bond payment obligations due to other governments	(1,070,752)	
Right-of-use lease liabilities	<u>(42,250)</u>	(2,316,539)
Deferred inflows of resources - pension requirements are not financial resources, and, therefore, are not in the governmental funds		<u>(120,287)</u>
Net Position of Governmental Activities		<u><u>\$ 6,827,039</u></u>

Carson Water Subconservancy District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2025

	General Fund	Floodplain Fund	Acquisition Construction Fund	Total Governmental Funds
Revenue				
Intergovernmental revenue				
Ad valorem taxes	\$ 1,957,970	\$ -	\$ -	\$ 1,957,970
Grants	319,418	-	-	319,418
Total intergovernmental revenue	<u>2,277,388</u>	<u>-</u>	<u>-</u>	<u>2,277,388</u>
Miscellaneous				
Contributions	35,543	-	-	35,543
Investment income	52,916	16,939	65,488	135,343
Water leases	68,171	-	-	68,171
Miscellaneous	205	7,667	-	7,872
Total miscellaneous revenue	<u>156,835</u>	<u>24,606</u>	<u>65,488</u>	<u>246,929</u>
Total revenue	<u>2,434,223</u>	<u>24,606</u>	<u>65,488</u>	<u>2,524,317</u>
Expenditures				
Current				
General government				
Salaries	580,299	-	-	580,299
Benefits	258,495	-	-	258,495
Service and supplies	1,081,293	-	-	1,081,293
Debt service				
Principal	225,202	-	-	225,202
Interest	24,798	-	-	24,798
Total expenditures	<u>2,170,087</u>	<u>-</u>	<u>-</u>	<u>2,170,087</u>
Other Financing Sources (Uses)				
Transfers from other funds	34,857	100,000	150,000	284,857
Transfers to other funds	(250,001)	(34,856)	-	(284,857)
Total transfers	<u>(215,144)</u>	<u>65,144</u>	<u>150,000</u>	<u>-</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	48,992	89,750	215,488	354,230
Fund Balance, Beginning of Year	<u>898,331</u>	<u>329,236</u>	<u>1,276,846</u>	<u>2,504,413</u>
Fund Balance, End of Year	<u>\$ 947,323</u>	<u>\$ 418,986</u>	<u>\$ 1,492,334</u>	<u>\$ 2,858,643</u>

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, 2025

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

Net Change in Fund Balance and Other Credits - Governmental Funds	\$ 354,230
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	24,481
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 and only the gain or loss is recorded when assets are sold Less current year depreciation expense	(41,387)
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	225,202
Lease payments - payments for leases capitalized under GASB Statement No. 87	39,760
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	(29,129)
Change in long-term accrued compensated absences	(4,621)
Change in Net Position of Governmental Activities	<u>\$ 568,536</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. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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 Nevada Revised Statutes ("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 LGIP 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, 2025 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, 2025.

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, 2025.

Leases

The District is a lessee for noncancellable leased assets. The District records a lease liability and an intangible right-to-use lease asset (lease asset) in the statement of net position. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. The District has elected to use the risk free rate to discount all leases to present value as there is no stated interest rate.

Accrued Compensated Absences

Compensated absences are accounted for in accordance with GASB Statement No. 101, 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. GASB Statement No. 101 requires a more likely than not approach to reporting a liability for compensated absences. 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, 2025. 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.

Note 1 - Summary of Significant Accounting Policies (Continued)**Deferred Outflows and Inflows of Resources**

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

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

Equity Classifications

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

Net investment in capital assets – consists of capital assets, net of accumulated depreciation, right-of-use lease assets, net of accumulated amortization, less lease liabilities 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.

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

Unassigned – represents all amounts not included in other classifications.

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

Tax Abatements

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

Use of Estimates

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

Total Columns on Supplemental Statements

Total columns on the supplemental statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles comparability and is not considered a full disclosure of transactions for 2025. Such information can only be obtained by referring to the audit report for that year.

Adoption of New Accounting Pronouncements

During the fiscal year ended June 30, 2025, the District implemented the following GASB pronouncements:

GASB Statement No. 101, *Compensated Absences*. Issued June 2022, Governments commonly provide benefits to employees in the form of compensated absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

GASB Statement No. 102, *Certain Risk Disclosures*. Issued December 2023, State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

Note 1 - Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (not yet adopted)

The following GASB pronouncements have been issued, but are not effective as of June 30, 2025:

GASB Statement No. 103, Financial Reporting Model Improvements. Issued April 2024, the objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Statement No. 103 will be effective for the District for fiscal year ending June 30, 2026.

GASB Statement No. 104, Disclosure of Certain Capital Assets. Issued September 2024, the objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. Statement No. 104 will be effective for the District for fiscal year ending June 30, 2026.

