El Dorado Irrigation District

AGENDA
REGULAR MEETING OF THE BOARD OF DIRECTORS

District Board Room, 2890 Mosquito Road, Placerville, California
June 27, 2022 — 9:00 A.M.

Board of Directors

Lori Anzini—Division 4
President

Brian K. Veerkamp—Division 3
Vice President

George Osborne—Division 1
Director

Pat Dwyer—Division 2
Director

Alan Day—Division 5
Director

Executive Staff

Jim Abercrombie
General Manager

Brian D. Poulsen, Jr.
General Counsel

Jennifer Sullivan
Clerk to the Board

Jesse Saich
Communications

Brian Mueller
Engineering

Jamie Bandy
Finance

Jose Perez
Human Resources

Tim Ranstrom
Information Technology

Dan Corcoran
Operations

PUBLIC COMMENT: Anyone wishing to comment about items not on the Agenda may do so during the public comment period. Those wishing to comment about items on the Agenda may do so when that item is heard and when the Board calls for public comment. Public comments are limited to five minutes per person.

PUBLIC RECORDS DISTRIBUTED LESS THAN 72 HOURS BEFORE A MEETING: Any writing that is a public record and is distributed to all or a majority of the Board of Directors less than 72 hours before a meeting shall be available for immediate public inspection in the office of the Clerk to the Board at the address shown above. Public records distributed during the meeting shall be made available at the meeting.

AMERICANS WITH DISABILITIES ACT: In accordance with the Americans with Disabilities Act (ADA) and California law, it is the policy of El Dorado Irrigation District to offer its public programs, services, and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation for this meeting, please contact the EID ADA coordinator at 530-642-4045 or email at adacoordinator@eid.org at least 72 hours prior to the meeting. Advance notification within this guideline will enable the District to make reasonable accommodations to ensure accessibility.

District Board Meetings are open to in-person attendance by the public and conducted virtually. For in-person participation, individuals must comply with all current Centers for Disease Control COVID-19 prevention guidelines and state and local guidelines that are in place at the time of the meeting. The public may participate in the District's Board meeting by teleconference or web conference via the instructions provided below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

The meeting materials will be available for download from the District's website at www.eid.org. Video recordings of archived Board meetings can be found at the District's YouTube channel at www.EID.org/YouTube where they are retained in compliance with the District's retention schedule.

PUBLIC PARTICIPATION INSTRUCTIONS

Instructions to join the Board Meeting by telephone only

No accompanying computer or mobile device required. This option will allow participants to listen to Board meeting audio and address the Board during public comment periods by pressing *9 on the telephone keypad.

Dial ***1.669.900.6833*** and enter Meeting ID ***945 6360 8941*** when prompted.

Instructions to join the Board Meeting from your computer or mobile device

Click the following join link or copy and paste into your browser https://zoom.us/j/94563608941.

If the device being used ***is*** equipped with a microphone and speaker, participants may view the presentation live and listen to Board meeting audio. You may address the Board during public comment periods by clicking on the "raise a hand" button.

If the device being used ***is not*** equipped with a microphone, participants may view the presentation live and listen to Board meeting audio using the link above. Participants may address the Board during public comment periods by using the call in instructions above and pressing *9 on the telephone keypad.

CALL TO ORDER

Roll Call
Pledge of Allegiance
Moment of Silence

ADOPT AGENDA

COMMUNICATIONS

General Manager's Employee Recognition

PUBLIC COMMENT

COMMUNICATIONS

General Manager

Brief reports on District activities or items of interest to the public, including activities or developments that occur after the agenda is posted.

Clerk to the Board

Board of Directors

Brief reports on community activities, meetings, conferences and seminars attended by the Directors of interest to the District and the public.

APPROVE CONSENT CALENDAR

Action on items pulled from the Consent Calendar

CONSENT CALENDAR

1. **Clerk to the Board (Sullivan)**
   Consider approving the minutes of the June 13, 2022 regular meeting of the Board of Directors.

   Option 1: Approve as submitted.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

2. **Office of the General Manager (Abercrombie)**
   Consider ratifying Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.

   Option 1: Ratify Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

3. **Office of the General Manager (Abercrombie)**
   Consider ratifying Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

   Option 1: Ratify Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

4. **Engineering**
   Consider authorizing additional funding for the No Name Creek Diversion Gauging Project in the amount of $76,000 for capitalized labor and $15,000 for material purchase for a total funding request of $91,000 for the No Name Creek Diversion Gauging Project, Project No. 20017.01.

   Option 1: Authorize additional funding for the No Name Creek Diversion Gauging Project in the amount of $76,000 for capitalized labor and $15,000 for material purchase for a total funding request of $91,000 for the No Name Creek Diversion Gauging Project, Project No. 20017.01.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

5. **Engineering (Brink)**
   Consider awarding a contract to Webster Environmental Associates, Inc. in the not-to-exceed amount of $137,000 for an odor evaluation at the Deer Creek Wastewater Treatment Plant.

   Option 1: Award a contract to Webster Environmental Associates, Inc. in the not-to-exceed amount of $137,000 for an odor evaluation at the Deer Creek Wastewater Treatment Plant.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

6. **Clerk to the Board (Sullivan)**
   Consider adopting a resolution requesting the County of Sacramento Elections Department to hold a Consolidated District Election on Tuesday, November 8, 2022.

   Option 1: Adopt a resolution requesting the County of Sacramento Elections Department to hold a Consolidated District Election on Tuesday, November 8, 2022.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

END OF CONSENT CALENDAR

PUBLIC HEARING

7. **Engineering (Graham)**
   Consider adopting the 2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System.

   Option 1: Adopt the 2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

INFORMATION ITEMS

8. **Operations (Corcoran)**
   Status update on 2022 water supplies.

   Recommended Action: None – Information only.

ACTION ITEMS

9. **Finance (Pasquarello)**
   Consider ratifying EID General Warrant Registers for the periods ending May 31 and June 7, 2022, and Employee Expense Reimbursements for these periods.

   Option 1: Ratify the EID General Warrant Registers and Employee Expense Reimbursements as submitted.
   Option 2: Take other action as directed by the Board.
   Option 3: Take no action.

   Recommended Action: Option 1.

10. Finance (Pasquarello)

Consider receiving and filing the 2021 annual audit and 2021 report on applying agreed-upon procedures related to the appropriations limit.

Option 1: Receive and file the 2021 annual audit and 2021 report on applying agreed-upon procedures related to the appropriations limit.
Option 2: Take other action as directed by the Board.
Option 3: Take no action.

Recommended Action: Option 1.

11. Engineering (Delongchamp)

Consider approving a contract amendment to WaterWorks Engineers, LLC in the not-to-exceed amount of $35,000 for additional engineering services, and authorize additional funding of $358,000 for capitalized labor for a total funding request of $393,000 associated with the Camino Safety Project, Project No. 19008.01.

Option 1: Approve a contract amendment to WaterWorks Engineers, LLC in the not-to-exceed amount of $35,000 for additional engineering services, and authorize additional funding of $358,000 for capitalized labor for a total funding request of $393,000 associated with the Camino Safety Project, Project No. 19008.01.
Option 2: Take other action as directed by the Board.
Option 3: Take no action.

Recommended Action: Option 1.

12. Engineering (Money)

Consider awarding a contract to Royal Electric Company in the not-to-exceed amount of $409,409.01 for construction of the Headquarters Backup Power Modifications Project, and authorize additional funding of $41,000 in project contingency for a total funding request of $450,409 for the Headquarters Backup Power Modifications Project, Project No. 21042.

Option 1: Award a contract to Royal Electric Company in the not-to-exceed amount of $409,409.01 for construction of the Headquarters Backup Power Modifications Project, and authorize additional funding of $41,000 in project contingency for a total funding request of $450,409 for the Headquarters Backup Power Modifications Project, Project No. 21042.
Option 2: Take other action as directed by the Board.
Option 3: Take no action.

Recommended Action: Option 1.

13. Finance (Deakyne /Royal)

Consider approving a contract change order to Hunt & Sons, Inc. in the not-to-exceed amount of $200,000 for cardlock and bulk fuel purchases to support District operations.

Option 1: Approve a contract change order to Hunt & Sons, Inc. in the not-to-exceed amount of $200,000 for cardlock and bulk fuel purchases to support District operations.
Option 2: Take other action as directed by the Board.
Option 3: Take no action.

Recommended Action: Option 1.

REVIEW OF ASSIGNMENTS

ADJOURNMENT

TENTATIVELY SCHEDULED ITEMS FOR FUTURE MEETINGS

Engineering

- Flume 45 Abutment construction contract, Action, July 25 (Mutschler)
- Cost share agreement amendment with El Dorado County for preparation of an Environmental Impact Report for the Texas Hill Reservoir Parcel Rezones and General Plan Amendment, Consent, July 25 (Deason/Mueller)
- Capital Improvement Plan funding requests: Mother Lode Force Main Phase 3, Consent, July 25
- Hydro Lumber Rack purchase and installation, Consent, July 25 (Mutschler)

Finance

- Annual Tax Roll submission 2022/2023, Consent, July 25 (Downey)
- Second Quarter 2022 Investment Report, Consent, July 25 (Pasquarello)

Human Resources

- Updated public pay schedules, Consent, July 25 (Calvert/Perez)

Information Technology

- Capital Improvement Plan funding requests: Network perimeter security upgrades, Consent, July 25
- Hansen upgrade project change order, Action, July 25 (Sundaram)
- Virtualization software maintenance renewal, Consent, July 25 (Proctor)

Office of the General Manager

- Key Performance Indicators presentation, Information, July 25 (Abercrombie)

Operations

- Water supply update, Information, July 25 (Corcoran)
- Outingdale water hauling contract, Consent, July 25 (Mikkola)
- Folsom Raw Water Pump Station electrical service contract, Consent, July 25 (Leanos/Gibson)

El Dorado Irrigation District

MINUTES
REGULAR MEETING OF THE BOARD OF DIRECTORS

District Board Room, 2890 Mosquito Road, Placerville, California
June 13, 2022 — 9:00 A.M.

Board of Directors

Lori Anzini—Division 4
President

Brian K. Veerkamp—Division 3
Vice President

George Osborne—Division 1
Director

Pat Dwyer—Division 2
Director

Alan Day—Division 5
Director

Executive Staff

Jim Abercrombie
General Manager

Brian D. Poulsen, Jr.
General Counsel

Jennifer Sullivan
Clerk to the Board

Jesse Saich
Communications

Brian Mueller
Engineering

Jamie Bandy
Finance

Jose Perez
Human Resources

Tim Ranstrom
Information Technology

Dan Corcoran
Operations

PUBLIC COMMENT: Anyone wishing to comment about items not on the Agenda may do so during the public comment period. Those wishing to comment about items on the Agenda may do so when that item is heard and when the Board calls for public comment. Public comments are limited to five minutes per person.

PUBLIC RECORDS DISTRIBUTED LESS THAN 72 HOURS BEFORE A MEETING: Any writing that is a public record and is distributed to all or a majority of the Board of Directors less than 72 hours before a meeting shall be available for immediate public inspection in the office of the Clerk to the Board at the address shown above. Public records distributed during the meeting shall be made available at the meeting.

AMERICANS WITH DISABILITIES ACT: In accordance with the Americans with Disabilities Act (ADA) and California law, it is the policy of El Dorado Irrigation District to offer its public programs, services, and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation for this meeting, please contact the EID ADA coordinator at 530-642-4045 or email at adacoordinator@eid.org at least 72 hours prior to the meeting. Advance notification within this guideline will enable the District to make reasonable accommodations to ensure accessibility.

District Board Meetings are open to in-person attendance by the public and conducted virtually. For in-person participation, individuals must comply with all current Centers for Disease Control COVID-19 prevention guidelines and state and local guidelines that are in place at the time of the meeting. The public may participate in the District's Board meeting by teleconference or web conference via the instructions provided below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

The meeting materials will be available for download from the District's website at www.eid.org. Video recordings of archived Board meetings can be found at the District's YouTube channel at www.EID.org/YouTube where they are retained in compliance with the District's retention schedule.

PUBLIC PARTICIPATION INSTRUCTIONS

Instructions to join the Board Meeting by telephone only

No accompanying computer or mobile device required. This option will allow participants to listen to Board meeting audio and address the Board during public comment periods by pressing *9 on the telephone keypad.

Dial ***1.669.900.6833*** and enter Meeting ID ***945 6360 8941*** when prompted.

Instructions to join the Board Meeting from your computer or mobile device

Click the following join link or copy and paste into your browser https://zoom.us/j/94563608941.

If the device being used ***is*** equipped with a microphone and speaker, participants may view the presentation live and listen to Board meeting audio. You may address the Board during public comment periods by clicking on the "raise a hand" button.

If the device being used ***is not*** equipped with a microphone, participants may view the presentation live and listen to Board meeting audio using the link above. Participants may address the Board during public comment periods by using the call in instructions above and pressing *9 on the telephone keypad.

CALL TO ORDER

President Anzini called the meeting to order at 9:00 A.M.

Roll Call
Board

Present: Directors Osborne, Dwyer, Veerkamp, Anzini and Day

Staff

Present: General Manager Abercrombie, Senior Deputy General Counsel Leeper and Board Clerk Sullivan

Absent: General Counsel Poulsen

Pledge of Allegiance and Moment of Silence

Director Osborne led the Pledge of Allegiance.

ADOPT AGENDA

ACTION: Agenda was adopted.

MOTION PASSED

Ayes: Directors Day, Dwyer, Osborne, Veerkamp and Anzini

COMMUNICATIONS

Awards and Recognitions

General Manager Abercrombie recognized EID staff member Chris Soule.

PUBLIC COMMENT

None

COMMUNICATIONS

General Manager

None

Clerk to the Board

None

Board of Directors

Director Osborne reported on his partipcation in a recent Community Economic Development Association of Pollock Pines (CEDAPP) meeting.

Director Veerkamp reported on his partipcation in the El Dorado Local Agency Formation Commission meeting.

Director Anzini reported on her partipcation in the Mountain Counties Water Resources Association (MCWRA) Board meeting. She additionally reported that she would be participating in the upcoming MCWRA California-United Water Conference: Caldor Fire Tour. Director Anzini commented on her attendance at the EID employee appreciation lunch.

APPROVE CONSENT CALENDAR

ACTION: Consent Calendar was approved.

MOTION PASSED
Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

CONSENT CALENDAR

1. **Clerk to the Board (Sullivan)**
   Consider approving the minutes of the May 23, 2022 regular meeting of the Board of Directors.

   ACTION: Option 1: Approved as submitted.

   MOTION PASSED
   Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

2. **Office of the General Manager (Abercrombie)**
   Consider ratifying Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.

   ACTION: Option 1: Ratified Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.

   MOTION PASSED
   Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

3. **Office of the General Manager (Abercrombie)**
   Consider ratifying Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

   ACTION: Option 1: Ratified Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

   MOTION PASSED
   Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

4. **Engineering**
   Consider authorizing additional funding for the Indian Creek Lift Station Upgrade Project, Project No. 18003.01 in the amount of $20,000 for engineering services and $30,000 for capitalized labor; Outingdale Water Intake Replacement Project, Project No. 16048 in the amount of $15,000 for capitalized labor; and Silva Valley and El Dorado Hills Sewerline Project, Project No. 15036.01 in the amount of $25,000 for capitalized labor.

   ACTION: Option 1: Authorized additional funding for the Indian Creek Lift Station Upgrade Project, Project No. 18003.01 in the amount of $20,000 for engineering services and $30,000 for capitalized labor; Outingdale Water Intake Replacement Project, Project No. 16048 in the amount of $15,000 for capitalized labor; and Silva Valley and El Dorado Hills Sewerline Project, Project No. 15036.01 in the amount of $25,000 for capitalized labor.

   MOTION PASSED
   Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

5. **Finance (Deakyne)**
   Consider awarding two contracts to Univar Solutions USA, Inc. in the not-to-exceed amount of $688,723 to supply as-needed liquid sodium hydroxide for water and wastewater treatment and the not-to-exceed amount of $391,093 to supply liquid sodium hypochlorite for wastewater treatment for a period of one year.

   ACTION: Option 1: Awarded two contracts to Univar Solutions USA, Inc. in the not-to-exceed amount of $688,723 to supply as-needed liquid sodium hydroxide for water and wastewater treatment and the not-to-exceed amount of $391,093 to supply liquid sodium hypochlorite for wastewater treatment for a period of one year.

   MOTION PASSED
   Ayes: Directors Osborne, Veerkamp, Dwyer, Anzini and Day

END OF CONSENT CALENDAR

INFORMATION ITEMS

6. **Finance (Bandy)**
   March 31, 2022 Financial Update.

   ACTION: None – Information only.

7. **Operations (Odzakovic)**
   Disinfection Byproduct Management in the Drinking Water System following the Caldor Fire.

   ACTION: None – Information only.

ACTION ITEMS

8. **Finance (Pasquarello)**
   Consider ratifying EID General Warrant Registers for the periods ending May 10, May 17, and May 24, 2022, and Board and Employee Expense Reimbursements for these periods.

   Director Veerkamp recused himself from the deliberations and vote on this Item.

   ACTION: Option 1: Ratified the EID General Warrant Registers, and Board and Employee Expense Reimbursements as submitted

   MOTION PASSED
   Ayes: Directors Osborne, Dwyer, Anzini and Day

9. **Office of the General Counsel (Leeper)**
   Consider approving two 2022 Temporary Water Purchase and Sale Agreements with Westlands Water District; and authorize the General Manager to execute the Agreements and any related documents necessary to complete the transfers.

   ACTION: Option 1: Approved two 2022 Temporary Water Purchase and Sale Agreements with Westlands Water District; and authorized the General Manager to execute the Agreements and any related documents necessary to complete the transfers.

   MOTION PASSED
   Ayes: Directors Dwyer, Veerkamp, Anzini and Day
   Noes: Director Osborne

10. **Operations (Russell)**
    Consider awarding a contract to Morbark LLC in the not-to-exceed amount of $385,499.33 for the purchase of one 2022 Morbark M20R Forestry Track Drum Chipper and authorize funding of $385,499.33 for the Right-of-Way Vegetation Management Program Project, Project No. 22026.

    ACTION: Option 1: Awarded a contract to Morbark LLC in the not-to-exceed amount of $385,499.33 for the purchase of one 2022 Morbark M20R Forestry Track Drum Chipper and authorized funding of $385,499.33 for the Right-of-Way Vegetation Management Program Project, Project No. 22026.

    MOTION PASSED
    Ayes: Directors Osborne, Day, Dwyer, Veerkamp and Anzini

REVIEW OF ASSIGNMENTS

None

ADJOURNMENT

President Anzini adjourned the meeting at 11:00 A.M.

Lori Anzini
Board President
EL DORADO IRRIGATION DISTRICT

ATTEST

Jennifer Sullivan
Clerk to the Board
EL DORADO IRRIGATION DISTRICT

Approved: _____

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider ratifying Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.

PREVIOUS BOARD ACTION

August 23, 2021 – Board adopted Resolution No. 2021-012 ratifying the General Manager's declaration of an emergency for the Caldor Fire.

September 13, October 12, October 25, November 8, and December 13, 2021 – Board ratified Resolution No. 2021-012 to maintain an emergency declaration regarding the Caldor Fire.

January 10, 2022 – Board adopted Resolution No. 2022-001 declaring an ongoing emergency related to the Caldor Fire.

At every regular Board meeting since its adoption the Board has ratified Resolution No. 2022-001.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP 2050 Administrative Leeway in the Absence of Policy
BP 3060 Contracts and Procurement
Public Resources Code section 21080(b) and California Environmental Quality Act ("CEQA") Guidelines section 15269

SUMMARY OF ISSUE

The Caldor Fire caused significant damage to District facilities and surrounding lands and impacted the District's water conveyance system. While the District recently replaced the damaged flumes and is now conveying water through the new facilities, recovery efforts are ongoing. The ongoing emergency declaration related to the Caldor Fire reflects the continued emergency, and will facilitate emergency recovery efforts such as hazard tree removal. The General Manager will provide periodic updates to the Board on the District's response to the Caldor Fire damages.

BACKGROUND/DISCUSSION

The Caldor Fire erupted near the town of Grizzly Flats on August 14, 2021. Shortly thereafter, both the El Dorado County Board of Supervisors and Governor Gavin Newsom proclaimed a state of emergency for El Dorado County. On August 23, 2021, the District adopted Resolution No. 2021-012, ratifying the General Manager's emergency declaration and directing the General Manager to take all necessary and appropriate actions in response. On September 1, 2021, President Biden declared a federal state of emergency as a result of the Caldor Fire and on September 12, upgraded that designation to a federal disaster status.

The Caldor Fire caused extensive damage to District facilities and surrounding lands, including damage to District flumes that convey water supplies. In response, the District took immediate and numerous actions to mitigate and address the damage to District facilities. Those emergency actions continued into 2022, and on January 10, 2022, the Board adopted Resolution No. 2022-001, declaring an ongoing emergency related to the Caldor Fire.

Emergency recovery efforts are ongoing, including time-sensitive hazard tree removal. In light of the continued emergency response and recovery efforts, ratification of Resolution No. 2022-001 to maintain the ongoing emergency related to the Caldor Fire is appropriate.

BOARD OPTIONS

Option 1: Ratify Resolution No. 2022-001 to maintain an ongoing emergency declaration related to the Caldor Fire.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1.

ATTACHMENTS

Attachment A: Resolution No. 2022-001

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

Resolution No. 2022-001

RESOLUTION OF THE BOARD OF DIRECTORS OF EL DORADO IRRIGATION DISTRICT DECLARING AN ONGOING STATE OF EMERGENCY AS A RESULT OF THE CALDOR FIRE

WHEREAS, El Dorado Irrigation District (District) provides critical water services and wastewater services to the residents of El Dorado County; and

WHEREAS, on August 14, 2021, the Caldor Fire started burning in the Middle Fork Cosumnes River Canyon in El Dorado County; and

WHEREAS, on August 17, 2021, Governor Newsom proclaimed a state of emergency to exist in El Dorado County due to the Caldor Fire; and

WHEREAS, on August 23, 2021, the District's Board of Directors adopted Resolution No. 2021-012 declaring a state of emergency due to the Caldor Fire and directed the District General Manager to take all actions reasonable deemed necessary to respond to the emergency conditions; and

WHEREAS, on September 1, 2021, President Biden declared a federal state of emergency as a result of the Caldor Fire; and

WHEREAS, on September 12, 2021 President Biden declared the Caldor Fire to be a federal disaster; and

WHEREAS, the District has taken, and continues to take, numerous actions in response to the damage caused by the Caldor Fire, in an effort to ensure safe and continuous services to the public; and

WHEREAS, the Caldor Fire caused extensive damage to the District's Project 184 system, including the loss of wooden Flumes 4, 5, 6, and 30 along the El Dorado Canal, resulting in ongoing efforts to rebuild and replace damaged flume sections and remove fire-damaged hazard trees; and

WHEREAS, the damage caused by the Caldor Fire to District facilities and surrounding lands requires ongoing and immediate action to prevent or mitigate loss of, or damage to life, property, and the essential District public services; and

WHEREAS, Public Resources Code section 21080(b)(4) and CEQA Guidelines section 15269(c) exempt from CEQA any actions that are necessary to prevent or mitigate an emergency; and

WHEREAS, CEQA Guidelines section 15359 defines "emergency" as "a sudden, unexpected occurrence, involving a clear and imminent danger, demanding immediate action to prevent or mitigate loss of, or damage to life, health, property, or essential public services;" and

WHEREAS, Public Contract Code section 20567 authorizes irrigation districts to let contracts without notice for bids in case of an emergency; and

WHEREAS, Public Contract Code section 22050(a)(2) requires that before action is taken to procure equipment, services, and supplies without giving notice for bids, the governing body must first make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency; and

WHEREAS, Public Contract Code section 11102 defines "emergency" as "a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services;" and

WHEREAS, District Board Policy 2050 authorizes the District's General Manager to act "in emergency situations where no Board Policies or Administrative Regulations exist;" and

WHEREAS, District Board Policy 3060 authorizes the District's General Manager to approve all contracts or procurements or change orders with values of up to and including $100,000; and

WHEREAS, in the event of an emergency requiring immediate contract or procurement action, District Board Policy 3060 authorizes the District's General Manager to "approve any and all contracts necessary to abate the emergency after first informing the President of the Board of Directors and scheduling an emergency meeting of the Board of Directors at the earliest possible opportunity;" and

WHEREAS, District Board Policy 3060 requires the District's General Manager to bring any and all contracts or procurements with values exceeding $100,000, approved during an emergency, to the Board of Directors for ratification at the first meeting of the Board immediately following the emergency; and

WHEREAS, District Administrative Regulation 3061.05, subdivision E, provides for single source procurement for good cause, which may include when "emergency or extraordinary circumstances require immediate action that cannot be delayed for obtaining bids or proposals;" and

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Directors of the El Dorado Irrigation District as follows:

1. The Board finds and declares that the Caldor Fire damage continues to constitute an emergency within the meaning of Public Resources Code section 21080(b)(4), CEQA Guidelines section 15359, Public Contracts Code section 11102, District Board Policy 2050 and 3060, and District Administrative Regulation 3061.05, subdivision E.
2. The Board finds and declares that the adoption of this Resolution and all of the delegations, authorizations, and directions to the General Manager and District staff specified in paragraph 4, below, satisfy the requirements and criteria of Public Resources Code section 21080(b)(4), CEQA Guidelines section 15269(c), and Public Contract Code sections 22050(a)(2) and 20567.
3. The foregoing findings and declarations are based upon all written, oral, and visual evidence, including both facts and professional opinions, presented to the Board at the adoption of this Resolution.
4. The Board hereby delegates, authorizes, and directs the District General Manager and his designees to take all actions reasonably deemed necessary to respond to the emergency conditions declared herein, including but not limited to the following specific actions:
   a. Enter into professional services and construction contracts as reasonably deemed necessary to respond to the Caldor Fire damage.
   b. Report to and seek ratification of the Board for any actions taken in excess of normal authority or authority expressly granted by this Resolution, at the first regular Board meeting held after each such action.
5. This Resolution shall take effect immediately upon adoption. Subject to the ratification required by Public Contract Code sections 22050(b)(3), (c)(1), and (c)(2), and by District Board Policy 3060, this Resolution shall remain in full force and effect until rescinded by a subsequent Resolution of the Board of Directors.

///

///

///

///

The foregoing Resolution was introduced at a regular meeting of the Board of Directors of the EL DORADO IRRIGATION DISTRICT, held on the 10th day of January 2022, by Director Dwyer who moved its adoption. The motion was seconded by Director Veerkamp and a poll vote taken which stood as follows:

AYES: Directors Dwyer, Veerkamp, Anzini and Day

NOES:

ABSENT: Director Osborne

ABSTAIN:

The motion having a majority of votes "Aye", the resolution was declared to have been adopted, and it was so ordered.

Lori Anzini, President
Board of Directors
EL DORADO IRRIGATION DISTRICT

ATTEST:

Jennifer Sullivan
Clerk to the Board
EL DORADO IRRIGATION DISTRICT

(SEAL)

///

///

///

///

///

///

///

I, the undersigned, Clerk to the Board of the EL DORADO IRRIGATION DISTRICT hereby certify that the foregoing resolution is a full, true and correct copy of a Resolution of the Board of Directors of the EL DORADO IRRIGATION DISTRICT entered into and adopted at a regular meeting of the Board of Directors held on the 10th day of January 2022.

Jennifer Sullivan
Clerk to the Board
EL DORADO IRRIGATION DISTRICT

///

///

///

///

///

///

///

///

///

///

///

///

///

///

///

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider ratifying Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

PREVIOUS BOARD ACTION

June 14, 2021 – Board adopted the 2021 Drought Action Plan.

June 28, 2021 – Board adopted a resolution declaring a drought emergency and a Stage 1 Water Alert Districtwide, and authorized the General Manager, subject to subsequent Board ratification, to declare a Stage 4 Water Emergency for Outingdale customers when necessary.

July 26, 2021 – Board ratified Resolution No. 2021-009 to maintain the drought emergency and ratified the General Manager's declaration of a Stage 4 Water Emergency for Outingdale customers.

October 25, 2021 – Board ratified Resolution No. 2021-009 to maintain a drought emergency and declared a return to Stage 1 Water Alert for Outingdale customers.

At every regular Board meeting since the Board adopted Resolution No. 2021-009, the Board ratified Resolution 2021-009 until it adopted Resolution No. 2022-019.

May 23, 2022 – Board adopted Resolution No. 2022-019 renewing and updating the drought emergency declaration and reaffirm a Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

June 13, 2022 – Board ratified Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR), AND BOARD AUTHORITY

BP 5010 Water Supply Management

SUMMARY OF ISSUE

On March 28, 2022, Governor Newsom issued Executive Order N-7-22, which ordered the State Water Resources Control Board (SWRCB), by May 25, 2022, to consider adopting emergency regulations for urban water conservation that would require each urban water supplier to implement, at a minimum, water shortage response actions for a shortage level of up to 20 percent (Level 2). On May 24, 2022, the SWRCB adopted an emergency regulation to implement the Governor's directives. The regulations require each urban water supplier to implement, at a minimum, the demand reduction actions identified in the supplier's water shortage contingency plan for a shortage level of 10 percent to 20 percent (Level 2).

The District's Stage 1 voluntary actions requesting 15 percent conservation, which have been in effect since June of 2021, are consistent with these new regulations. Therefore, on May 23, 2022, the Board adopted Resolution No. 2022-019 to renew and update the Board's declared drought emergency, and to maintain the Stage 1 Water Alert to ensure compliance with the SWRCB's new emergency regulations. To comply with the regulations, the District must continue its Stage 1 Water Alert.

BACKGROUND/DISCUSSION

Due to local water supply conditions, the District has been under a Stage 1 Water Alert since June 28, 2021 and has requested voluntary conservation of up to 15 percent compared with 2020 demand levels. The Governor also subsequently in 2021 declared a statewide drought emergency and similarly called on Californians to reduce water usage by 15 percent.

After a highly variable weather year in 2021 that saw heavy precipitation and snow events early, followed by an extended dry period, and then some late season rain and snow, the District's water supply picture in 2022 is much improved compared to this time last year. However, much of the state continues to experience drought conditions and many of the State's key water supply reservoirs, notably Shasta and Oroville, remain well below average. The overall worsening State-wide drought conditions prompted the Governor's recent executive order calling on all Californians to strive to limit summertime water use and to use water more efficiently indoors and out, and called on the SWRCB to adopt the emergency regulations described below.

On May 24, 2022, the SWRCB adopted emergency regulations (Attachment B) to implement the Governor's recent executive order. Some of the key requirements of the regulation are highlighted below, followed by District staff discussion:

- *Each urban water supplier shall submit to the Department of Water Resources a preliminary annual water supply and demand assessment consistent with section 10632.1 of the Water Code no later than June 1, 2022, and submit a final annual water supply and demand assessment to the Department of Water Resources no later than the deadline set by section 10632.1 of the Water Code.*
    - Staff prepared the preliminary annual water supply and demand assessment and submitted the assessment by June 1, 2022. The report shows the District has adequate water supply to meet expected demand through June 2023. A final assessment will be submitted by July 1, 2022.

- *Each urban water supplier that has submitted a water shortage contingency plan to the Department of Water Resources shall implement by June 10, 2022, at a minimum, the demand reduction actions identified in the supplier's water shortage contingency plan adopted under Water Code 10632 for a shortage level of ten to twenty percent (Level 2).*
    - On May 23, 2022, the Board adopted Resolution No. 2022-019 to renew and update the drought emergency declaration and reaffirmed the Stage 1 Water Alert requesting up to 15 percent voluntary conservation

- *To prevent the unreasonable use of water and to promote water conservation, the use of potable water is prohibited for the irrigation of non-functional turf at commercial, industrial, and institutional sites.*

    - On June 9, 2022, staff sent a letter to our Commercial, Industrial and Institutional customers informing them of the new regulation and the associated prohibition on irrigation of non-functional turf.

In addition, due to the ongoing drought conditions, the SWRCB started issuing curtailment notices for water rights based on the water right priority date, informing water right holders that water is not available for particular water rights. Recently, the SWRCB issued curtailments for the District water right that serves the Outingdale community, as well as curtailments of District storage rights at Jenkinson Lake. At this time, the curtailments are not expected to affect that availability of water for District customers. For Outingdale water service, the District has sought and obtained

permission from the SWRCB Division of Water Rights to make releases from Jenkinson Lake to offset continued diversions of water at Outingdale. Therefore, the District is allowed to continue Outingdale diversions, despite the curtailment, so long as the District is able to physically divert at the Outingdale location. However, similar to 2021, it is likely that stream conditions at the Outingdale diversion will continue to diminish over the summer, and may necessitate water hauling to Outingdale and a Stage 4 Water Emergency for Outingdale. Regarding Jenkinson Lake storage, the authorized season for diversion to storage is normally until July 1, but inflows into Jenkinson Lake are already diminishing, so the curtailment of the Jenkinson storage rights is expected to have a minimal impact on the overall storage in Jenkinson Lake. Therefore, at this time, the existing curtailments have minimal impact on the District's overall water supply. With the current curtailments and overall District water supply, the Stage 1 Water Alert remains appropriate. Given current conditions, and in light of the SWRCB's emergency regulations, District staff requests that the Board ratify Resolution No. 2022-019 to maintain a drought emergency and the existing Stage 1 Water Alert, requesting up to 15 percent customer conservation.

BOARD OPTIONS

Option 1: Ratify Resolution No. 2022-019 to maintain the drought emergency and the Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Resolution No. 2022-019
Attachment B: SWRCB Emergency Regulation

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

RESOLUTION OF THE BOARD OF DIRECTORS OF EL DORADO IRRIGATION DISTRICT RENEWING THE DECLARATION OF A DROUGHT EMERGENCY AND STAGE 1 WATER ALERT DISTRICT-WIDE

WHEREAS, El Dorado Irrigation District (District) has experienced dry and critically dry conditions since 2020; and

WHEREAS, on May 10, 2021, Governor Gavin Newsom proclaimed that a drought emergency existed in El Dorado County; and

WHEREAS, on June 14, 2021, the Board adopted the District's 2021 Drought Action Plan; and

WHEREAS, the District's adopted 2021 Drought Action Plan provides for an incremental, multi-stage drought response, summarized as follows:

- In a declared Stage 1 Water Supply Alert, customers are called on to voluntarily reduce water usage by up to 15%;
- In a declared Stage 2 Water Supply Warning, a combination of voluntary and mandatory actions are intended to reduce water usage by up to 30%;
- In a declared Stage 3 Water Supply Crisis, mandatory actions and/or water rationing are intended to reduce water usage by up to 50%; and
- If water supplies are still insufficient, a Water Supply Emergency is declared and mandatory rationing is imposed to reduce water usage by more than 50%; and

WHEREAS, on June 15, 2021, the State Water Resources Control Board (SWRCB) sent notices of water unavailability to post-1914 water right holders in the Bay-Delta watershed, including the District, urging them to stop diverting to preserve dwindling water supply for both this year and the next; and

WHEREAS, on June 28, 2021, the District's Board of Directors adopted Resolution 2021-009 declaring a drought emergency and a Stage 1 Water Alert District-wide, and authorized the General Manager, subject to subsequent Board ratification, to declare a Stage 4 Water Emergency for Outingdale customers when necessary; and

WHEREAS, on July 26, 2021, the District's Board of Directors ratified Resolution No. 2021-009 to maintain the drought emergency and ratified the General Manager's declaration of a Stage 4 Water Emergency for Outingdale customers; and

WHEREAS, in August of 2021, the SWRCB issued curtailment orders, curtailing the District's water rights and those curtailments remained in place until late October of 2021; and

WHEREAS, on October 25, 2021, the District's Board of Directors ratified Resolution No. 2021-009 to maintain a drought emergency and declared a return to Stage 1 Water Alert for Outingdale customers; and

WHEREAS, on March 21, 2022, the SWRCB sent a notice to water right holders warning of the potential for even earlier water right curtailments in 2022 than those issued in 2021; and

WHEREAS, on March 28, 2022, Governor Gavin Newsom issued Executive Order N-7-22, which required the SWRCB, by May 25, 2022, to consider adopting emergency regulations that include all of the following:

a. A requirement that each urban water supplier, as defined in section 10617 of the Water Code, shall submit to the Department of Water Resources a preliminary annual water supply and demand assessment consistent with section 10632.1 of the Water Code no later than June 1, 2022, and submit a final annual water supply and demand assessment to the Department of Water Resources no later than the deadline set by section 10632.1 of the Water Code; and
b. A requirement that each urban water supplier that has submitted a water shortage contingency plan to the Department of Water Resources implement, at a minimum, the shortage response actions adopted under section 10632 of the Water Code for a shortage level of ten to twenty percent (Level 2), by a date to be set by the Water Board; and
c. A definition of "non-functional turf" (that is, a definition of turf that is ornamental and not otherwise used for human recreation purposes such as school fields, sports fields, and parks); and
d. A ban on irrigation of non-functional turf in the commercial, industrial, and institutional sectors except as it may be required to ensure the health of trees and other perennial non-turf plantings.