The District will implement new GASB pronouncements no later than the required effective date. The District is currently evaluating whether the above listed new GASB pronouncements will have a significant impact on the District's financial statements.

Subsequent Events

Subsequent events have been evaluated through DATE, 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, 2025:

Cash in bank	\$ 48,970
Petty cash	89
LGIP	3,028,477
	<u>\$ 3,077,536</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, 2025 totaled \$48,970. 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 LGIP as of June 30, 2025, which operates under NRS and is administered by the Office of the State Treasurer. This is an unrated external investment pool. The LGIP is required by state statutes to hold securities which collateralize its deposits. The LGIP issues a publicly

Note 3 - Cash and Investments

publicly available annual financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Office of the State Treasurer, of the State of Nevada, 101 North Carson Street, #4, Carson City, Nevada, 89701.

The District categorizes the fair value measurements of its investments in the LGIP based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value:

Level 1 – Inputs are quoted prices in active markets for identical assets;

Level 2 – Inputs are significant other observable inputs; and

Level 3 – Inputs are significant unobservable inputs.

The District does not have any investments that are measured using Level 3 inputs

At June 30, 2025, the LGIP reported Level 1 investments of \$1,207,661 and Level 2 investments of \$1,820,816 and a weighted average maturity of 49.5 days. 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:

	June 30, 2024	Additions	Deletions	June 30, 2025
Capital assets, not being depreciated				
Water rights	\$ 1,371,000	\$ -	\$ -	\$ 1,371,000
Water usage capacity	4,512,357	-	-	4,512,357
Total capital assets, not being depreciated	5,883,357	-	-	5,883,357
Capital assets, being depreciated				
Office equipment	27,367	-	-	27,367
Less: accumulated depreciation	(18,758)	(2,897)	-	(21,655)
Total depreciable assets, net	8,609	(2,897)	-	5,712
Right-of-use lease assets				
Buildings	153,960	-	-	153,960
Less: accumulated amortization	(76,980)	(38,490)	-	(115,470)
Total right-of-use assets being amortized	76,980	(38,490)	-	38,490
Net capital assets	\$ 5,968,946	\$ (41,387)	\$ -	\$ 5,927,559

Note 5 - Accrued Compensated Absences

The following schedule summarizes the changes in accrued compensated absences at June 30, 2025:

Balance, beginning of year	\$ 97,116
Additions	60,546
Uses	<u>(55,925)</u>
Balance, end of year	<u>\$ 101,737</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, 2025:

Principal Outstanding June 30, 2024	Additions/ Issued	Payments	Principal Outstanding June 30, 2025	Current Portion June 30, 2025
<u>\$ 1,295,954</u>	<u>\$ -</u>	<u>\$ 225,202</u>	<u>\$ 1,070,752</u>	<u>\$ 229,728</u>

The annual requirements to amortize the obligation are as follows:

Fiscal Years Ending June 30,	Principal	Interest	Total Payment
2026	\$ 229,728	\$ 20,272	\$ 250,000
2027	234,345	15,655	250,000
2028	239,056	10,944	250,000
2029	243,861	6,139	250,000
2030	123,762	1,238	125,000
	<u>\$ 1,070,752</u>	<u>\$ 54,248</u>	<u>\$ 1,125,000</u>

Total interest expense of \$24,798 is included as a direct expense for the governmental activity in the accompanying statement of activities for the year ended June 30, 2025.

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 Statement No. 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, 2025. Payments are \$3,240 per month starting in July 2022 and are subject to an annual escalation.

Lease activity for the year is as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Amount due in one year
Lease liabilities:					
Buildings	\$ 82,010	\$ -	\$ 39,760	\$ 42,250	\$ 42,250

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

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2026	42,250	1,284
	<u>\$ 42,250</u>	<u>\$ 1,284</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 \$68,171 for the year ended June 30, 2025. As the variable lease payments are based on usage, this lease is not within the scope of GASB Statement No. 87, *Leases*.

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

The Public Employees' Retirement System (PERS or System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacity have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010 and for members entering the System on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% multiplier and for regular members entering the system on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

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

Vesting

Regular members entering the system prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

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

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

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions and the other plan provides for employer-pay only.

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2024 the statutory employer/employee matching rate was 17.50% for regular employees, unchanged from the prior year. The employer-pay contribution (EPC) rate was 33.50% for the fiscal year ended June 30, 2024, unchanged from the prior year.

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

At June 30, 2025, the District reported a liability of \$1,101,800 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2024. At June 30, 2024 the District's proportion was .00600%, which was an decrease of .0008% from its proportion measured at June 30, 2023.

For the plan year ended June 30, 2025, the District recognized pension expense of \$125,787. Amounts resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the plan year ended June 30, 2025.

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

At June 30, 2025, 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	\$ 229,849	\$ -
Changes of assumptions	69,911	-
Net difference between projected and actual investment earnings on pension plan investments	-	106,733
Changes in proportion and differences between employer contributions and proportionate share of contributions	32,979	13,554
Contributions subsequent to the measurement date	96,658	-
	<u>\$ 429,397</u>	<u>\$ 120,287</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,	
2026	\$ 38,581
2027	146,682
2028	15,521
2029	(3,460)
2029	15,128
	<u>\$ 212,452</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 5.64 years for the measurement period ending June 30, 2024.

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, 2025 is as follows:

Beginning net pension liability	\$ 1,166,297
Pension expense	125,787
Employer contributions	(86,232)
Current year net deferred (inflows) and outflows	<u>(104,052)</u>
Ending net pension liability	<u><u>\$ 1,101,800</u></u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Actuarial assumptions used in the June 30, 2024 valuation were based on the results of the experience study covering from July 1, 2016 to June 30, 2020.

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Payroll growth	3.50%
Investment rate of return	7.25%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service Rates include all inflation and productivity increases
Consumer price index	2.50%
Other assumptions	Same as those used in the June 30, 2024 funding actuarial valuation

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2024. 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, 2024, 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, 2025.

Note 8 – Pensions (Continued)**Actuarial Assumptions (Continued)**

Mortality rates for healthy participants were based on the Pub-2010 General Healthy Retiree Amount-Weighted Above-Median Mortality Table (separate tables for males and females) with rates increased by 30% for males and 15% for females, projected generationally with the two dimensional monthly improvement scale MP-2020. For disabled participants, mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree Amount-Weighted Mortality Table (separate tables for males and females) with rates increased by 20% for males and 15% for females, projected generationally with the two-dimensional mortality improvement scale MP-2020.

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, 2024:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. Stocks	34%	5.50%
International stocks	14%	5.50%
U.S. Bonds	28%	2.25%
Private Markets	12%	6.65%
Short-term investments	12%	0.50%

*As of June 30, 2024, 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, 2024, calculated using the discount rate of 7.25%, 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	<u>\$ 1,742,317</u>	<u>\$ 1,101,800</u>	<u>\$ 539,876</u>

Note 8 – Pensions (Continued)**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 Annual Comprehensive Fiscal Report (ACFR) available on the PER's website at www.nvpers.org under Quick Links – Publications.

Note 9 - Other Post Employment Retirement Benefits (OPEB)

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

Plan Description

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

Funding Policy

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

The District's actuarial calculation did not result in a net OPEB obligation as of June 30, 2025. 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, 2025 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, 2025.

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

The District entered into several agreements for various projects through Federal grants. The costs that have been committed by the District are approximately \$1,423,838 of which the District has expended approximately \$450,060.

Required Supplementary Information
June 30, 2025
Carson Water Subconservancy District

Draft

Carson Water Subconservancy District

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

Year Ended June 30, 2025

(with Comparative Actual Amounts for Year Ended June 30, 2024)

	2025				2024
	Budgeted Amounts		Actual	Variance	Actual (Memorandum Only)
	Original	Final			
Revenue					
Intergovernmental revenue					
Ad valorem taxes	\$ 1,948,185	\$ 1,948,183	\$ 1,957,970	\$ 9,787	\$ 1,795,973
Grants	128,240	548,006	319,418	(228,588)	902,888
County project revenue	21,208	21,208	-	(21,208)	-
Total intergovernmental revenue	2,097,633	2,517,397	2,277,388	(240,009)	2,698,861
Miscellaneous					
Contributions	14,335	14,335	35,543	21,208	32,726
Net investment income	21,376	27,867	52,916	25,049	44,143
Water lease	60,880	60,880	68,171	7,291	59,853
Miscellaneous	6,500	6,500	205	(6,295)	9,682
Total miscellaneous revenue	103,091	109,582	156,835	47,253	146,404
Total revenue	2,200,724	2,626,979	2,434,223	(192,756)	2,845,265
Expenditures					
Current					
General government					
Salaries	548,400	548,400	580,299	(31,899)	501,381
Benefits	242,030	242,030	258,495	(16,465)	210,663
Service and supplies	1,473,062	3,522,872	1,081,293	2,441,579	1,449,875
Debt service					
Principal	225,202	225,202	225,202	-	216,414
Interest	24,798	24,798	24,798	-	33,586
Capital outlay	7,000	7,000	-	7,000	3,367
Total expenditures	2,520,492	4,570,302	2,170,087	2,400,215	2,415,286
Other Financing Sources (Uses)					
Transfers from other funds	83,350	1,595,550	34,857	(1,560,693)	-
Transfers to other funds	(272,000)	(272,000)	(250,001)	21,999	(165,000)
Total other financing sources (uses)	(188,650)	1,323,550	(215,144)	(1,538,694)	(165,000)
Excess (Deficiency) of Revenue Over (Under) Expenditures	(508,418)	(619,773)	48,992	668,765	264,979
Fund Balance, Beginning of Year	560,061	560,061	898,331	338,270	633,352
Fund Balance, End of Year	\$ 51,643	\$ (59,712)	\$ 947,323	\$ 1,007,035	\$ 898,331