WHEREAS, the SWRCB staff has prepared a draft water conservation emergency regulation to comply with the Governor's order, and the SWRCB will consider its adoption on May 24, 2022; and

WHEREAS, if approved the new regulation would be in effect beginning June 10, 2022; and

WHEREAS, Public Resources Code section 21080(b)(4) and CEQA Guidelines section 15269(c) exempt from CEQA any actions that are necessary to prevent or mitigate an emergency; and

WHEREAS, CEQA Guidelines section 15359 defines "emergency" as "a sudden, unexpected occurrence, involving a clear and imminent danger, demanding immediate action to prevent or mitigate loss of, or damage to life, health, property, or essential public services;" and

WHEREAS, District Board Policy 2050 authorizes the District's General Manager to act "in emergency situations where no Board Policies or Administrative Regulations exist;" and

WHEREAS, District Board Policy 3060 authorizes the District's General Manager to approve all contracts or procurements or change orders with values of up to and including $100,000; and

WHEREAS, in the event of an emergency requiring immediate contract or procurement action, District Board Policy 3060 authorizes the District's General Manager to "approve any and all contracts necessary to abate the emergency after first informing the President of the Board of Directors and scheduling an emergency meeting of the Board of Directors at the earliest possible opportunity;" and

WHEREAS, District Board Policy 3060 requires the District's General Manager to bring any and all contracts or procurements with values exceeding $100,000, approved during an emergency, to the Board of Directors for ratification at the first meeting of the Board immediately following the emergency; and

WHEREAS, District Administrative Regulation 3061.05, subdivision E, provides for single source procurement for good cause, which may include when "emergency or extraordinary circumstances require immediate action that cannot be delayed for obtaining bids or proposals;" and

WHEREAS, Water Code sections 350 et seq. authorize the Board of Directors to declare a water supply emergency whenever it finds and determines, during a noticed public hearing, that the ordinary demands and requirements of water consumers cannot be satisfied without depleting the District's water supplies; and

WHEREAS, the District previously published notice of a public hearing to consider a water supply emergency, pursuant to Water Code section 351 and Government Code section 6061, on June 21, 2021; and

WHEREAS, on June 28, 2021, the District's Board of Directors adopted Resolution 2021-009 declaring a drought emergency, and at every regular Board meeting since the Board adopted Resolution No. 2021-009, the Board has ratified Resolution 2021-009; and

WHEREAS, in response to the proposed SWRCB water conservation emergency regulations, which will require the District to implement, at a minimum, the shortage response actions adopted for a shortage level of ten to twenty percent (Level 2), it is appropriate for the Board of Directors to renew and update its drought emergency declaration; and

WHEREAS, Water Code section 10632 identifies six standard water shortage levels from the normal reliability (10, 20, 30, 40, 50 and greater than 50 percent shortage), with Level 2 of the six standard water shortage levels corresponding to a shortage level of ten to twenty percent; and

WHEREAS, the District's Drought Action Plan describes four shortage levels, Stage 1, Stage 2, Stage 3, and Stage 4, and cross-references the six standard water shortage levels identified in Water Code section 10632; and

WHEREAS, the State's standard Level 2 (10% to 20% shortage), corresponds to both Stage 1 (up to 15% shortage) and Stage 2 (up to 30% shortage) in the District's Drought Action Plan; and

WHEREAS, the District is currently implementing a Stage 1 Water Alert and has requested that customers take voluntary conservation actions to achieve up to 15% conservation; and

WHEREAS, given the District's favorable local water supply conditions and given that the District's Stage 1 Water Alert corresponds to the Level 2 shortage level required in the emergency regulations, it is appropriate for the District to remain at a Stage 1 Water Alert.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Directors of the El Dorado Irrigation District as follows:

1. The Board renews and continues its declaration of a drought emergency and a Stage 1 Water Alert, as first declared in Resolution 2021-009.
2. The Board finds and declares that the ongoing and current drought conditions continue to constitute an emergency within the meaning of CEQA Guidelines section 15359, District Board Policies 2050 and 3060, and District Administrative Regulation 3061.05, subdivision E.
3. The Board finds and determines, consistent with Water Code section 350, that a water shortage emergency condition continues to exist within all or part of the District's service area and that the ordinary demands and requirements of District customers cannot be satisfied without depleting District supplies.

4. Consistent with the Governor's Executive Order N-7-22 and the SWRCB's proposed water conservation emergency regulations, the Board renews the declaration of a Stage 1 Water Alert District-wide.
5. The Board finds and declares that the adoption of this Resolution and all of the delegations, authorizations, and directions to the General Manager and District staff specified in paragraph 7, below, satisfy the requirements and criteria of Public Resources Code section 21080(b)(4), and CEQA Guidelines section 15269(c).
6. The foregoing findings and declarations are based upon all written, oral, and visual evidence, including both facts and professional opinions, presented to the Board at the meetings held since June of 2021 and in consideration of this Resolution.
7. The Board hereby delegates, authorizes, and directs the District General Manager and his designees to take all actions reasonably deemed necessary to respond to the continuing emergency conditions declared herein, including but not limited to the following specific actions:
   a. Implement the Stage 1 Water Alert actions, as detailed in the Drought Action Plan.
   b. Enter into professional services and construction contracts as reasonably deemed necessary to expedite the preservation and enhancement of water supply availability for the District's customers.
   c. Report to and seek ratification of the Board for any actions taken in excess of normal authority or authority expressly granted by this Resolution, at the first regular Board meeting held after each such action.
   d. Report to the Board at least monthly, and more often if necessary, on the current status of the drought conditions, responsive actions taken, weekly water usage data, and the need, if any, for further Board actions.
8. This Resolution shall take effect immediately upon adoption. Subject to the ratification required by District Board Policy 3060, this Resolution shall remain in full force and effect until rescinded by a subsequent Resolution of the Board of Directors.

The foregoing Resolution was introduced at a regular meeting of the Board of Directors of EL DORADO IRRIGATION DISTRICT, held on the 23rd day of May 2022, by Director Day, who moved its adoption. The motion was seconded by Director Veerkamp, and a poll vote taken which stood as follows:

AYES: Directors Day, Veerkamp, Osborne and Anzini

NOES:

ABSENT: Director Dwyer

ABSTAIN:

The motion having a majority of votes "Aye", the resolution was declared to have been adopted, and it was so ordered.

Lori Anzini, President
Board of Directors
EL DORADO IRRIGATION DISTRICT

ATTEST:

Jennifer Sullivan
Clerk to the Board
EL DORADO IRRIGATION DISTRICT

(SEAL)

///

///

///

///

///

///

///

I, the undersigned, Clerk to the Board of the EL DORADO IRRIGATION DISTRICT hereby certify that the foregoing resolution is a full, true and correct copy of a Resolution of the Board of Directors of the EL DORADO IRRIGATION DISTRICT entered into and adopted at a regular meeting of the Board of Directors held on the 23rd day of May 2022.

Jennifer Sullivan
Clerk to the Board
EL DORADO IRRIGATION DISTRICT

///

///

///

///

///

///

///

///

///

///

///

///

///

///

///

///

///

STATE WATER RESOURCES CONTROL BOARD
RESOLUTION NO. 2022-0018

TO ADOPT AN EMERGENCY REGULATION
TO REDUCE WATER DEMAND AND IMPROVE WATER CONSERVATION

WHEREAS:

1. On April 21, May 10, July 8, and October 19, 2021, Governor Newsom issued proclamations that a state of emergency exists statewide due to severe drought conditions and directed state agencies to take immediate action to preserve critical water supplies and mitigate the effects of drought and ensure the protection of health, safety, and the environment.

2. These proclamations urge Californians to reduce their water use.

3. On March 28, 2022, Governor Newsom signed an Executive Order directing the State Water Resources Control Board (State Water Board or Board) to consider adopting emergency regulations to increase water conservation. The Executive Order includes a request that the Board require urban water suppliers to implement Level 2 of their water shortage contingency plans, establish water shortage response actions for urban water suppliers that have not submitted water shortage contingency plans, taking into consideration model actions that the Department of Water Resources, and establish a ban on the irrigation of non-functional turf by entities in the commercial, industrial, and institutional sectors.

4. Many Californians and urban water suppliers have taken bold steps over the years to reduce water use; nevertheless, the severity of the current drought requires additional conservation actions from urban water suppliers, residents, and the commercial, industrial, and institutional sectors.

5. Water conservation is the easiest, most efficient, and most cost-effective way to quickly reduce water demand and extend limited water supplies through this summer and into the next year, providing flexibility for all California communities. Water saved is water available next year, giving water suppliers added flexibility to manage their systems effectively over time. The more water that is conserved now, the less likely it is that a community will experience dire shortages that may require water rationing or other emergency actions.

6. Most Californians use more water outdoors than indoors. In many areas, 50 percent or more of daily water use is for irrigation of lawns and outdoor landscaping irrigation. Outdoor water use is generally discretionary, and many irrigated landscapes would not suffer greatly from receiving a decreased amount of water.

7. The use of potable water to irrigate turf on commercial, industrial, or institutional properties that is not regularly used for human recreational purposes or for civic or community events can be reduced in commercial, industrial, and institutional areas to protect local water resources and enhance water resiliency.

8. Public information and awareness are critical to achieving conservation goals, and the Save Our Water campaign (SaveOurWater.com), run jointly by the Department of Water Resources (DWR) and the Association of California Water Agencies, is an excellent resource for conservation information and messaging that is integral to effective drought response.

9. SaveWater.CA.Gov is an online tool designed to help save water in communities. This website lets anyone easily report water waste from their phone, tablet, or computer by simply selecting the type of water waste they see, typing in the address where the waste is occurring, and clicking send. These reports are filed directly with the State Water Board and relevant local water supplier.

10. Enforcement against water waste is a key tool in conservation programs. When conservation becomes a social norm in a community, the need for enforcement is reduced or eliminated.

11. On March 28, 2022, the Governor suspended the environmental review required by the California Environmental Quality Act to allow State Water Board-adopted drought conservation emergency regulations and other actions to take place quickly to respond to emergency conditions.

12. Water Code section 1058.5 grants the State Water Board the authority to adopt emergency regulations in certain drought years in order to: “prevent the waste, unreasonable use, unreasonable method of use, or unreasonable method of diversion, of water, to promote water recycling or water conservation, to require curtailment of diversions when water is not available under the diverter’s priority of right, or in furtherance of any of the foregoing, to require reporting of diversion or use or the preparation of monitoring reports.”

13. On May 13, 2022, the State Water Board issued public notice that it will consider the adoption of the regulation at the Board’s regularly scheduled May 24, 2022 public meeting, in accordance with applicable State laws and regulations. The State Water Board also distributed for public review and comment a Finding of Emergency that complies with State laws and regulations.

14. The emergency regulation exempts suppliers from enforcing connection moratoria, if their Level 2 demand management actions call for them, because new residential connections are critical to addressing the state’s housing supply shortage. However, the Board recognizes connections for other projects may not be appropriate given the shortage conditions and urges water suppliers to carefully evaluate new development projects for their water use impacts.

15. Disadvantaged communities may require assistance responding to Level 2 conservation requirements, including irrigation restrictions, temporary changes to rate structures, and prohibited water uses. State shortage contingency plans aimed at increasing water conservation, and state and local agencies should look for opportunities to provide assistance in promoting water conservation. This assistance should include but not be limited to translation of regulation text and dissemination of water conservation announcements into languages spoken by at least 10 percent of the people who reside in a water supplier's service area, such as in newspaper advertisements, bill inserts, website homepage, social media, and notices in public libraries.

16. The Board directs staff to consider the following in pursuing any enforcement of section 996, subdivision (e): before imposing monetary penalties, staff shall provide one or more warnings; monetary penalties must be based on an ability to pay determination, consider allowing a payment plan of at least 12 months, and shall not result in a tax lien; and Board enforcement shall not result in shutoff.

17. The Board encourages entities other than Board staff that consider any enforcement of this regulation to apply these same factors identified in resolved paragraph 16. Nothing in the regulation or in the enforcement provisions of the regulation precludes a local agency from exercising its authority to adopt more stringent conservation measures. Moreover, the Water Code does not impose a mandatory penalty for violations of the regulation adopted by this resolution, and local agencies retain their enforcement discretion in enforcing the regulation, to the extent authorized, and may develop their own progressive enforcement practices to encourage conservation.

THEREFORE BE IT RESOLVED THAT:

1. The State Water Board adopts California Code of Regulations, title 23, section 996, as appended to this resolution as an emergency regulation that applies to urban water suppliers, as defined by Water Code section 10617.

2. State Water Board staff shall submit the regulation to the Office of Administrative Law (OAL) for final approval.

3. If, during the approval process, State Water Board staff, the State Water Board, or OAL determines that minor corrections to the language of the regulation or supporting documentation are needed for clarity or consistency, the State Water Board Executive Director or designee may make such changes.

4. This regulation shall remain in effect for one year after filing with the Secretary of State unless the State Water Board determines that it is no longer necessary due to changed conditions or unless the State Water Board renews the regulation due to continued drought conditions, as described in Water Code section 1058.5.

5. The State Water Board directs State Water Board staff to work with the Department of Water Resources and the Save Our Water campaign to disseminate information regarding the emergency regulation.

6. The State Water Board directs staff to, by January 1, 2023, survey urban water suppliers on their experience protecting trees and tree cover during drought, with attention to disadvantaged communities. The survey shall inquire about challenges encountered, strategies used, costs, and successes in protecting trees.

7. Nothing in the regulation or in the enforcement provisions of the regulation precludes a local agency from exercising its authority to adopt more stringent conservation measures. Local agencies are encouraged to develop their own progressive enforcement practices to promote conservation.

CERTIFICATION

The undersigned Clerk to the Board does hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the State Water Resources Control Board held on May 24, 2022.

AYE:	Chair E. Joaquin Esquivel Vice Chair Dorene D'Adamo Board Member Sean Maguire Board Member Laurel Firestone
NAY:	None
ABSENT:	Board Member Nichole Morgan
ABSTAIN:	None

Jeanine Townsend
Clerk to the Board

ADOPTED EMERGENCY REGULATION TEXT

Version: May 24, 2022

Title 23. Waters

Division 3. State Water Resources Control Board and Regional Water Quality Control Boards

Chapter 3.5. Urban Water Use Efficiency and Conservation

Article 2. Prevention of Drought Wasteful Water Uses

§ 996. Urban Drought Response Actions

(a) As used in this section:

(1) "Commercial, industrial and institutional" refers to commercial water users, industrial water users, and institutional water users as respectively defined in Water Code, section 10608.12, subdivisions (e), (i), and (j), and includes homeowners' associations, common interest developments, community service organizations, and other similar entities but does not include the residences of these entities' members or separate interests.

(2) "Common interest development" has the same meaning as in section 4100 of the Civil Code.

(3) "Community service organization or similar entity" has the same meaning as in section 4110 of the Civil Code.

(4) "Homeowners' association" means an "association" as defined in section 4080 of the Civil Code.

(5) "Non-functional turf" means turf that is solely ornamental and not regularly used for human recreational purposes or for civic or community events. Non-functional turf does not include sports fields and turf that is regularly used for human recreational purposes or for civic or community events.

(6) "Plant factor" has the same meaning as in section 491.

(7) "Separate interest" has the same meaning as in section 4185 of the Civil Code.

(8) "Turf" has the same meaning as in section 491.

(9) "Urban water supplier" has the same meaning as Water Code section 10617.

(10) "Water shortage contingency plan" means the plan required by Water Code section 10632.

(b) Each urban water supplier shall submit to the Department of Water Resources a preliminary annual water supply and demand assessment consistent with section

10632.1 of the Water Code no later than June 1, 2022, and submit a final annual water supply and demand assessment to the Department of Water Resources no later than the deadline set by section 10632.1 of the Water Code.

(c) (1) Each urban water supplier that has submitted a water shortage contingency plan to the Department of Water Resources shall implement by June 10, 2022, at a minimum, all demand reduction actions identified in the supplier's water shortage contingency plan adopted under Water Code 10632 for a shortage level of ten (10) to twenty (20) percent (Level 2).

(2) Notwithstanding subdivision (c)(1), urban water suppliers shall not be required to implement new residential connection moratoria pursuant to this section.

(3) Notwithstanding subdivision (c)(1), an urban water supplier may implement the actions identified in subdivision (d) in lieu of implementing the demand reduction actions identified in the supplier's water shortage contingency plan adopted under Water Code section 10632 for a shortage level of ten (10) to twenty (20) percent (Level 2), provided the supplier meets all of the following:

(i) The supplier's annual water supply and demand assessment submitted to the Department of Water Resources demonstrates an ability to maintain reliable supply until September 30, 2023.

(ii) The supplier does not rely on, for any part of its supply, the Colorado River, State Water Project, or Central Valley Project, and no more than ten (10) percent of its supply comes from critically overdrafted groundwater basins as designated by the Department of Water Resources.

(iii) The supplier's average number of gallons of water used per person per day by residential customers for the year 2020 is below 55 gallons, as reported to the Board in the Electronic Annual Report.

(d) Each urban water supplier that has not submitted a water shortage contingency plan to the Department of Water Resources shall, by June 10, 2022, and continuing until the supplier has implemented all demand reduction actions identified in the supplier's water shortage contingency plan adopted under Water Code 10632 for a shortage level of ten (10) to twenty (20) percent (Level 2), implement at a minimum the following actions:

(1) Initiate a public information and outreach campaign for water conservation and promptly and effectively reach the supplier's customers, using efforts such as email, paper mail, bill inserts, customer app notifications, news articles, websites, community events, radio and television, billboards, and social media.

(2) Implement and enforce a rule or ordinance limiting landscape irrigation with potable water to no more than two (2) days per week and prohibiting landscape irrigation with potable water between the hours of 10:00 a.m. and 6:00 p.m.

(3) Implement and enforce a rule or ordinance banning, at a minimum, the water uses prohibited by section 995. Adoption of a rule or ordinance is not required if the supplier has authority to enforce, as infractions, the prohibitions in section 995 and takes enforcement against violations.

(e) (1) To prevent the unreasonable use of water and to promote water conservation, the use of potable water is prohibited for the irrigation of non-functional turf at commercial, industrial, and institutional sites.

(2) Notwithstanding subdivision (e)(1), the use of water is not prohibited by this section to the extent necessary to ensure the health of trees and other perennial non-turf plantings or to the extent necessary to address an immediate health and safety need.

(3) Notwithstanding subdivision (e)(1), an urban water supplier may approve a request for continued irrigation of non-functional turf where the user certifies that the turf is a low water use plant with a plant factor of 0.3 or less, and demonstrates the actual use is less than 40% of reference evapotranspiration.

(f) The taking of any action prohibited in subdivision (e) is an infraction punishable by a fine of up to five hundred dollars ($500) for each day in which the violation occurs. The fine for the infraction is in addition to, and does not supersede or limit, any other remedies, civil or criminal.

(g) A decision or order issued under this section by the Board, or an officer or employee of the Board, is subject to reconsideration under article 2 (commencing with section 1122) of chapter 4 of part 1 of division 2 of the Water Code.

Authority: Section 1058.5, Water Code.

References: Article X, Section 2, California Constitution; Sections 4080, 4100, 4110, and 4185, Civil Code; Section 8627.7, Government Code; Sections 102, 104, 105, 275, 350, 377, 491, 1122, 10608.12, 10617, 10632, and 10632.1, Water Code; *Light v. State Water Resources Control Board* (2014) 226 Cal.App.4th 1463; *Stanford Vina Ranch Irrigation Co. v. State of California* (2020) 50 Cal.App.5th 976.

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider authorizing additional funding for the No Name Creek Diversion Gauging Project in the amount of $76,000 for capitalized labor and $15,000 for material purchase for a total funding request of $91,000 for the No Name Creek Diversion Gauging Project, Project No. 20017.01.

PREVIOUS BOARD ACTION

November 8, 2021 – Board adopted the 2022-2026 Capital Improvement Plan (CIP), subject to available funding.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP 3010 Budget

SUMMARY OF ISSUE

Board approval is required to authorize CIP funding prior to staff proceeding with work on the projects.

BACKGROUND/DISCUSSION

Staff requests funding for the CIP project identified in Table 1. The expenditures to date, amount of new funding requested and the funding source are listed.

Table 1
CIP Funding Request

	Project Name and Number	2022-2026 CIP Plan[1]	Funded to Date	Actual Costs to date[2]	Amount Requested	Funding Source
1.	**No Name Creek Diversion Gauging Project No. 20017**	**$50,000**	**$50,000**	**$30,909**	**$91,000**	**100% Water rates**
	TOTAL FUNDING REQUEST				**$91,000**	

[1] Includes all existing costs plus any expected costs in the 5-year CIP.
[2] Actual costs include encumbrances.

The following section contains a brief breakdown and description of the project in Table 1.

CIP Funding Request

Project No.	20017	**Board Date**	06/27/2022
Project Name	No Name Creek Diversion Gauging		
Project Manager	Delongchamp		

Budget Status	**$**	**%**
Funded to date	$ 50,000	--
Spent to date	$ 30,909	62%
Current Remaining	$ 19,091	38%

Funding Request Breakdown	**$**
Capitalized Labor - Construction	$ 76,000
Material	$ 15,000
Total	$ 91,000

Funding Source
100% Water rates

Description
Senate Bill (SB) 88, signed by Governor Brown on June 24, 2015, mandated diversion reporting and measurement requirements for all surface water rights holders within California who divert more than 10 acre-feet per year. SB 88 had a phased effective date between January 2017 and January 2018 depending on size of diversion. Staff initially evaluated the District's water right portfolio and determined many of the facilities for the smaller water rights would require modification to add measurement and/or SCADA communication. In 2017, the District requested extensions for the remaining four diversion facilities in need of gauging. Three of the four diversions were completed in 2019. No Name Creek is the last of the four needing to be completed and was scheduled for construction during the 2021 Project 184 outage. However, due to the Caldor fire the project was delayed. It is now scheduled to be completed during the 2022 Project 184 outage. The Caldor Fire destroyed the wooden support and existing culvert pipe that allows No Name Creek flow to cross the existing flume section. As part of this project, the District will replace this culvert and support, and install the diversion gauging equipment required by SB88. This funding request is for capitalized labor for the District's hydroelectric operations staff to install the diversion gauging equipment, and the new culvert and support across the flume.

BOARD OPTIONS

Option 1: Authorize additional funding for the No Name Creek Diversion Gauging Project in the amount of $76,000 for capitalized labor and $15,000 for material purchase for a total funding request of $91,000 for the No Name Creek Diversion Gauging Project, Project No. 20017.01.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: CIP Summary

Kailee Delongchamp
Associate Engineer

Dawn Noceti
Accountant

Elizabeth Dawson
Engineering Manager

Brian Mueller
Engineering Director

Jamie Bandy
Finance Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

2022 CAPITAL IMPROVEMENT PLAN

Program: Water

Project Number: 20017

Project Name: No Name Creek Diversion Gauging

Project Category: Regulatory Requirements

Priority: 1 **PM:** Delongchamp **Board Approval:** 11/08/21

Project Description:

Senate Bill (SB) 88, signed by Governor Brown on June 24, 2015, mandated new diversion reporting and measurement requirements for all surface water rights holders within California who divert more than 10 acre-feet per year. SB 88 has a phased effective date between January 2017 and January 2018 depending on size of diversion. The District participated in an ACWA task force in an attempt to eliminate or modify these new requirements, but the law still passed and is now phasing into effect. Staff initially evaluated the District's water right portfolio and determined many of the facilities for the smaller water rights would require modification to add measurement and/or SCADA communication. In June of 2017, the District requested extensions for the remaining four diversions in need of gauging. Three of the four diversions were completed in 2019. No Name Creek is the last of the four needing to be completed and will be constructed in the 2022 P184 outage. Original plans was to construct this during the 2021 outage, however, due to the Caldor Fire this was delayed.

Basis for Priority:

If the District does not comply with this requirement, there would be unacceptable risk to the security of the District's water rights including civil liability up to $500 per day pursuant to Water Code Section 1846.

Project Financial Summary:			
Funded to Date:	$ 50,000	Expenditures through end of year:	$ 31,332
Spent to Date:	$ 19,332	2022 - 2026 Planned Expenditures:	$ 50,000
Cash flow through end of year:	$ 12,000	Total Project Estimate:	$ 81,332
Project Balance	$ 18,668	Additional Funding Required	$ 31,332

Description of Work	Estimated Annual Expenditures					
	2022	2023	2024	2025	2026	Total
No Name Creek Installation	$ 50,000					$ 50,000
TOTAL	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000

Estimated Funding Sources	Percentage	2022	Amount
Water Rates	100%	$31,332	
Total	100%	$31,332	

Funding Comments: Project consist of installation of new stream gauges to comply with new measurement requirements, project does not increase capacity.

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider awarding a contract to Webster Environmental Associates, Inc. in the not-to-exceed amount of $137,000 for an odor evaluation at the Deer Creek Wastewater Treatment Plant.

PREVIOUS BOARD ACTION
None

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY
BP3060 Contracts and Procurement

SUMMARY OF ISSUE
Lime Rock Valley LLC, a California Limited Liability Company (LRV) is evaluating the feasibility of a new residential development in the vicinity of the Deer Creek Wastewater Treatment Plant (DCWWTP). The District is requiring LRV fund an odor control evaluation at the DCWWTP to inform the design and mitigation of the development, and develop annexation conditions.

BACKGROUND/DISCUSSION
Project Description
According to the project description provided by LRV, the Lime Rock Valley Specific Plan (LRVSP) is a planned residential community totaling approximately 740 acres with a variety of lot sizes and housing types, designed to ensure the preservation of significant historical sites and prominent natural features, including oak woodlands, steep slopes, streams, and wetlands. The proposed project would include a mix of low-density residential and open space uses. Specifically, the proposed project would consist of up to 800 single-family residential units on approximately 358 acres, an 8-acre neighborhood park with recreational amenities, and about 335 acres of public and private open space. The balance of the project area would consist of roads and rights-of-way. Other features of the proposed project include a network of pedestrian trails and pathways that would connect and enhance existing and proposed trails in the area, including the El Dorado Trail.

Most of the project site is not within the District service area; however, it is within the District's sphere of influence. Annexation into the District's service area will be required by El Dorado Local Agency Formation Commission (LAFCO) in order for the development to receive water and wastewater service from the District. The potable water system would include connections to offsite transmission mains, as well as onsite and offsite storage tanks, booster stations, and distribution mains and laterals. Transmission mains would be within roadways and would connect to the existing system via Lime Rock Valley Road. Wastewater infrastructure, consisting of trunk gravity sewer mains, localized collector lines, and individual laterals, would be constructed onsite to serve the project area and connect to the Deer Creek Wastewater Treatment Plant.

Odor Control Evaluation
LRVSP is located directly to the east and north of the DCWWTP. The District will require an Annexation Agreement as part of the annexation process, primarily to address odor emission potential and access provisions due to the close proximity of project to the DCWWTP. The District executed a similar agreement with the proposed Marble Valley development several years

ago. The purpose of the odor evaluation is to assess the off-site odor emission potential for the DCWWTP to determine if additional measures are required to effectively mitigate odor emissions and reduce potential odor issues that could be experienced within LRVSP. Based on the results of the evaluation, the annexation agreement may require LRV to fund odor-control related improvements at the DCWWTP or restrict where development may occur. The annexation agreement has not yet been developed.

Webster Environmental Associates, Inc. (Webster) previously performed an odor evaluation at the District's El Dorado Hills Wastewater Treatment Plant (EDHWWTP). This evaluation led to the successful implementation of odor control improvements at EDHWWTP. Due to this previous successful work, Webster is recommended to perform this evaluation at DCWWTP.

Webster's evaluation will be conducted in two phases. The first phase is scheduled to be conducted in August when ambient temperatures are hot and the extent of potential odors are the greatest, followed by completion of an interim report of the findings. An optional second phase would be conducted in December, when temperatures are cooler. During each event, air and liquid samples will be taken at key locations at and around DCWWTP. The results will be used to conduct dispersion modeling to determine the extent of potential odors leaving the DCWWTP site. Webster will present odor mitigation alternatives in draft and final reports associated with each phase. The cost of the first phase of sampling and reporting is $72,500 and the cost of the second phase is $64,500, for a total cost of $137,000.

Environmental Review

The odor evaluation is not subject to environmental review, but the LRVSP project is. El Dorado County staff is currently working with LRV to prepare an Environmental Impact Report (EIR) for the proposed development project to comply with the requirements of the California Environmental Quality Act (CEQA). District staff anticipates that the EIR will consider potential impacts associated with annexation into the District for water and wastewater services as well as potential impacts associated with construction of the water and wastewater infrastructure.

FUNDING

Costs for the odor evaluation and associated District staff time will be paid by LRV. Prior to issuing the notice to proceed, LRV and the District will execute a funding agreement and the District will require an advance deposit of anticipated Phase 1 costs and staff time. If LRV desires to conduct Phase 2 work, another subsequent deposit would be made to fund the remaining work. A draft funding agreement is attached as Attachment C, for reference.

BOARD OPTIONS

Option 1: Award a contract to Webster Environmental Associates, Inc. in the not-to-exceed amount of $137,000 for an odor evaluation at the Deer Creek Wastewater Treatment Plant.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Lime Rock Valley Specific Plan Exhibits
Attachment B: Webster Proposal
Attachment C: Draft Funding Agreement

Mike Brink
Supervising Civil Engineer

Michael C. Baron
Environmental Review Analyst

Brian Mueller
Engineering Director

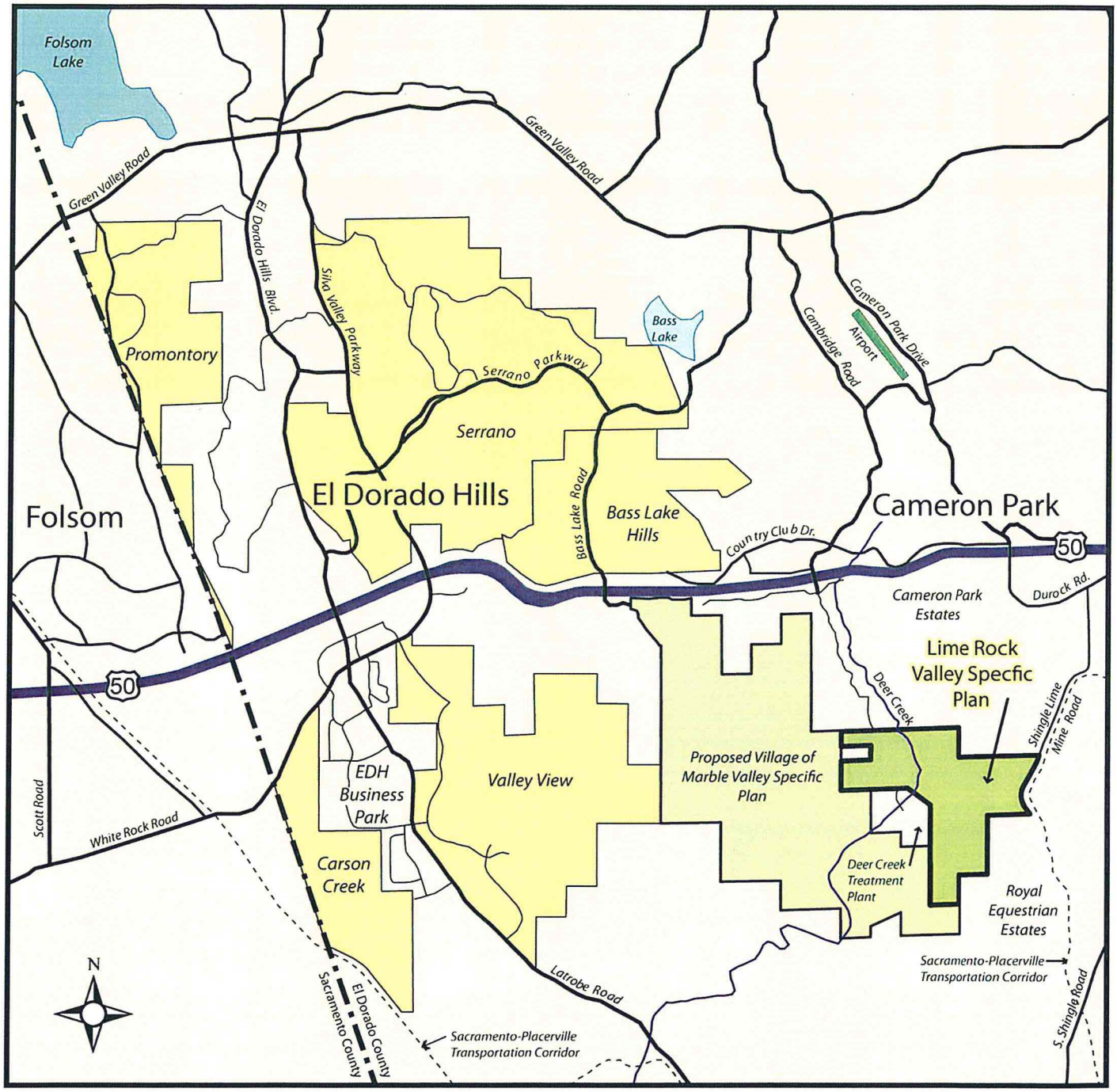
Jamie Bandy
Finance Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

Attachment A

Lime Rock Valley Specific Plan
Location Map (DRAFT, November 2013)



Lime Rock Valley Specific Plan
Land Use Map (DRAFT, November 2013)

Figure 3.1 – Land Use

"Defining Odor Control Engineering"

Attachment B

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

El Dorado Irrigation District
Deer Creek Wastewater Treatment Plant
Odor Evaluation Proposal
Webster Environmental Associates, Inc.
Revised April 8, 2022

Introduction

Webster Environmental Associates, Inc. (WEA) will provide odor control engineering services to conduct a comprehensive odor evaluation at the El Dorado Irrigation District (EID) Deer Creek Wastewater Treatment Plant (DCWWTP) in advance of a large residential development being proposed adjacent to the DCWWTP site. The odor evaluation proposed herein will be similar to the odor evaluation conducted for the EID El Dorado Hills WWTP during 2013. EID and the developers are interested in assessing the off-site odor emission potential for the plant to determine if additional measures are required to effectively mitigate odor emissions.

The primary objectives of the odor evaluation include:

- Characterization and quantification of odor emissions from the plant processes.
- Determination and prioritization of the primary causes of plant odor emissions and off-site detection.
- Evaluation of the magnitude of the off-site impacts of plant odor emissions on the surrounding community.
- Development of recommendations for corrective measures to mitigate plant odor emissions, both long term and short term.
- Development of "Nuisance Goals and Objectives" for the DCWWTP.
- The District has the option to suspend work after Round 1 Testing (Tasks 1-5)

Task 1 – Preliminary Site Visit and Information Review

WEA will travel to the DCWWTP to conduct the following activities:

- Meet with EID staff
- Tour the facility
- Take spot measurements of hydrogen sulfide (H_2S) at key locations

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

- Obtain facility information relevant to the study

WEA will review the information obtained from the site visit to better understand the plant processes and follow-up with additional discussion and information requests as needed.

Task 2 – Conduct Round 1 Testing (Worst-Case Weather Conditions)

WEA will develop a detailed sampling and testing plan, based on the information obtained in **Task 1**. The testing plan will include both air and liquid sampling and analysis, proposed testing locations, types of testing to be conducted, and a proposed schedule to conduct the testing. The testing plan will be submitted to EID for discussion and approval. A preliminary list of air and liquid sampling locations are shown in **Table 1 and 2** respectively.

WEA will travel to the DCWWTP to conduct the first round of odor sampling and testing as per the approved testing plan. This round of testing is proposed to be conducted in August 2022 when wastewater temperatures are typically at their highest and when odor and H_2S emissions are also at their highest due to hot, dry weather conditions. All odor sampling and testing will be conducted using industry standard methods and testing equipment supplied by WEA.

Table 1 - Preliminary Air Sampling Locations and Analysis

Location	Type of Sample	Odor (DT)	RSC*
Influent Splitter Box	Flux Chamber	X	X
Influent/Screen Channel	Flux Chamber	X	X
Primary Sed Tank Influent Channel	Flux Chamber	X	X
Primary Sed Tank Surface	Flux Chamber	X	X
Primary Sed Tank Weir Channels	Flux Chamber	X	X
Primary Sed Tank Effluent Channel	Flux Chamber	X	X
Anoxic Zone	Flux Chamber	X	X
Aeration Zone	Flux Chamber	X	X
Gravity Thickener Surface	Flux Chamber	X	X
Gravity Thickener Weir Channel	Flux Chamber	X	X
Aerobic Digester	Flux Chamber	X	X
Dewatering Building (Sample 1 of 2)	TBD	X	X
Dewatering Building (Sample 2 of 2)	TBD	X	X
Truck Loading Bay	TBD	X	X
EQ Tank Odor Control System Inlet	Duct	X	X
EQ Tank Odor Control System Outlet	Duct	X	X
Totals		**16**	**16**

*RSC- Reduced Sulfur Compounds

"Defining Odor Control Engineering"

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

Table 2 – Preliminary Liquid Sampling Locations and Analysis	
Location	**Analysis**
Influent Splitter Box	pH, ORP, Total Sulfides, Temperature
Headworks	pH, ORP, Total Sulfides, Temperature
EQ Tank Effluent	pH, ORP, Total Sulfides, Temperature
Primary Sed Tank Influent	pH, ORP, Total Sulfides, Temperature
Primary Sed Tank Effluent	pH, ORP, Total Sulfides, Temperature

The Round 1 testing will include the following:

- Collection of up to16 air samples for overnight delivery to St. Croix Sensory laboratory for odor panel analyses of odor thresholds (Dilutions to Threshold, DT and Recognition Threshold, RT).
- Collection of up to 16 air samples for overnight delivery to ALS laboratory for reduced sulfur compound (RSC) concentration analyses.
- Diurnal logging of hydrogen sulfide (H_2S) concentrations at up to 6 key locations at the plant. OdaLog H_2S data loggers will be used for this purpose. The Odalogs will be left in place for 2 weeks and it is assumed that EID personnel will retrieve them and ship them back to WEA.
- Instantaneous H_2S concentration measurements will also be collected along with each odor sample and at additional key locations during the testing period.
- Liquid sampling and testing for sulfide concentration, pH, oxidation-reduction potential (ORP), and wastewater temperature will be conducted at the locations identified in **Table 2**. More locations may be identified during the testing plan development phase.
- Performance evaluation of the existing odor control systems at the Equalization Tanks (consideration of alternative treatment means such as chemical treatment or biotrickling scrubbers shall be performed for this system in **Task 4**).
- Collection of sufficient process characteristics data to determine odor emission rates and to use for inputs into the odor dispersion modeling evaluation.

WEA will compile the testing data after Round 1 testing to develop source odor emission rates, review concentrations of compounds contributing to odor emissions, review wastewater sampling data to analyze the odor potential at various locations within the plant processes, review existing odor control system performance characteristics, and develop odor dispersion modeling input data.