Carson Water Subconservancy District

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

Year Ended June 30, 2025

(with Comparative Actual Amounts for Year Ended June 30, 2024)

	Floodplain			
	2025			2024
	Final Budget	Actual	Variance	Actual (Memorandum Only)
Revenue				
Miscellaneous				
Investment income	\$ 6,303	\$ 16,939	\$ 10,636	\$ 20,466
Miscellaneous	-	7,667	7,667	-
Total miscellaneous revenue	6,303	24,606	18,303	20,466
Expenditures				
Current				
General government				
Services and supplies	-	-	-	157,693
Other Financing Sources				
Transfers from other funds	122,000	100,000	(22,000)	90,000
Transfers to other funds	(280,550)	(34,856)	245,694	-
Total transfers	(158,550)	65,144	223,694	90,000
Excess (Deficiency) of Revenue Over (Under) Expenditures	(152,247)	89,750	241,997	(47,227)
Fund Balance, Beginning of Year	23,527	329,236	305,709	376,463
Fund Balance, End of Year	\$ (128,720)	\$ 418,986	\$ 547,706	\$ 329,236

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

	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.00600%	0.00681%	0.00581%	0.00574%	0.00550%
Proportionate share of the net pension liability	\$ 1,101,800	\$ 1,166,297	\$ 1,086,365	\$ 543,248	\$ 785,467
Covered payroll	\$ 514,094	\$ 524,806	\$ 430,605	\$ 412,134	\$ 392,591
Proportionate share of the net pension liability as a percentage of its covered payroll	214.32%	222.23%	252.29%	131.81%	200.07%
Plan fiduciary net position as a percentage of the total pension liability	78.11%	76.16%	75.12%	86.51%	77.04%
	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.00555%	0.00569%	0.00585%	0.00551%	0.00537%
Proportionate share of the net pension liability	\$ 763,898	\$ 766,760	\$ 778,457	\$ 741,110	\$ 614,923
Covered payroll	\$ 381,586	\$ 376,885	\$ 376,689	\$ 275,660	\$ 268,404
Proportionate share of the net pension liability as a percentage of its covered payroll	200.19%	203.45%	206.66%	268.85%	229.10%
Plan fiduciary net position as a percentage of the total pension liability	76.46%	75.24%	74.40%	72.20%	75.10%

Carson Water Subconservancy District
Schedule of Contributions
Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 96,658	\$ 86,232	\$ 78,847	\$ 63,873	\$ 60,057
Contributions in relation to the contractually required contribution	\$ (96,658)	\$ (86,232)	\$ (78,847)	\$ (63,873)	\$ (60,057)
District's covered payroll	\$ 870,662	\$ 514,094	\$ 524,806	\$ 430,605	\$ 412,134
Contributions as a percentage of covered payroll	11.10%	16.77%	15.02%	14.83%	14.57%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 57,359	\$ 53,422	\$ 52,745	\$ 52,736	\$ 38,593
Contributions in relation to the contractually required contribution	\$ (57,359)	\$ (53,422)	\$ (52,745)	\$ (86,250)	\$ (77,185)
District's covered payroll	\$ 392,591	\$ 381,586	\$ 376,885	\$ 376,689	\$ 275,660
Contributions as a percentage of covered payroll	14.61%	14.00%	13.99%	14.00%	14.00%

Supplementary Information
June 30, 2025
Carson Water Subconservancy District

Draft

Carson Water Subconservancy District

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

Year Ended June 30, 2025

(with Comparative Actual Amounts for Year Ended June 30, 2024)

	Acquisition/Construction Fund		
	2025		
	Final Budget	Actual	Variance
Revenue			
Miscellaneous			
Investment income	\$ 43,952	\$ 65,488	\$ 21,536
Expenditures			
Current			
General government			
Services and supplies	-	-	-
Total expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers from other funds	150,000	150,000	-
Transfers to other funds	(1,315,000)	-	1,315,000
Total transfers	(1,165,000)	150,000	1,315,000
Excess (Deficiency) of Revenue Over (Under) Expenditures	(1,121,048)	215,488	1,336,536
Fund Balance, Beginning of Year	101,990	1,276,846	1,174,856
Fund Balance, End of Year	\$ (1,019,058)	\$ 1,492,334	\$ 2,511,392

Compliance Section

June 30, 2025

Carson Water Subconservancy District

Draft

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated DATED.

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, and therefore, material weakness or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2025-01 that we consider to be a significant deficiency.

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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Casey Nalon

Carson City, Nevada

DATE

Draft

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCY

2025-01 Financial Reporting

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. One of the key components of an effective system of internal control over financial reporting is having the capability to prepare full disclosure financial statements in accordance with generally accepted accounting principles (GAAP).

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

Condition: As auditors, we assisted in the preparation of the financial statements including recording entries to convert the fund financial statements to government wide financial statements. Management and staff of the Board do not have the experience to prepare full disclosure financial statements in accordance with generally accepted accounting principles.

Cause: Procedures have not been implemented to ensure that standards are identified and implemented in a timely manner, to enable the Board to prepare full disclosure financial statements in accordance with generally accepted accounting principles.

Recommendation: We recommend the Board implement procedures to identify new standards and to provide training in implementation to enable the preparation of governmental full disclosure financial statements in accordance with generally accepted accounting principles.

Views of responsible officials and planned corrective actions:

The Board agrees with this finding and has accepted the risk relative to having the auditors assist in the preparation of financial statements.

2024-01: Financial Reporting – Material Weakness

Finding Summary: As auditors, we assisted in the preparation of financial statements including implementing accounting standards promulgated by the Government Accounting Standards Board, including GASB No. 75, *Accounting and Financial Reporting for Pensions*. Management and staff do not have the experience to prepare full disclosure financial statements in accordance with generally accepted accounting principles.

Current Status: The District engaged a bookkeeper to assist with financial reporting adjustments necessary for compliance.

Draft

Casey Neilson, Inc.
Accountants and Advisors

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

In connection with our audit of the financial statements of the Carson Water Subconservancy District (District) as of and for the year ended June 30, 2025, 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, 2025

Current Year Recommendations

No material weaknesses or significant deficiencies were 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 Neilson

Reno, Nevada

DATE

AGENDA ITEM #13

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #13 – For Possible Action: Approval of Scoring System for the First Round of Applicants for the General Manager Position

DISCUSSION: Attached is a draft scoring system for evaluating first-round applicants for the General Manager position. This system is intended to help the Administrative Committee assess the various applications consistently. Also attached is a proposed scoring system for evaluating essay questions.

It has come to our attention that the job announcement listed only the third essay question as required. However, it was the Board's intent that all three essay questions be mandatory. Although all applicants who have submitted materials to date have responded to all three essays, there is some concern about whether essays one and two should be included in the scoring calculation.

Please review the attached scoring systems and provide any comments, feedback, or suggested revisions—particularly regarding the evaluation of the essay questions.

For your information, below are the essay questions.

1. Water planning often involves diverse stakeholders, including local governments, utilities, agricultural groups, environmental advocates, and the public. Provide an example from your experience (or a detailed approach you would take) to build consensus among stakeholders with conflicting priorities. How would you ensure transparency, fairness, and effective decision-making in this process? Please submit your response as an attachment to your application. Essay question responses are limited to two pages. Applicants must submit genuine responses. Artificial Intelligence created and/or false narratives will result in disqualification for the position.
2. Provide a detailed description of a water resource-related project that you worked on. Describe your role, the goals of the project, challenges you encountered, and steps you took to overcome challenges. Detail the outcome of the project and the overall success (or failure) of the project and highlight the keys to that outcome. Please submit your response as an attachment to your application. Essay question responses are limited to two pages. Applicants must submit genuine responses. Artificial Intelligence created and/or false narratives will result in disqualification for the position.

3. As General Manager, you will oversee staff, budgets, and regulatory compliance while maintaining accountability to a governing board and the public. What specific strategies would you use to ensure organizational effectiveness, financial stewardship, and public trust in the agency's work? Please submit your response as an attachment to your application. Essay question responses are limited to two pages. Applicants must submit genuine responses. Artificial Intelligence created and/or false narratives will result in disqualification for the position.

STAFF RECOMMENDATION: Approve the scoring system for the first round of applicants for the General Manager position as presented or amended by the Board.

Draft Scoring Spreadsheet

Applicant Name:

	Scale	Name 1 Score	Name 2 Score	Name 3 Score	Name 4 Score	Name 5 Score	Name 6 Score
Application Completeness	1 - 5						
Open Meeting Law	1 - 3						
Budgeting Experience	1 - 5						
Water Law	1 - 5						
Government Lobbying	1 - 3						
Education Background	1 - 5						
Grant Experience	1 - 5						
Work Experience	1 - 5						
Regional Water Supply Experience	1 - 5						
Worked for a Board	1 - 5						
Working with County Staff / Stakeholders	1 - 5						
Worked with General Public	1 - 3						
Supervisory Experience	1 - 5						
Essay Question 3	1 - 5						
Total Score		14-64					