"Defining Odor Control Engineering"

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

Task 3 – Conduct Odor Dispersion Modeling (Based on Round 1 Testing)

WEA will work with EID to define "nuisance" conditions in terms of off-site or fence-line peak odor concentration and frequency of occurrence. WEA will provide "nuisance" guidelines used by other communities to give EID an idea of what others are doing and provide points of reference. Once these guidelines are established, they will be used with the odor dispersion modeling to evaluate the performance of the various odor mitigation alternatives in **Task 4**.

WEA will conduct preliminary atmospheric dispersion modeling of odors using Round 1 test data and the EPA recommended AERMOD model to assist in determining the off-site impacts of odor emissions from the plant processes, and to evaluate the effectiveness of odor mitigation alternatives. Two sets of odor isopleths will be generated and plotted on aerial photography for each modeling scenario:

1. Peak Odor
2. Odor Frequency

The Peak Odor isopleths will predict the peak odor levels generated by the model at any point in the study area based on the Round 1 test results. These isopleths are an indicator of the highest odor strength (worst case) that may be generated by the particular odor scenario studied.

The Odor Frequency isopleths predict the number of hours per year a plant odor may be detectable at any point in the study area. These isopleths are an indicator of how often detectable odors may be present at the receptors around the plant. For example, a person standing at a point on the 100 isopleth would expect to experience a detectable odor 100 times (or during 100 hours) per year.

WEA will utilize the most representative weather data available to ensure the modeling output is as accurate as it can be. If EID maintains an onsite weather station, then WEA may potentially be able to use this data in the model if it contains all relevant parameters. WEA has also talked to the Air Quality Management District (AQMD) and they have indicated they may have some available, nearby weather data that could be used. WEA will work with EID, AQMD and Trinity Consulting to obtain the best possible weather data for use in the model. This proposal is based on the assumption that the weather data will be received in a format that is compatible with the AERMOD modeling software. Terrain data near the plant will also be input into the model.

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

The odor dispersion modeling may also be used to compare the relative costs and resulting benefits of various odor mitigation alternatives. Modeling will include the baseline conditions and will evaluate the impacts from the primary odor-producing processes at the plant. WEA will work with EID to identify potential odor control alternatives to be evaluated and to determine the respective effectiveness of the alternatives.

Task 4 – Evaluate Odor Mitigation Alternatives (Based on Round 1 Testing)

WEA will develop odor mitigation alternatives based on the testing and odor dispersion modeling results and analyses. Each alternative will be evaluated using odor dispersion modeling to determine if it meets EID's peak odor and frequency of occurrence guidelines that will be established in **Task 3**. The modeling will also assist in comparing the respective effectiveness of each alternative. WEA will conduct a present worth analysis including estimated capital and operating costs of all control alternatives to assist in the evaluation.

An evaluation of the existing carbon adsorber performance on the EQ tanks will be conducted. EID has expressed that they may also want to set up an odor control chemical pilot testing system to test the effectiveness of one or more chemicals. Set up and monitoring of the chemical feed system is not included in this scope but can be added at the request of EID. The evaluation of alternatives will also consider the costs and benefits of providing varying levels of redundancy for the odor control systems.

Task 5 – Prepare Draft and Final Report (Based on Round 1 Testing)

WEA will prepare a report based on the Round 1 test results. WEA will evaluate odor mitigation alternatives, conduct present worth analyses and make recommendations for the EID's consideration. These odor mitigation recommendations may include a phased implementation plan. The recommendations for odor control systems will include evaluation and comparison of potential odor control technologies including liquid phase treatment, odorous air ventilation rate optimization, and methods for isolating and collecting the odorous air for treatment.

A draft report shall be submitted to EID for review and comment. WEA will revise the report accordingly and submit a final version.

Task 6 – Conduct Round 2 Sampling and Testing (Average Weather Conditions)

The testing described in **Task 2** will be repeated during December 2022 which represents "average" weather conditions.

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

Task 7 – Revise Odor Dispersion Modeling (Based on Round 2 Testing)

WEA will revise the odor dispersion model based on the results of the Round 2 Testing.

Task 8 – Revise Odor Mitigation Alternatives (Based on Round 2 Testing)

WEA will revise the alternatives analysis based on the results of the Round 2 Testing.

Task 9 – Revise Report (Based on Round 2 Testing)

After the 2nd round of testing is completed, the report will be updated to incorporate the Round 2 test data, revised modeling contours, revised alternatives analysis, and conclusions and recommendations. A draft version of the report will be submitted for EID review. All review comments on the draft will be incorporated and the final Odor Control Evaluation Report will be prepared, including final conclusions and recommendations.

Task 10 – Present Results to EID Board

This scope of work includes one trip to the site to present the report. The audience is assumed to be the EID Board and potentially the developers.

Proposed Cost and Schedule

The lump sum cost proposal for WEA engineering services based on the above scope of work is **$137,000**. This cost includes all labor costs as well as travel expenses, testing supplies and laboratory costs. A breakdown of these costs is shown below. If EID would like some assistance with the development and monitoring of an odor control chemical pilot testing program, that can be added to the scope at an additional cost.

"Defining Odor Control Engineering"

WEBSTER ENVIRONMENTAL ASSOCIATES, INC.
13121 Eastpoint Park Blvd., Suite E
Louisville, KY 40223-4164

Tel: (502) 253-3443
Fax: (502) 253-3442
Web Site: http://www.odor.net

Task		Proposed Schedule	Proposed Fee
Round 1 Testing			
	Notice to Proceed	Jul-22	
1	Complete Preliminary Site Visit and Information Review	Jul-22	$6,900
2	Complete Round 1 Testing	Aug-22	$34,500
3	Complete Odor Dispersion Modeling	Sep-22	$10,600
4	Complete Alternatives Evaluation	Oct-22	$8,200
5	Complete and Submit Report	Nov-22	$12,300
		Round 1 Lump Sum	***$72,500***
Round 2 Testing			
6	Complete Round 2 Testing	Dec-23	$34,500
7	Revise Odor Dispersion Modeling	Jan-23	$6,700
8	Revise Alternatives Evaluation	Feb-23	$6,200
9	Revise and Re-Submit Report	Feb-23	$9,200
10	Presentation to EID Board	Mar-23	$7,900
		Round 2 Lump Sum	***$64,500***
		Total (Round 1 and 2)	**$137,000**

**Round 1 scope is independent of Round 2. District has option to not perform the second-round testing.

FUNDING AGREEMENT REGARDING DEER CREEK WASTEWATER TREATMENT PLANT - ODOR EVALUATION

This FUNDING AGREEMENT ("Agreement") is made and entered into this ____ day of _____, 2022, by and between LIME ROCK VALLEY LLC, a California limited liability company, with its principal address located at 502 E. Whitmore Avenue, Modesto, California 95358 ("LRV"), and the El Dorado Irrigation District ("EID"), a special district organized under the laws of California (Water Code §§ 20500 et seq.), whose principal place of business is 2890 Mosquito Road, Placerville, CA 95667, (individually a "Party" and collectively the "Parties").

Recitals

Whereas, LRV is evaluating the feasibility of a new residential development in Lime Rock Valley in the Shingle Springs area ("Development"); and

Whereas, the Development would require annexation into EID's service area; and

Whereas, the Development is adjacent to EID's existing Deer Creek Wastewater Treatment Plant ("Treatment Plant"); and

Whereas, the Treatment Plant processes have the potential to emit odors; and

Whereas, the Parties are interested in assessing the off-site odor emission potential for the Treatment Plant to inform the design and mitigation of the Development, and develop potential annexation conditions; and

Whereas, in connection with the Development, LRV has requested that a comprehensive odor evaluation be performed for the Treatment Plant; and

Whereas, Webster Environmental Associates, Inc. ("Webster") provided an Odor Evaluation Proposal for conducting a comprehensive odor evaluation at the Treatment Plant ("Webster Proposal"); and

Whereas, the Parties concur that the most efficient method of contracting for and conducting the Treatment Plant odor evaluation is for EID to contract with Webster to perform the odor evaluation as specified in this Agreement, subject to funding by LRV as specified in this Agreement.

Now therefore, LRV and EID hereby agree as follows:

1. For purposes of this Agreement, "Project" shall be defined as the scope of work described in the Webster Proposal for the comprehensive odor evaluation, attached hereto as Exhibit 1 and incorporated herein by this reference. As shown in Exhibit 1, the Project has two phases. Phase 1 will take the Project through the preliminary site visit, first round of sampling, and issuance of an Interim Report (Tasks 1 through 3) ("Webster Phase 1"). Phase 2 will include the second round of sampling, modeling, draft and final report, and presentation of the report to LRV and EID (Tasks 4 through 7) ("Webster

Phase 2"). The Project also includes EID's staff time associated with the comprehensive odor evaluation.

2. The Project shall be performed by Webster, its employees, agents, contractors and subcontractors, in conformance with the Webster Proposal and subject to coordination with EID during the course of the Project.

3. EID shall be responsible for contracting with Webster for the Project, subject to the approval of EID's Board of Directors and subject to the terms of this Agreement.

4. LRV shall be solely responsible for funding the costs of the Project, up to an amount not to exceed $137,000.00, unless otherwise approved by change order, as set forth below, and in accordance with the terms herein.

5. LRV shall be solely responsible for funding EID's labor costs associated with the Project. The fully loaded EID labor costs shall be billed on a time and material basis with an initial estimated cost of $10,000 for the Project. If EID labor costs associated with the Project exceed the estimated cost of $10,000, EID shall notify LRV of the additional estimated labor costs. Within ten (10) days of receiving such notice, LRV shall deposit in the escrow account the funds necessary to cover the additional estimated labor costs.

6. Within ten (10) days of this Agreement being fully executed, LRV shall deposit in an escrow account the estimated cost for Webster Phase 1 of the Project, in the amount of **$82,500.00**, which includes 100% of the estimated EID labor costs for both Webster Phase 1 and Webster Phase 2. Before withdrawing any LRV funds from escrow, EID shall give LRV advance notice of the amount to be withdrawn from the escrow for Project costs.

7. Within thirty (30) days of the receipt of the Interim Report completing Webster Phase 1, LRV shall either deposit in an escrow account the estimated cost of the Project for Webster Phase 2, in the amount of **$64,500.00**; or, request that the Project be cancelled. If LRV requests that the Project be cancelled, EID shall prepare a final accounting and return any unexpended funds to LRV after all Webster and EID costs are paid for Webster Phase 1. At EID's election, EID may proceed with the completion of Webster Phase 2 at EID's expense. Before withdrawing any LRV funds from escrow, EID shall give LRV advance notice of the amount to be withdrawn from the escrow for Project costs.

8. During the course of the Project, EID shall maintain all books, documents, papers, accounting records, invoices, and all other evidence pertaining to the costs associated with the Project. EID shall make all such records reasonably available for LRV's inspection at EID's office or other mutually agreed-upon location upon LRV's written request.

9. Any Project change orders resulting in additional costs above the amount stated in paragraph 4 must be reviewed and approved by LRV prior to execution. Within ten (10) days of execution of any Project change order resulting in additional costs above the amount stated in paragraph 4, LRV shall deposit in the escrow account the funds necessary to cover the additional cost of the approved change order.

10. This Agreement applies only the Parties' responsibilities for costs associated with the Project, as expressly stated herein. It does not apply to any other costs, including but not limited to other costs that may be associated with the Development.

11. This Agreement has been executed in El Dorado County, California, and shall be governed by and construed in accordance with the laws of the State of California. Any legal action to enforce or interpret the provisions of this Agreement may be commenced only in El Dorado County, California. The prevailing Party in any such litigation shall be entitled to recover its reasonable attorneys' fees and costs incurred.

12. LRV shall defend, indemnify, and hold EID, its Board of Directors, officers, employees, representatives, consultants, and agents (collectively, "EID Parties") harmless against and from any and all claims, suits, losses, damages and liability for damages of every name, kind and description, including attorneys' fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, employees, and the public, or damage to property, which are claimed to or in any way arise out of the actions or omissions of Webster, or any of its employees, agents, contractors or subcontractors, related to the Project under this Agreement. This duty to indemnify and save EID Parties harmless includes the duties to defend set forth in California Civil Code section 2778. This obligation to defend and indemnify shall survive the expiration or termination of this Agreement and shall remain in full force and effect. EID shall include in the Webster agreement an indemnity provision on the same terms as included herein, through which Webster shall be obligated to defend, indemnity and hold harmless both EID and LRV as the property owner.

13. If any part of this Agreement is found to be void, invalid or unenforceable, the remainder shall remain in full force and effect and shall be interpreted to carry out the Parties' intent with respect to their obligations and rights. The waiver by either Party of any requirement, condition, or provision contained in this Agreement shall not be deemed to be a waiver of any subsequent breach of that or any other requirement, condition, or provision.

14. This Agreement contains the entire agreement of the Parties hereto and supersedes any prior written or oral agreements between them concerning the subject matter contained herein. This Agreement may be modified only by a writing signed by each of the Parties. This Agreement was jointly negotiated by the Parties and shall be interpreted fairly in accordance with its terms, and without any strict construction in favor of or against either

Party.

15. From time to time, each Party shall execute and deliver such other documents as may be reasonably requested by the other Party to carry out the purpose and intent of this Agreement.

16. Any notice required or desired to be given by any Party to this Agreement to the other Party pursuant to or with respect to this Agreement shall be in writing and shall be personally served, or in lieu of personal service may be given by depositing such notice in the United States mail, certified, return receipt requested, and postage prepaid, addressed to the other Party at their business address or as otherwise provided in writing to the other Party. Any notice given by registered or certified mail, return receipt requested, shall be deemed to have been given on the date receipt was acknowledged to the postal authorities.

    Any notice required or desired to be given by any Party to this Agreement shall be provided to the following:

    Notice to EID:
    Jim Abercrombie, General Manager
    El Dorado Irrigation District
    2890 Mosquito Road
    Placerville, CA 95667
    Email: jmabercrombie@eid.org

    Notice to LRV:
    Kevin Luttenegger
    Lime Rock Valley LLC
    502 E. Whitmore Avenue
    Modesto, CA 95358
    Kevin. Luttenegger@G3Enterprises.com

    Any Party may, by written notice to the other Party in the manner aforesaid, change the address to which notices addressed to it shall thereafter be mailed.

17. Each Party hereto represents and warrants that the representative signing on its behalf is fully authorized to execute this Agreement and to bind that Party to its terms and conditions.

18. EID and LRV understand and agree that this Agreement creates rights and obligations solely between EID and LRV, and is not intended to benefit any other party. No provision of this Agreement shall in any way inure to the benefit of any third person so as to constitute any such third person as a third-party beneficiary of this Agreement or any of its items or conditions, or otherwise give rise to any cause of action in any person not a party hereto. At all times the relationship between the Parties is solely that of independent contractors, and not of principal/agent, employer/employee, partner, or joint venturer. Neither Party shall represent that it has any authority to assume or create any obligation, express or implied, on behalf of the other Party, nor represent itself to be the agent, employee, joint venturer, partner, or officer of the other Party.

19. This Agreement may be signed in counterparts, all of which shall constitute one instrument.

20. This Agreement is nontransferable without the prior written approval of the non-transferring Party, which approval shall not be unreasonably withheld.

IN WITNESS WHEREOF, the Parties have executed this Agreement the day and year first above written.

EL DORADO IRRIGATION DISTRICT:

By: _____
Jim Abercrombie
General Manager

LIME ROCK VALLEY LLC:

By:_____
Thomas Cook, President

Approved as to form:

By:_____
Brian D. Poulsen, Jr.
General Counsel

EXHIBIT 1

WEBSTER PROPOSAL

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider adopting a resolution requesting the County of Sacramento Elections Department to hold a Consolidated District Election on Tuesday, November 8, 2022.

PREVIOUS BOARD ACTIONS

The Board regularly requests election consideration.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR), AND BOARD AUTHORITY

The District may request that the election of its Board of Directors be consolidated with the elections of other districts conducted on the same day. (Elections Code §10400 et seq.)

SUMMARY OF ISSUE

The District must request consolidation of our November 8, 2022 election with the elections of other districts conducted on the same day by the County of Sacramento Registrar of Voters. Consolidation provides considerable cost savings.

Ballots for the November 8th election within the District's small service area within Sacramento County will include only Division 4 of the District's Board of Directors, currently held by Director Anzini. Divisions 2 and 4, currently held by Directors Dwyer and Anzini, respectively, will both appear on the November 8th election ballots in El Dorado County. The current term for Director Anzini will expire on December 2, 2022, or once the results of the November 8, 2022 election have been certified by the County of Sacramento elections officials. The District may request consolidation of its election in Sacramento County, as it has already done within El Dorado County, by adopting a resolution, to be submitted to the County of Sacramento Elections Department.

BACKGROUND/DISCUSSION

The proposed attached resolution was provided by the County of Sacramento Elections Department and meets the requirements for requesting consolidation of elections. The resolution requests consolidation and authorizes the County of Sacramento Registrar of Voters, at District expense, to provide all services necessary to conduct the election such as issuing ballots, operating polling places and canvassing votes. Consolidation of the upcoming election for the District's Division 4 Director is consistent with past practice and economically beneficial to the District and its customers.

In addition, the District Secretary must notify both the County of Sacramento Elections Department of the elective offices of the District to be filled at the election and who will pay for production and dissemination of the candidates' statements, the District or the candidates themselves (as the District has required in the past). The District must also provide a current map of its division boundaries, which was prepared by staff and submitted to the County of Sacramento Elections Department.

The attached *Notice of District Election and Publication of Notice of Election*, provided by the County of Sacramento Elections Department, would provide the required notification and indicate the candidates' responsibility to pay for their own candidate statements.

BOARD OPTIONS

Option 1: Adopt a resolution requesting the County of Sacramento Elections Department to hold a Consolidated District Election on Tuesday, November 8, 2022.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Proposed resolution
Attachment B: Notices

Jennifer Sullivan
Board Clerk

Brian Poulsen
General Counsel

Jim Abercrombie
General Manager

Resolution Calling General Election

RESOLUTION NO. 2022-

EL DORADO IRRIGATION DISTRICT

WHEREAS, an election will be held within the El Dorado Irrigation District that will affect County of Sacramento on November 8, 2022, for the purpose of electing Division 4 Director; and

WHEREAS, a General Election will be held within the County of Sacramento on the same day;

WHEREAS, Election Code §10403 requires jurisdictions to file with the Board of Supervisors, and a copy with the Registrar of Voters, a resolution requesting consolidation with a statewide election.

THEREFORE, BE IT RESOLVED, that the El Dorado Irrigation District requests the Board of Supervisors of Sacramento County to consolidate the regularly scheduled General Election, November 8, 2022; and

BE IT FURTHER RESOLVED, that the **(check one)**

- ☒ Candidate pays at the Voter Registration and Elections office
- ☐ Candidate will be billed by the district
- ☐ District pays for the candidate statement

for the publication of the candidate's statement, pursuant to Elections Code §13307. The limitation on the number of words that a candidate may use in his or her candidate's statement is 200 words; and

BE IT FURTHER RESOLVED that the District agrees to reimburse the Registrar of Voters for actual costs accrued, such costs to be calculated by the method set forth in the County's current Election Cost Allocation Procedures.

PASSED AND ADOPTED by the following vote on Monday, June 27, 2022.

YES Votes	NO Votes	ABSENT	ABSTAIN
_____	_____	_____	_____
(Number)	(Number)	(Number)	(Number)

ATTEST:

_____

President /
Superintendent/General Manager

_____

Board Secretary

NOTICE OF DISTRICT ELECTION

EL DORADO IRRIGATION DISTRICT

Notice is hereby given that a General Election, November 8, 2022 in this district. The offices for which candidates may declare their candidacy are (list title of office and number of positions):

Division 4 Director (1)

Qualifications: Each candidate must meet the following qualifications for office as specified in the principal act or code under which this district is organized:

Each director shall be a resident and voter in the division that he or she represents during his or her entire term.

Code Reference: California Code, Water Code - WAT § 21100

Official declarations of candidacy for eligible candidates desiring to file for any of the elective offices may be obtained from the office of the Registrar of Voters at 7000 65th Street, Suite A, Sacramento, CA 95823-2315, on and after July 18, 2022* and must be filed not later than 5:00 p.m. on August 12, 2022. However, if a declaration of candidacy for an incumbent is not filed by August 12, 2022, any person other than the incumbent shall have until 5:00 p.m. on August 17, 2022, to file a declaration of candidacy for such office.

Appointment to each elective office will be made by the supervising authority as prescribed by Elections Code §10515 in the event there are no candidates or an insufficient number of candidates for such office and a petition for an election is not filed within the time prescribed by Elections Code §10515; that is, by 5:00 p.m. on August 12, 2022.

Dated this 27th day of June, 2022.

(District Seal)

District Secretary

**Start date, end date, or deadline falls on a weekend or holiday.*

PUBLICATION OF NOTICE OF ELECTION

Elections Code §12112 requires the publication of a "Notice of Election." The notice shall contain the date of the General Election, name the offices for which candidates may file, and state the qualifications required by the principal act for each office, as well as other pertinent information.

El Dorado Irrigation District

The Registrar of Voters will publish a combined election notice for all districts scheduled for election on November 8, 2022.

Dated:

District Secretary

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider adopting the 2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System.

PREVIOUS BOARD ACTION

June 24, 2019 – Board adopted the 2019 Triennial Public Health Goal Report.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

California Health and Safety Code (HSC §116470(b))
BP 0010 District Mission Statement
BP 5010 Water Supply Management

SUMMARY OF ISSUE

Every three years EID is required to hold a public meeting to receive public comment and consider adopting the most recently prepared Triennial Public Health Goal Report. Provisions of the California Health and Safety Code (HSC §116470(b)) require water utilities with greater than 10,000 service connections prepare a special Public Health Goal Report (Report) every three years if water quality measurements have exceeded any Public Health Goal (PHG). The latest Report is due by July 1, 2022. PHGs are non-enforcement goals that do not require further action.

BACKGROUND/DISCUSSION

PHGs are non-enforcement goals established by the California Environmental Protection Agency's (Cal-EPA) Office of Environmental Health Hazard Assessment (OEHHA). The law requires where OEHHA has not adopted a PHG for a constituent, the water suppliers are to use the Maximum Contaminant Level Goal (MCLG) adopted by the United States Environmental Protection Agency (USEPA). Only constituents having a California primary drinking water standard, also known as a Maximum Contaminant Level (MCL), *and* either a PHG or MCLG, are required to be addressed in the Report. The Report is intended to provide information to the public, in addition to the Annual Water Quality Reports provided to EID customers each year. The Report was prepared following guidelines set forth by the Association of California Water Agencies (ACWA). No guidance was available from State regulatory agencies.

By law, the Board is required to consider adopting the Report at a noticed public hearing held during a regularly scheduled board meeting. A notice of today's public hearing was published in the *Mountain Democrat* on May 27, 2022. The notice and full report were also posted on EID's website.

PHGs and the Report

PHGs are set by OEHHA and are based solely on public health risk considerations. None of the practical risk-management factors that are considered by the USEPA or State Water Resources Control Board - Division of Drinking Water (DDW) in setting MCL drinking water standards are considered in setting the PHGs. Such factors include analytical detection capability, available treatment technology, benefits and costs. PHGs are not enforceable and are not required to be met by any public water system. MCLGs are the federal equivalent to PHGs and likewise are non-enforceable.

The Report addresses any constituent detected in the District's water supply between 2019 and 2021 at a level exceeding any applicable PHG or MCLG. The Report includes the numerical public health risk associated with the MCL and the PHG or MCLG, the category or type of risk to health that could be associated with each constituent, the best treatment technology available that could be used to reduce the constituent level, and an estimate of the cost to install that treatment if it is appropriate and feasible.

Constituents Detected That Exceed a PHG or a MCLG

To help ensure safe water is delivered to our customers, EID's drinking water monitoring program includes analysis of samples of raw and treated water from many locations in the District's service area. More than 100 different constituents were analyzed for the period of this Report. During this time, from over 4,000 samples collected, one constituent – total coliform bacteria – was determined to be present in levels above the MCLGs during three separate routine distribution system sampling events. It is important to note all confirmation samples (original location and required upstream and downstream samples) did not detect total coliform bacteria. There is no PHG for total coliform bacteria and the District did not exceed the MCL.

Constituent	Result	MCL	PHG	MCLG
Total Coliform Bacteria	On three separate occasions 1% percent of monthly samples were positive	5% of the samples collected during any month are total coliform positive (1)	None	0%

(1) California Code of Regulation, Title 22, §64426.1 (b)

Total coliform bacteria are an indicator or surrogate organism for pathogens, and are ubiquitous in nature and are not generally considered harmful. They are used in water quality sampling because of the ease of monitoring and analysis. A sample testing positive for coliform indicates a potential problem needing to be investigated with follow up sampling to be performed. It is not unusual for a system to have an occasional positive initial sample of coliform given its prevalence in nature.

One of the primary treatment technologies utilized by the District to ensure the drinking water system is microbial safe (i.e. free of disease causing pathogens) is adding disinfectants such as chlorine at its water treatment plants. The chlorine residual levels are carefully controlled at the treatment plants and within the distribution systems to provide the best health protection without causing the water to have undesirable taste and odor or increasing the disinfection byproduct level, which in turn creates a separate regulatory compliance matter. This careful balance of treatment processes is essential to continue supplying customers with safe drinking water.

Actions that the District has implemented over the years to protect the drinking water quality include: implementing an effective cross-connection control program; maintaining a disinfectant (chlorine) residual throughout the water system; implementing an effective monitoring and surveillance program; and maintaining positive pressures in our distribution system to avoid the potential introduction of contaminants. The District is taking all of the steps described by DDW as "best available technology" for coliform bacteria in Section 64447, Title 22, of the California Code of Regulations.

Recommendations for Further Action

The District continues to operate the Main Water System in a manner that meets all DDW and USEPA drinking water standards set to protect public health. Any additional effort by the District to further reduce the levels of total coliform that are already significantly below the health-based MCLs established to provide "safe drinking water" would require additional costly

treatment processes. The effectiveness and feasibility of any new treatment process(es) to provide any significant reduction in coliform levels at these already low values is uncertain. In addition, the potential health protection benefits, if any, of these further hypothetical reductions are not clear and may not be quantifiable. Therefore, no action is proposed.

FUNDING
There is no funding request for this item.

BOARD OPTIONS

Option 1: Adopt the 2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION
Option 1

ATTACHMENTS
Attachment A: 2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System

Nicole Graham
Environmental Compliance Supervisor

Radenko Odzakovic
Drinking Water Operations Manager

Brian Mueller
Engineering Director

Dan Corcoran
Operations Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

Attachment A

El Dorado Irrigation District

2022 Triennial Public Health Goals Report

For the Drinking Water in the Main Water System

JUNE 2022

TABLE OF CONTENTS

BACKGROUND

The California Health and Safety Code (HSC §116470(b)) specifies water utilities with greater than 10,000 service connections prepare a special Public Health Goal Report (Report) every three years if water quality measurements have exceeded any Public Health Goal (PHG). Attachment 1 includes Section 116470 (b). The report must be completed by July 1 of the year in which it is due and new reports are required every three years. Past reports were prepared by El Dorado Irrigation District in 2010, 2013, 2016, 2019 and the current report was completed by July 1, 2022 as required.

PHG reports must present information on (1) contaminants that have been detected above a PHG, (2) health risk information for the detected contaminants, (3) an estimate of the cost to install Best Available Technology (BAT) to reduce the level of a given contaminant, and (4) what action, if any, the local water purveyor intends to take to reduce the concentration of the contaminants(s) and the basis for that decision.

PHGs are non-enforcement goals established by the California Environmental Protection Agency's (Cal-EPA) Office of Environmental Health Hazard Assessment (OEHAA). The regulation also requires that where OEHHA has not adopted a PHG for a constituent, the water suppliers are to use the Maximum Contaminant Level Goal (MCLG) adopted by the United States Environmental Protection Agency (USEPA). The State Water Resources Control Board Division of Drinking Water (DDW) sets Maximum Contaminant Levels (MCLs) as close as feasible to the PHG taking treatment cost and available analytical and treatment technology into consideration. MCLs are enforceable limits that water purveyors must meet to protect public health. Only constituents having a MCL and either a PHG or MCLG are required to be addressed in the Report. Attachment 2 provides a complete list of all regulated constituents with the MCLs and PHGs or MCLGs.

The Report addresses any constituent detected in the District's water supply between 2019 and 2021 at a level exceeding any applicable PHG or MCLG, as required by the regulation. The Report includes the numerical public health risk associated with the MCL and the PHG or MCLG, the category or type of risk to health that could be associated with each constituent. This report uses the most recent health risk information published by OEHHA.

There are a few constituents that are routinely detected in water systems at levels usually well below the drinking water standards for which no PHG or MCLG has yet been adopted by OEHHA or USEPA. One example is disinfection byproducts, including trihalomethanes and haloacetic acids. As PHGs and MCLGs are updated the District will include them in its evaluation in future Reports as applicable.

WHAT ARE PUBLIC HEALTH GOALS?

PHGs are set by OEHHA and are based solely on public health risk considerations. None of the practical risk-management factors that are considered by the USEPA or State Water Resources Control Board (SWRCB) Division of Drinking Water (DDW) in setting MCL drinking water standards are considered in

setting the PHGs. These factors include analytical detection capability, treatment technology available, benefits and costs. The PHGs are not enforceable and are not required to be met by any public water system. MCLGs are the federal equivalent to PHGs and likewise are non-enforceable.

WHAT WATER QUALITY DATA WAS REVIEWED TO PREPARE THIS REPORT?

All of the water quality data collected in the Main Water System between 2019 and 2021 was considered for purposes of determining compliance with drinking water standards. This data was previously summarized in our 2019, 2020, and 2021 Annual Water Quality (AWQ) Reports, which are available on the District's website and included in Attachment 5 of this report.

WHAT GUIDELINES WERE FOLLOWED IN PREPARING THIS REPORT?

A workgroup formed by Association of California Water Agencies (ACWA) prepared guidelines for water utilities, which were used in the preparation of this PHG Report. The most recent guidelines (ACWA "2019 PHG Guidance") were used to prepare this report. No guidance was available from state regulatory agencies. OEHHA publishes a document with health risk information for regulated constituents. The OEHHA publication (OEHHA, "Health Risk Information for PHG Exceedance Report", February 2022) was used to prepare this report (See Attachment 3).

WHAT IS BEST AVAILABLE TECHNOLOGY AND THE ASSOCIATED ESTIMATED COST?

Both the USEPA and DDW adopt what are known as Best Available Technologies (BATs), which are the best known methods of reducing contaminant levels to the MCL. Costs can be estimated for such technologies. However, since many PHGs and all MCLGs are set much lower than the MCL, it is not always possible or feasible to determine what treatment is needed to further reduce a constituent downward to or near the PHG or MCLG - many are set at zero. Estimating the costs to reduce a constituent to zero is difficult, if not impossible, because it is not possible to verify by analytical means that the level has been lowered to zero. In some cases, installing treatment to try and further reduce very low levels of one constituent may have adverse effects on other aspects of water quality.

WHAT ARE DETECTION LIMITS FOR PURPOSE OF REPORTING (DLRs)?

When DDW establishes a drinking water regulation, the agency evaluates available analytical methods and sets a DLR for the constituent. DLRs are the lowest concentration of the constituent that laboratories report for determining compliance. A constituent is considered by DDW to be "detected" when measured concentrations are above the DLR.

WHAT CONSTITUENTS WERE DETECTED ABOVE A PHG (OR MCLG)?

One constituent- total coliform bacteria - was detected at levels above the MCLG in the distribution system. There is no PHG for total coliform; the MCL was not exceeded.

Constituent	Result	MCL	PHG	MCLG
Total Coliform Bacteria	1% percent of monthly samples were positive	5% of the samples collected during any month are total coliform positive (1)	None	0%

(1) California Code of Regulation, Title 22, §64426.1 (b) up until June 30, 2021.

COLIFORM BACTERIA

Between 2019 and 2021, 100 to 125 samples were collected by the District each month and analyzed for the presence of coliform bacteria. Up until June 30, 2021 the existing MCL, for water systems collecting 40 or more routine samples per month, was 5% of samples collected during any month are total coliform positive. On July 1, 2021, the state revised its total coliform rule and changed the MCL from 5% to a treatment technique trigger as required by the federal Revised Total Coliform Rule effective April 1, 2016. As stated previously, there is no PHG set for coliforms but the USEPA set a MCLG of zero. This PHG report reflects the changes in drinking water regulatory requirements during 2021.

Both revised rules maintain the purpose to protect public health by ensuring the integrity of the drinking water distribution system and monitoring for the presence of microbials (i.e., total coliform and *E. coli* bacteria). The USEPA anticipates greater health protection as the new rules requires water systems that are vulnerable to microbial contamination to identify and fix problems. Water systems that exceed a specified frequency of total coliform occurrences are required to conduct an assessment to determine if any sanitary defects exists. If found, these must be corrected by the water system.

Three separate times in the prescribed three year period, an initial sample was found to test positive for coliform bacteria. However, the confirmation samples tested negative and, as a result, no follow up actions were necessary. A maximum of 1% of these samples tested positive in each of the months in which these detections occurred. Since a single sample tested positive during three separate months, the MCLG of zero was exceeded even though confirmation sampling tested negative for coliform bacteria presence.

The reason for the coliform drinking water standard is to minimize the possibility of the water containing pathogens, which are organisms that cause waterborne disease. Because coliform is only a surrogate indicator of the potential presence of pathogens, it is not possible to state a specific numerical health risk. While USEPA normally sets MCLGs “at a level no known or

anticipated adverse effects on persons would occur", they indicate that they cannot do so with coliform bacteria. Therefore, it was set to zero.

Coliform bacteria are an indicator organism that are ubiquitous in nature and are not generally considered harmful. They are used because of the ease in monitoring and analysis. If a positive sample is found, it indicates a potential problem that needs to be investigated and follow up sampling performed. It is not at all unusual for a system to have an occasional positive initial sample given its prevalence in nature.

WHAT ARE THE BEST AVAILABLE TECHNOLOGIES FOR MICROBIAL CONTANMINATS?

Title 22 lists the following Best Available Technology for microbiological contaminants (Section 64447, CCR):

- Maintenance of a disinfectant residual throughout the distribution system;
- Proper maintenance of the distribution system including appropriate pipe replacement and repair procedures, main flushing programs, proper operation and maintenance of positive water pressure in all parts of the distribution system; and
- Filtration and/or disinfection of approved surface water or disinfection of groundwater using strong oxidants such as chlorine, chlorine dioxide, or ozone.

The District implements the above Best Available Technology for total coliforms. The District's three surface water treatment plants are filtered and disinfected per regulatory requirements. The chlorine residual levels are carefully controlled at the treatment plants and within the distribution systems to provide the best health protection without causing the water to have undesirable taste and odor or increasing the disinfection byproduct level. This careful balance of treatment processes is essential to continue supplying customers with safe drinking water.

Other actions that the District implemented over the years to protect the drinking water quality include: an effective cross-connection control program, maintenance of a disinfectant residual throughout our system, an effective monitoring and surveillance program and maintaining positive pressures in our distribution system. The District is taking all of the steps described by DDW as "best available technology" for total coliform and *E. coli* bacteria in Section 64447, Title 22, of the California Code of Regulations.

RECOMMENDATIONS FOR FURTHER ACTION

The drinking water quality of the District's Main Water System meets all DDW, and USEPA drinking water standards set to protect public health. Any additional effort by the District to further reduce the levels of coliform bacteria that are already significantly below the health-based MCLs established to provide "safe drinking water" would require additional costly treatment processes. The effectiveness of any new treatment process (es) to provide any significant reductions in coliform levels at these already

low values is uncertain. In addition, the health protection benefits of these further hypothetical reductions are not at all clear and may not be quantifiable. Therefore, no action is proposed.

ATTACHMENTS

No. 1 Excerpt from California Health & Safety Code: Section 116470(b)

No. 2 Table of California Regulated Constituents with MCLs and PHGs

No. 3 Health Risk Information for Public Health Goal Exceedance Reports. Prepared by the Office of Environmental Health Hazzard Assessment. February 2022

No. 4 El Dorado Irrigation District's 2019, 2020, and 2021 Water Quality Reports

REFERENCES

No. 1 ACWA *"Suggested Guidelines for Preparation of Required on Public Health Goals (PHGs) to satisfy requirements of California Health and Safety Code Section 116470(b)"* dated April 2019

ATTACHMENT 1

EXCERPT FROM CALIFORNIA HEALTH & SAFETY CODE SECTION 116470 (b)

116470. On or before July 1, 1998, and every three years thereafter, public water systems serving more than 10,000 service connections that detect one or more contaminants in drinking water that exceed the applicable public health goal, shall prepare a brief written report in plain language that does all of the following:

(1) Identifies each contaminant detected in drinking water that exceeds the applicable public health goal.

(2) Discloses the numerical public health risk, determined by the office, associated with the maximum contaminant level for each contaminant identified in paragraph (1) and the numerical public health risk determined by the office associated with the public health goal for that contaminant.

(3) Identifies the category of risk to public health, including, but not limited to, carcinogenic, mutagenic, teratogenic, and acute toxicity, associated with exposure to the contaminant in drinking water, and includes a brief plainly worded description of these terms.

(4) Describes the best available technology, if any is then available on a commercial basis, to remove the contaminant or reduce the concentration of the contaminant. The public water system may, solely at its own discretion, briefly describe actions that have been taken on its own, or by other entities, to prevent the introduction of the contaminant into drinking water supplies.

(5) Estimates the aggregate cost and the cost per customer of utilizing the technology described in paragraph (4), if any, to reduce the concentration of that contaminant in drinking water to a level at or below the public health goal.

(6) Briefly describes what action, if any, the local water purveyor intends to take to reduce the concentration of the contaminant in public drinking water supplies and the basis for that decision.

(c) Public water systems required to prepare a report pursuant to subdivision (b) shall hold a public hearing for the purpose of accepting and responding to public comment on the report. Public water systems may hold the public hearing as part of any regularly scheduled meeting.

(d) The department shall not require a public water system to take any action to reduce or eliminate any exceedance of a public health goal.

(e) Enforcement of this section does not require the department to amend a public water system's operating permit.