Essay Question 1	1 - 2						
Essay Question 2	1 - 2						

**1. Stakeholder Consensus Essay (Transparency, Fairness, Decision-Making) –
Total: 20 points**

Score	Criteria
20 pts	Demonstrates a comprehensive, real or clearly plausible example involving diverse stakeholders. Shows exceptional understanding of consensus-building, transparency, and fairness . Provides specific, logical steps for conflict resolution and equitable decision-making. Writing is insightful, sophisticated, and error-free .
16 pts	Example or approach is clear and realistic , with well-developed methods for stakeholder engagement. Addresses transparency and fairness thoughtfully. Organization is strong, with few mechanical errors.
12 pts	Addresses the prompt and includes a stakeholder scenario but lacks depth or specificity . Efforts toward fairness and decision-making are generalized . Writing is organized but occasionally repetitive or imprecise.
8 pts	Example is unclear, incomplete, or not directly related to the prompt. Minimal understanding of consensus-building or equity. Frequent grammar and organization issues.
4 pts	Essay fails to show understanding of stakeholder engagement. Little or no connection to transparency, fairness, or decision-making. Writing is disorganized and marred by serious grammatical errors.

Essay Score: _____

Application Score:

Essay Score 4	1
Essay Score 8	2
Essay Score 12	3
Essay Score 16	4
Essay Score 20	5

2. Water Resource Project Essay (Role, Challenges, Outcomes) - Total: 20 points

Score	Criteria
20 pts	Project is clearly defined from start to finish , including applicant's specific role, goals, challenges, and resolutions . Demonstrates deep reflection on the project's outcome (success or failure) and its broader implications. Writing is clear, well-structured, and technically accurate.
16 pts	Well-detailed project with clear explanation of responsibilities and results . Challenges and outcomes are discussed but not fully analyzed. Writing is well-organized and largely free of errors.
12 pts	Project is described adequately but lacks depth or cohesion . Applicant's role or challenges are only briefly covered. Some mechanical or structural weaknesses.
8 pts	Essay addresses the project only superficially; unclear or inconsistent description of role or results. Little to no reflection or analysis. Frequent grammar or clarity issues.
4 pts	Project description is confusing, irrelevant, or fabricated . No clear goals, methods, or results. Writing is disorganized and difficult to follow.

Essay Score: _____

Application Score:

Essay Score 4	1
Essay Score 8	2
Essay Score 12	3
Essay Score 16	4
Essay Score 20	5

3. General Manager Strategies Essay (Leadership, Stewardship, Trust) - Total: 20 points

Score	Criteria
20 pts	Demonstrates comprehensive understanding of executive leadership . Provides specific, actionable strategies for organizational effectiveness, financial integrity, and public trust. Essay is insightful, realistic, and forward-thinking , with excellent organization and mechanics.
16 pts	Presents clear, well-reasoned strategies for management and accountability. Addresses all three focus areas (effectiveness, finances, trust). Writing is logical, organized, and mostly error-free.
12 pts	Discusses leadership or management principles in general terms . May omit or lightly touch one key area (e.g., trust or financial stewardship). Writing adequate but lacks precision or impact.
8 pts	Strategies are vague, impractical, or incomplete . Weak connection to prompt. Limited evidence of management insight. Mechanical or organizational issues present.
4 pts	Essay fails to address leadership, budgeting, or accountability. Ideas are undeveloped or inconsistent. Writing is disorganized, error-filled, or lacks credibility.

Essay Score: _____

Application Score:

Essay Score 4	1
Essay Score 8	2
Essay Score 12	3
Essay Score 16	4
Essay Score 20	5

AGENDA ITEM #14

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors

FROM: Edwin James

DATE: November 19, 2025

SUBJECT: Agenda Item #14 – For Discussion Only: Flood Awareness Update

DISCUSSION: Staff will give an update on Flood Awareness.

STAFF RECOMMENDATION: Receive and file.

STAFF REPORTS

CARSON WATER SUBCONSERVANCY DISTRICT

TO: Board of Directors
FROM: Edwin James
DATE: November 19, 2025
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 of October 15, 2025:

- 10/16 Lindsay demonstrated the Floodplain Model to Carson Valley Middle School students at River Wranglers outreach event
- 10/16 Brenda attended AWE+ 2025 Collaborative event at the Desert Research Institute (DRI) in Reno: Wildfire & Beyond – Building an Adaptable & Resilient World
- 10/17 Ed met with Churchill County officials to discuss current projects
- 10/17 Brenda & Debbie met w/Tom Dallaire to prepare for upcoming joint presentation at American Planners Association (APA) conference
- 10/20 Ed participated in UNR Extension panel interviews for Ag/Water Specialist
- 10/20 Debbie & Lindsay attended Nevada Flood Awareness Communications Team (FACT) meeting
- 10/21 Ed & Lindsay met with contractor re: N. Dayton BCA project
- 10/21 Ed gave a presentation on CWSD to Douglas County Leadership Group
- 10/21 Debbie attended DCNR FAW meeting to review Flood Awareness Video Script
- 10/21 Debbie attended Carson City High Water Mark Working Group meeting
- 10/22 Ed participated in UNR Extension panel interviews for Ag/Water Specialist
- 10/22 Brenda attended NDEP GFO (Grant Funding Opportunity) Implementation Proposal Webinar
- 10/22 Brenda & Kelly met with DVCD Staff to discuss NDEP Ag grants
- 10/22 Brenda, Debbie, Lindsay & Kelly hosted CRC Floodplain Management Working Group meeting
- 10/22 Lindsay & Kelly attended USACE NV Flood Education with Innovative Tech Project meeting
- 10/23 Brenda & Debbie demonstrated the Floodplain Model and gave a presentation with Tom Dallaire on the Carson River Watershed Floodplain Management Plan at the 2025 Nevada APA Conference
- 10/23 Ed gave a presentation on the 30-Year Regional Drought & Water Sustainability Plan at the 2025 US CID (Committee on Irrigation & Drainage) Conference in Reno
- 10/23 Brenda met with NDEP Staff re: Model My Watershed Tool
- 10/23 Lindsay attended NWS (National Weather Service) Atmospheric River Briefing
- 10/24 Ed & Lindsay gave a presentation on the 30-Year Regional Drought & Water Sustainability Plan at the 2025 Nevada APA Conference in Minden

10/24 Ed attended NWRA Financial Committee meeting

10/25 Brenda & Kelly demonstrated the Enviroscape Model at Carson City Volunteer Recognition Event

10/27 Ed met with NOAA (National Oceanic & Atmospheric Administration) Staff to discuss East Fork Carson River near Markleeville Flood Stage

10/27 Debbie attended Floodplain Managers Association (FMA) Board meeting

10/27 Ed met with contractor and Carson City Staff at Mexican Dam Portage Site

10/28 Lindsay demonstrated the Enviroscape Model to Riverview Elementary School students at River Wranglers educational outreach event at Dayton State Park

10/28 Lindsay attended NWRA Board of Trustees meeting

10/28 Debbie was interviewed about the Watershed by a University of Oregon Student

10/29 Ed, Brenda & Kelly attended NDEP GFO Watershed-Based Plan Proposals Webinar

10/29 Lindsay attended Webinar “Trusted messengers: Building Relationships (and Power) with Creators and Influencers”

10/29 Ed & Lindsay met with Lumos, JE Fuller & Lyon County Staff to discuss the N. Dayton Valley Project

10/29 Debbie demonstrated the Enviroscape Model to Riverview Elementary School students at River Wranglers educational outreach event at Dayton State Park

10/30 Lindsay & Kelly demonstrated the Floodplain Model at Boo-nanza event at Mills Park

11/3 Debbie attended USACE NV Alluvial Fan Delineations, Phase II: Washoe County, NV meeting

11/4 Ed & Debbie participated in the Silver Springs ADMP (Area Drainage Master Plan) Public Meeting

11/4 Debbie & Kelly attended Flood Risk Communication Planning meeting

11/5 Debbie attended USACE NV Flood Education with Innovative Tech Project meeting

11/5 Kelly attended NAISMA Field Trip in Carson Valley

11/5 Ed & Brenda met with NDEP Non-Point Source Staff to discuss Management Plan Guidance

11/7 Debbie & Kelly demonstrated the Flood Model at River Wranglers outreach event for Carson Montessori School students at the Boys & Girls Club in Carson City

11/10 Brenda & Kelly met onsite with owner at Break-A-Heart Ranch to discuss Regen Ag 319 Grant

11/12 Ed attended CTP Information Exchange: NWS Flood Inundation Mapping Services meeting

11/12 Debbie attended ASFPM Co-Chair Committee meeting

11/12 Brenda & Kelly attended Carson River Master Plan meeting

11/13 Debbie & Kelly demonstrated the Floodplain Model at River Wranglers Lyon County FAW event

11/14 Brenda & Kelly participated in NDEP Carson River Water Quality Sampling Field Work

11/18 Brenda & Kelly attended Carson River Master Plan meeting

11/19 Debbie & Lindsay attended USACE NV Flood Education with Innovative Tech Project meeting

STAFF RECOMMENDATION: Receive and file.

CORRESPONDENCE

Rotary Club of Carson City awards Eagle Valley teacher \$5K grant for water monitoring station



Eagle Valley Middle School Science and STEM Teacher Amy Riddle celebrates with a giant check.

Credit: [Carson City School District](#)

The Carson City School District, on behalf of the [Rotary Club of Carson City](#), is pleased to announce Ms. Amy Riddle, Science and STEM teacher at Eagle Valley Middle School as the winner of a \$5,000 Grant. The grant will fund a student-led citizen science initiative that will establish a permanent water quality monitoring station on the Carson River, adjacent to Eagle Valley Middle School.

The purpose of the Rotary Grant is to provide funding for a school, department or teacher(s) to implement an innovative, classroom-based project that meets the following criteria.

1. Aligned to specific [Nevada Academic Content Standards](#) (NVACS) and
2. Aligned to specific strategies within [Empower Carson City, 20227](#), the district's strategic plan

Project F.L.O.W. (Future Leaders Observing Water), the water quality monitoring station initiative, is designed to connect students with authentic science experiences that extend learning beyond the classroom. More than 900 students in grades 6-8 at the school will engage through science classes, with extended leadership opportunities for members of the Green Biz Kidz Club. Additionally, with the Rotary funding, students will be able to build civic responsibility for their local watershed with the specialized tools and technology required for consistent, long-term monitoring.



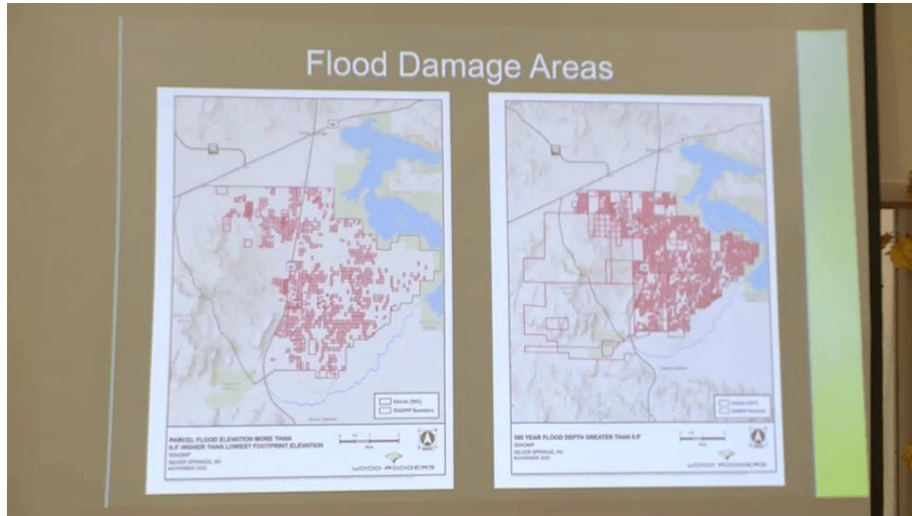
Eagle Valley Middle School Science and STEM Teacher Amy Riddle receives a check from Rotary.

More than half a dozen applications from educators were received for the competitive grant. The Rotary Club of Carson City awards the annual grant as part of its commitment to supporting and recognizing educational achievement. The club also funds college scholarships and other educational opportunities for local young people. To learn more about the Rotary Club of Carson City and its education and community projects visit carsonrotary.org.

Lyon County seeks public input on South Silver Springs Area Drainage Master Plan

by [Sophie Lincoln](#) Tue, November 4, 2025 at 11:09 PM

WATCH BROADCAST HERE: [Mynews4.com](https://www.mynews4.com)



Lyon County is seeking public input on its South Silver Springs Area Drainage Master Plan to address flooding concerns.

SILVER SPRINGS, Nev. — Silver Springs residents were able to hear about a new Drainage Master Plan that aims to address flooding concerns in their community at a public workshop Tuesday.

The Silver Springs community could be getting some much-needed drainage improvements in the coming years as Lyon County works on a new plan to address flooding hazards there.

"This is a FEMA-funded project, so we have grant funding to analyze the flooding issues in Silver Springs and see where there are issues, where things could be better and then come up with proposed projects for mitigating the flood damage that would be expected in Silver Springs over the next 30, 50 years," Project Engineer for Wood Rodgers, the consulting firm working on this study, James Springgate said.

Already, the Wood Rodgers team has identified a number of hot spots for flooding, including near Spruce Drive and at the U.S. 95 and Ramsey Weeks cutoff.

"Until counties know where it floods, they can't really make a plan to mitigate those floods, and our hope is that by mapping them before they build things, they can go ahead and reduce flooding by keeping those channels open," Water Resource Specialist at the Carson Water Subconservancy Debbie Neddenriep said.

Potential solutions to mitigate flood risks in these areas could include expanding the capacity of existing culverts, detention ponds and other drainage infrastructure improvements. But while the study is funded through the Federal Emergency Management Agency (FEMA), that funding does not extend to future improvement projects such as these.

"To build what we call regional solutions, things that would improve the drainage across the highways and for many in the community, it costs \$40 million. And now, BRIC, which is Building Resilient Infrastructure for Communities, is suspended," Neddenriep said.

Douglas County is facing a similar issue due to the lapse in federal funding, recently considering charging its residents a utility fee to fund flooding infrastructure.

For Silver Springs, any potential improvement projects are still several years down the road. In the meantime, residents are encouraged to purchase flood insurance.