(f) Pending adoption of a public health goal by the Office of Environmental Health Hazard Assessment pursuant to subdivision (c) of Section 116365, and in lieu thereof, public water systems shall use the national maximum contaminant level goal adopted by the United States Environmental Protection Agency for the corresponding contaminant for purposes of complying with the notice and hearing requirements of this section.

ATTACHMENT 2

TABLE OF CALIFORNIA REGULATED CONSTITUENTS WITH MCLs AND PHGs

MCLs, DLRs, PHGs, for Regulated Drinking Water Contaminants

(Units are in milligrams per liter (mg/L), unless otherwise noted.)

Last Update: September 14, 2021

The following tables includes California's maximum contaminant levels (MCLs), detection limits for purposes of reporting (DLRs), public health goals (PHGs) from the Office of Environmental Health Hazard Assessment (OEHHA). For comparison, Federal MCLs and Maximum Contaminant Level Goals (MCLGs) (USEPA) are also displayed.

Inorganic Chemicals Table, Chemicals with MCLs in 22 CCR §64431

State Regulated Inorganic Chemical Contaminant	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Aluminum	1	0.05	0.6	2001	--	--
Antimony	0.006	0.006	0.001	2016	0.006	0.006
Arsenic	0.010	0.002	0.000004	2004	0.010	zero
Asbestos (MFL = million fibers per liter; for fibers >10 microns long)	7 MFL	0.2 MFL	7 MFL	2003	7 MFL	7 MFL
Barium	1	0.1	2	2003	2	2
Beryllium	0.004	0.001	0.001	2003	0.004	0.004
Cadmium	0.005	0.001	0.00004	2006	0.005	0.005
Chromium, Total - OEHHA withdrew the 0.0025-mg/L PHG	0.05	0.01	withdrawn Nov. 2001	1999	0.1	0.1

State Regulated Inorganic Chemical Contaminant	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Chromium, Hexavalent - 0.01-mg/L MCL & 0.001-mg/L DLR repealed September 2017	--	--	0.00002	2011	--	--
Cyanide	0.15	0.1	0.15	1997	0.2	0.2
Fluoride	2	0.1	1	1997	4.0	4.0
Mercury (inorganic)	0.002	0.001	0.0012	1999 (rev2005)*	0.002	0.002
Nickel	0.1	0.01	0.012	2001	--	--
Nitrate (as nitrogen, N)	10 as N	0.4	45 as NO3 (=10 as N)	2018	10	10
Nitrite (as N)	1 as N	0.4	1 as N	2018	1	1
Nitrate + Nitrite (as N)	10 as N	--	10 as N	2018	--	--
Perchlorate	0.006	0.002	0.001	2015	--	--
Selenium	0.05	0.005	0.03	2010	0.05	0.05
Thallium	0.002	0.001	0.0001	1999 (rev2004)	0.002	0.0005

Copper and Lead Table, 22 CCR §64672.3

Values referred to as MCLs for lead and copper are not actually MCLs; instead, they are called “Action Levels” under the lead and copper rule.

State Regulated Copper and Lead Contaminant	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Copper	1.3	0.05	0.3	2008	1.3	1.3
Lead	0.015	0.005	0.0002	2009	0.015	zero

Radiological Table, Radionuclides with MCLs in 22 CCR §64441 and §64443

[units are picocuries per liter (pCi/L), unless otherwise state; n/a = not applicable]

State Regulated Radionuclides Contaminant	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Gross alpha particle activity - OEHHA concluded in 2003 that a PHG was not practical	15	3	none	n/a	15	zero
Gross beta particle activity - OEHHA concluded in 2003 that a PHG was not practical	4 mrem/yr	4	none	n/a	4 mrem/yr	zero
Radium-226	--	1	0.05	2006		
Radium-228	--	1	0.019	2006		
Radium-226 + Radium-	5	--	--	--	5	zero

State Regulated Radionuclides Contaminant	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
228						
Strontium-90	8	2	0.35	2006	--	--
Tritium	"20,000"	"1,000"	400	2006	--	--
Uranium	20	1	0.43	2001	30 µg/L	zero

Organic Chemicals Table, Chemicals with MCLs in 22 CCR §64444

Volatile Organic Chemicals (VOCs)

State Regulated Volatile Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Benzene	0.001	0.0005	0.00015	2001	0.005	zero
Carbon tetrachloride	0.0005	0.0005	0.0001	2000	0.005	zero
1,2-Dichlorobenzene	0.6	0.0005	0.6	1997 (rev2009)	0.6	0.6
1,4-Dichlorobenzene (p-DCB)	0.005	0.0005	0.006	1997	0.075	0.075
1,1-Dichloroethane (1,1-DCA)	0.005	0.0005	0.003	2003	--	--
1,2-Dichloroethane (1,2-DCA)	0.0005	0.0005	0.0004	1999 (rev2005)	0.005	zero

State Regulated Volatile Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
1,1-Dichloroethylene (1,1-DCE)	0.006	0.0005	0.01	1999	0.007	0.007
cis-1,2-Dichloroethylene	0.006	0.0005	0.013	2018	0.07	0.07
trans-1,2-Dichloroethylene	0.01	0.0005	0.05	2018	0.1	0.1
Dichloromethane (Methylene chloride)	0.005	0.0005	0.004	2000	0.005	zero
1,2-Dichloropropane	0.005	0.0005	0.0005	1999	0.005	zero
1,3-Dichloropropene	0.0005	0.0005	0.0002	1999 (rev2006)	--	--
Ethylbenzene	0.3	0.0005	0.3	1997	0.7	0.7
Methyl tertiary butyl ether (MTBE)	0.013	0.003	0.013	1999	--	--
Monochlorobenzene	0.07	0.0005	0.07	2014	0.1	0.1
Styrene	0.1	0.0005	0.0005	2010	0.1	0.1
1,1,2,2-Tetrachloroethane	0.001	0.0005	0.0001	2003	0.1	0.1
Tetrachloroethylene (PCE)	0.005	0.0005	0.00006	2001	0.005	zero

State Regulated Volatile Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Toluene	0.15	0.0005	0.15	1999	1	1
1,2,4-Trichlorobenzene	0.005	0.0005	0.005	1999	0.07	0.07
1,1,1-Trichloroethane (1,1,1-TCA)	0.200	0.0005	1	2006	0.2	0.2
1,1,2-Trichloroethane (1,1,2-TCA)	0.005	0.0005	0.0003	2006	0.005	0.003
Trichloroethylene (TCE)	0.005	0.0005	0.0017	2009	0.005	zero
Trichlorofluoromethane (Freon 11)	0.15	0.005	1.3	2014	--	--
"1,1,2-Trichloro-1,2,2-Trifluoroethane (Freon 113)"	1.2	0.01	4	1997 (rev2011)	--	--
Vinyl chloride	0.0005	0.0005	0.00005	2000	0.002	zero
Xylenes	1.750	0.0005	1.8	1997	10	10

Non-Volatile Synthetic Organic Chemicals (SOCs)

State Regulated Non-Volatile Synthetic Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Alachlor	0.002	0.001	0.004	1997	0.002	zero

State Regulated Non-Volatile Synthetic Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Atrazine	0.001	0.0005	0.00015	1999	0.003	0.003
Bentazon	0.018	0.002	0.2	1999 (rev2009)	--	--
Benzo(a)pyrene	0.0002	0.0001	0.000007	2010	0.0002	zero
Carbofuran	0.018	0.005	0.0007	2016	0.04	0.04
Chlordane	0.0001	0.0001	0.00003	1997 (rev2006)	0.002	zero
Dalapon	0.2	0.01	0.79	1997 (rev2009)	0.2	0.2
1,2-Dibromo-3-chloropropane (DBCP)	0.0002	0.00001	0.000003	2020	0.0002	zero
2,4-Dichlorophenoxyacetic acid (2,4-D)	0.07	0.01	0.02	2009	0.07	0.07
Di(2-ethylhexyl)adipate	0.4	0.005	0.2	2003	0.4	0.4
Di(2-ethylhexyl)phthalate (DEHP)	0.004	0.003	0.012	1997	0.006	zero
Dinoseb	0.007	0.002	0.014	1997	0.007	0.007

State Regulated Non-Volatile Synthetic Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
				(rev2010)		
Diquat	0.02	0.004	0.006	2016	0.02	0.02
Endothal	0.1	0.045	0.094	2014	0.1	0.1
Endrin	0.002	0.0001	0.0003	2016	0.002	0.002
Ethylene dibromide (EDB)	0.00005	0.00002	0.00001	2003	0.00005	zero
Glyphosate	0.7	0.025	0.9	2007	0.7	0.7
Heptachlor	0.00001	0.00001	0.000008	1999	0.0004	zero
Heptachlor epoxide	0.00001	0.00001	0.000006	1999	0.0002	zero
Hexachlorobenzene	0.001	0.0005	0.00003	2003	0.001	zero
Hexachlorocyclopentadiene	0.05	0.001	0.002	2014	0.05	0.05
Lindane	0.0002	0.0002	0.000032	1999 (rev2005)	0.0002	0.0002
Methoxychlor	0.03	0.01	0.00009	2010	0.04	0.04
Molinate	0.02	0.002	0.001	2008	--	--
Oxamyl	0.05	0.02	0.026	2009	0.2	0.2

State Regulated Non-Volatile Synthetic Organic Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Pentachlorophenol	0.001	0.0002	0.0003	2009	0.001	zero
Picloram	0.5	0.001	0.166	2016	0.5	0.5
Polychlorinated biphenyls (PCBs)	0.0005	0.0005	0.00009	2007	0.0005	zero
Simazine	0.004	0.001	0.004	2001	0.004	0.004
Thiobencarb	0.07	0.001	0.042	2016	--	--
Toxaphene	0.003	0.001	0.00003	2003	0.003	zero
1,2,3-Trichloropropane	0.000005	0.000005	0.0000007	2009	--	--
2,3,7,8-TCDD (dioxin)	3x10-8	5x10-9	5x10-11	2010	3x10-8	zero
2,4,5-TP (Silvex)	0.05	0.001	0.003	2014	0.05	0.05

Disinfection Byproducts Table, Chemicals with MCLs in 22 CCR §64533

State Regulated Disinfection Byproducts Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Total Trihalomethanes	0.080	--	--	--	0.080	--

State Regulated Disinfection Byproducts Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
Bromodichloromethane	--	0.0010	0.00006	2020	--	zero
Bromoform	--	0.0010	0.0005	2020	--	zero
Chloroform	--	0.0010	0.0004	2020	--	0.07
Dibromochloromethane	--	0.0010	0.0001	2020	--	0.06
Haloacetic Acids (five) (HAA5)	0.060	--	--	--	0.060	--
Monochloroacetic Acid	--	0.0020	--	--	--	0.07
Dichloroacetic Adic	--	0.0010	--	--	--	zero
Trichloroacetic Acid	--	0.0010	--	--	--	0.02
Monobromoacetic Acid	--	0.0010	--	--	--	--
Dibromoacetic Acid	--	0.0010	--	--	--	--
Bromate	0.010	0.0050**	0.0001	2009	0.01	zero
Chlorite	1.0	0.020	0.05	2009	1	0.8

Chemicals with PHGs established in response to DDW requests. These are not currently regulated drinking water contaminants.

State Regulated Disinfection Byproducts Contaminants	State MCL	State DLR	State PHG	State Date of PHG	Federal MCL	Federal MCLG
N-Nitrosodimethylamine (NDMA)	--	--	0.000003	2006	--	--

*OEHHA's review of this chemical during the year indicated (rev20XX) resulted in no change in the PHG.

**The DLR for Bromate is 0.0010 mg/L for analysis performed using EPA Method 317.0 Revision 2.0, 321.8, or 326.0.

ATTACHMENT 3

HEALTH RISK INFORMATION FOR PUBLIC HEALTH GOAL EXCEEDANCE REPORTS

PREPARED BY OEHHA
FEBRUARY 2019

OFFICE OF ENVIRONMENTAL HEALTH HAZARD ASSESSMENT

Public Health Goals

Health Risk Information for Public Health Goal Exceedance Reports

February 2022

Pesticide and Environmental Toxicology Branch
Office of Environmental Health Hazard Assessment
California Environmental Protection Agency

Health Risk Information for Public Health Goal Exceedance Reports

Prepared by

Office of Environmental Health Hazard Assessment
California Environmental Protection Agency

February 2022

NEW for the 2022 Report: New in this document are an updated Public Health Goal (PHG) for 1,2-dibromo-3-chloropropane (DBCP) and newly established PHGs for the trihalomethanes bromodichloromethane, bromoform, chloroform, and dibromochloromethane.

Background: Under the Calderon-Sher Safe Drinking Water Act of 1996 (the Act), public water systems with more than 10,000 service connections are required to prepare a report every three years for contaminants that exceed their respective PHGs.[1] This document contains health risk information on regulated drinking water contaminants to assist public water systems in preparing these reports. A PHG is the concentration of a contaminant in drinking water that poses no significant health risk if consumed for a lifetime. PHGs are developed and published by the Office of Environmental Health Hazard Assessment (OEHHA) using current risk assessment principles, practices and methods.[2]

The water system's report is required to identify the health risk category (e.g., carcinogenicity or neurotoxicity) associated with exposure to each regulated contaminant in drinking water and to include a brief, plainly worded description of these risks. The report is also required to disclose the numerical public health risk, if available, associated with the California Maximum Contaminant Level (MCL) and with the PHG for each contaminant. This health risk information document is prepared by OEHHA every three years to assist the water systems in providing the required information in their reports.

[1] Health and Safety Code Section 116470(b)
[2] Health and Safety Code Section 116365

Numerical health risks: Table 1 presents health risk categories and cancer risk values for chemical contaminants in drinking water that have PHGs.

The Act requires that OEHHA publish PHGs based on health risk assessments using the most current scientific methods. As defined in statute, PHGs for non-carcinogenic chemicals in drinking water are set at a concentration "at which no known or anticipated adverse health effects will occur, with an adequate margin of safety." For carcinogens, PHGs are set at a concentration that "does not pose any significant risk to health." PHGs provide one basis for revising MCLs, along with cost and technological feasibility. OEHHA has been publishing PHGs since 1997 and the entire list published to date is shown in Table 1.

Table 2 presents health risk information for contaminants that do not have PHGs but have state or federal regulatory standards. The Act requires that, for chemical contaminants with California MCLs that do not yet have PHGs, water utilities use the federal Maximum Contaminant Level Goal (MCLG) for the purpose of complying with the requirement of public notification. MCLGs, like PHGs, are strictly health based and include a margin of safety. One difference, however, is that the MCLGs for carcinogens are set at zero because the US Environmental Protection Agency (US EPA) assumes there is no absolutely safe level of exposure to such chemicals. PHGs, on the other hand, are set at a level considered to pose no *significant* risk of cancer; this is usually no more than a one-in-one-million excess cancer risk (1×10^{-6}) level for a lifetime of exposure. In Table 2, the cancer risks shown are based on the US EPA's evaluations.

For more information on health risks: The adverse health effects for each chemical with a PHG are summarized in a PHG technical support document. These documents are available on the OEHHA website (https://oehha.ca.gov/water/public-health-goals-phgs).

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Alachlor	carcinogenicity (causes cancer)	0.004	NA[5,6]	0.002	NA
Aluminum	neurotoxicity and immunotoxicity (harms the nervous and immune systems)	0.6	NA	1	NA
Antimony	hepatotoxicity (harms the liver)	0.001	NA	0.006	NA
Arsenic	carcinogenicity (causes cancer)	0.000004 (4×10^{-6})	1×10^{-6} (one per million)	0.01	2.5×10^{-3} (2.5 per thousand)
Asbestos	carcinogenicity (causes cancer)	7 MFL[7] (fibers >10 microns in length)	1×10^{-6}	7 MFL (fibers >10 microns in length)	1×10^{-6} (one per million)
Atrazine	carcinogenicity (causes cancer)	0.00015	1×10^{-6}	0.001	7×10^{-6} (seven per million)

[1] Based on the OEHHA PHG technical support document unless otherwise specified. The categories are the hazard traits defined by OEHHA for California's Toxics Information Clearinghouse (online at: https://oehha.ca.gov/media/downloads/risk-assessment//gcregtext011912.pdf).
[2] mg/L = milligrams per liter of water or parts per million (ppm)
[3] Cancer Risk = Upper bound estimate of excess cancer risk from lifetime exposure. Actual cancer risk may be lower or zero. 1×10^{-6} means one excess cancer case per million people exposed.
[4] MCL = maximum contaminant level.
[5] NA = not applicable. Cancer risk cannot be calculated.
[6] The PHG for alachlor is based on a threshold model of carcinogenesis and is set at a level that is believed to be without any significant cancer risk to individuals exposed to the chemical over a lifetime.
[7] MFL = million fibers per liter of water.

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Barium	cardiovascular toxicity (causes high blood pressure)	2	NA	1	NA
Bentazon	hepatotoxicity and digestive system toxicity (harms the liver, intestine, and causes body weight effects[8])	0.2	NA	0.018	NA
Benzene	carcinogenicity (causes leukemia)	0.00015	1×10^{-6}	0.001	7×10^{-6} (seven per million)
Benzo[a]pyrene	carcinogenicity (causes cancer)	0.000007 (7×10^{-6})	1×10^{-6}	0.0002	3×10^{-5} (three per hundred thousand)
Beryllium	digestive system toxicity (harms the stomach or intestine)	0.001	NA	0.004	NA
Bromate	carcinogenicity (causes cancer)	0.0001	1×10^{-6}	0.01	1×10^{-4} (one per ten thousand)
Cadmium	nephrotoxicity (harms the kidney)	0.00004	NA	0.005	NA
Carbofuran	reproductive toxicity (harms the testis)	0.0007	NA	0.018	NA

[8] Body weight effects are an indicator of general toxicity in animal studies.

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Carbon tetrachloride	carcinogenicity (causes cancer)	0.0001	1×10^{-6}	0.0005	5×10^{-6} (five per million)
Chlordane	carcinogenicity (causes cancer)	0.00003	1×10^{-6}	0.0001	3×10^{-6} (three per million)
Chlorite	hematotoxicity (causes anemia) neurotoxicity (causes neurobehavioral effects)	0.05	NA	1	NA
Chromium, hexavalent	carcinogenicity (causes cancer)	0.00002	1×10^{-6}	none	NA
Copper	digestive system toxicity (causes nausea, vomiting, diarrhea)	0.3	NA	1.3 (AL[9])	NA
Cyanide	neurotoxicity (damages nerves) endocrine toxicity (affects the thyroid)	0.15	NA	0.15	NA
Dalapon	nephrotoxicity (harms the kidney)	0.79	NA	0.2	NA
Di(2-ethylhexyl) adipate (DEHA)	developmental toxicity (disrupts development)	0.2	NA	0.4	NA

[9] AL = action level. The action levels for copper and lead refer to a concentration measured at the tap. Much of the copper and lead in drinking water is derived from household plumbing (The Lead and Copper Rule, Title 22, California Code of Regulations [CCR] section 64672.3).

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Di(2-ethylhexyl) phthalate (DEHP)	carcinogenicity (causes cancer)	0.012	1×10^{-6}	0.004	3×10^{-7} (three per ten million)
1,2-Dibromo-3-chloropropane (DBCP)	carcinogenicity (causes cancer)	0.000003 ($3x10^{-6}$)	1×10^{-6}	0.0002	7×10^{-5} (seven per hundred thousand)
1,2-Dichloro-benzene (*o*-DCB)	hepatotoxicity (harms the liver)	0.6	NA	0.6	NA
1,4-Dichloro-benzene (*p*-DCB)	carcinogenicity (causes cancer)	0.006	1×10^{-6}	0.005	8×10^{-7} (eight per ten million)
1,1-Dichloro-ethane (1,1-DCA)	carcinogenicity (causes cancer)	0.003	1×10^{-6}	0.005	2×10^{-6} (two per million)
1,2-Dichloro-ethane (1,2-DCA)	carcinogenicity (causes cancer)	0.0004	1×10^{-6}	0.0005	1×10^{-6} (one per million)
1,1-Dichloro-ethylene (1,1-DCE)	hepatotoxicity (harms the liver)	0.01	NA	0.006	NA
1,2-Dichloro-ethylene, cis	nephrotoxicity (harms the kidney)	0.013	NA	0.006	NA
1,2-Dichloro-ethylene, trans	immunotoxicity (harms the immune system)	0.05	NA	0.01	NA

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Dichloromethane (methylene chloride)	carcinogenicity (causes cancer)	0.004	1×10^{-6}	0.005	1×10^{-6} (one per million)
2,4-Dichloro-phenoxyacetic acid (2,4-D)	hepatotoxicity and nephrotoxicity (harms the liver and kidney)	0.02	NA	0.07	NA
1,2-Dichloro-propane (propylene dichloride)	carcinogenicity (causes cancer)	0.0005	1×10^{-6}	0.005	1×10^{-5} (one per hundred thousand)
1,3-Dichloro-propene (Telone II®)	carcinogenicity (causes cancer)	0.0002	1×10^{-6}	0.0005	2×10^{-6} (two per million)
Dinoseb	reproductive toxicity (harms the uterus and testis)	0.014	NA	0.007	NA
Diquat	ocular toxicity (harms the eye) developmental toxicity (causes malformation)	0.006	NA	0.02	NA
Endothall	digestive system toxicity (harms the stomach or intestine)	0.094	NA	0.1	NA
Endrin	neurotoxicity (causes convulsions) hepatotoxicity (harms the liver)	0.0003	NA	0.002	NA
Ethylbenzene (phenylethane)	hepatotoxicity (harms the liver)	0.3	NA	0.3	NA

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Ethylene dibromide (1,2-Dibromoethane)	carcinogenicity (causes cancer)	0.00001	1×10^{-6}	0.00005	5×10^{-6} (five per million)
Fluoride	musculoskeletal toxicity (causes tooth mottling)	1	NA	2	NA
Glyphosate	nephrotoxicity (harms the kidney)	0.9	NA	0.7	NA
Heptachlor	carcinogenicity (causes cancer)	0.000008 (8×10^{-6})	1×10^{-6}	0.00001	1×10^{-6} (one per million)
Heptachlor epoxide	carcinogenicity (causes cancer)	0.000006 (6×10^{-6})	1×10^{-6}	0.00001	2×10^{-6} (two per million)
Hexachloroben-zene	carcinogenicity (causes cancer)	0.00003	1×10^{-6}	0.001	3×10^{-5} (three per hundred thousand)
Hexachloro-cyclopentadiene (HCCPD)	digestive system toxicity (causes stomach lesions)	0.002	NA	0.05	NA
Lead	developmental neurotoxicity (causes neurobehavioral effects in children) cardiovascular toxicity (causes high blood pressure) carcinogenicity (causes cancer)	0.0002	$<1\times10^{-6}$ (PHG is not based on this effect)	0.015 (AL[9])	2×10^{-6} (two per million)

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Lindane (γ-BHC)	carcinogenicity (causes cancer)	0.000032	1×10^{-6}	0.0002	6×10^{-6} (six per million)
Mercury (inorganic)	nephrotoxicity (harms the kidney)	0.0012	NA	0.002	NA
Methoxychlor	endocrine toxicity (causes hormone effects)	0.00009	NA	0.03	NA
Methyl tertiary-butyl ether (MTBE)	carcinogenicity (causes cancer)	0.013	1×10^{-6}	0.013	1×10^{-6} (one per million)
Molinate	carcinogenicity (causes cancer)	0.001	1×10^{-6}	0.02	2×10^{-5} (two per hundred thousand)
Monochloro-benzene (chlorobenzene)	nephrotoxicity (harms the kidney)	0.07	NA	0.07	NA
Nickel	developmental toxicity (causes increased neonatal deaths)	0.012	NA	0.1	NA
Nitrate	hematotoxicity (causes methemoglobinemia)	45 as nitrate	NA	10 as nitrogen (=45 as nitrate)	NA
Nitrite	hematotoxicity (causes methemoglobinemia)	3 as nitrite	NA	1 as nitrogen (=3 as nitrite)	NA

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Nitrate and Nitrite	hematotoxicity (causes methemoglobinemia)	10 as nitrogen[10]	NA	10 as nitrogen	NA
N-nitroso-dimethyl-amine (NDMA)	carcinogenicity (causes cancer)	0.000003 (3×10^{-6})	1×10^{-6}	none	NA
Oxamyl	general toxicity (causes body weight effects)	0.026	NA	0.05	NA
Pentachloro-phenol (PCP)	carcinogenicity (causes cancer)	0.0003	1×10^{-6}	0.001	3×10^{-6} (three per million)
Perchlorate	endocrine toxicity (affects the thyroid) developmental toxicity (causes neurodevelop-mental deficits)	0.001	NA	0.006	NA
Picloram	hepatotoxicity (harms the liver)	0.166	NA	0.5	NA
Polychlorinated biphenyls (PCBs)	carcinogenicity (causes cancer)	0.00009	1×10^{-6}	0.0005	6×10^{-6} (six per million)
Radium-226	carcinogenicity (causes cancer)	0.05 pCi/L	1×10^{-6}	5 pCi/L (combined $Ra^{226+228}$)	1×10^{-4} (one per ten thousand)

[10] The joint nitrate/nitrite PHG of 10 mg/L (10 ppm, expressed as nitrogen) does not replace the individual values, and the maximum contribution from nitrite should not exceed 1 mg/L nitrite-nitrogen.

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Radium-228	carcinogenicity (causes cancer)	0.019 pCi/L	1×10^{-6}	5 pCi/L (combined $Ra^{226+228}$)	3×10^{-4} (three per ten thousand)
Selenium	integumentary toxicity (causes hair loss and nail damage)	0.03	NA	0.05	NA
Silvex (2,4,5-TP)	hepatotoxicity (harms the liver)	0.003	NA	0.05	NA
Simazine	general toxicity (causes body weight effects)	0.004	NA	0.004	NA
Strontium-90	carcinogenicity (causes cancer)	0.35 pCi/L	1×10^{-6}	8 pCi/L	2×10^{-5} (two per hundred thousand)
Styrene (vinylbenzene)	carcinogenicity (causes cancer)	0.0005	1×10^{-6}	0.1	2×10^{-4} (two per ten thousand)
1,1,2,2-Tetrachloro-ethane	carcinogenicity (causes cancer)	0.0001	1×10^{-6}	0.001	1×10^{-5} (one per hundred thousand)
2,3,7,8-Tetra-chlorodibenzo-*p*-dioxin (TCDD, or dioxin)	carcinogenicity (causes cancer)	5×10^{-11}	1×10^{-6}	3×10^{-8}	6×10^{-4} (six per ten thousand)

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Tetrachloro-ethylene (perchloro-ethylene, or PCE)	carcinogenicity (causes cancer)	0.00006	1×10^{-6}	0.005	8×10^{-5} (eight per hundred thousand)
Thallium	integumentary toxicity (causes hair loss)	0.0001	NA	0.002	NA
Thiobencarb	general toxicity (causes body weight effects) hematotoxicity (affects red blood cells)	0.042	NA	0.07	NA
Toluene (methylbenzene)	hepatotoxicity (harms the liver) endocrine toxicity (harms the thymus)	0.15	NA	0.15	NA
Toxaphene	carcinogenicity (causes cancer)	0.00003	1×10^{-6}	0.003	1×10^{-4} (one per ten thousand)
1,2,4-Trichloro-benzene	endocrine toxicity (harms adrenal glands)	0.005	NA	0.005	NA
1,1,1-Trichloro-ethane	neurotoxicity (harms the nervous system), reproductive toxicity (causes fewer offspring) hepatotoxicity (harms the liver) hematotoxicity (causes blood effects)	1	NA	0.2	NA

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
1,1,2-Trichloro-ethane	carcinogenicity (causes cancer)	0.0003	$1x10^{-6}$	0.005	2×10^{-5} (two per hundred thousand)
Trichloro-ethylene (TCE)	carcinogenicity (causes cancer)	0.0017	1×10^{-6}	0.005	3×10^{-6} (three per million)
Trichlorofluoro-methane (Freon 11)	accelerated mortality (increase in early death)	1.3	NA	0.15	NA
1,2,3-Trichloro-propane (1,2,3-TCP)	carcinogenicity (causes cancer)	0.0000007 (7×10^{-7})	$1x10^{-6}$	0.000005 (5×10^{-6})	7×10^{-6} (seven per million)
1,1,2-Trichloro-1,2,2-trifluoro-ethane (Freon 113)	hepatotoxicity (harms the liver)	4	NA	1.2	NA
Trihalomethanes: Bromodichloro-methane	carcinogenicity (causes cancer)	0.00006	$1x10^{-6}$	0.080*	1.3×10^{-3} (1.3 per thousand)[11]
Trihalomethanes: Bromoform	carcinogenicity (causes cancer)	0.0005	$1x10^{-6}$	0.080*	2×10^{-4} (two per ten thousand)[12]

* For total trihalomethanes (the sum of bromodichloromethane, bromoform, chloroform, and dibromochloromethane). There are no MCLs for individual trihalomethanes.

[11] Based on 0.080 mg/L bromodichloromethane; the risk will vary with different combinations and ratios of the other trihalomethanes in a particular sample.

[12] Based on 0.080 mg/L bromoform; the risk will vary with different combinations and ratios of the other trihalomethanes in a particular sample.

Table 1: Health Risk Categories and Cancer Risk Values for Chemicals with California Public Health Goals (PHGs)

Chemical	Health Risk Category[1]	California PHG (mg/L)[2]	Cancer Risk[3] at the PHG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Trihalomethanes: Chloroform	carcinogenicity (causes cancer)	0.0004	$1x10^{-6}$	0.080*	2×10^{-4} (two per ten thousand)[13]
Trihalomethanes: Dibromochloro-methane	carcinogenicity (causes cancer)	0.0001	$1x10^{-6}$	0.080*	8×10^{-4} (eight per ten thousand)[14]
Tritium	carcinogenicity (causes cancer)	400 pCi/L	$1x10^{-6}$	20,000 pCi/L	5×10^{-5} (five per hundred thousand)
Uranium	carcinogenicity (causes cancer)	0.43 pCi/L	1×10^{-6}	20 pCi/L	5×10^{-5} (five per hundred thousand)
Vinyl chloride	carcinogenicity (causes cancer)	0.00005	1×10^{-6}	0.0005	1×10^{-5} (one per hundred thousand)
Xylene	neurotoxicity (affects the senses, mood, and motor control)	1.8 (single isomer or sum of isomers)	NA	1.75 (single isomer or sum of isomers)	NA

* For total trihalomethanes (the sum of bromodichloromethane, bromoform, chloroform, and dibromochloromethane). There are no MCLs for individual trihalomethanes.
[13] Based on 0.080 mg/L chloroform; the risk will vary with different combinations and ratios of the other trihalomethanes in a particular sample.
[14] Based on 0.080 mg/L dibromochloromethane; the risk will vary with different combinations and ratios of the other trihalomethanes in a particular sample.

Table 2: Health Risk Categories and Cancer Risk Values for Chemicals without California Public Health Goals

Chemical	Health Risk Category[1]	US EPA MCLG[2] (mg/L)	Cancer Risk[3] at the MCLG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Disinfection byproducts (DBPs)					
Chloramines	acute toxicity (causes irritation) digestive system toxicity (harms the stomach) hematotoxicity (causes anemia)	4[5,6]	NA[7]	none	NA
Chlorine	acute toxicity (causes irritation) digestive system toxicity (harms the stomach)	4[5,6]	NA	none	NA
Chlorine dioxide	hematotoxicity (causes anemia) neurotoxicity (harms the nervous system)	0.8[5,6]	NA	none	NA
Disinfection byproducts: haloacetic acids (HAA5)					
Monochloroacetic acid (MCA)	general toxicity (causes body and organ weight changes[8])	0.07	NA	none	NA

[1] Health risk category based on the US EPA MCLG document or California MCL document unless otherwise specified.
[2] MCLG = maximum contaminant level goal established by US EPA.
[3] Cancer Risk = Upper estimate of excess cancer risk from lifetime exposure. Actual cancer risk may be lower or zero. 1×10^{-6} means one excess cancer case per million people exposed.
[4] California MCL = maximum contaminant level established by California.
[5] Maximum Residual Disinfectant Level Goal, or MRDLG.
[6] The federal Maximum Residual Disinfectant Level (MRDL), or highest level of disinfectant allowed in drinking water, is the same value for this chemical.
[7] NA = not available.
[8] Body weight effects are an indicator of general toxicity in animal studies.

Table 2: Health Risk Categories and Cancer Risk Values for Chemicals without California Public Health Goals

Chemical	Health Risk Category[1]	US EPA MCLG[2] (mg/L)	Cancer Risk[3] at the MCLG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Dichloroacetic acid (DCA)	Carcinogenicity (causes cancer)	0	0	none	NA
Trichloroacetic acid (TCA)	hepatotoxicity (harms the liver)	0.02	NA	none	NA
Monobromoacetic acid (MBA)	NA	none	NA	none	NA
Dibromoacetic acid (DBA)	NA	none	NA	none	NA
Total haloacetic acids (sum of MCA, DCA, TCA, MBA, and DBA)	general toxicity, hepatotoxicity and carcinogenicity (causes body and organ weight changes, harms the liver and causes cancer)	none	NA	0.06	NA
Radionuclides					
Gross alpha particles[9]	carcinogenicity (causes cancer)	0 (^{210}Po included)	0	15 pCi/L[10] (includes radium but not radon and uranium)	up to $1x10^{-3}$ (for ^{210}Po, the most potent alpha emitter)

[9] MCLs for gross alpha and beta particles are screening standards for a group of radionuclides. Corresponding PHGs were not developed for gross alpha and beta particles. See the OEHHA memoranda discussing the cancer risks at these MCLs at http://www.oehha.ca.gov/water/reports/grossab.html.

[10] pCi/L = picocuries per liter of water.

Table 2: Health Risk Categories and Cancer Risk Values for Chemicals without California Public Health Goals

Chemical	Health Risk Category[1]	US EPA MCLG[2] (mg/L)	Cancer Risk[3] at the MCLG	California MCL[4] (mg/L)	Cancer Risk at the California MCL
Beta particles and photon emitters[9]	carcinogenicity (causes cancer)	0 (^{210}Pb included)	0	50 pCi/L (judged equiv. to 4 mrem/yr)	up to $2x10^{-3}$ (for ^{210}Pb, the most potent beta-emitter)

ATTACHMENT 4

El DORADO IRRIGATION DISTRICT
2019, 2020 AND 2021 CONSUMER CONFIDENCE REPORTS

EL DORADO IRRIGATION DISTRICT

2019 Water Quality Report

Water testing performed in 2019

MAIN WATER SYSTEM

Este informe contiene información muy importante sobre su agua beber. Tradúzcalo o hable con alguien que lo entienda bien.

About the Water Quality Report (Consumer Confidence Report)

The Water Quality Report is an annual summary of the results of ongoing tests for contaminants in drinking water. The report is designed to inform you of the quality of your drinking water. Each year, the State Water Resources Control Board and U.S. Environmental Protection Agency require EID to compile and distribute a report to all of our water customers. The report includes a comparison of the District's water quality to state and federal standards.

Where Your Water Comes From

EID has rights to approximately 75,000 acre-feet of water from various sources in the Sierra Nevada foothills. (An acre-foot equals one acre of land covered by a foot of water; there are 325,851 gallons in an acre-foot.) Jenkinson Lake, at the center of Sly Park Recreation Area, provides nearly one half of the Main System's water supply and is treated at the Reservoir A water treatment plant in Pollock Pines. Forebay Reservoir in Pollock Pines delivers water to the Reservoir 1 water treatment plant under a pre-1914 water right from the high-alpine streams and lakes that are part of our Project 184 hydropower system. We have a water contract with the Bureau of Reclamation at Folsom Lake, which Reclamation operates as part of the state's Central Valley Water Project. We also hold ditch water rights (Weber, Slab, and Hangtown creeks), water rights at Weber Reservoir, and a water right under Permit 21112 for Project 184 water—all of which is delivered from Folsom Lake through the El Dorado Hills water treatment plant. The EID Main water system provides water to approximately 127,764 people within a 225 square mile service area.

About EID

EID is a multi-service public utility serving drinking water to approximately 128,000 people in El Dorado County. The District holds water rights in the Sierra Nevada foothills that date back to the Gold Rush. Today EID provides a unique combination of services—from drinking water and water for pastures, orchards, and vineyards to wastewater treatment, recycled water for irrigated landscapes and back and front yards, hydroelectric and solar power generation, water efficiency programs, and outstanding recreation in Sierra Nevada alpine and western slope environments.

Information about potential sources of pollution

The State Water Resources Control Board, Division of Drinking Water requires water providers to conduct a source water assessment to help protect the quality of water supplies. The assessment describes where a water system's drinking water comes from, the types of polluting activities that may threaten the quality of the source water, and an evaluation of the water's vulnerability to the threats.

The last updated assessments of EID's drinking water sources were completed in 2018. Our source water is considered most vulnerable to recreation, residential sewer, septic system, and urban runoff activities, which are associated with constituents detected in the water supply. Our source water is also considered most vulnerable to illegal activities, dumping, fertilizer, pesticide and herbicide application, forest activities, and wildfires, although constituents associated with these activities were not detected.

Copies of the assessments are available online at www.eid.org in our Document Library or at the State Water Resources Control Board, Division of Drinking Water, Sacramento District Office, 1001 I Street, 17th Floor, Sacramento, CA 95814. To view them, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285, or Radenko Odzakovic, EID Drinking Water Operations Division Manager, at 530-642-4060.

Testing the water

To help ensure safe water is delivered to our customers, EID's water quality monitoring program includes taking samples of raw and treated water throughout the year from many locations in the District's service area. Analyses cover more than 100 different constituents. Analysis of the water is performed at state-certified commercial labs. The State of California may grant monitoring waivers for contaminants when historical monitoring results are less than the Maximum Contaminant Level. As a result, some of our data, although representative, may be more than a year old.

The table on page 4 lists all constituents that were detected in 2019 under our monitoring and testing program. The information shows EID meets or exceeds all state and federal drinking water standards. When available, the data reported reflects the treated water supply.

A Note for Sensitive Populations

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. USEPA/Centers for Disease Control guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. EID is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking.

If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, test methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline, or at www.epa.gov/safewater/lead.

Lead in Schools

In January 2017, the State Water Resources Control Board, Division of Drinking Water amended public water system domestic water supply permits to require for lead monitoring and lead sample result interpretation at K–12 schools served by the water system that have submitted a written request for lead sampling related assistance. Seventeen schools requested testing related to this requirement.

In October 2017, the Governor approved AB 746 amending the Health and Safety Code (HSC) §116277. The new law requires Community Water Systems serving public school sites of a local education agency with buildings constructed before January 1, 2010 to test for lead in the potable water system of the school site before July 1, 2019. Thirty-six schools out of 36 schools served by the Main Water System have been sampled to date. Please contact your individual school for a copy of the results or email the State Lead Sampling for Schools Specialist at DDW-PLU@waterboards.ca.gov with your request.

Questions?

For more information from EID about this report, contact the Drinking Water Division Operations Manager, at 530-642-4060.

For information from the State Water Resources Control Board, Division of Drinking Water, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285.

Safe Drinking Water Hotline: 1-800-426-4791

The following definitions help explain information in the table on the next page.

Maximum contaminant level (MCL): The highest level of a contaminant allowed in drinking water. Primary MCLs are set as close to the PHG or MCLGs as is economically and technologically feasible. Secondary MCLs (SMCL) are set to protect the odor, taste, and appearance of drinking water.

Maximum contaminant level goal (MCLG): The level of contaminant in drinking water below which there is no known or expected risk to health. The U.S. Environmental Protection Agency (EPA) sets these levels.

Maximum residual disinfectant level (MRDL): The highest level of a disinfectant allowed in drinking water. There is convincing evidence that the addition of a disinfectant is necessary for the control of microbial contaminants.

Maximum residual disinfectant level goal (MRDLG): The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Primary drinking water standard (PDWS): MCLs and MRDLs for contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.

Public health goal (PHG): The level of a contaminant in drinking water below which there is no known or expected risk to health. The California Environmental Protection Agency sets PHGs.

Regulatory action level (AL): The concentration of a contaminant that, if exceeded, triggers treatment or other requirements for water systems.

Treatment technique (TT): A required process intended to reduce the level of a contaminant in drinking water.

Turbidity: Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of the effectiveness of our filtration system.

Main Water System - Source Water Quality

Primary Standards - Health Based (units)	Primary MCL	PHG (MCLG)	Highest Single Measurement	Lowest Monthly Percentage of Samples Meeting Limits	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Turbidity - Highest single measurement of the Treated Surface Water (NTU)	TT = 1.0	NA	0.18	NA	No	2019	Soil runoff
Turbidity - Lowest Monthly % of theTreated Surface Water Meeting NTU Requirements	TT = 95% of samples ≤ 0.3 NTU	NA	NA	100%	No	2019	Soil runoff

Secondary Standards - Aesthetic (units)	Secondary MCL	PHG (MCLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Chloride (mg/L)	500	NA	ND-3.4	2.0	No	2019	Runoff/leaching from natural deposits; seawater influence
Corrosivity (A.I.)	Non-corrosive	NA	9.9-10.0	10.0	No	2019	Natural or industrially-influenced balance of hydrogen, carbon and oxygen in the water; affected by temperature and other factors
Odor-Threshold (units)	3	NA	2	2	No	2019	Naturally-occurring organic materials
Specific Conductance (µmhos/cm)	1600	NA	40-62	53	No	2019	Substances that form ions when in water; seawater influence
Sulfate (mg/L)	500	NA	ND-1.1	0.4	No	2019	Runoff/leaching from natural deposits; industrial wastes
Total Dissolved Solids (mg/L)	1000	NA	27-41	36	No	2019	Runoff/leaching from natural deposits
Turbidity (NTU)	5	NA	ND-0.30	0.14	No	2019	Soil runoff

Other Parameters (units)	Notification Level	PHG (MCLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Alkalinity (mg/L)	Unregulated	NA	12-24	19	NA	2019	No Known Typical Source of Constituent
Bicarbonate (mg/L)	Unregulated	NA	14-29	23	NA	2019	
Calcium (mg/L)	Unregulated	NA	2-4	3	NA	2019	
Hardness as CaCO3 (mg/L)	Unregulated	NA	8-16	12	NA	2019	
Hardness as CaCO3 (grains/gal)	Unregulated	NA	0.47-0.93	0.70	NA	2019	
Magnesium (mg/L)	Unregulated	NA	0.5-1.6	1.1	NA	2019	
pH (pH units)	Unregulated	NA	7.6-8.1	7.9	NA	2019	
Sodium (mg/L)	Unregulated	NA	4.8-7.4	6.0	NA	2019	

Disinfection Byproduct Precursors (units)	Action Level	PHG (MRDLG)	Range of Detection	Lowest RAA Quarterly Average	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Total Organic Carbon [TOC] Filtered water (µg/L)	TT= Removal	NA	620-1100	NA	NA	2019	Various natural and manmade sources
Total Organic Carbon [TOC] Removal Ratio (Actual/Required)	TT=>1.0	NA	NA	1.0	No	2019	Various natural and manmade sources

Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	Primary MCL (MRDL) [SMCL]	PHG (MRDLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Total Organic Carbon [TOC] Source water (µg/L)	Unregulated	NA	1100-2500	1442	NA	2019	Various natural and manmade sources
Manganese (µg/L)	[50], NL=500	NA	0-9	4	NA	2019	Leaching from natural deposits

Main Water System - Distribution System Water Quality

Disinfection Byproducts and Disinfectant Residuals (units)	Primary MCL (MRDL)	PHG (MRDLG)	Range of Detection	Highest Running Annual Average (RAA)	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Chlorine [as Cl_2] (mg/L)	(4.0)	(4)	0.42-0.75	0.59	No	2019	Drinking water disinfectant added for treatment
HAA5 [Total of five Haloacetic Acids] (µg/L)	60	NA	21-57	55 [1]	No	2019	Byproduct of drinking water disinfection
TTHMs [Total of four Trihalomethanes] (µg/L)	80	NA	29-76	61 [1]	No	2019	Byproduct of drinking water chlorination

Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	Primary MCL (MRDL)	PHG (MRDLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Bromochloroacetic acid (BCAA)(µg/L)	Unregulated	NA	ND-0.76	0.37	NA	2019	Byproduct of drinking water disinfection
Bromodichloroacetic acid (BDCAA) (µg/L)	Unregulated	NA	ND-1.4	0.90	NA	2019	Byproduct of drinking water disinfection
Dibromoacetic acid (DBAA)(µg/L)	Unregulated	NA	ND-0.4	0.01	NA	2019	Byproduct of drinking water disinfection
Dichloroacetic acid (DCAA)(µg/L)	Unregulated	NA	ND-18	9	NA	2019	Byproduct of drinking water disinfection
Monochloroacetic acid (MCAA)(µg/L)	Unregulated	NA	ND-29	3	NA	2019	Byproduct of drinking water disinfection
Trichloroacetic acid (TCAA)(µg/L)	Unregulated	NA	ND-39	23	NA	2019	Byproduct of drinking water disinfection

Inorganic Constituents (units)	Action Level	PHG (MCLG)	Sample Data	90th % Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent	Number of Schools Requesting Lead Sampling
Copper (mg/L)[at the tap]	1.3	0.3	None of the 50 samples collected exceeded the action level	0.15	No	2017	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	NA
Lead (ug/L)[at the tap]	15	0.2	1 of the 50 samples collected exceeded the action level	2.4	No	2017	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	35 [2]

[1] Highest Locational Running Annual Average (LRAA).

[2] Thirty-five public K-12 schools were tested between 2017-2019.

KEY

NA=not applicable
ND=not detected
NR=not reportable

NTU=nephelometric turbidity unit (measure of clarity)
mg/L=milligrams/liter
µg/L=micrograms/liter
µmho/cm=micromhos per centimeter

Your Drinking Water—What You Should Know

The sources of drinking water-both tap and bottled-include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material and can pick up substances resulting from the presence of animals or from human activity.

The following contaminants may be present in source water before it is treated.

- **Microbial contaminants** such as viruses and bacteria from sewage treatment plants, septic systems, livestock operations, and wildlife.
- **Inorganic contaminants** such as salts and metals that occur naturally or stem from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, and farming.
- **Pesticides and herbicides** from sources such as agriculture, urban stormwater runoff, and residential uses.
- **Organic chemical contaminants** such as synthetic and volatile organic chemicals that are byproducts of industrial processes and petroleum production or that come from gas stations, urban stormwater runoff, agricultural applications, and septic systems.
- **Radioactive contaminants** that occur naturally or are the result of oil and gas production and mining activities.

Unregulated contaminant monitoring helps EPA and the State Water Resources Control Board determine where certain contaminants occur and whether the contaminants need to be regulated.

To ensure that tap water is safe to drink, the U.S. Environmental Protection Agency and the State Water Resources Control Board, Division of Drinking Water prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. State regulations also establish limits for contaminants in bottled water that must provide the same protection for public health.

NOTE: Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. Contact the EPA's Safe Drinking Water Hotline at 1-800-426-4791 for more about contaminants and potential health effects.

Get Involved

The El Dorado Irrigation District Board of Directors meetings are open to the public and are held on the second and fourth Mondays of each month. Meetings begin at 9:00 a.m. in the Placerville headquarters building at 2890 Mosquito Road. Go to the District website at www.eid.org to learn more.

The information provided in this report is required by law to be issued to every water user. Property owners: please share this information with your tenants.

Jenkinson Lake at Sly Park Recreation Area in Pollock Pines

In accordance with the Americans with Disabilities Act and California law, it is the policy of the El Dorado Irrigation District to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the District to make reasonable arrangements to ensure accessibility. The District ADA Coordinator can be reached by phone at (530) 642-4045 or e-mail at adacoordinator@eid.org.

EL DORADO IRRIGATION DISTRICT

2020

Water Quality Report

Water testing performed in 2020

www.eid.org/main

MAIN WATER SYSTEM

Este informe contiene información muy importante sobre su agua beber.
Tradúzcalo o hable con alguien que lo entienda bien.

About the Water Quality Report (Consumer Confidence Report)

The Water Quality Report is an annual summary of the results of ongoing tests for contaminants in drinking water. The report is designed to inform you of the quality of your drinking water. Each year, the State Water Resources Control Board and U.S. Environmental Protection Agency require EID to compile and distribute a report to all of our water customers. The report includes a comparison of the District's water quality to state and federal standards.

Where Your Water Comes From

EID has rights to approximately 75,000 acre-feet of water from various sources in the Sierra Nevada foothills. (An acre-foot equals one acre of land covered by a foot of water; there are 325,851 gallons in an acre-foot.) Jenkinson Lake, at the center of Sly Park Recreation Area, provides nearly one half of the Main System's water supply and is treated at the Reservoir A water treatment plant in Pollock Pines. Forebay Reservoir in Pollock Pines delivers water to the Reservoir 1 water treatment plant under a pre-1914 water right from the high-alpine streams and lakes that are part of our Project 184 hydropower system. We have a water contract with the Bureau of Reclamation at Folsom Lake, which Reclamation operates as part of the state's Central Valley Water Project. We also hold ditch water rights (Weber, Slab, and Hangtown creeks), water rights at Weber Reservoir, and a water right under Permit 21112 for Project 184 water—all of which is delivered from Folsom Lake through the El Dorado Hills water treatment plant. The EID Main water system provides water to approximately 129,007 people within a 225 square mile service area.

About El Dorado Irrigation District

EID is a multi-service public utility serving drinking water to approximately 129,007 people in El Dorado County. The District holds water rights in the Sierra Nevada foothills that date back to the Gold Rush. Today EID provides a unique combination of services—from drinking water and water for pastures, orchards, and vineyards to wastewater treatment, recycled water for irrigated landscapes and back and front yards, hydroelectric and solar power generation, water efficiency programs, and outstanding recreation in Sierra Nevada alpine and western slope environments.

Your Drinking Water—What You Should Know

The sources of drinking water—both tap and bottled—include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- **Microbial contaminants**, such as viruses and bacteria from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- **Inorganic contaminants**, such as salts and metals that can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, and farming.
- **Pesticides and herbicides** that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- **Organic chemical contaminants** including synthetic and volatile organic chemicals that are byproducts of industrial processes and petroleum production and can also come from gas stations, urban stormwater runoff, agricultural applications, and septic systems.
- **Radioactive contaminants** that can be naturally-occurring or are the result of oil and gas production and mining activities.

Unregulated contaminant monitoring helps EPA and the State Water Resources Control Board determine where certain contaminants occur and whether the contaminants need to be regulated.

In order to ensure that tap water is safe to drink, the U.S. Environmental Protection Agency and the State Water Resources Control Board, Division of Drinking Water prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law also establish limits for contaminants in bottles water that provide the same protection.

NOTE: Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. Contact the EPA's Safe Drinking Water Hotline at 1-800-426-4791 for more about contaminants and potential health effects.

Information about Potential Sources of Pollution

The State Water Resources Control Board, Division of Drinking Water requires water providers to conduct a source water assessment to help protect the quality of water supplies. The assessment describes where a water system's drinking water comes from, the types of polluting activities that may threaten the quality of the source water, and an evaluation of the water's vulnerability to the threats.

The last updated assessments of EID's drinking water sources were completed in 2018. Our source water is considered most vulnerable to recreation, residential sewer, septic system, and urban runoff activities, which are associated with constituents detected in the water supply. Our source water is also considered most vulnerable to illegal activities, dumping, fertilizer, pesticide and herbicide application, forest activities, and wildfires, although constituents associated with these activities were not detected.

Copies of the assessments are available online at www.eid.org in our Document Library or at the State Water Resources Control Board, Division of Drinking Water, Sacramento District Office, 1001 I Street, 17th Floor, Sacramento, CA 95814. To view them, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285, or Radenko Odzakovic, EID Drinking Water Operations Division Manager, at 530-642-4060.

Testing the Water

To help ensure safe water is delivered to our customers, EID's water quality monitoring program includes taking samples of raw and treated water throughout the year from many locations in the District's service area. Analyses cover more than 100 different constituents. Analysis of the water is performed at state-certified commercial labs. The state of California may grant monitoring waivers for contaminants when historical monitoring results are less than the Maximum Contaminant Level. As a result, some of our data, although representative, may be more than a year old. The table on page four lists all constituents that were detected under our monitoring and testing program. The information shows EID meets or exceeds all state and federal drinking water standards. When available, the data reported reflects the treated water supply.

Cryptosporidium

Cryptosporidium is a microbial pathogen found in surface water throughout the U.S. Although filtration removes *Cryptosporidium*, the most commonly-used filtration methods cannot guarantee 100 percent removal. Our monitoring indicates the presence of these organisms in our source water. Current test methods do not allow us to determine if the organisms are dead or if they are capable of causing disease. Ingestion of *Cryptosporidium* may cause cryptosporidiosis, an abdominal infection. Symptoms of infection include nausea, diarrhea, and abdominal cramps. Most healthy individuals can overcome the disease within a few weeks. However, immuno-compromised people, infants and small children, and the elderly are at greater risk of developing life-threatening illness. We encourage immuno-compromised individuals to consult their doctor regarding appropriate precautions to take to avoid infection. *Cryptosporidium* must be ingested to cause disease, and it may be spread through means other than drinking water.

A Note for Sensitive Populations

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. EID is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking.

If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, test methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline, or at www.epa.gov/safewater/lead.

Lead in Schools

In January 2017, the State Water Resources Control Board, Division of Drinking Water amended public water system domestic water supply permits to require for lead monitoring and lead sample result interpretation at K–12 schools served by the water system that have submitted a written request for lead sampling related assistance. Seventeen schools requested testing related to this requirement. In October 2017, the Governor approved AB 746 amending the Health and Safety Code (HSC) §116277. The new law requires Community Water Systems serving public school sites of a local education agency with buildings constructed before January 1, 2010 to test for lead in the potable water system of the school site before July 1, 2019. Thirty-five public schools out of thirty-five public schools served by the Main Water System have been sampled between 2017 and 2019; an additional four private schools were also tested. Please contact your individual school for a copy of the results or email the State Lead Sampling for Schools Specialist at DDW-PLU@waterboards.ca.gov with your request.

The following definitions help explain information in the tables on the following pages.

Maximum Contaminant Level (MCL): The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHG or MCLGs as is economically and technologically feasible. Secondary MCLs (SMCL) are set to protect the odor, taste, and appearance of drinking water.

Maximum Contaminant Level Goal (MCLG): The level of contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (EPA).

Maximum Residual Disinfectant Level (MRDL): The highest level of a disinfectant allowed in drinking water. There is convincing evidence that the addition of a disinfectant is necessary for the control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Primary Drinking Water Standard (PDWS): MCL, MRDLs and treatment techniques (TTs) for contaminants that affect health, along with their monitoring and reporting requirements.

Public Health Goal (PHG): The level of a contaminant in drinking water below which there is no known or expected risk to health. The California Environmental Protection Agency sets PHGs.

Regulatory Action Level (AL): The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

Treatment Technique (TT): A required process intended to reduce the level of a contaminant in drinking water.

Turbidity: Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of the effectiveness of our filtration system.

Main Water System - Source Water Quality

Primary Standards - Health Based (units)	Primary MCL	PHG (MCLG)	Highest Single Measurement	Lowest Monthly Percentage of Samples Meeting Limits	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Turbidity - Highest single measurement of the Treated Surface Water (NTU)	TT = 1.0	NA	0.15	NA	No	2020	Soil runoff
Turbidity - Lowest Monthly % of the Treated Surface Water Meeting NTU Requirements	TT = 95% of samples ≤ 0.3 NTU	NA	NA	100%	No	2020	Soil runoff

Microbiologicial (units)	Primary MCL	PHG (MCLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Cryptosporidium (Oocysts/L)	TT	(0)	0-4.0	0	No	2020	Naturally present in the environment

Secondary Standards - Aesthetic (units)	Secondary MCL	PHG (MCLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Chloride (mg/L)	500	NA	3-6	5	No	2020	Runoff/leaching from natural deposits; seawater influence
Corrosivity (A.I.)	Non-corrosive	NA	9.6-10.2	9.8	No	2020	Natural or industrially-influenced balance of hydrogen, carbon and oxygen in the water; affected by temperature and other factors
Specific Conductance (µmhos/cm)	1600	NA	51-94	68	No	2020	Substances that form ions when in water; seawater influence
Sulfate (mg/L)	500	NA	0.5-2.6	1.2	No	2020	Runoff/leaching from natural deposits; industrial wastes
Total Dissolved Solids (mg/L)	1000	NA	34-58	44	No	2020	Runoff/leaching from natural deposits
Turbidity (NTU)	5	NA	0.44-2.0	1.01	No	2020	Soil runoff

Other Parameters (units)	Notification Level	PHG (MCLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Alkalinity (mg/L)	Unregulated	NA	16-33	23	NA	2020	No Known Typical Source of Constituent
Bicarbonate (mg/L)	Unregulated	NA	20-40	28	NA	2020	
Calcium (mg/L)	Unregulated	NA	3-7	4	NA	2020	
Hardness as CaCO3 (mg/L)	Unregulated	NA	10-29	17	NA	2020	
Hardness as CaCO3 (grains/gal)	Unregulated	NA	0.58-1.70	0.99	NA	2020	
Magnesium (mg/L)	Unregulated	NA	0.5-3.0	1.5	NA	2020	
pH (pH units)	Unregulated	NA	7.62-7.95	7.83	NA	2020	
Sodium (mg/L)	Unregulated	NA	5.1-6.4	5.8	NA	2020	

Disinfection Byproduct Precursors (units)	Action Level	PHG (MRDLG)	Range of Detection	Lowest RAA Quarterly Average	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Total Organic Carbon [TOC] Filtered water (µg/L)	TT= Removal	NA	790-1300	NA	NA	2020	Various natural and manmade sources
Total Organic Carbon [TOC] Removal Ratio (Actual/Required)	TT=>1.0	NA	NA	1.0	No	2020	Various natural and manmade sources

Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	Primary MCL (MRDL) [SMCL]	PHG (MRDLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Total Organic Carbon [TOC] Source water (µg/L)	Unregulated	NA	1100-2500	1442	NA	2019	Various natural and manmade sources
Manganese (µg/L)	[50], NL=500	NA	0-9	4	NA	2019	Leaching from natural deposits

KEY

NA=not applicable
ND=not detected
NR=not reportable

NTU=nephelometric turbidity unit (measure of clarity)
mg/L=milligrams/liter
µg/L=micrograms/liter
µmho/cm=micromhos per centimeter

Units		Equivalence
mg/L – milligrams per liter	ppm – parts per million	1 second in 11.5 days
µg/L – micrograms per liter	ppb – parts per billion	1 second in nearly 32 years
ng/L – nanograms per liter	ppt – parts per trillion	1 second in nearly 32,000 years
pg/L – picograms per liter	ppq – parts per quadrillion	1 second in nearly 32,000,000 years

Main Water System - Distribution System Water Quality

Microbiological Constituents (units)	Primary MCL	PHG (MCLG)	Value	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Total Coliform Bacteria > 40 Samples/Month (Present / Absent)	No more than 5% positive monthly sample	(0)	Highest number of monthly samples positive was 1%	No	2020	Naturally present in the environment

Disinfection Byproducts and Disinfectant Residuals (units)	Primary MCL (MRDL)	PHG (MRDLG)	Range of Detection	Highest Running Annual Average (RAA)	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Chlorine [as Cl_2] (mg/L)	(4.0)	(4)	0.65-0.86	0.75	No	2020	Drinking water disinfectant added for treatment
HAA5 [Total of five Haloacetic Acids] (µg/L)	60	NA	26-62	49 [1]	No	2020	Byproduct of drinking water disinfection
TTHMs [Total of four Trihalomethanes] (µg/L)	80	NA	19-62	59 [1]	No	2020	Byproduct of drinking water chlorination

Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	Primary MCL (MRDL)	PHG (MRDLG)	Range of Detection	Average Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent
Bromochloroacetic acid (BCAA)(µg/L)	Unregulated	NA	ND-0.76	0.37	NA	2019	Byproduct of drinking water disinfection
Bromodichloroacetic acid (BDCAA) (µg/L)	Unregulated	NA	ND-1.4	0.90	NA	2019	Byproduct of drinking water disinfection
Dibromoacetic acid (DBAA)(µg/L)	Unregulated	NA	ND-0.4	0.01	NA	2019	Byproduct of drinking water disinfection
Dichloroacetic acid (DCAA)(µg/L)	Unregulated	NA	ND-18	9	NA	2019	Byproduct of drinking water disinfection
Monochloroacetic acid (MCAA)(µg/L)	Unregulated	NA	ND-29	3	NA	2019	Byproduct of drinking water disinfection
Trichloroacetic acid (TCAA)(µg/L)	Unregulated	NA	ND-39	23	NA	2019	Byproduct of drinking water disinfection

Inorganic Constituents (units)	Action Level	PHG (MCLG)	Sample Data	90th % Level	MCL Violation?	Most Recent Sampling Date	Typical Source of Constituent	Number of Schools Requesting Lead Sampling
Copper (mg/L)[at the tap]	1.3	0.3	None of the 57 samples collected exceeded the action level	0.17	No	2020	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	NA
Lead (µg/L)[at the tap]	15	0.2	None of the 57 samples collected exceeded the action level	ND	No	2020	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	35 [2]

[1] Highest Locational Running Annual Average (LRAA).

[2] Thirty-five public K-12 schools were tested between 2017-2019.

Questions?

For more information from EID about this report, contact the Drinking Water Division Operations Manager, at 530-642-4060.

For information from the State Water Resources Control Board, Division of Drinking Water, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285.

Safe Drinking Water Hotline: 1-800-426-4791

Get Involved

The El Dorado Irrigation District Board of Directors meetings are open to the public and are held on the second and fourth Mondays of each month. Meetings begin at 9:00 A.M. in the Placerville headquarters building at 2890 Mosquito Road. Go to the District website at www.eid.org to learn more.

The information provided in this report is required by law to be issued to every water user. Property owners: please share this information with your tenants.

Jenkinson Lake at Sly Park Recreation Area in Pollock Pines

In accordance with the Americans with Disabilities Act and California law, it is the policy of the El Dorado Irrigation District to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the District to make reasonable arrangements to ensure accessibility. The District ADA Coordinator can be reached by phone at (530) 642-4045 or e-mail at adacoordinator@eid.org.

EL DORADO IRRIGATION DISTRICT

2021 Water Quality Report

Water testing performed in 2021

www.eid.org/main

MAIN WATER SYSTEM

Este informe contiene información muy importante sobre su agua beber.
Tradúzcalo o hable con alguien que lo entienda bien.

About the Water Quality Report (Consumer Confidence Report)

The Water Quality Report is an annual summary of the results of ongoing tests for contaminants in drinking water. The report is designed to inform you of the quality of your drinking water. Each year, the State Water Resources Control Board and U.S. Environmental Protection Agency require EID to compile and distribute a report to all of our water customers. The report includes a comparison of the District's water quality to state and federal standards.

Where Your Water Comes From

EID has rights to approximately 75,000 acre-feet of water from various sources in the Sierra Nevada foothills. (An acre-foot equals one acre of land covered by a foot of water; there are 325,851 gallons in an acre-foot.) Jenkinson Lake, at the center of Sly Park Recreation Area, provides nearly one half of the Main System's water supply and is treated at the Reservoir A water treatment plant in Pollock Pines. Forebay Reservoir in Pollock Pines delivers water to the Reservoir 1 water treatment plant under a pre-1914 water right from the high-alpine streams and lakes that are part of our Project 184 hydropower system. We have a water contract with the Bureau of Reclamation at Folsom Lake, which Reclamation operates as part of the state's Central Valley Water Project. We also hold ditch water rights (Weber, Slab, and Hangtown creeks), water rights at Weber Reservoir, and a water right under Permit 21112 for Project 184 water—all of which is delivered from Folsom Lake through the El Dorado Hills water treatment plant. The EID Main water system provides water to approximately 130,000 people within a 225-square-mile service area.

About El Dorado Irrigation District

EID is a multi-service public utility serving drinking water to approximately 130,000 people in El Dorado County. The District holds water rights in the Sierra Nevada foothills that date back to the Gold Rush. Today EID provides a unique combination of services—from drinking water and water for pastures, orchards, and vineyards to wastewater treatment, recycled water for irrigated landscapes and back and front yards, hydroelectric and solar power generation, water efficiency programs, and outstanding recreation in Sierra Nevada alpine and western slope environments.

Your Drinking Water—What You Should Know

The sources of drinking water—both tap and bottled—include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- **Microbial contaminants**, such as viruses and bacteria from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- **Inorganic contaminants**, such as salts and metals that can be naturally-occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, and farming.
- **Pesticides and herbicides** that may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- **Organic chemical contaminants** including synthetic and volatile organic chemicals that are byproducts of industrial processes and petroleum production and can also come from gas stations, urban stormwater runoff, agricultural applications, and septic systems.
- **Radioactive contaminants** that can be naturally-occurring or are the result of oil and gas production and mining activities.

Unregulated contaminant monitoring helps EPA and the State Water Resources Control Board determine where certain contaminants occur and whether the contaminants need to be regulated.

In order to ensure that tap water is safe to drink, the U.S. Environmental Protection Agency and the State Water Resources Control Board, Division of Drinking Water prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. The U.S. Food and Drug Administration regulations and California law also establish limits for contaminants in bottled water that provide the same protection.

NOTE: Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. Contact the EPA's Safe Drinking Water Hotline at 1-800-426-4791 for more about contaminants and potential health effects.

Information about Potential Sources of Pollution

The State Water Resources Control Board, Division of Drinking Water requires water providers to conduct a source water assessment to help protect the quality of water supplies. The assessment describes where a water system's drinking water comes from, the types of polluting activities that may threaten the quality of the source water, and an evaluation of the water's vulnerability to the threats.

The last updated assessments of EID's drinking water sources were completed in 2018. Our source water is considered most vulnerable to recreation, residential sewer, septic system, and urban runoff activities, which are associated with constituents detected in the water supply. Our source water is also considered most vulnerable to illegal activities, dumping, fertilizer, pesticide and herbicide application, forest activities, and wildfires, although constituents associated with these activities were not detected.

Copies of the assessments are available online at www.eid.org in our Document Library or at the State Water Resources Control Board, Division of Drinking Water, Sacramento District Office, 1001 I Street, 17th Floor, Sacramento, CA 95814. To view them, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285, or Radenko Odzakovic, EID Drinking Water Operations Division Manager, at 530-642-4060.

Testing the Water

To help ensure safe water is delivered to our customers, EID's water quality monitoring program includes taking samples of raw and treated water throughout the year from many locations in the District's service area. Analyses cover more than 100 different constituents. Analysis of the water is performed at state-certified commercial labs. The state of California may grant monitoring waivers for contaminants when historical monitoring results are less than the Maximum Contaminant Level. As a result, some of our data, although representative, may be more than a year old. The tables on page four and five list all constituents that were detected under our monitoring and testing program. The information shows EID meets or exceeds all state and federal drinking water standards. When available, the data reported reflects the treated water supply.

Water Conservation Tips for Consumers

Did you know that the average U.S. household uses approximately 400 gallons of water per day or 100 gallons per person per day? Luckily, there are many low-cost and no-cost ways to conserve water. Small changes can make a big difference—try one today and soon it will become second nature.

- Take short showers—a five-minute shower uses four to five gallons of water compared to up to 50 gallons for a bath.
- Shut off water while brushing your teeth, washing your hair, and shaving and save up to 500 gallons a month.
- Run your clothes washer and dishwasher only when they are full. You can save up to 1,000 gallons a month.
- Fix leaking toilets and faucets. Faucet washers are inexpensive and take only a few minutes to replace. To check your toilet for a leak, place a few drops of food coloring in the tank and wait. If it seeps into the toilet bowl without flushing, you have a leak. Fixing it or replacing it with a new, more efficient model can save up to 1,000 gallons a month.
- Adjust sprinklers so only your lawn is watered. Apply water only as fast as the soil can absorb it and during the cooler parts of the day to reduce evaporation.

Visit https://www.epa.gov/watersense for more information.

A Note for Sensitive Populations

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. U.S. EPA/Centers for Disease Control guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791.

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. EID is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to two minutes before using water for drinking or cooking.

If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, test methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline, or at www.epa.gov/safewater/lead.

Lead in Schools

In January 2017, the State Water Resources Control Board, Division of Drinking Water amended public water system domestic water supply permits to require for lead monitoring and lead sample result interpretation at K–12 schools served by the water system that have submitted a written request for lead sampling related assistance. Seventeen schools requested testing related to this requirement. In October 2017, the Governor approved AB 746 amending the Health and Safety Code (HSC) §116277. The new law requires Community Water Systems serving public school sites of a local education agency with buildings constructed before January 1, 2010 to test for lead in the potable water system of the school site before July 1, 2019. Thirty-five public schools out of thirty-five public schools served by the Main Water System have been sampled between 2017 and 2019; an additional four private schools were also tested. Please contact your individual school for a copy of the results or email the State Lead Sampling for Schools Specialist at DDW-PLU@waterboards.ca.gov with your request.

The following definitions help explain information in the tables on the following pages.

Maximum Contaminant Level (MCL): The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHG or MCLGs as is economically and technologically feasible. Secondary MCLs (SMCL) are set to protect the odor, taste, and appearance of drinking water.

Maximum Contaminant Level Goal (MCLG): The level of contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (EPA).

Maximum Residual Disinfectant Level (MRDL): The highest level of a disinfectant allowed in drinking water. There is convincing evidence that the addition of a disinfectant is necessary for the control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG): The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Primary Drinking Water Standard (PDWS): MCL, MRDLs and treatment techniques (TTs) for contaminants that affect health, along with their monitoring and reporting requirements.

Public Health Goal (PHG): The level of a contaminant in drinking water below which there is no known or expected risk to health. The California Environmental Protection Agency sets PHGs.

Regulatory Action Level (AL): The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

Treatment Technique (TT): A required process intended to reduce the level of a contaminant in drinking water.

Turbidity: Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of the effectiveness of our filtration system.

Main Water System - Source Water Quality							
Primary Standards - Health Based (units)	**Primary MCL**	**PHG (MCLG)**	**Highest Single Measurement**	**Lowest Monthly Percentage of Samples Meeting Limits**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Turbidity - Highest single measurement of the Treated Surface Water (NTU)	TT = 1.0	NA	0.21	NA	No	2021	Soil runoff
Turbidity - Lowest Monthly % of the Treated Surface Water Meeting NTU Requirements	TT = 95% of samples ≤ 0.3 NTU	NA	NA	100%	No	2021	Soil runoff
Secondary Standards - Aesthetic (units)	**Secondary MCL**	**PHG (MCLG)**	**Range of Detection**	**Average Level**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Chloride (mg/L)	500	NA	3-5	4	No	2021	Runoff/leaching from natural deposits; seawater influence
Color (Units)	15	NA	0-8	4	No	2021	Naturally-occurring organic materials
Corrosivity (A.I.)	Non-corrosive	NA	9.1-10.0	9.7	No	2021	Natural or industrially-influenced balance of hydrogen, carbon and oxygen in the water; affected by temperature and other factors
Odor-Threshold (Units)	3	NA	0-2	1	No	2021	Naturally-occurring organic materials
Specific Conductance (µmhos/cm)	1600	NA	41-70	54	No	2021	Substances that form ions when in water; seawater influence
Sulfate (mg/L)	500	NA	0-1.7	0.7	No	2021	Runoff/leaching from natural deposits; industrial wastes
Total Dissolved Solids (mg/L)	1000	NA	34-47	42	No	2021	Runoff/leaching from natural deposits
Turbidity (NTU)	5	NA	0-0.12	0.07	No	2021	Soil runoff
Other Parameters (units)	**Notification Level**	**PHG (MCLG)**	**Range of Detection**	**Average Level**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Alkalinity (mg/L)	Unregulated	NA	11-26	20	NA	2021	No Known Typical Source of Constituent
Bicarbonate (mg/L)	Unregulated	NA	11-26	20	NA	2021	
Carbonate (mg/L)	Unregulated	NA	0-11	4	NA	2021	
Calcium (mg/L)	Unregulated	NA	2-6	4	NA	2021	
Hardness as CaCO3 (mg/L)	Unregulated	NA	8-22	14	NA	2021	
Hardness as CaCO3 (grains/gal)	Unregulated	NA	0.47-1.29	0.99	NA	2021	
Magnesium (mg/L)	Unregulated	NA	0.5-1.9	1.1	NA	2021	
pH (pH units)	Unregulated	NA	7.68-8.75	8.09	NA	2021	
Sodium (mg/L)	Unregulated	NA	5.0-5.8	5.3	NA	2021	
Disinfection Byproduct Precursors (units)	**Action Level**	**PHG (MCLG)**	**Range of Detection**	**Lowest RAA Quarterly Average**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Total Organic Carbon [TOC] Filtered water (µg/L)	TT= Removal	NA	700-2100	NA	NA	2021	Various natural and manmade sources
Total Organic Carbon [TOC] Removal Ratio (Actual/Required)	TT=>1.0	NA	NA	1.0	No	2021	Various natural and manmade sources
Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	**Primary MCL (MRDL) [SMCL]**	**PHG (MCLG)**	**Range of Detection**	**Average Level**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Total Organic Carbon [TOC] Source water (µg/L)	Unregulated	NA	1100-2500	1442	NA	2019	Various natural and manmade sources
Manganese (µg/L)	[50], NL=500	NA	0-34	4	NA	2019	Leaching from natural deposits

KEY

NA=not applicable
ND=not detected
NR=not reportable

NTU=nephelometric turbidity unit (measure of clarity)
mg/L=milligrams/liter
µg/L=micrograms/liter
µmho/cm=micromhos per centimeter

Units		Equivalence
mg/L – milligrams per liter	ppm – parts per million	1 second in 11.5 days
µg/L – micrograms per liter	ppb – parts per billion	1 second in nearly 32 years
ng/L – nanograms per liter	ppt – parts per trillion	1 second in nearly 32,000 years
pg/L – picograms per liter	ppq – parts per quadrillion	1 second in nearly 32,000,000 years

Main Water System - Distribution System Water Quality							
Disinfection Byproducts and Disinfectant Residuals (units)	**Primary MCL (MRDL)**	**PHG (MRDLG)**	**Range of Detection**	**Highest Running Annual Average (RAA)**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Chlorine [as Cl_2] (mg/L)	(4.0)	(4)	0.50-0.73	0.70	No	2021	Drinking water disinfectant added for treatment
HAA5 [Total of five Haloacetic Acids] (µg/L)	60	NA	17-200	55 [1]	No	2021	Byproduct of drinking water disinfection
TTHMs [Total of four Trihalomethanes] (µg/L)	80	NA	24-100	64 [1]	No	2021	Byproduct of drinking water chlorination
Federal Unregulated Contaminant Monitoring Rule 4 (UCMR4)	**Primary MCL (MRDL)**	**PHG (MCLG)**	**Range of Detection**	**Average Level**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**
Bromochloroacetic acid (BCAA)(µg/L)	Unregulated	NA	ND-0.76	0.37	NA	2019	Byproduct of drinking water disinfection
Bromodichloroacetic acid (BDCAA) (µg/L)	Unregulated	NA	ND-1.4	0.90	NA	2019	Byproduct of drinking water disinfection
Dibromoacetic acid (DBAA)(µg/L)	Unregulated	NA	ND-0.4	0.01	NA	2019	Byproduct of drinking water disinfection
Dichloroacetic acid (DCAA)(µg/L)	Unregulated	(0)	ND-18	9	NA	2019	Byproduct of drinking water disinfection
Monochloroacetic acid (MCAA)(µg/L)	Unregulated	(70)	ND-29	3	NA	2019	Byproduct of drinking water disinfection
Trichloroacetic acid (TCAA)(µg/L)	Unregulated	(20)	ND-39	23	NA	2019	Byproduct of drinking water disinfection

Inorganic Constituents (units)	**Action Level**	**PHG (MCLG)**	**Sample Data**	**90th % Level**	**MCL Violation?**	**Most Recent Sampling Date**	**Typical Source of Constituent**	**Number of Schools Requesting Lead Sampling**
Copper (mg/L)[at the tap]	1.3	0.3	None of the 57 samples collected exceeded the action level	0.17	No	2020	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	NA
Lead (µg/L)[at the tap]	15	0.2	None of the 57 samples collected exceeded the action level	ND	No	2020	Internal corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	35 [2]

[1] Highest Locational Running Annual Average (LRAA).

[2] Thirty-five public K-12 schools were tested between 2017-2019.

Questions?

For more information from EID about this report, contact Radenko Odzakovic, EID Drinking Water Operations Division Manager, at 530-642-4060.

For information from the State Water Resources Control Board, Division of Drinking Water, contact Ali Rezvani, Sacramento District Engineer, at 916-445-5285.

Safe Drinking Water Hotline: 1-800-426-4791

Jenkinson Lake at Sly Park Recreation Area in Pollock Pines

Get Involved

The El Dorado Irrigation District Board of Directors meetings are open to the public and are held on the second and fourth Mondays of each month. Meetings begin at 9:00 A.M. in the Placerville headquarters building at 2890 Mosquito Road. Go to the District website at www.eid.org to learn more.

The information provided in this report is required by law to be issued to every water user. Property owners: please share this information with your tenants.

In accordance with the Americans with Disabilities Act and California law, it is the policy of the El Dorado Irrigation District to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the District to make reasonable arrangements to ensure accessibility. The District ADA Coordinator can be reached by phone at (530) 642-4045 or e-mail at adacoordinator@eid.org.

2022 Triennial Public Health Goal Report for Drinking Water in the Main Water System (PWS CA0910001)

June 27, 2022

Previous Board Actions

- June 24, 2019 – Adopted the 2019 Triennial Public Health Goal Report for Drinking Water in the Main Water System

Summary of Issue

- California Health and Safety Code §116470(b)
  - Public Water Systems with at least 10,000 connections
  - PHG Report due every 3 years
- 2022 Public Health Goal Report – Due by July 1, 2022
- Public hearing required
  - Notice published in Mountain Democrat on May 27, 2022 and the District's website
- Board approval of Report

Background

- Report is additional information to the Annual Water Quality
  - Reports Addresses any contaminant detected above the PHG in 2019 – 2021

- Report only addresses contaminants that have an existing CA MCL and were detected at a level that exceeds the PHG or, where there is no PHG, the Federal MCLG.

Background (continued)

- Maximum Contaminant Level (MCL)
  - The highest contaminant level allowed in drinking water
  - CA enforceable limit
  - Codified in California Code of Regulations Title 17 & 22
  - Set as close to PHG or MCLGs as economically and technically feasible
- Factors in setting MCL for drinking water standards
  - analytical detection capability
  - treatment technology available
  - benefits and costs

Background (continued)

- Public Health Goals (PHGs) and Maximum Contaminant Level Goals (MCLGs) are non-enforcement goals
  - Contaminant level set below any known or expected risk to health
  - PHGs are established by California Office of Environmental Health Hazard Assessment (OEHAA)
  - MCLG are federal equivalent to the California PHG
  - PHGs and MCLGs are often set a very low levels depending on the established health risk; these levels may be based on theoretical risk assessments with multiple assumptions and mathematical extrapolations even though it may be unattainable to measure in the analytical laboratory.

Report Contents

- Only contaminants having a (MCL) **and** were detected at a level that exceeds either a PHG or MCLG are addressed in the report
- Category or type of risk to health that could be associated with each contaminant
- Numerical public health risk associated with the MCL and the PHG or MCLG
- Best treatment technology available that could be used to reduce the contaminant level
- Estimate of the cost to install treatment if it is appropriate and feasible

Exceedances

- Review of Compliance Data from 2019 – 2021
  - Over 100 constituents monitored at various frequencies
  - Only 3 instances of reportable exceedances for the same constituent
- Total Coliform Bacteria exceeded a MCLG
  - MCLG for coliform is **zero percent**
  - No PHG for total coliform bacteria
  - MCL for total coliform for water systems that collect ≥ 40 samples/month: 5% of monthly samples are positive

2019 - 2021 Monitoring Results

Total Coliform Bacteria

- 25 weekly samples (~3,900 samples over last 3 years)
- One "positive" test results in a 1% of samples detection in any given month
  - MCL for total Coliform is 5% positive samples/month
  - MCLG is zero %/month
- 2020 – On two separate occasions, one initial sample tested positive for total coliform
- 2021 – One initial sample tested positive for total coliform
- Confirmation samples tested negative in all cases
  - No follow up actions were necessary

Total Coliform Bacteria

- Surrogate indicator used to identify the possibility of water borne pathogens, which are organisms that cause waterborne disease
- Commonly found in nature
- Generally considered not harmful
- Used because of the ease of monitoring and analysis
- No specific numerical health risk

Treatment Technology

- Chlorine
  - A primary treatment technology to ensure drinking water system is safe and free of disease causing pathogens
  - Residual levels are carefully controlled to provide best health protection

Other Best Practices Employed

- Effective cross-connection control program
- Effective water quality monitoring and surveillance program
- Maintaining positive pressures in distribution system

Conclusion/ Summary

- For all the different constituents the District monitors for only one constituent triggered the need for a PHG Report
- The District is taking all of the steps described by SWRCB as "best available technology" for Coliform bacteria in Section 64447, Title 22, of the California Code of Regulations

Conclusion/ Summary (Continued)

- This concludes the required public notice of the Report
- The Report is ready for Board consideration of any public comments and adoption

Board Options

- **Option 1:** Adopt the 2022 Triennial Public Health Goal Report for the Drinking Water in the Main Water System
- **Option 2:** Take other action as directed by the Board
- **Option 3:** Take no action

Recommendation

Option 1

Questions?

EL DORADO IRRIGATION DISTRICT

SUBJECT: Status update on 2022 water supplies.

PREVIOUS BOARD ACTION

The Board periodically receives updates regarding the status of District water supplies and hydrologic, regulatory, and legal constraints to fully exercising these rights and entitlements.

June 28, 2021 – Board adopted Resolution No. 2021-009 declaring a drought emergency and a Stage 1 Water Alert District-wide, authorized the General Manager, subject to subsequent Board ratification, to declare a Stage 4 Water Emergency for Outingdale customers when necessary. The Board has ratified Resolution No. 2021-009 at every Board meeting since the adoption.

July 26, 2021 – Board ratified General Manager's declaration of a Stage 4 Water Emergency for the Outingdale Water System.

October 25, 2021 – Board ratified Resolution No. 2021-009 to maintain a drought emergency and declared a return to a Stage 1 Water Alert for Outingdale customers.

May 23, 2022 – Board adopted Resolution No. 2022-019 to renew and update the drought emergency declaration and reaffirm a Stage 1 Water Alert requesting up to 15 percent voluntary conservation.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP 5010 Water Supply Management
BP 5030 Water Conservation
BP 5040 Drought Preparedness and Climate Variability
BP 5050 Watershed Management

SUMMARY OF ISSUE

The District has filled all Project 184 reservoirs and Jenkinson Lake remains on target to meet end of season carryover targets. Although some curtailments have been implemented by the State Water Resources Control Board (SWRCB), the District is well positioned to meet 2022 customer demands while also preparing for continued dry conditions during 2023 if necessary. Overall demands over the past three months has been significantly lower than 2021.

BACKGROUND/DISCUSSION

Reservoir Management

Additional late spring precipitation, including significant thunderstorms, have brought additional inflows to Project 184 reservoirs, which are continuing to be operated at capacity. Weber Reservoir remains full and is not projected to be needed later this year to supplement Permit 21112 supplies at Folsom Reservoir. Due to ongoing local runoff into Jenkinson Lake through Camp Creek Tunnel, supplementation by releases through Hazel Creek Tunnel ended likely for the season and all Project 184 flows not necessary to meet Reservoir 1 Water Treatment Plant demands are being utilized for hydroelectric power generation. Thanks to late precipitation and a little boost from Hazel Tunnel, Jenkinson Lake remains on track to meet or exceed its end of season carryover storage target.

Prevailing Weather Patterns
Periods of mild temperatures and thunderstorms have continued into June, which temporarily reduced demands and provided additional water supply benefits. The latest long-term climatic forecast issued by the National Oceanic and Atmospheric Administration Climate Prediction Center on June 9, 2022 continues to indicate an increased probability of weak La Nina conditions extending into next winter, which tends to indicate an increased potential for below average precipitation. It is important to note, however, that those same overall conditions in the eastern Pacific Ocean occurred this past winter, and the District was still able to fill its upper reservoirs. Therefore, this projection does not necessarily indicate worsening water supply conditions for the District, but rather continued diligence and preparation for the potential of overall drier conditions next winter.

Recent Demand Trends
In addition to conscious conservation efforts from our customers, late season thunderstorms, coupled with periods of unseasonably mild weather, have influenced demand patterns over the past two months. Year-over-year demand was down 30% for May and is projected to be down 21% for June. In fact, this level of conservation is greater than 2020 by three and six percent for May and June, respectively. As we transition to the typical summer demand pattern during July, year-over-year conservation is anticipated to continue, albeit slightly less due to less influence from weather patterns.

Folsom Reservoir Operations
Late season precipitation contributed to additional storage in Folsom Reservoir and the reservoir reached its maximum seasonal level of 865,000AF (90%) during the first week of June. The reservoir has now begun its annual decline as local water needs are met and the Bureau of Reclamation (Reclamation) works to meet its Delta outflow requirements. Staff still plans to rely solely on local supplies provided by Permit 21112 and Weber Reservoir/pre-1914 ditch rights, if needed, to meet water supply needs at the Folsom Reservoir diversion during 2022.

Water Right Curtailments
On June 13, 2022, the SWRCB implemented its first round of water right curtailments that affected the District's water rights portfolio. The licensed water rights for Jenkinson Lake and permitted rights for Outingdale were both curtailed. The District continues to exercise its pre-1914 water right at Camp Creek Tunnel. To maintain its physical diversion at Outingdale Diversion Dam during the period of curtailment, the District has received authorization from SWRCB to once again release from Jenkinson Lake (via Park Creek) an additional 0.25cfs continuous flow during the time water remains physically available for diversion at Outingdale. No other District water rights have been curtailed at this time, but staff continues to check the SWRCB website daily for any further curtailments.

Governor's Executive Order
On March 28, 2022, Governor Newsom issued Executive Order N-7-22, which, among other actions, directed the SWRCB to consider adopting drought-related emergency regulations by May 25, 2022. On May 24, 2022 the SWRCB adopted an emergency water conservation regulation, which went into effect on June 10, 2022. The Board's action on May 23, 2022 is consistent with the SWRCB's regulation. That action reaffirmed a Stage 1 Water Alert District-wide, requesting up to 15% conservation.

Drought Outreach
EID staff remain committed to communicating the challenges associated with the continued State-wide drought conditions compared to improved local supply conditions. Staff continues its outreach efforts to our community through a variety of means, including the District's bimonthly Waterfront newsletter and information placement in local newspapers. Also, the District sent a letter to all Commercial, Industrial and Institutional customers notifying them of the non-functional turf irrigation ban contained in the new SWRCB drought regulation.

In the recent May/June 2022 Waterfront newsletter, resources are included related to helping trees survive in drought and a reminder about the availability of complimentary landscape water surveys. In addition, there is an article that describes how efficient irrigation of landscapes can reduce water use and increase landscape health. The July/August 2022 Waterfront will include irrigation awareness and resources.

Information is regularly shared to the EID social media channels, including Waterfront articles and localized information like turning irrigation systems off during and for 48 hours following recent rains. Regional drought messaging is also shared across channels to maintain customer information about not only ways to reduce water usage, but also awareness of region-wide water supply issues. Communications plans to implement a targeted social campaign relating to "smart irrigation" during the month of July.

Water Transfer Coordination
As stated above, on May 23, 2022 the Board reaffirmed its request for 15% voluntary conservation, complying with the drought regulation but also factoring in improved local conditions for the District's water supplies as compared to other regions of California. Although many regions found it necessary to implement further drought stages and mandatory use restrictions, the District is fortunate that its diversified water supply portfolio is sufficient to meet 2022 demands while also preparing for potential continued dry conditions during 2023.

At the same time, the District has the ability to assist other water suppliers who have been further impacted by the drought while concurrently generating non-rate revenue to transfer water that would otherwise spill from Weber Reservoir next winter or otherwise not be needed by the District from Project 184 supplies during summer/fall of 2022. The supplies that may be transferred are not needed to meet customer demands this year and do not impact the District's ability to meets its customer needs during 2023 should drought conditions continue.

BOARD OPTIONS
None – Information only.

RECOMMENDATION
None – Information only.

ATTACHMENTS
None

Dan Corcoran
Operations Director

Jesse Saich
Communications and Media Relations Manager

Brian Mueller
Engineering Director

Brian Poulsen
General Counsel

Jim Abercrombie
General Manager

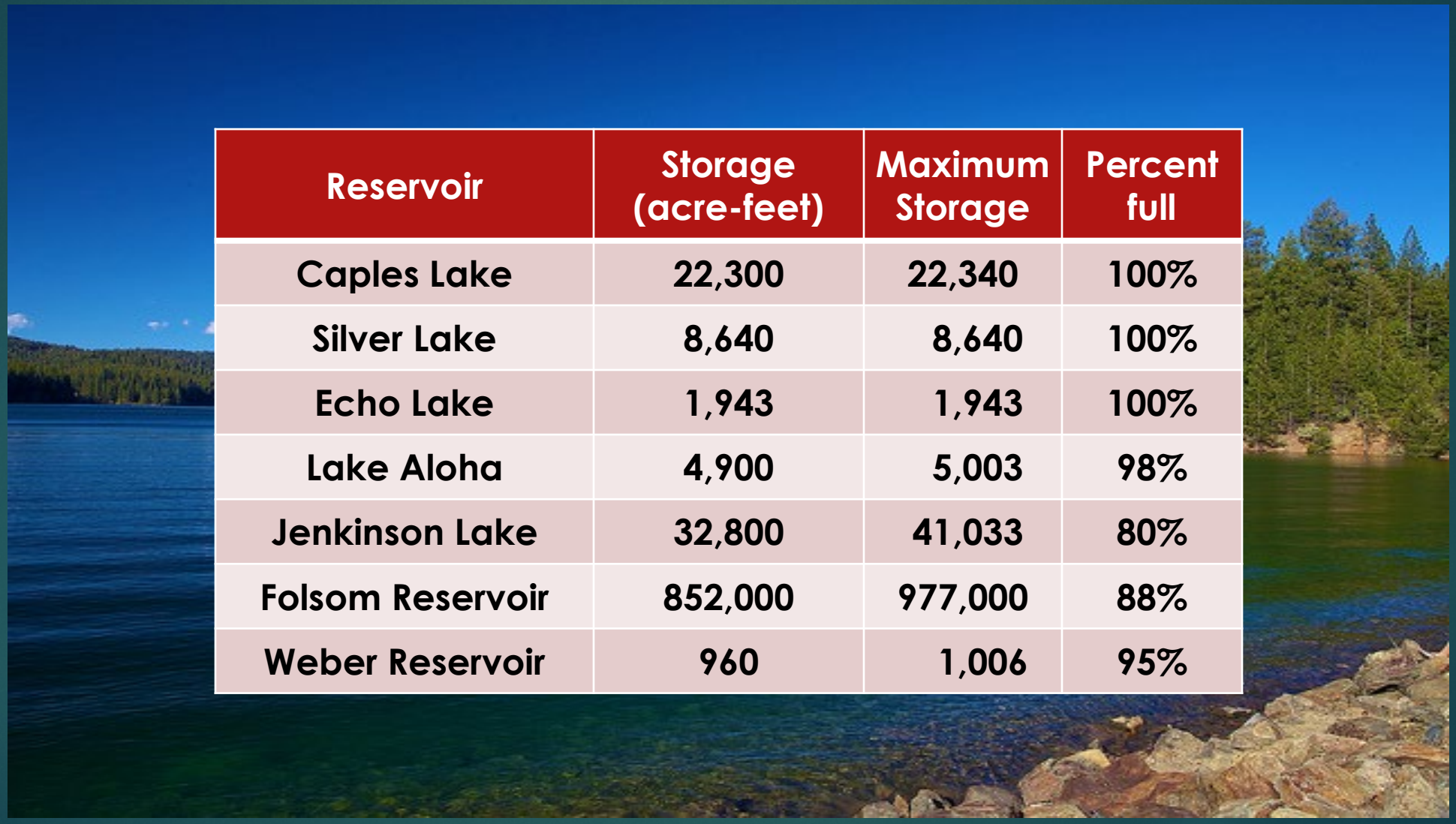
2022 WATER SUPPLY UPDATE

June 27, 2022

SUMMARY OF ISSUE

- Project 184 reservoirs filled
- Jenkinson Lake remains on target to meet end of season carryover target
- Some curtailments implemented by State Water Resources Control Board (SWRCB)
- District well positioned to meet 2022 customer demands while also preparing for continued dry conditions
- Demands during past three months lower than 2021

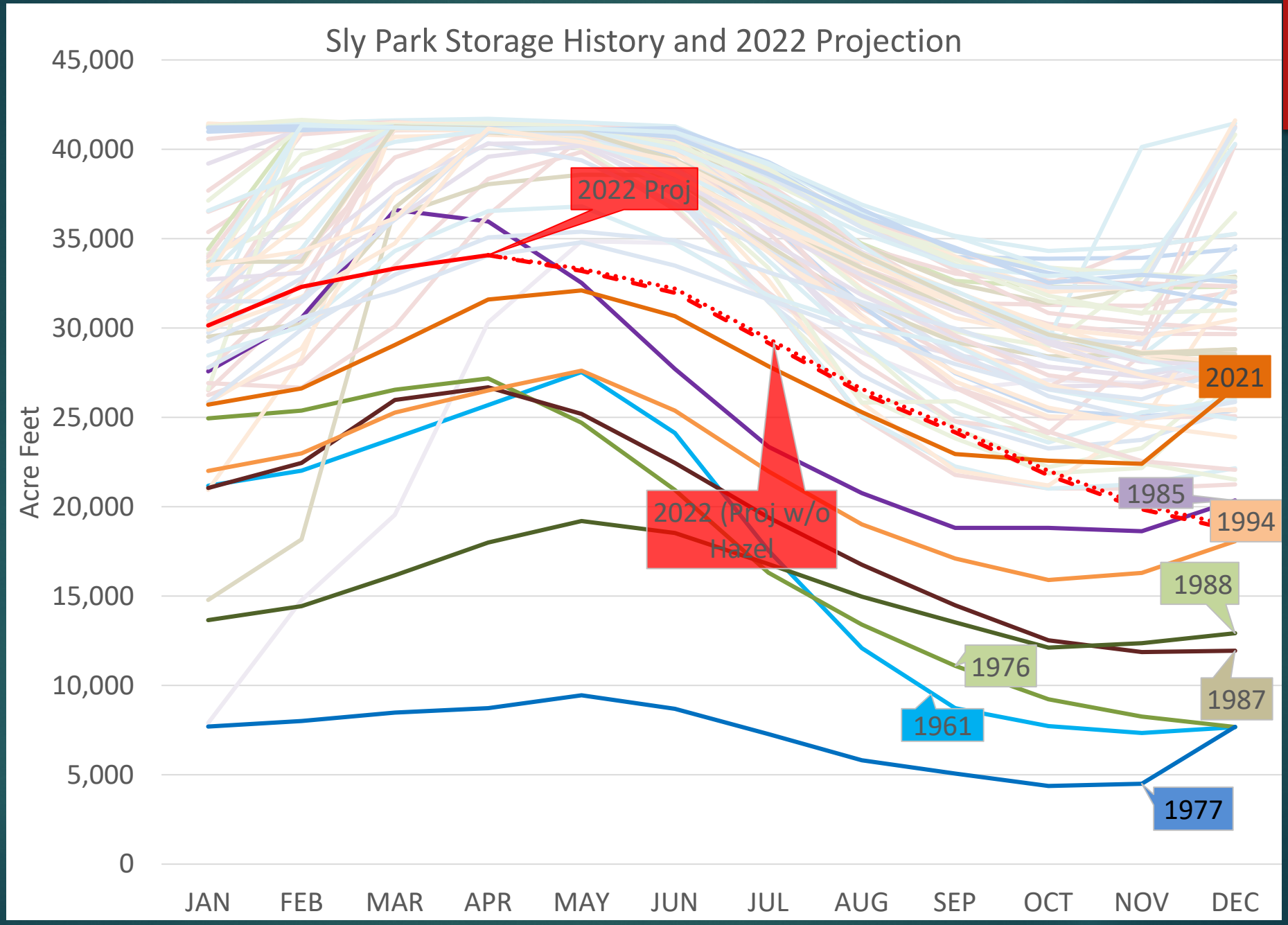
RESERVOIR STORAGE (JUNE 21)



Reservoir	Storage (acre-feet)	Maximum Storage	Percent full
Caples Lake	22,300	22,340	100%
Silver Lake	8,640	8,640	100%
Echo Lake	1,943	1,943	100%
Lake Aloha	4,900	5,003	98%
Jenkinson Lake	32,800	41,033	80%
Folsom Reservoir	852,000	977,000	88%
Weber Reservoir	960	1,006	95%

RESERVOIR MANAGEMENT

- Project 184 reservoirs at capacity
  - Additional late spring precipitation, including thunderstorms
- Weber Reservoir remains full
  - Not projected to be needed this year
- Hazel Creek Tunnel releases limited to 250AF
  - Local runoff into Jenkinson Lake sufficient to objectives
  - El Dorado Canal used to maximize generation
- Jenkinson Lake remains on track to meet or exceed its end of season carryover storage target

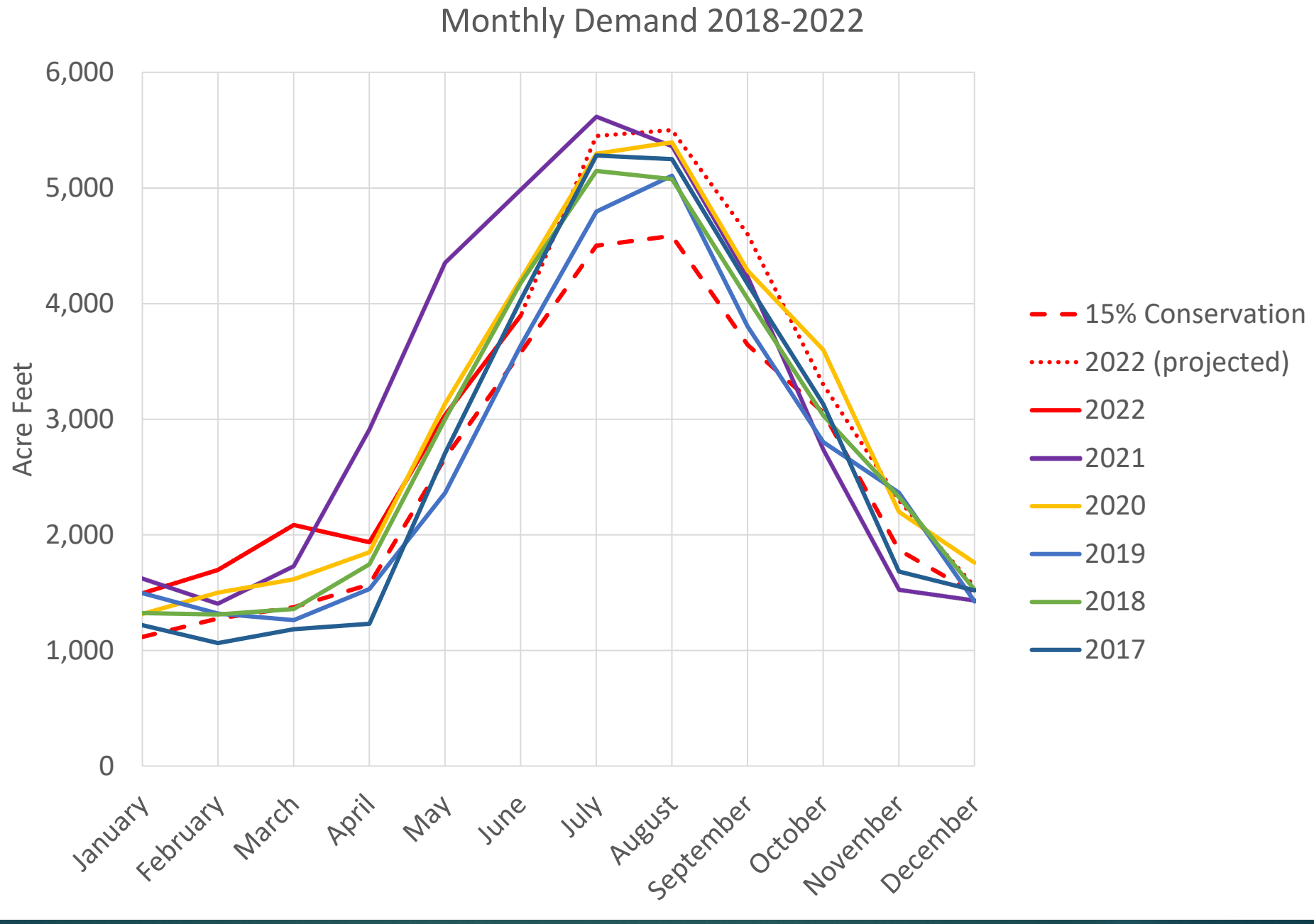

Sly Park Storage History and 2022 Projection
45,000
40,000
35,000
30,000
25,000
20,000
15,000
10,000
5,000
0
Acre Feet
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
2022 Proj
2022 (Proj w/o Hazel
2021
1985
1994
1988
1976
1987
1961
1977

FOLSOM RESERVOIR OPERATIONS

- Folsom Reservoir maximum seasonal level 865,000AF (90%)
  - Late season precipitation
- Reservoir now begun annual decline
  - Meet local water needs
  - Bureau of Reclamation (Reclamation) delta outflow requirements
- District continues to rely solely on local supplies during 2022

RECENT DEMAND TRENDS

- Significant demand reduction
  - Conscious conservation efforts from our customers
  - Late season thunderstorms
  - Periods of unseasonably mild weather
- Year over year demand down 30% for May and 21% for June (projected)
  - three and six percent less than 2020 for May and June, respectively
- Conservation anticipated to continue, albeit slightly less due to less influence from weather patterns


Monthly Demand 2018-2022
6,000
5,000
4,000
3,000
2,000
1,000
0
Acre Feet
January
February
March
April
May
June
July
August
September
October
November
December
15% Conservation
2022 (projected)
2022
2021
2020
2019
2018
2017

WATER RIGHT CURTAILMENTS

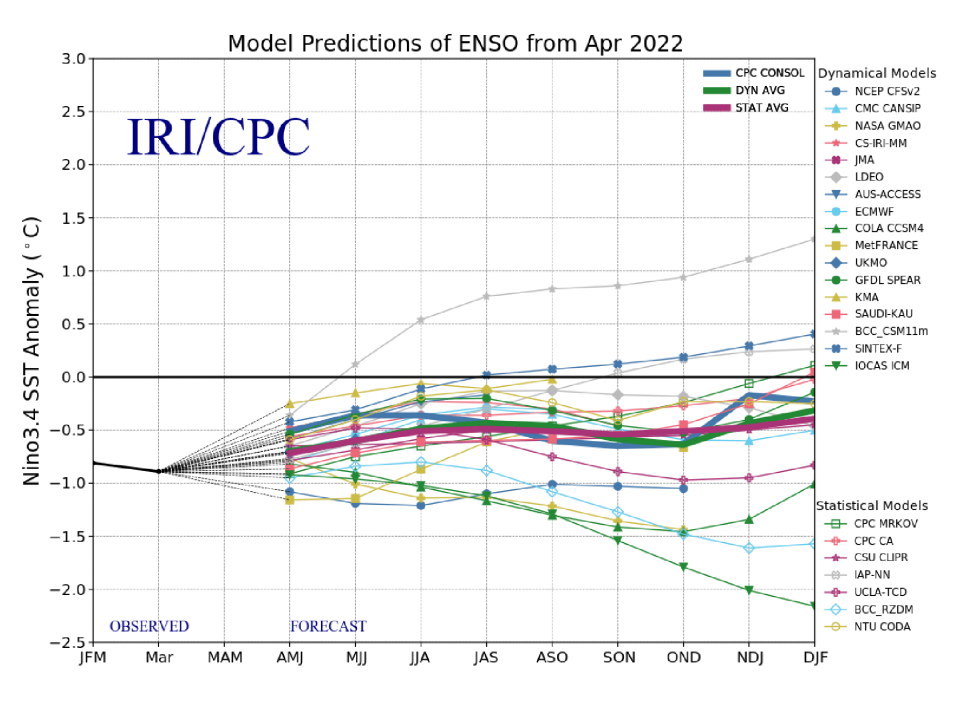
- June 13, 2022 - SWRCB curtailment affecting District
  - Licensed water rights for Jenkinson Lake
  - Permitted right for Outingdale
- District continues to exercise its pre-1914 Camp Creek water right
- Additional 0.25cfs from Jenkinson Lake to maintain Outingdale diversion
- No other District water rights curtailed at this time

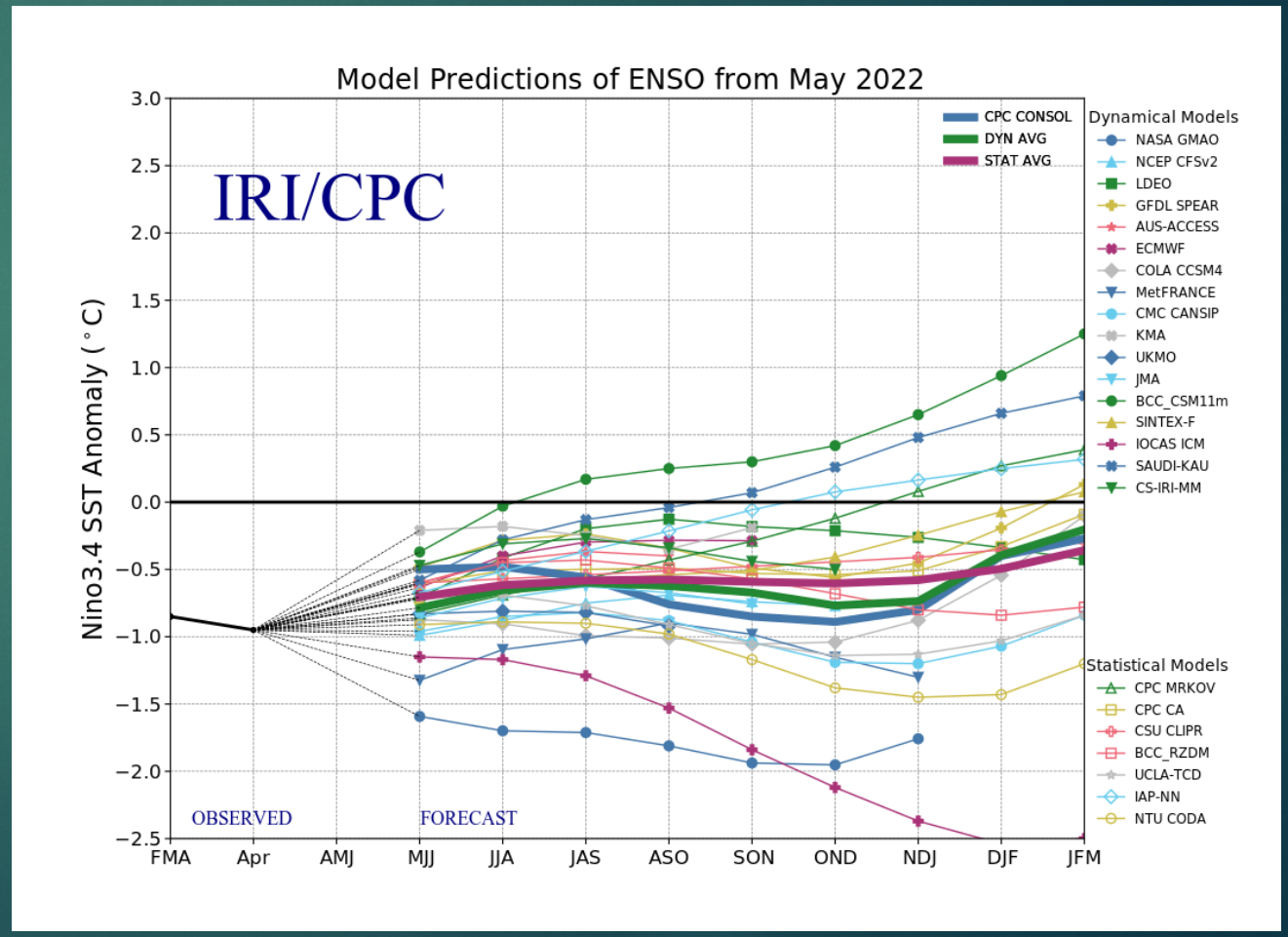
PREVAILING WEATHER PATTERNS

- Periods of mild temperatures and thunderstorms into June
  - Reduces demands and provides additional water supply benefits
- Long-term climatic forecast shows increased probability of weak La Nina conditions into next winter
  - Increased potential for below average precipitation
- Same conditions as last winter
  - District able to fill its upper reservoirs
  - Not necessarily indicate worsening water supply conditions
  - Continued diligence warranted

LONG-TERM FORECASTING

- National Weather Service's Climate Prediction Center (CPC)
- Continued La Niña conditions Fall/Winter 2022





GOVERNOR'S EXECUTIVE ORDER

- March 28, 2022 - Executive Order N-7-22
  - Directed SWRCB to consider adopting drought-related emergency regulations
- May 24, 2022 - SWRCB adopted emergency water conservation regulation
  - Board's May 23, 2022 action consistent with regulation

DROUGHT OUTREACH

- Although improved conditions drought outreach continues in light of state mandated conservation
- July/August 2022 Waterfront - irrigation awareness and resources
- Ongoing social media outreach
  - Planned targeted social campaign relating to “smart irrigation” during July
  - Sharing regional drought messaging for awareness of region-wide water supply issues
- Letter to Commercial, Industrial and Institutional customers regarding SWRCB non-functional turf irrigation ban

WATER TRANSFER COORDINATION

- May 23, 2022 - Board reaffirmed 15% voluntary conservation
  - Improved conditions for District's water supplies
  - Diversified water supply portfolio is sufficient to meet 2022 demands and prepare for dry conditions during 2023
- District has ability to assist other water suppliers impacted by drought and generate non-rate revenue
  - Water would otherwise spill from Weber Reservoir next winter
  - Conserved water to be transferred not needed from Project 184 supplies during summer/fall of 2022
  - Water transferred does not impact District's ability to meets its customer needs during 2023 should drought conditions continue

QUESTIONS?

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider ratifying EID General Warrant Registers for the periods ending May 31 and June 7, 2022, and Employee Expense Reimbursements for these periods.

PREVIOUS BOARD ACTION

The Board ratifies the District's General Warrant Registers at each regular meeting of the Board.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

Section 24600 of the Water Code provides that no claim shall be paid unless allowed by the Board.

SUMMARY OF ISSUE

District staff notifies the Board of proposed payments via email and requests ratification of the warrant registers at the subsequent regular meeting of the Board. Copies of the Warrant Registers are sent to the Board on the Friday preceding the Warrant Register's date. If no comment or request to withhold payment is received from any Director prior to the following Tuesday morning, the warrants are mailed out and formal ratification of said warrants is agendized on the next regular Board agenda.

BACKGROUND/DISCUSSION

Current Warrant Register Information

Warrants are prepared by Accounts Payable; reviewed and approved by the Finance Manager, the Director of Finance and the General Manager or their designee.

Register Date	Check Numbers	Amount
May 31, 2022	697493 – 697632	$1,347,668.66
June 7, 2022	697633 – 697773	$525,486.85

Current Employee Expense Reimbursements

Employee Expenses and Reimbursements have been reviewed and approved by the Finance Manager and General Manager prior to the warrants being released. These expenses and reimbursements are for activities performed in the interest of the District in accordance with Board Policy 12065 and Resolution No. 2007-059.

Additional information regarding Board and employee expense reimbursements is available for copying or public inspection at District headquarters in compliance with Government Code Section 53065.5.

BOARD OPTIONS

Option 1: Ratify the EID General Warrant Registers and Employee Expense Reimbursements as submitted.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Executive Summaries
Attachment B: Employee Expense Reimbursements totaling $100 or more

Tony Pasquarello
Finance Manager

Jamie Bandy
Finance Director

Jennifer Sullivan
Clerk to the Board

Jim Abercrombie
General Manager

Executive Summary for May 31, 2022 -- $1,347,668.66:

This summary highlights significant disbursements made by major business activity:

Development Services (Fund 105) – none to report

General District Operations (Fund 110)

- $5,548—C & H Motor Parts, Inc. for miscellaneous vehicle maintenance supplies
- $18,358—Dataprose, LLC for April billing services
- $10,783—Hunt & Sons, Inc. for fuel deliveries at various locations
- $4,707—Key2life Janitorial for janitorial services
- $5,249—MSDSonline, Inc. for software licenses
- $3,548—Snap-On Industrial for a shop key pro

Engineering Operations (Fund 210)

- $4,275—Larry Walker Associates, Inc. for regulatory permitting update report

Water Operations (Fund 310)

- $3,293—Amazon Business for helmets, headsets, pocket guides and EZ up canopies
- $5,297—California Custom Tee's for work shirts
- $3,827—Frank A Olsen Company for a rotary actuator
- $10,715—Olin Chlor Alkali Products for sodium hypochlorite at Reservoir A
- $8,842—Pace Supply Corporation for air release valves, flowmeters, pipe and check valve
- $3,115—Proud Construction for flooring installation at EDHWTP
- $12,376—Shape Incorporated for pump parts
- $50,850—Sterling Water Technologies, LLC for flocculant at Reservoir EDHWTP
- $8,047—USA Bluebook for turbidimeters and hydrochloric acid
- $118,854—U.S. Bureau of Reclamation for Folsom water deliveries

Wastewater Operations (Fund 410)

- $3,418—CLS Labs for regulatory lab testing
- $24,766—El Dorado County Environmental Management Department for business plan permitting
- $3,866—Grainger for miscellaneous operating supplies
- $4,062—Hastie's Capitol Sand and Gravel Company for rock deliveries
- $3,916—Olin Chlor Alkali Products for sodium hypochlorite at DCWWTP
- $45,911—Synagro West, LLC for sludge hauling and disposal at EDHWWTP and DCWWTP

Recycled Water Operations (Fund 510)

- $3,928—Olin Chlor Alkali Products for sodium hypochlorite at EDHWWTP

Hydroelectric Operations (Fund 610)

- $3,020—Sierra Site Services for portable toilets and wash stations

Recreation Operations (Fund 710)

- $13,394—Blue Ribbon Personnel Services for temporary labor at Sly Park Recreation

Capital Improvement Projects (Construction Funds 140, 340, 440, 540, 640 and 740)

- $5,681—AECOM Technical Services, Inc. for an environmental impact report – Permit 21112 Change in Point of Diversion (Project #16003.01)
- $9,609—BT Consulting, Inc. for on-call services:
  >Project #17041.01 – Flume 30 Rehabilitation Project ($3,847)
  >Project #21047.01 – Flume 4 Replacement ($1,561)
  >Project #21048.01 – Flume 5 Replacement ($709)
  >Project #21049.01 – Flume 6 Replacement ($567)
  >Project #16022.01 – Folsom Lake Intake Improvements ($1,700)
  >Project #11032.01 – Main Ditch-Forebay to Reservoir 1 ($1,225)
- $64,260—Carollo Engineers, Inc. for engineering services:
  >Project #19008.01 – EDM 1 Relocation/Camino Safety Project ($6,078)
  >Project #STUDY03.01 – Reservoir 1 Water Treatment Plant Assessment ($10,882)
  >Project #STUDY03.02 – Reservoir A Water Treatment Plant Assessment ($3,609)
  >Project #STUDY03.03 – Reservoir EDH Water Treatment Plant Assessment ($8,330)
  >Project #17034.01 – Wastewater Collection Facility Relocation ($15,282)
  >Project #16022.01 – Folsom Lake Intake Improvements ($20,079)
- $431,899—DG Granade, Inc. for construction services ($454,630) – Wastewater Collection Facility Relocation (Project #17034.01). Retention held $22,731
- $26,938—Domenichelli and Associates, Inc. for engineering services:
  >Project #19008.01 – EDM 1 Relocation/Camino Safety Project ($23,400)
  >Project #21081.01 – Town Center Force Main Phase 3 ($3,538)
- $4,034—El Dorado County Transportation Department for encroachment permits – Main Ditch-Forebay to Reservoir 1 (Project #11032.01)
- $9,933—Hach Company for a sensor – Collections Flow Meter Replacement (Project #22010.01)
- $31,735—ICM Group, Inc. for construction management services – Wastewater Collection Facility Relocation (Project #17034.01)
- $54,527—Pape Machinery, Inc. for John Deer Compact Tractor – 2021 Vehicle Replacement Program (Project #21078.01)
- $3,274—Proud Construction for a concrete pad – EDHWTP Pump Station Air Conditioner (Project #21031.01)
- $195,465—Tucker Sno-Cat Corporation for a four person Sno-Cat – 2022 Vehicle Replacement Program (Project #22003.01)
- $21,199—Water Works Engineers, LLC for design services – 2022 Collection Pipeline Replacement (Project #21018.01)
- $4,106—Youngdahl Consulting Inc. for geotechnical services – Wastewater Collection Facility Relocation (Project #17034.01)

Executive Summary for June 7, 2022 -- $525,486.85:

This summary highlights significant disbursements made by major business activity:

Development Services (Fund 105) – none to report

General District Operations (Fund 110)

- $5,139—AT&T for internet service
- $8,843—Aptim Environmental & Infrastructure, LLC for FEMA consulting
- $8,168—Aqua Metric Sales Company for warehouse inventory
- $4,866—C & H Motor Parts, Inc. for miscellaneous vehicle maintenance supplies
- $3,931—Environmental Landscape Solutions for a credit balance refund on customer account
- $85,718—Hunt & Sons, Inc. for card lock fuel and fuel deliveries at various locations
- $3,149—Leadership Coach, LLC for executive coaching and training
- $9,500—Reeb Government Relations, LLC for June 2022 retainer
- $5,278—Ski Air Incorporated for system maintenance and filter change
- $5,252—Thompsons Auto & Truck Center, Inc. for miscellaneous vehicle maintenance supplies

Engineering Operations (Fund 210) – none to report

Water Operations (Fund 310)

- $73,279—PG&E for electric service
- $5,618—Univar Solutions USA, Inc. for sodium hydroxide at Reservoir A
- $10,387—USA Bluebook for conductivity meter kit, chemical metering pump and other miscellaneous operating supplies

Wastewater Operations (Fund 410)

- $39,913—Celadon Holdco, LLC for solar electric service
- $3,074—Ferguson Enterprises, LLC for PVC pipe, valves and seals
- $8,940—Solenis, LLC for flocculant at EDHWWTP
- $18,902—Univar Solutions USA, Inc. for sodium hydroxide at DCWWTP and EDHWWTP
- $13,236—USA Bluebook for three turbidimeters, silicone tubing, fiber filters and other miscellaneous operating supplies
- $6,208—Xylem Water Solutions USA, Inc. for O-rings, seal rings, a drain pump and a bracket kit

Recycled Water Operations (Fund 510)

- $11,568—Univar Solutions USA, Inc. for sodium hydroxide at EDHWWTP

Hydroelectric Operations (Fund 610)

- $24,180—Carsten Tree Service for hazardous tree removal

Recreation Operations (Fund 710) – none to report

Capital Improvement Projects (Construction Funds 140, 340, 440, 540, 640 and 740)

- $33,603—Domenichelli and Associates, Inc. for engineering design services – Main Ditch-Forebay to Reservoir 1 (Project #11032.01)
- $13,212—Flo-Line Technology, Inc. for a pump gasket – Deb's Frosty Pump Replacement (Project #22012.01)
- $4,000—Rexel USA, Inc. for generator start up service – DCWWTP Variable Frequency Drive Replacement (Project #20031.01)
- $5,363—Technical Systems, Inc. for hardware installation and configuration:
  >Project #21040.01 – Generator FEMA Grant-Water
  >Project #21046.01 – SCADA Cyber Security Improvement
- $40,440—Zanjero for strategic support and technical assistance – Permit 21112 Change in Point of Diversion (Project #16003.01)

Attachment B

Employee Expense Reimbursements
Warrant Registers dated 05/31/22 - 06/07/22

EMPLOYEE	DESCRIPTION	AMOUNT
Dan Stevenson	Cisco Security Training	$1,665.00
Daniel Corcoran	ACWA Conference and Westlands Water District Meeting	$445.51
Elizabeth Leeper	ACWA Conference	$117.08
		$2,227.59

498.9450763

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider receiving and filing the 2021 annual audit and 2021 report on applying agreed-upon procedures related to the appropriations limit.

PREVIOUS BOARD ACTION

The Board receives and files the annual audit and report on applying agreed-upon procedures related to the appropriations limit each year.

BOARD POLICES (BP), ADMINISTRATIVE REGULATIONS (AR), AND BOARD AUTHORITY

BP 3040 Annual Audit

SUMMARY OF ISSUE

This report presents the annual, independent audit of District financial records to the Board for their review. The audit was conducted in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts.

The Government Code 26909 requires an annual independent audit of the District's financial records by a certified public accountant or firm. Through a competitive bid process, the District selected Maze & Associates as its independent auditor for the fiscal years 2021 through 2023.

Maze & Associates completed the annual review, and issued an unqualified ("clean") opinion that the financial statements present fairly, in all material respects, the financial position of the District as of December 31, 2021. An unqualified opinion is the highest level of assurance that an auditor can provide.

As part of their annual review, Maze & Associates issued the following two reports:

1. Audited Annual Comprehensive Financial Report (Attachment A)
2. Independent Accountants' Report on Applying Agreed-Upon Procedures Related to the Appropriations Limit (Attachment B)

Overview of the Audited Basic Financial Statements

The Basic Financial Statements package for the fiscal year ended December 31, 2021 contains six main parts:

1. Independent Auditor's Report
2. Management's Discussion and Analysis
3. Financial Statements
4. Notes to the Basic Financial Statements
5. Required Supplemental Information
6. Report on Internal Controls and Compliance

Financial Statements and Notes

El Dorado Irrigation District operates as a utility enterprise and maintains its accounting records in accordance with generally accepted accounting principles for proprietary funds as prescribed by the Governmental Accounting Standards Board (GASB). The financial statements of the District report information about the District using accounting methods similar to those used by companies in the private sector. These statements offer short and long-term financial information about its activities.

Statements of Net Position identifies all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, which provide information about the nature, and amounts, of investments in assets and obligations to District creditors. They also provide the basis for computing rates of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

Statements of Revenues, Expenses and Changes in Net Position reports all of the District's revenues and expenses during the periods indicated. This statement measures the District's operations over the past year and can be used to determine the extent to which the District has successfully recovered its costs through its rates, fees, capacity, and other charges.

Statements of Cash Flows provides information on the District's cash receipts, cash payments, and changes in cash resulting from operations, investments, and financing activities.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to basic financial statements are an integral part of, and can be found immediately following, the financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT

Has the financial condition of the District improved or deteriorated as a result of last year's operations? The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position are used to provide information to answer this question. These two statements report the net position and the changes in net position during the year. Net position may be a useful indicator over time as to the District's financial position. However, there may be other considerations: both financial and non-financial factors such as changes in economic conditions, population growth, zoning, new or changed government legislation, and others should also be evaluated.

Fiscal Year 2021 financial statements reflect a continued strong and stable fiscal position for the District.

Financial Highlights for Fiscal Year 2021

- At December 31, 2021, the District's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $467.7 million. This figure, referred to as the net position, was $31.7 million higher than the 2020 year-end balance.
- Capital assets, less accumulated depreciation, totaled $811.0 million, which were $48.2 million higher than the prior year.
- Total operating revenue decreased $3.6 million or 5.0%, to $68.3 million. The decrease was primarily driven by zero water transfer sales in 2021 and lower hydroelectric power generation sales.
- Water sales and services revenue of $39.0 million, accounting for 57.1% of the District's total operating revenue, increased $4.5 million or 13.0%, driven by Board approved water rates increase.
- Wastewater sales and services revenue decreased $1.4 million or 6.1%, to $21.4 million.
- Hydroelectric sales were $3.8 million, a decrease of $3.4 million or 47.2% from the prior year.
- Property taxes revenue were relatively flat to the prior year, increasing by $0.5 million or 3.6%, to $14.5 million.
- Facility Capacity Charges (FCCs) of $16.5 million increased $6.9 million from the prior year due to higher economic development within the western region of El Dorado County.
- Operating expenses, excluding depreciation and amortization, decreased $2.0 million or 3.49%, to $55.3 million.
- Total District debt service coverage ratio for 2021 was 2.68, an increase of 0.45 from the prior year; exceeding the 1.25 bond covenant requirement.
- As of December 31, 2021, the District has recovered approximately $8.5 million through insurance claims related to the Caldor Fire disaster.

2021 Operating and Nonoperating Results versus Budget

- Actual operating revenue of $68.3 million was slightly higher than the 2021 budget of $68.0 million.
- Actual operating expenses of $52.2 million, not including non-cash non-budgeted pension and postemployment benefits (OPEB) year-end accruals, were lower than the 2021 budget of $57.0 million by $4.8 million. The favorable variance was primarily driven by lower personnel and repair services expenses.
- Facility Capacity Charges (FCCs) revenue of $16.5 million were slightly lower than the 2021 budget by $0.2 million.

STATEMENTS OF NET POSITION – TOTAL DISTRICT

Net Position, or more commonly referred to as Net Assets, is the difference between assets acquired, owned, and operated by the District and amounts owed (liabilities). Net Position represents the District's net worth. The District's condensed comparative Statements of Net Position are displayed below.

Total District Statements of Net Position
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Assets and Deferred Outflows				
Current Assets	$ 73.6	$ 60.1	$ 13.5	22.5%
Restricted and Other Noncurrent Assets	59.3	101.9	(42.6)	-41.8%
Capital Assets, Net	811.0	762.8	48.2	6.3%
Total Assets	943.9	924.8	19.1	2.1%
Deferred Outflows	27.3	28.1	(0.8)	-2.8%
Total Assets and Deferred Outflows	$971.2	$952.9	$ 18.3	1.9%
Liabilities and Deferred Inflows				
Current Liabilities	$ 34.2	$ 32.0	$ 2.2	6.9%
Noncurrent Liabilities	444.7	474.0	(29.3)	-6.2%
Total Liabilities	478.9	506.0	(27.1)	-5.4%
Deferred Inflows	24.6	10.9	13.7	125.7%
Total Liabilities and Deferred Inflows	$503.5	$516.9	$ (13.4)	-2.6%
Net Position				
Net Investment in Capital Assets	$455.5	$430.5	$ 25.0	5.8%
Restricted for New Facilities	44.2	96.5	(52.3)	-54.2%
Restricted for Debt Service	-	0.1	(0.1)	-100.0%
Unrestricted	(32.0)	(91.1)	59.1	64.9%
Total Net Position	$467.7	$436.0	$ 31.7	7.3%

Current Assets

Current assets include cash, receivables, inventory, and prepaid expenses.

- At December 31, 2021, current assets totaled $73.6 million and were $13.5 million higher than the prior year. Majority of the increase was cash and cash equivalents reimbursement from restricted 2020A bond proceeds for water utility construction projects.

Restricted and Other Noncurrent Assets

Noncurrent assets include restricted cash, investments and deposits.

- At December 31, 2021, restricted and other noncurrent assets totaled $59.3 million and were $42.6 million lower than the prior year primarily due to utilization of the restricted 2020A bond proceeds to fund water utility construction projects.

Capital Assets, Net

Net Capital Assets include plant, land, water rights, FERC license, and construction in progress, net of accumulated depreciation and amortization.

- At December 31, 2021, net capital assets totaled $811.0 million, which were higher than the prior year by $48.2 million or 6.3%. The primary driver to the increase was due to higher construction in progress at year-end within the water system.

Deferred Outflows of Resources

Deferred outflows of resources are classified as a consumption of net assets that are applicable to a future reporting period.

- At December 31, 2021, deferred outflows of resources totaled $27.3 million, which were relatively flat to the prior year's total of $28.1 million.

Current Liabilities

Current liabilities are liabilities that are due within one year. They include accounts payable, accrued liabilities, unearned revenue, and the current portion of long-term liabilities.

- At December 31, 2021, current liabilities totaled $34.2 million, which were $2.2 million higher than the prior year primarily due to higher accounts payable balance at year-end.

Noncurrent Liabilities

Noncurrent liabilities include long-term debt and loans due after one year, net pension liability, postemployment benefits, and the noncurrent portion of the FERC license liability.

- At December 31, 2021, noncurrent liabilities totaled $444.7 million and were $29.3 million lower than the prior year. The decrease was primarily driven by required debt service payments reducing the District's outstanding debt.

Deferred Inflows of Resources

Deferred Inflows are classified as an acquisition of resources that is applicable to a future reporting period. For the District, they include deferred property taxes due and deferred pension and OPEB inflows.

- At December 31, 2021, deferred inflows of resources totaled $24.6 million, which were $13.7 million higher than the prior year. The primary driver to the increase was due to positive change in investment earnings within the CalPERS pension plan.

CASH AND INVESTMENTS

At December 31, 2021, total District cash and investments totaled $106.5 million, which were $24.0 million lower than the prior year primarily due to utilization of restricted 2020A bond proceeds to fund water construction project expenditures.

Water/Wastewater Cash and Investments
(in millions)

	2021			2020		
	Water	Wastewater	Total	Water	Wastewater	Total
Cash and Investments						
Cash and Cash Equivalents	$45.4	$ 2.2	$ 47.6	$31.3	$ 1.6	$ 32.9
Investments	4.6	3.1	7.7	2.6	1.8	4.4
Restricted Cash	12.4	38.8	51.2	55.2	38.0	93.2
Total Cash and Investments	$62.4	$ 44.1	$106.5	$89.1	$ 41.4	$130.5

CAPITAL ASSETS

Additions and deletions to capital assets encompass a broad range of infrastructure, including water and wastewater plants in service, flumes, recycled water facilities, construction in progress, and other assets such as vehicles, heavy-duty equipment, office equipment, and furniture.

Details of the District's capital assets, net of accumulated depreciation, are displayed in the table below.

Capital Assets, Net of Accumulated Depreciation
(in millions)

	December 31,			
	2021	2020	Inc (Dec)	Inc (Dec)
Capital Assets				
Land and Easements	$ 6.9	$ 6.9	$ -	0.0%
Water Rights	5.6	5.6	-	0.0%
Construction in Progress	131.5	96.9	34.6	35.7%
Water Plant in Service	625.5	596.8	28.7	4.8%
Wastewater Plant in Service	381.1	372.3	8.8	2.4%
Recycled Water Facility	37.6	37.2	0.4	1.1%
General Plant	33.4	33.7	(0.3)	-0.9%
FERC License	49.0	49.0	-	0.0%
Total Capital Assets	1,270.6	1,198.4	72.2	6.0%
Less Accumulated Depreciation	(459.6)	(435.6)	(24.0)	5.5%
Total Capital Assets, Net	$ 811.0	$ 762.8	$ 48.2	6.3%

Total capital assets prior to depreciation totaled approximately $1,270.6 million, an increase of $72.2 million from than the prior year. The increase was primarily due to asset additions within the water system and higher construction in progress related to flumes rehabilitation due to the Caldor fire.

- The major capital asset additions for the current year included:
  - $14.5 million for Flume 44 canal conversion
  - $2.6 million for developer capital contributions at Bell Ranch
  - $2.5 million for Pacific Tunnel rehabilitation
  - $2.1 million for Southpoint lift station upgrades
  - $1.6 million for Easy Street waterline replacement

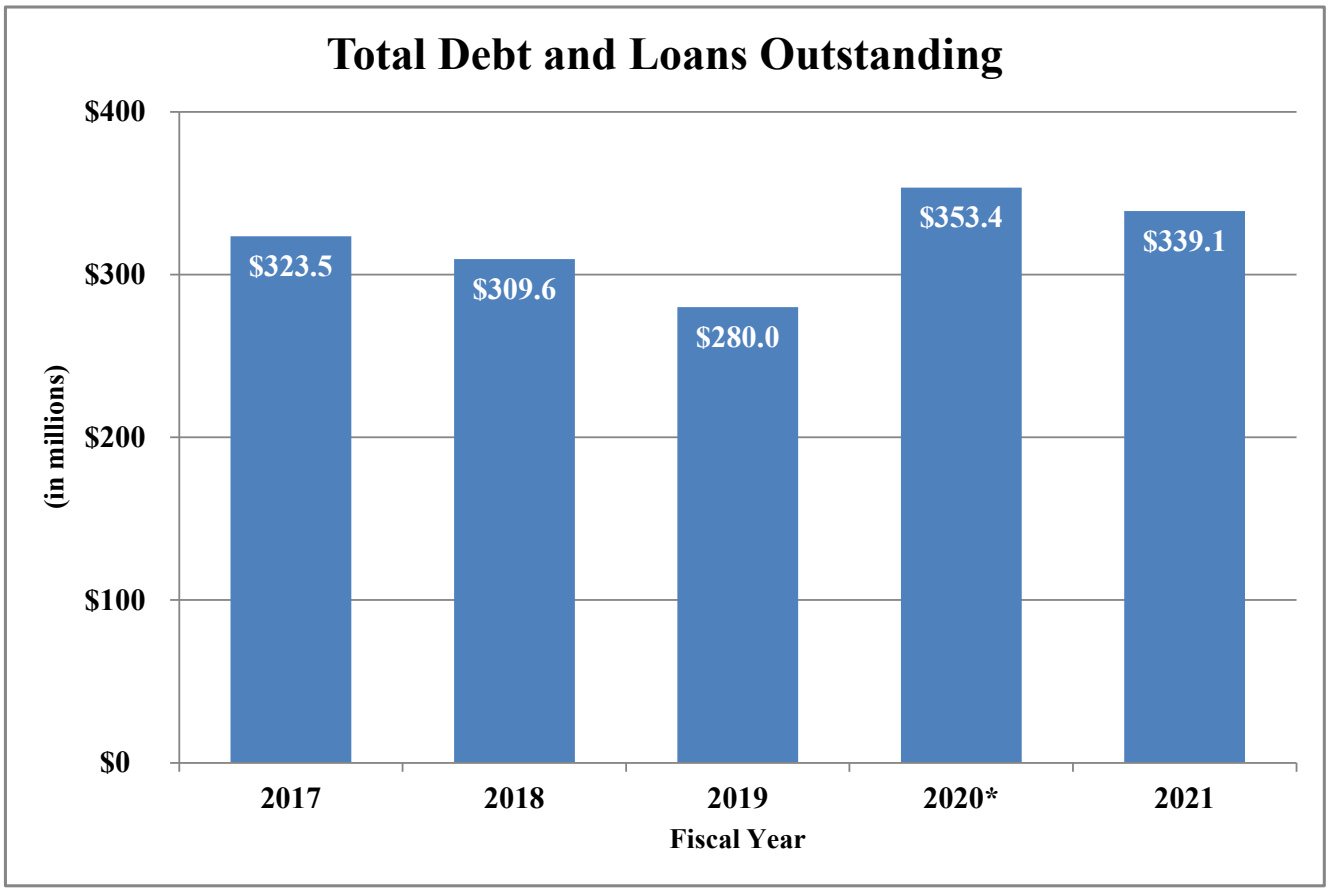
LONG-TERM DEBT AND LOANS

At December 31, 2021, the District had $364.7 million long-term debt and loans outstanding, net of bond premium, compared to $381.4 million at the end of 2020, a $16.7 million decrease.

Long-Term Debt and Loans
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Certificates of Participations				
Revenue, Series 2016B	38.0	38.6	(0.6)	-1.6%
Revenue, Series 2020A	61.1	61.1	-	100.0%
Refunding Revenue Bonds			-	
Series 2014A	6.1	6.4	(0.3)	-4.7%
Series 2016A	8.0	14.2	(6.2)	-43.7%
Series 2016C	25.2	25.2	-	0.0%
Series 2020B	4.9	5.6	(0.7)	100.0%
Series 2020C (Taxable)	116.0	121.3	(5.3)	100.0%
Series 2020D (Taxable)	79.8	81.1	(1.3)	100.0%
Total Debt and Loans	$ 339.1	$ 353.5	$ (14.4)	-4.1%
Bond Premiums and Discounts	25.6	27.9	(2.3)	-8.2%
Total Debt and Loans, net	$ 364.7	$ 381.4	$ (16.7)	-4.4%

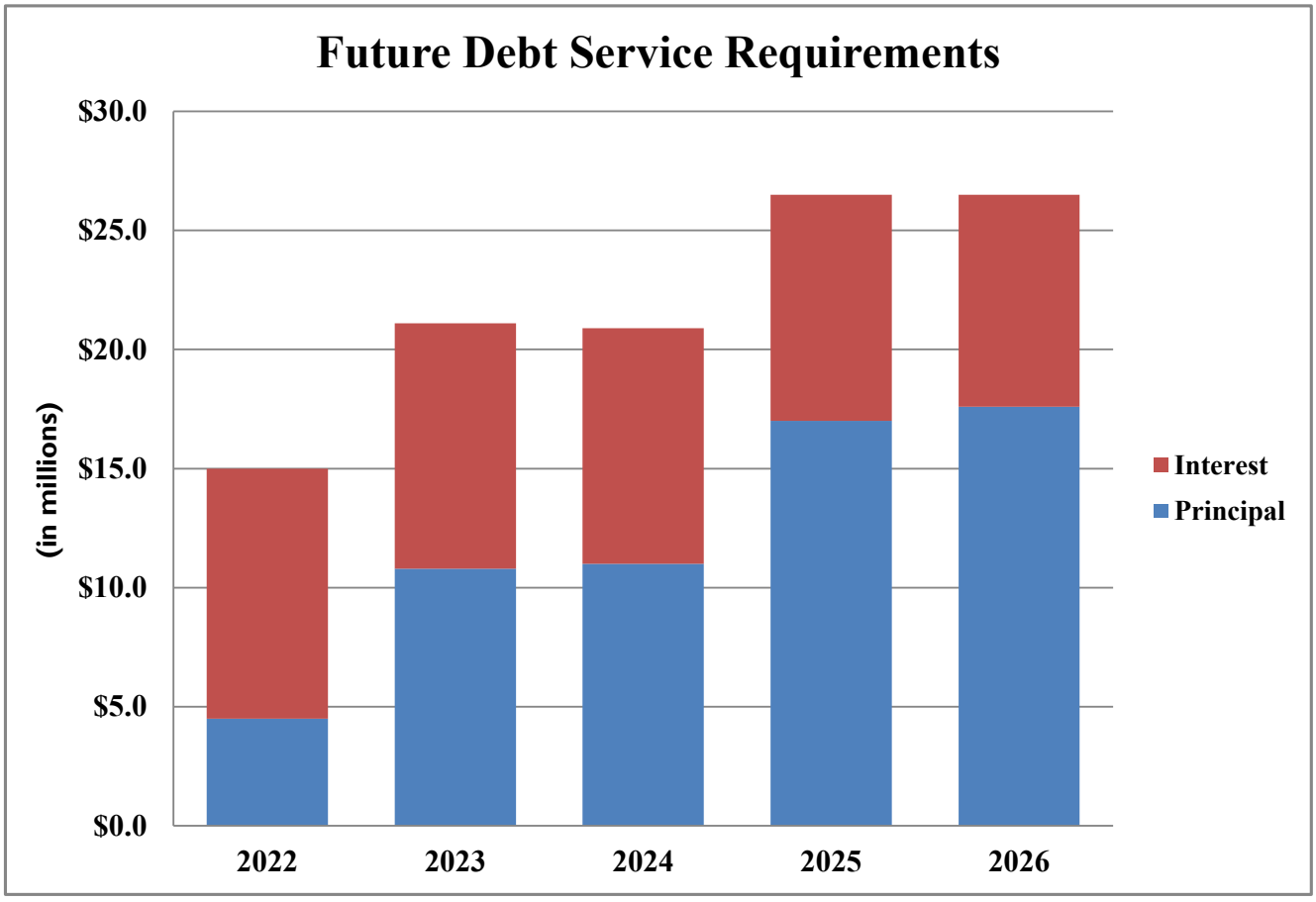
As illustrated below, the District made major strides to reduce its total debt through 2019 prior to issuing $61.1 million new debt in 2020.



**Includes $61.1 million bond issue (2020A)*

Future Debt Service Requirements

The District's future debt service requirements through December 31, 2026 is shown on the below chart



NET PENSION LIABILITY

The District's net pension liability for the Plan is measured as the total pension liability, less the plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021 using an annual actuarial valuation as of June 30, 2020. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

	2021	2020
Actuarial Valuation Date	6/30/2020	6/30/2019
Measurement Date	6/30/2021	6/30/2020
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.63%
Payroll Growth	2.75%	2.88%
Projected Salary Increase	3.2%-12.2%	3.2%-12.2%
Investment Rate of Return	7.15%	7.25%

The calculations and changes in Net Pension Liability for the Plan for the years ended December 31 are shown below. The net pension liability at December 31, 2021 of $51.8 million decreased substantially by $16.5 million, or 24.3% from the prior year. The decrease was primarily from net investment earnings.

Changes in the Net Pension Liability
(in millions)

	December 31,		
	2021	2020	2019
Total Pension Liability			
Service Cost	$ 3.2	$ 3.1	$ 3.0
Interest on Total Pension Liability	12.9	12.3	11.8
Actuarial Changes	1.5	1.9	1.5
Benefit Payments	(9.4)	(8.9)	(8.5)
Net Change in Total Pension Liability	8.2	8.4	7.8
Total Pension Liability - Beginning	181.8	173.4	165.6
Total Pension Liability - Ending (a)	$190.0	$181.8	$173.4
Plan Fiduciary Net Position			
Employer & Employee Contributions	$ 8.7	$ 8.1	$ 7.3
Net Investment Income	25.5	5.4	6.8
Administrative Expenses	(0.1)	(0.2)	(0.1)
Benefit Payments	(9.4)	(8.9)	(8.5)
Net Change in Plan Fiduciary Net Position	24.7	4.4	5.5
Plan Fiduciary Net Position - Beginning	114.0	109.6	104.1
Plan Fiduciary Net Position - Ending (b)	$138.7	$114.0	$109.6
Net Pension Liability (a) - (b)	$ 51.3	$ 67.8	$ 63.8
Plan Fiduciary Net Position % of Total Pension Liability	73.0%	62.7%	63.2%

NET OPEB LIABILITY

The District's net OPEB liability for the Plan is measured as the total OPEB liability, less the plan's fiduciary net position. The net OPEB liability of the Plan is measured as of June 30, 2021 using an annual actuarial valuation as of June 30, 2020. A summary of principal assumptions and methods used to determine the net OPEB liability is shown below.

	2021	2020
Inflation	2.50%	2.75%
Salary increases	2.75%	2.75%
Discount rate	6.75%	7.00%
Medical/Rx trend rate	4.00%	4.00%

The calculations and changes in Net OPEB Liability for the Plan are shown below. The net OPEB liability at December 31, 2021 of $22.4 million increased slightly by $0.5 million, or 2.3% from the prior year.

Changes in the Net OPEB Liability
(in millions)

	December 31,		
	2021	2020	2019
Total OPEB Liability			
Service Cost	$ 0.6	$ 0.6	$ 0.7
Interest on Total OPEB Liability	2.3	2.2	2.1
Actuarial Changes	2.5	0.1	(5.4)
Benefit Payments	(1.9)	(1.8)	(1.6)
Net Change in Total OPEB Liability	3.5	1.1	(4.2)
Total OPEB Liability - Beginning	32.7	31.6	-
Total OPEB Liability - Ending (a)	$ 36.2	$32.7	$ (4.2)
Plan Fiduciary Net Position			
Contributions - Employer	$ 1.9	$ 1.8	$ 1.6
Actuarial Changes	-	0.8	-
Net Investment Income	3.0	(0.3)	0.6
Administrative Expenses	-	(0.1)	-
Benefit Payments	(1.9)	(1.8)	(1.6)
Net Change in Plan Fiduciary Net Position	3.0	0.4	0.6
Plan Fiduciary Net Position - Beginning	10.8	10.4	-
Plan Fiduciary Net Position - Ending (b)	$ 13.8	$10.8	$ 0.6
Net OPEB Liability (a) - (b)	$ 22.4	$21.9	$ (4.8)
Plan Fiduciary Net Position % of Total OPEB Liability	38.1%	33.0%	-14.3%

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

While the Statements of Net Position show assets, liabilities, and net position at a specific point in time, the Statements of Revenues, Expenses and Changes in Net Position show the results of operations for the year. The table below displays a condensed version of the Total District Statements of Revenues, Expenses and Changes in Net Position for the years ended December 31, 2021 and 2020. The District's Net Position in 2021 increased by $31.7 million to $467.7 million, an indicator of another strong financial year.

Statement of Revenues, Expenses, and Changes in Net Position
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Revenues				
Operating Revenues	$ 68.3	$ 71.9	$ (3.6)	-5.0%
Nonoperating Revenues	25.6	22.4	3.2	14.3%
Total Revenues	93.9	94.3	(0.4)	-0.4%
Expenses				
Operating Expenses	55.3	57.3	(2.0)	-3.5%
Depreciation and Amortization	24.2	23.4	0.8	3.4%
Nonoperating Expenses	10.5	11.9	(1.4)	-11.8%
Total Expenses	90.0	92.6	(2.6)	-2.8%
Net Income (Loss) Before Capital Contributions	3.9	1.7	2.2	-129.4%
Capital Contributions				
Facility Capacity Charges (FCCs)	16.5	9.6	6.9	71.9%
Developer Contributions	11.3	8.7	2.6	29.9%
Total Capital Contributions	27.8	18.3	9.5	51.9%
Change in Net Position	31.7	20.0	11.7	58.5%
Net Position, Beginning of Year	436.0	416.0	20.0	4.8%
Net Position, End of Year	$467.7	$436.0	$ 31.7	7.3%

The table below displays a condensed version of the District's Water and Wastewater enterprise fund's Statements of Revenues, Expenses and Changes in Net Position for the years ended December 31, 2021 and 2020.

Enterprise Funds Statement of Revenues, Expenses, and Changes in Net Position
(in millions)

	2020			2019		
	Water	**Wastewater**	**Total**	**Water**	**Wastewater**	**Total**
Revenues						
Operating Revenues	$ 46.3	$ 25.6	$ 71.9	$ 43.1	$ 25.1	$ 68.2
Nonoperating Revenues	16.2	6.2	22.4	15.4	7.6	23.0
Total Revenues	62.5	31.8	94.3	58.5	32.7	91.2
Expenses						
Operating Expenses	38.0	19.3	57.3	37.2	19.6	56.8
Depreciation and Amortization	13.4	10.0	23.4	13.4	9.9	23.3
Nonoperating Expenses	7.9	4.0	11.9	9.0	4.5	13.5
Total Expenses	59.3	33.3	92.6	59.6	34.0	93.6
Net Loss Before Capital Contributions	3.2	(1.5)	1.7	(1.1)	(1.3)	(2.4)
Capital Contributions						
Facility Capacity Charges (FCCs)	4.7	4.9	9.6	7.7	5.1	12.8
Developer Contributions	4.3	4.4	8.7	5.3	7.5	12.8
Total Capital Contributions	9.0	9.3	18.3	13.0	12.6	25.6
Change in Net Position	12.2	7.8	20.0	11.9	11.3	23.2
Net Position, Beginning of Year	251.5	164.5	416.0	239.2	153.6	392.8
Net Position, End of Year	$263.7	$ 172.3	$436.0	$251.1	$ 164.9	$416.0

Total Revenues

The District's principal source of revenue is from water sales and services, which typically accounts for approximately 40%-50% of total operating revenues. In 2021, water sales and services exceeded the typical percentage range by being 57.1% of total operating revenues. The District's primary sources of nonoperating revenues are property taxes.

Operating and Nonoperating Revenues
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Operating Revenues				
Water Sales and Services	$39.0	$34.5	$ 4.5	13.0%
Water Transfer Sales	-	2.8	(2.8)	100.0%
Wastewater Sales and Services	21.4	22.8	(1.4)	-6.1%
Recycled Water Sales	2.6	2.8	(0.2)	-7.1%
Hydroelectric Sales	3.8	7.2	(3.4)	-47.2%
Recreation Fees	1.5	1.8	(0.3)	-16.7%
Total Operating Revenues	$68.3	$71.9	$ (3.6)	-5.0%
Nonoperating Revenues				
Surcharges	$ 1.4	$ 2.3	$ (0.9)	-39.1%
Voter-approved Taxes	-	-	-	#DIV/0!
Property Taxes	14.5	14.0	0.5	3.6%
Interest Income	-	1.5	(1.5)	-100.0%
Other Income	9.7	4.6	5.1	-110.9%
Total Nonoperating Revenues	$25.6	$22.4	$ 3.2	14.3%
Total Revenues	$93.9	$94.3	$ (0.4)	-0.4%

Operating Revenues

- Fiscal year 2021 operating revenues were $68.3 million and were $3.6 million lower than the prior year, primarily due to lower hydroelectric power generation sales and having zero water transfer sales compared to $2.8 million in fiscal year 2020.

Nonoperating Revenues

- Nonoperating revenues for fiscal year 2021 totaled $25.6 million and were $3.2 million higher than the prior year. The increase was primarily due to federal grants reimbursement revenue.

Total Expenses

The District's total operating and nonoperating expenses, excluding depreciation and amortization in fiscal year 2021 were $65.8 million or $3.4 million lower than the prior year.

Operating and Nonoperating Expenses, Excluding Depreciation
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Operating Expenses				
Personnel Expenses	$ 29.5	$ 33.9	$ (4.4)	-13.0%
Operating Supplies	4.7	4.6	0.1	2.2%
Chemicals	1.1	1.1	-	0.0%
Administration	5.9	4.4	1.5	34.1%
Utilities	5.8	5.9	(0.1)	-1.7%
Professional Services	4.8	4.8	-	0.0%
Repair Services	2.6	1.9	0.7	36.8%
Insurance	0.9	0.7	0.2	28.6%
Total Operating Expenses	$ 55.3	$ 57.3	$ (2.0)	-3.5%
wo Pension/OPEB accrual	*$ 52.2*	*$ 55.5*	*$ 0.3*	*-5.9%*
Nonoperating Expenses				
Interest Expense	$ 9.9	$ 10.2	$ (0.3)	-2.9%
Debt Issuance Costs	-	1.3	(1.3)	100.0%
Other Expense	0.6	0.4	0.2	50.0%
Total Nonoperating Expenses	$ 10.5	$ 11.9	$ (1.4)	-11.8%
Total Expenses	$ 65.8	$ 69.2	$ (3.4)	-4.9%

Operating Expenses

- Total operating expenses, excluding depreciation and amortization for 2021 decreased from the prior year by $2.0 million to $55.3 million, primarily driven by lower personnel expenses.

Nonoperating Expenses

- Total nonoperating expenses of $10.5 million were $1.4 million lower than the prior year primarily due to having zero debt issuance costs compared to the prior year.

Operating Income, Excluding Depreciation and Amortization

Operating Income, excluding depreciation and amortization is an important measure of an organization's financial performance. The District's fiscal year 2021 net operating income, excluding depreciation and amortization was $13.0 million or $1.6 million lower than the prior year year primarily due having zero water transfer sales and lower hydroelectric power generation sales. Excluding noncash pension and OPEB year-end accruals, the Operating Income, excluding depreciation and amortization was $16.1 million; a decrease of $0.3 million from the prior year.

Total District Operating Income, Excluding Depreciation and Amortization
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Operating Revenues	$68.3	$71.9	$ (3.6)	-5.0%
Operating Expenses	(55.3)	(57.3)	2.0	-3.5%
Operating Income, Excluding Depreciation and Amortization	$13.0	$14.6	$ (1.6)	-11.0%
Operating Income, Excluding Depreciation and Amortization[1]	$16.1	$16.4	$ (0.3)	-1.8%

[1] Excludes noncash Pension and OPEB year-end accruals.

KEY FINANCIAL RATIOS

1. Debt Service Coverage

Measures capacity to pay annual debt service (principal and interest) from net revenues of the system and demonstrates financial performance and margin of protection for debt repayment.

- The District's bond covenants require a ratio of at least 1.25, and the District's internal debt service coverage test, not including FCCs, is 1.00.

For the Year Ended December 31, 2021
(in millions)

	Water	Wastewater	Total
Total Revenues[1]	$ 75.6	$ 35.3	$ 110.9
Total Expenses[2]	(38.9)	(20.1)	(59.0)
Net Revenues Available for Debt Service	$ 36.7	$ 15.2	$ 51.9
Senior Debt Service Requirements	$ 13.7	$ 5.6	$ 19.3
Debt Service Coverage	**2.67**	**2.70**	**2.68**
Debt Service Coverage w/o FCCs	**1.97**	**1.47**	**1.83**
Cash Available for Capital Projects	$ 23.0	$ 9.6	$ 32.6

[1] Excludes unrealized gains and losses on investments

[2] Excludes depreciation, interest, and year-end pension and OPEB accruals.

As illustrated below, the District's Debt Service Coverage of 2.68 is above the national median.

Debt Service Coverage Comparison – Median	2021
EID	2.68
US Combined Water and Sewer Utilities - Median	2.40

Source: Moody's Investors Service, May 26, 2022

Debt Service Coverage Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	3.29
US Combined Water and Sewer Utilities - Aa	2.52
US Combined Water and Sewer Utilities - A	2.00
US Combined Water and Sewer Utilities - Baa	1.50

Source: Moody's Investors Service, May 26, 2022

2. Debt-to-Operating Revenues Ratio – Leverage

Measures debt level relative to gross operating revenues and normalizes for difference in debt structure that may not be reflected in the annual debt service coverage metric.

$$\frac{\text{Net Funded Debt}}{\text{Operating Revenues}} = \frac{\text{(in millions)}\ \$339.1}{\$\ 68.3} = 4.96$$

As illustrated below, the District's Debt-to-Operating Revenues ratio of 4.96 exceeds the national median.

Debt-to-Operating Revenues – Median	2021
EID	4.96
US Combined Water and Sewer Utilities - Median	2.10

Source: Moody's Investors Service, May 26, 2022

Debt-to-Operating Revenues Ratio Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	1.90
US Combined Water and Sewer Utilities - Aa	1.90
US Combined Water and Sewer Utilities - A	2.40
US Combined Water and Sewer Utilities - Baa	5.50

Source: Moody's Investors Service, May 26, 2022

3. Days' Cash on Hand - Liquidity

Measures liquidity to meet expenses, cope with emergencies, and variances from forecasts. Goal is to have cash levels in excess of one year's cash basis operating expenses.

$$\frac{\text{Unrestricted Cash and Investments x 365}}{\text{Operating Expenses (net of depreciation)}} = \frac{\text{(in millions)}\ \$55.3 \times 365}{\$52.2} = 387\ \text{Days}$$

As illustrated below, the District's Days' Cash on Hand of 387 is lower than the national median.

Days' Cash on Hand Comparison – Median	2021
EID	387
US Combined Water and Sewer Utilities - Median	451

Source: Moody's Investors Service, May 26, 2022

Days' Cash on Hand Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	827
US Combined Water and Sewer Utilities - Aa	521
US Combined Water and Sewer Utilities - A	359
US Combined Water and Sewer Utilities - Baa	148

Source: Moody's Investors Service, May 26, 2022

4. Asset Condition (Remaining Useful Life) – System Characteristic

A proxy for the age and health of the system and where it stands in its useable lifecycle. Additionally, it is an indicator of the ability to comply with environmental regulations and continue delivering adequate service with existing resources.

$$\frac{\text{Net Fixed Assets}}{\text{Annual Depreciation}} = \frac{\text{(in millions)}\ \$\ 811.0}{\$\ 24.2} = 34 \text{ Years}$$

As illustrated below, the District's asset condition of 34 years exceeds the national median.

Asset Condition Comparison – Median	2021
EID	34 years
US Combined Water and Sewer Utilities - Median	26 years

Source: Moody's Investors Service, May 26, 2022

Asset Condition Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	26 years
US Combined Water and Sewer Utilities - Aa	27 years
US Combined Water and Sewer Utilities - A	24 years
US Combined Water and Sewer Utilities - Baa	29 years

Source: Moody's Investors Service, May 26, 2022

5. Debt to Capitalization Ratio – Financial Leverage

An indicator that measures relative financial leverage focusing on the total amount of debt in a company's capital structure. The ratio reflects the dependence on debt and the extent to which the company is making use of its equity capital for its operations and goals.

$$\frac{\text{Total Debt}}{\text{Total Debt + Net Position}} = \frac{\text{(in millions)}\ \$339.1}{\$832.4} = 41\%$$

As illustrated below, the District's Debt to Capitalization Ratio of 41% is within the industry's strong range of 35% to 50%.

Risk Assessment	Debt to Capitalization	2021
Extremely Strong	Up to 20%	
Very Strong	20% to 35%	
Strong	35% to 50%	41%
Adequate	50% to 65%	
Vulnerable	65% to 80%	
Highly Vulnerable	Greater than 80%	

Source: Standard & Poor's Rating Services, January 19, 2016

Debt to Capitalization Ratio Comparison by Rating Category	
US Municipal Water and Wastewater Utilities - AAA	22%
US Municipal Water and Wastewater Utilities - AA	30%
US Municipal Water and Wastewater Utilities - A	45%
US Municipal Water and Wastewater Utilities - BBB	53%

Source: Standard & Poor's Rating Services, February 24, 2022

Independent Auditor's Report on Internal Controls and Compliance

A significant part of the annual audit is a review of the agency's internal control structure. This process involves interviews with staff on processes and procedures in place and documentation of those procedures. Tests are performed on data to determine if staff is following the accounting procedures established to ensure that the financial reports accurately reflect the financial condition of the agency. Maze & Associates did not identify any deficiencies in internal control that they consider to be material weaknesses.

Required Disclosures According to SAS 114

Statements on Auditing Standards (SAS) 114 establish and provide guidance on the auditor's communication with those charged with governance in relation to an audit of financial statements. Maze & Associates provided their findings related to the audit in a letter dated May 25, 2022 addressed to the Board of Directors.

2021 Appropriations Limit Agreed-Upon Procedures Findings

Maze & Associates performed the agreed-upon procedures to the calculation of the Appropriations Limit of the El Dorado Irrigation District for the year ended December 31, 2021. Maze & Associates found zero findings with the District's calculation.

BOARD OPTIONS

Option 1: Receive and file the 2021 annual audit and 2021 report on applying agreed-upon procedures related to the appropriations limit.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1.

ATTACHMENTS

Attachment A: 2021 Audited Annual Comprehensive Financial Report
Attachment B: 2021 Independent Accountants' Report on applying Agreed-Upon Procedures related to the Appropriations Limit

Tony Pasquarello
Finance Manager

Jamie Bandy
Finance Director

Jim Abercrombie
General Manager

Attachment A

ANNUAL COMPREHENSIVE FINANCIAL REPORT

2021

For the Years Ended

December 31, 2021 and 2020

EL DORADO IRRIGATION DISTRICT

PLACERVILLE, CALIFORNIA

Mission Statement

The El Dorado Irrigation District is a public agency dedicated to providing high quality water, wastewater treatment, recycled water, hydropower, and recreation services in an environmentally and fiscally responsible manner.

Guiding Principles

100% Safety
Respect for the Individual
Excellent Customer Service
Fiscal Responsibility

Annual Comprehensive Financial Report

For the Years Ended December 31, 2021 and 2020

El Dorado Irrigation District
2890 Mosquito Road
Placerville, California
www.eid.org

In accordance with Title II of the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §§ 12131-12134), its implementing regulation (28 C.F.R., part 35), and other applicable federal and state laws, it is the policy of the El Dorado Irrigation District to offer its public programs, services and meetings in a manner that is readily accessible to everyone including individuals with disabilities. If you are a person with a disability and require information or materials in an appropriate alternative format; or if you require any other accommodation, please contact the ADA Coordinator at the number or address below at least 72 hours prior to the meeting or when you desire to receive services. Advance notification within this guideline will enable the District to make reasonable arrangements to ensure accessibility. The District ADA Coordinator can be reached at: Phone: (530) 642-4013; e-mail: adacoordinator@eid.org

Prepared by the Finance Department

Cover:
Jenkinson Lake
Tabs:
Introductory Section – Caples Lake
Financial Section – Aloha Lake
Required Supplementary Information – El Dorado Forebay
Statistical Section – Silver Lake
Compliance Report – Sly Park

El Dorado Irrigation District

Table of Contents
2021 Annual Comprehensive Financial Report

Introductory Section

Financial Section

Required Supplementary Information

Statistical Section

Table of Contents
2021 Annual Comprehensive Financial Report

Statistical Section (continued)

Compliance Report

El Dorado Irrigation District

Introductory Section

This page is intentionally blank

Introductory Section

May 25, 2022

Honorable President and Members of the Board of Directors, Customers,
and Interested Parties of the El Dorado Irrigation District:

We are proud to submit to you El Dorado Irrigation District's (EID or District) Annual Comprehensive Financial Report (Annual Financial Report) for the year ended December 31, 2021. We are pleased to report that financial results show the District had an excess of operating revenues over operating expenses for the current year. This positive outcome for the year of almost $13 million highlights the results of the District's diligent efforts to maximize non-rate revenues wherever possible, and to cut costs as much as is fiscally responsible, while continuing to provide safe and reliable service to customers. This calculation of net operating revenues does not include any non-cash charges for depreciation, which accounts for estimated wear and tear on property, plant, and equipment. At the end of 2021, staffing was slightly higher than that of 1999, with 225 full-time filled positions, down from a high of 305 in 2007. Since 1999, customer accounts have increased by 72%.

The District's Annual Financial Report has been prepared using the financial reporting requirements of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and the statistical reporting requirements of GASB Statement No. 44, *Economic Condition Reporting: The Statistical Section—an amendment of NCGA Statement 1.* This letter of transmittal is designed to complement the Management Discussion and Analysis (MD&A) and should be read in conjunction with it.

This report is published in accordance with state law that requires financial statements be presented in conformity with accounting principles generally accepted in the United States of America, and audited in accordance with auditing standards generally accepted in the Unites States of America by a firm of licensed certified public accountants. It is also prepared to meet standards set forth by the Governmental Finance Officers Association of the United States of America and Canada.

The Government Code and District policy require an annual independent audit of the District's financial records by a certified public accountant. Through a competitive bid process, the District selected Maze & Associates Accountancy Corporation as its independent auditor. The auditors have issued an unmodified ("clean") opinion and their report on the District's financial statements is included in the financial section of this report. An unmodified opinion is the highest level of assurance that an auditor can provide.

While the independent auditors have expressed their opinion that the District's financial statements are presented in conformity with Generally Accepted Accounting Principles (GAAP), EID assumes full responsibility for the completeness and reliability of the information contained in this report. To provide a reasonable basis for making these representations, District management has established a comprehensive internal control structure that is designed to ensure the District's assets are protected from loss, theft, or misuse, and to ensure that adequate accounting data is compiled for the preparation of financial statements in conformity with GAAP. Since the cost of control should not exceed the projected benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. We believe the data is accurate and complete, in all material respects, for the annual period ending December 31, 2021. Based on the findings and results of the audit, the auditors have identified the District as fiscally sound.

PROFILE OF THE DISTRICT

El Dorado Irrigation District was organized in 1925 under the Irrigation District Law (Water Code §§20500, et seq.). The District provides water to a population of more than 128,000 people within its service area for municipal, industrial, and irrigation uses, as well as wastewater treatment, and recycled water services, to meet the growing needs of its customers. It also operates recreational facilities, which are open to the public, largely as a condition of its Federal Energy Regulatory Commission (FERC) license. As such, EID is one of the few California districts that provide a full complement of water-related services.

The District is located in El Dorado County on the western slope of the Sierra Nevada Mountains and is the major water supplier within this area. The service area is bounded by Sacramento County to the west and the community of Strawberry to the east. The area north of the communities of Coloma and Lotus establishes the northern-most part of the service area, while the communities of Pleasant Valley and South Shingle Springs establish the southern boundary. The City of Placerville, located in the central part of the District, receives water from the District on a wholesale purchase basis.

The District has pursued an array of solutions to continue to provide a reliable water supply, now and in the future. All EID staff maintains their focus on water supply and planning, drought protection, water conservation, infrastructure maintenance and improvements, watershed protection, wastewater treatment, and fiscal integrity and stability. In the future, the District will continue its efforts to maintain the trust and satisfaction of our customers by providing safe and reliable water and wastewater services at the most reasonable price possible.

Reporting Entity

The District has created the El Dorado Irrigation District Financing Corporation unit to assist the District in the issuance of debt. Although legally separate from the District, the Corporation is reported as if it were part of the primary government because it shares a common Board of Directors with the District, and because its sole purpose is to provide financing to the District under the debt issuance documents of the District. Debt issued by the Corporation is reflected as debt of the District in these financial statements. The Corporation has no other transactions and does not issue separate financial statements.

District Formation and History

Water has been and continues to be an undeniable force in shaping the economic, ecological, and cultural face of El Dorado County, and EID has been at the forefront of providing essential water services in the county since 1925.

The history of the District is closely intertwined with the early development of water resources, tracing back to California's historic gold rush days. There were two major eras of ditch and canal building which occurred between the periods 1852 – 1858 and 1867 – 1880. These provided water for sluicing and hydraulic mining. Many of these original facilities still play a major role in the water conveyance system in use today. In the early 1900s, water became important to the many agricultural activities that prospered in the area and the need for hydropower also brought a new competitor for water onto the scene.

The District was formed on October 5, 1925 to protect water right filings, ensure a secure water supply, keep irrigation rates reasonable, and increase the value of agricultural lands. Two years later, the District purchased the water storage and distribution system of the El Dorado Water Corporation. This brought additional facilities and infrastructure, including the Weber Reservoir, to the District. In the 1930s, supplemental water from the Diamond Ridge ditch system was acquired, but was subject to fluctuating stream flows, and the District made its first plans to attempt a reservoir at Sly Park, but was turned down. About 10 years later, the United States Bureau of Reclamation (Reclamation) agreed to examine the proposed reservoir site.

The first water from the newly finished Sly Park Reservoir was delivered in the summer of 1955 and a significant water right was secured for the District's customers. In 1999, the District acquired Project 184, the vast water storage and conveyance system which includes Aloha, Echo, Silver, and Caples Lakes; 22.3 miles of the gold rush-era flumes and canals; Forebay Reservoir in Pollock Pines, and a powerhouse. Project 184 had been acquired by PG&E in 1928 as the latest of many owners stretching back to John Kirk, a pioneer in water rights and the El Dorado Canal project conveyances, who began developing the project in 1856.

In 1960, at the request of Cameron Park leaders, the District entered the sewage business by assuming operation and maintenance of the community's sewer system. At that time, the EID Board viewed the recycled water produced at the wastewater treatment plant as a valuable future resource. This recycled water, rather than drinking water, could be used for landscape irrigation. Soon to follow were Sanitation District No.1, serving Camino Heights, and Sanitation District No. 2, serving El Dorado and Diamond Springs. In 1961, the District built the El Dorado Hills Wastewater Treatment Plant (EDHWWTP).

The District is currently fulfilling the 1960 Board's vision of using recycled water as a supplemental water supply, with both the Deer Creek and El Dorado Hills wastewater plants being the sources. A separate piped system delivers the recycled water to front and back yards of about 6,000 homes, as well as to commercial and public landscapes. The District's recycled water program utilizes recycled water to save almost a billion gallons each year of our precious drinking water.

In 1977, the District purchased the water treatment plant originally built in 1960 by the El Dorado Hills County Water District, which treats water from Folsom Lake for distribution to households in El Dorado Hills.

During the life of EID, the population of El Dorado County has gone from about 6,400 to 193,000, and the District's service area has grown from 31,500 to 140,800 acres. During this time, clean water originating in the high Sierra continues to shape the economic, agricultural, and cultural aspects of the county, and the District's commitment to provide customers with high-quality services and products has never wavered.

As the District looks ahead, there are still many challenges in dealing with water. Going forward, the District is committed to continuing to provide our customers with high quality services and well-managed assets.

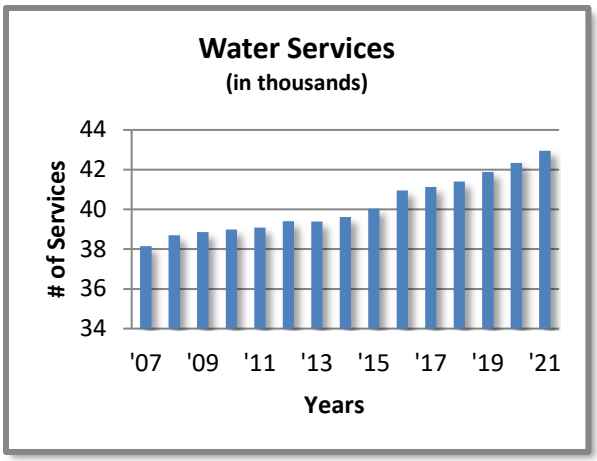
System Description

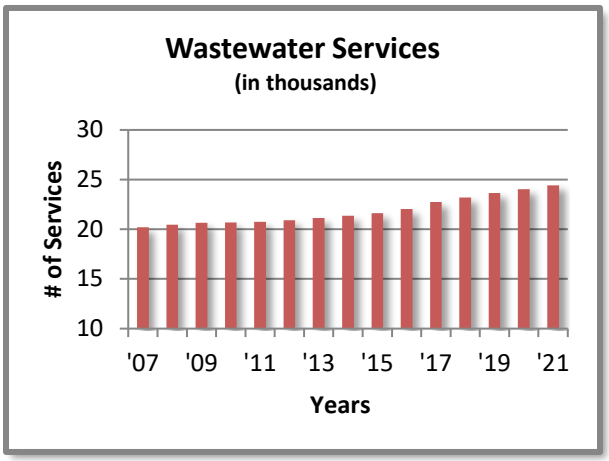
The District's contiguous service area spans 220 square miles and ranges from 500 feet in elevation, at the Sacramento County line, to more than 4,000 feet in elevation in the eastern part of the District. Reliable operation requires 230 pressure reducing stations within 180 pressure zones. The water system contains approximately 1,122 miles of pipeline and 775 miles of service line owned by the District, 27 miles of ditches, 5 treatment plants, 36 storage reservoirs / tanks, and 38 pumping stations. The wastewater systems operate approximately 460 miles of sewer lines and 225 miles of upper lateral, 60 lift stations, and 4 treatment facilities. The El Dorado Hills and Deer Creek wastewater treatment facilities produce Title 22 recycled water, which is used at golf courses and other commercial entities, and for landscape irrigation at residences in areas where the service is available. The recycled water system operates more than 95 miles of pipeline, 2 treatment plants, 5 storage reservoirs / tanks, and 5 pump stations. EID's recycled water program is in its fourth decade and is considered a leader in the recycled water industry in California. The recycled water program has won state and regional awards.

The District owns and operates a 21-megawatt hydroelectric power generation system, known as El Dorado Project 184, which is licensed by FERC. The system consists of the El Dorado Powerhouse and 5 reservoirs with dams,

including Echo Lake, Lake Aloha, Caples Lake, Silver Lake, and El Dorado Forebay; 22.3 miles of flumes, canals, siphons, and tunnels. Project facilities are located east of Placerville in El Dorado, Alpine, and Amador counties. The District acquired the hydroelectric generation project from Pacific, Gas & Electric in 1999 and sells power generated from these facilities on the wholesale market. The District owns and operates two additional reservoirs with dams that are regulated by the California Division of Safety of Dams: Sly Park Dam and Weber Dam.

The District also owns and operates Sly Park Recreation Area at its largest reservoir, Jenkinson Lake, in El Dorado County. Popular for both day visits and overnight camping serving almost 755,000 guests during 2021, the park includes 640 surface acres of water, 10 picnic areas; 9 miles of shoreline, hiking, and equestrian trails; 2 boat ramps; 191 individual campsites; and 9 group camping areas.





Source of Water Supply

The American River Act of October 14, 1949, signed into law by President Harry Truman, authorized the construction of the Sly Park Unit by Reclamation. Sly Park was designed to augment the District's existing water system. Originally, the District had solely a ditch conveyance system. The Sly Park Unit included the construction of Sly Park Dam and Reservoir, Camp Creek Diversion Dam and Tunnel, and conduits used to convey, treat, and store water delivered from Sly Park's Jenkinson Lake. The project was completed in 1955 as a detached unit of the Central Valley Project. Sly Park was operated by EID under contract from 1955 until the District purchased it from the United States on December 23, 2003. The yield of this project is up to 20,920 acre-feet annually.

El Dorado Project 184's Forebay Reservoir, located in Pollock Pines, is another primary source of water, using pre-1914 water rights that now provide the District up to 15,080 acre-feet annually. The District's other sources of water supply are at Folsom Reservoir, where the District currently has a Reclamation water service contract for 7,550 acre-feet, a water right permit (#21112) for an additional 17,000 acre-feet to serve the El Dorado Hills community, and Warren Act contracts with Reclamation for the Permit 21112 water right and for four historic pre-1914 ditch water rights and Weber Reservoir supplies totaling 4,560 acre-feet.

In December 2014, after nearly a decade of work, Reclamation and EID executed a five-year temporary Warren Act contract for 8,500 acre-feet per year out of a total of 17,000 acre-feet of the Permit 21112 water, which comes

from Project 184 but is used for consumptive purposes. Project 184 operations will deliver the water to Folsom Reservoir, and it will be withdrawn at EID's raw water pump station. In August 2016, the Board approved a long-term Permit 21112 Warren Act Contract with Reclamation, which is renewable in 2030.

Water Quality

The California Department of Public Health requires water providers to conduct a source water assessment to help protect the quality of water supplies. To help ensure that safe water is delivered to our customers, the District's water quality monitoring program includes taking samples of raw and treated water throughout the year from many locations within the service area. Analyses cover more than 100 different constituents. Analysis of the water is performed at state-certified commercial labs. The District takes great pride in the high quality of the drinking water we supplied to its customers and strives to meet or exceed state and federal public health standards. Our latest Annual Water Quality Reports can be found on the District's website.

Water Recycling

In El Dorado County, an adequate and safe supply of potable water is essential yet vulnerable to interruption by natural forces, such as prolonged drought. New supplies of potable water are becoming scarcer while demand is increasing. The use of recycled water for irrigation saves these valuable drinking water supplies. Currently, the District produces more than 1 billion gallons of recycled water annually and it is used by just over 6,000 homes and businesses in the greater El Dorado Hills community. This means over 1 billion gallons of water each year that is then available for human consumption uses such as drinking, cooking, bathing, and washing.

Recycled water is a manufactured product which comes from collected wastewater that is highly treated, filtered, and disinfected. This level of treatment is called *tertiary*, and it meets some of the most stringent standards in the world, as implemented by both state and regional agencies. During primary treatment, most of the solids, oils, and greases are removed. Secondary treatment employs bacteria to remove nearly all remaining solids and organic material. The final, tertiary, treatment uses filtration to remove the remaining solids in the water. Liquid sodium hypochlorite, chlorine, or ultraviolet light then destroys bacteria, viruses, and other pathogens. The result is a high-quality water that is odorless, colorless, and pure enough for human contact, but not for human consumption. Recycled water is carefully monitored to protect public health and safety, and it is strictly regulated by both state and regional agencies. Although approved by the California Department of Health Services for a broader range of irrigation uses, within the District's service area recycled water is used only for landscape and garden irrigation.

The recycled water is delivered to home yards using a dual plumbed system, where the purple recycled water pipes are completely separate from the potable water pipes. No connection between the two systems is allowed, and this is monitored through periodic testing.

Since the late 1970s, the District has maintained separate irrigation and reclamation distribution systems in El Dorado Hills. Initially, the system provided secondary-treated recycled water to one golf course and one construction yard. In 1989, EID reached an agreement with Serrano Partners to develop a recycled water system from the Deer Creek Wastewater Treatment Plant (DCWWTP). Since that time, EID has upgraded the EDHWWTP

to produce disinfected tertiary recycled water for unrestricted use, and the District Board of Directors have mandated the use of recycled water for all new subdivisions and developments in the recycled water service area.

Water Efficiency Program

The District's Water Efficiency Program offers assistance to customers through complimentary water surveys for businesses and residences; as well as various complimentary water saving devices; rebates for approved water saving upgrades, leak detection assistance using the water meter, and educational materials. The District's website offers a link to a sprinkler scheduler application to generate your own unique watering schedule and an interactive plant database of native and drought-tolerant plants. When available, EID offers water efficiency rebates and assists with customer access to such rebates offered and administered by other agencies.

To schedule an appointment for a complimentary on-site survey contact the District by mail at EID Office of Water Efficiency, 2890 Mosquito Road Placerville, CA 95667, or by calling 530-642-4000.

Complimentary water saving devices can be obtained, in person, from our front desk staff in the headquarters building located at 2890 Mosquito Road, Placerville, CA. While visiting headquarters many of the local drought-tolerant plants can be seen in the xeriscape garden at and near the front of the building.

Low-income Assistance Program

During 2018, the District began a low-income program to provide a discount to up to 1,500 qualifying residential wastewater customer applicants on a first-come, first-served basis, subject to authorized funding. Additional information on this program can be found on the District's website.

Public Outreach

OR Image

The District conducts regular board meetings that are open to the public and are normally held twice monthly on the second and fourth Monday. Meeting dates, agendas, and materials are posted to the District's website at www.eid.org. To access the website you can scan this QR image with your smart phone application.

The Waterfront newsletter is published six times per year and is mailed to EID customers along with their bills. The latest issue, as well as archived past issues, is available on the District's website. Customer surveys consistently show e-mail and *The Waterfront* to be our customers' top two sources of information about EID and its activities. EID also produces and publishes other publications to provide information to its customers regarding our programs and services.

The District's 2021 customer survey, which was sent electronically to 4,000 randomly-selected customers, showed that 91% of those customers are satisfied or very satisfied with the service provided when calls are made to EID, or that they had no reason to call in the first place. Field response was rated average to excellent by 96% of respondents.

When the nature and timeline of construction and maintenance activities could have impact on the public, EID performs customer notification in several ways, including publication in *The Waterfront* and on the EID website, news release to local news sources, community meetings, mailers or door hanger notifications, and telephone contact with affected customers.

EID participates in educational programs that benefit local students by partnering and working closely with the Regional Water Authority, Newspapers in Education, Be Water Smart, Water Education for Teachers (WET), Water Education Foundation, and El Dorado County & Georgetown Divide Resource District. Educational materials are available to all local school districts within the District's service area and the City of Placerville. These complimentary materials include interactive classroom booklets concerning water conservation, the water cycle, wastewater treatment, our environment, recycling, and water-themed coloring books.

Tours of the District's water and wastewater treatment plants may be arranged for groups of school children and members of the public. These tours give background and insight into the challenges and costs of treating drinking water and wastewater to comply with stringent state and federal regulations.

Governance

EID operates under a Board-Manager form of government. The District's Board of Directors is comprised of five members elected by the citizens residing in five geographical divisions within the District's service area. The directors serve staggered four-year terms and must be a resident of the division each represents. Every year, the Board members choose a President 0and Vice President. The General Manager, appointed by the Board, administers the daily affairs of the District, and carries out the policies of the Board of Directors.

The District has a wide range of powers to finance, construct, and operate facilities for the transportation, treatment, and distribution of raw and treated water, wastewater, recycled water, and hydroelectric power, as well as for recreation purposes. It has full authority to set rates for services without review of any other governmental unit, and is accountable only to its constituents.

ECONOMIC CONDITION OF THE DISTRICT

Economic Growth

While long-term regional forecasts, including the El Dorado County General Plan, show a rising demand for housing in El Dorado County, the regional and local housing market slowed during the second half of 2005, a trend that continued through 2013. With the slowdown in the housing market, the District has significantly reduced its Capital Improvement Plan (CIP) for projects that add expansion and future growth. The objective is to avoid over-building for the current housing market while, at the same time, maintaining the ability to serve customers with a reliable water supply and ample wastewater treatment facilities. The District reduced its 2008 through 2011 operating budgets, again, with the intent of maintaining current service levels. The 2012 through 2021 budgets had minimal increases necessary to maintain current service levels.

Population and Employment

In the last decade, the Sacramento region has generally seen a steady increase in population growth that has spilled into the neighboring western El Dorado County area served by the District. The El Dorado County population increased to 193,227 for 2021 from 192,925 for 2020. The projected population of 200,000 by 2030 is according to the 2010-60 El Dorado County Economic & Demographic Profile dated 2021 and using data sourced from the California Department of Finance, Demographic Research Unit.

El Dorado County residents employed within the District's service area work in a variety of industries, including government, health care, retail trade, education, construction, manufacturing, agriculture, professional businesses, recreation, and hospitality services. The largest employers in El Dorado County are in the public service, health care, tribal gaming, retail, data processing, recreation, hospitality, and trade sectors.

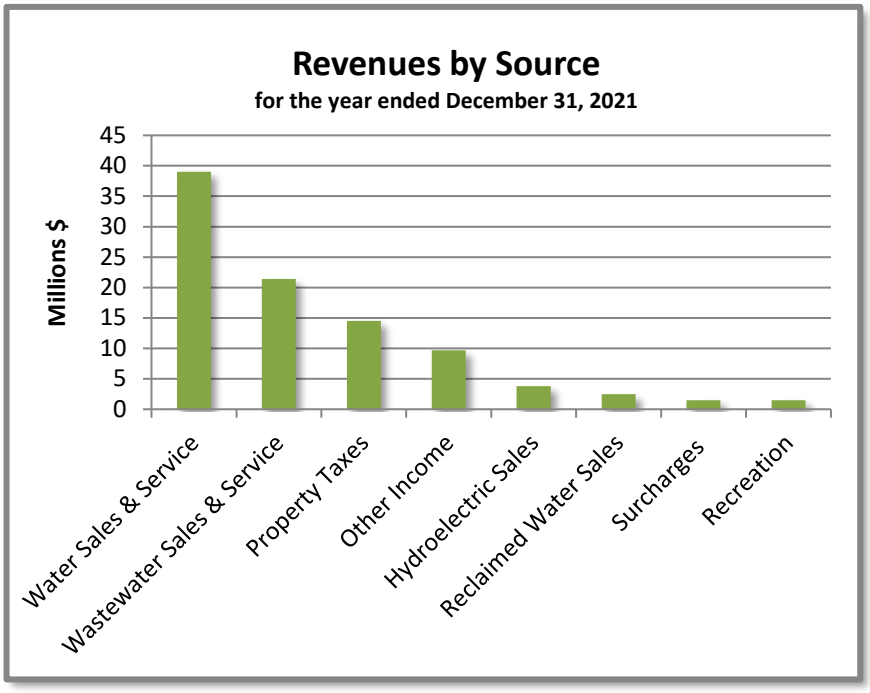
Most El Dorado County residents are within commuting distance of the greater Sacramento region, which offers employment in the defense and state government sectors, and more diversified employment opportunities such as

computer technology, financial services, health care, and biotechnology. The largest percentage of the county's employed civilian labor force works within El Dorado County.

The 2021 El Dorado County unemployment rate was 3.9%, a decrease from 7.0% in 2020, and a slight increase from 3.1% in 2019.

El Dorado County General Plan and Measure Y Traffic Control Initiative

The current General Plan for land use in El Dorado County went into effect in September 2005. The General Plan includes policies to interpret and implement a 1998 local initiative, Measure Y, which was intended to control growth-related traffic congestion in the county. Implementation of Measure Y changed the planning for new subdivision growth in the county, and the District's service area, and substantially increased the traffic impact fees paid as a condition of new development. A modified version of Measure Y came before county voters for extension in 2008 and was approved.



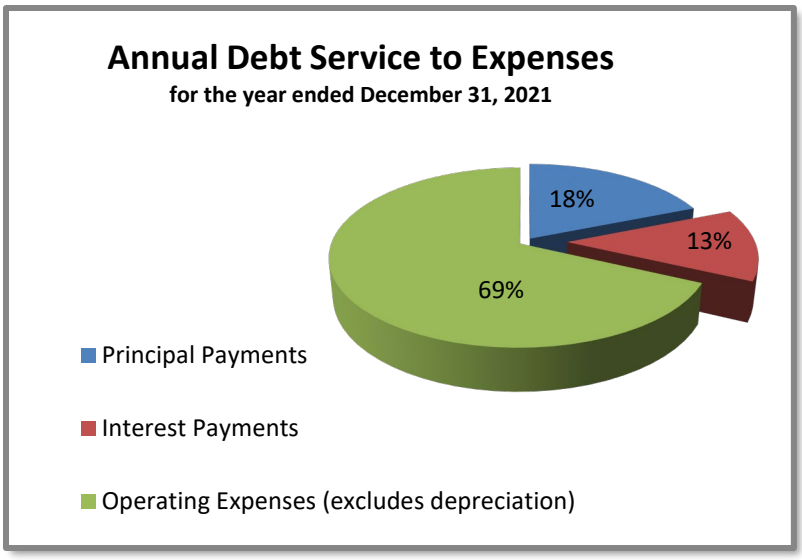
The General Plan and Measure Y have not necessitated any changes in existing plans to develop District infrastructure.

Property Tax Revenue

The total secured assessed valuation of the properties within the District's 220 square-mile service area is approximately $22.6 billion in 2021 and $21.7 billion in 2020. The District's property tax revenues have increased modestly at between approximately $10.0 million and $14.5 million from 2010 to 2021.

Long-term Financial Planning

The District's financial policy is to charge reasonable rates, fees, and other charges sufficient to pay for water and wastewater services, the costs of operation and maintenance of its facilities, the general expenses of the District, and principal and interest on all bonds and other obligations of the District. In addition, it is District policy to fix rates and charges sufficient to maintain a debt service coverage ratio in accordance with its bond covenants.



On February 13, 2014, the District issued the Refunding Revenue Bonds, Series 2014A in the amount of $121.2 million. Proceeds from these bonds were used to advance refund all of the District's outstanding 2004A Refunding Revenue Certificates of Participation and a portion of the 2009A Revenue Certificates of Participation.

On July 12, 2016, the District issued the Refunding Revenue Bonds, Series 2016A in the amount of $17.4 million. Proceeds from these bonds were used to advance refund a portion of the District's outstanding 2009A Revenue Certificates of Participation.

On July 12, 2016, the District issued the Revenue Certificates of Participation, Series 2016B in the amount of $38.6 million. Proceeds from these bonds were used to finance the acquisition of certain facilities for the District's water system.

On September 20, 2016, the District issued the Refunding Revenue Bonds, Series 2016C in the amount of $85.2 million. Proceeds from these bonds were used to advance refund the District's outstanding 2008A Revenue Certificates of Participation.

On June 23, 2020, the District issued the Revenue Certificates of Participation, Series 2020A in the amount of $61.1 million. Proceeds from these bonds were used to finance the acquisition of certain facilities for the District's water system.

On June 23, 2020, the District issued the Refunding Revenue Bonds, Series 2020B in the amount of $5.6 million. Proceeds from these bonds were used to advance refund all of the District's outstanding State of California Loans.

On June 23, 2020, the District issued the Refunding Revenue Bonds, Series 2020C in the amount of $129.0 million. Proceeds from these bonds were used to advance refund all of the District's outstanding 2012A and 2012B Refunding Revenue Bonds, and a portion of the 2014A Refunding Revenue Bonds.

On August 6, 2020, the District issued the Refunding Revenue Bonds, Series 2020D in the amount of $81.1 million. Proceeds from these bonds were used to advance refund all of the District's outstanding 2016C Refunding Revenue Bonds, and a portion of the 2014A Refunding Revenue Bonds.

The current rating from Standard and Poor's and Moody's is AA- to Aa3, respectively.

Additional information on the District's long-term liabilities can be found in Note 4 of the basic financial statements.

The District has made significant steps to improving its financial position over the last ten years; most notably taking advantage of low interest rates to refinance existing debt while increasing net revenues. As a result, the District's debt service coverage ratio of annual net revenues to debt service payments has consistently exceeded 1.25, which is what is required under the District's bond covenants. For 2021, the debt service coverage ratio increased to 2.68 from 2.23 in the prior year, due to higher net revenues and lower required annual debt service.

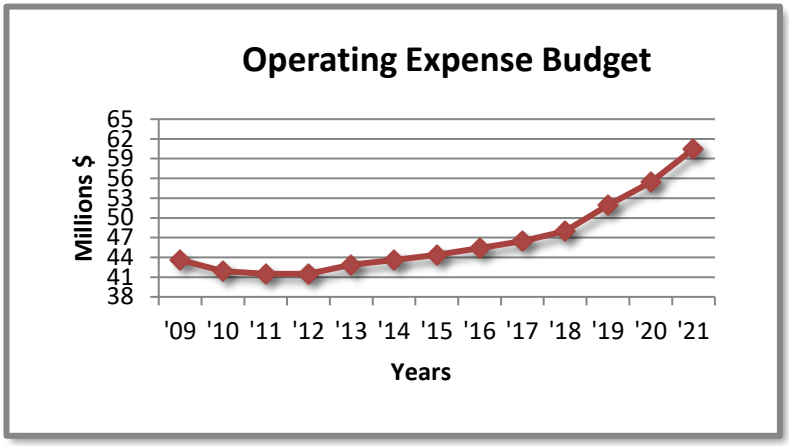
Accounting System and Internal Control Policies

The Finance Department is responsible for providing financial services for the District, including financial accounting and reporting, accounts payable and receivable, purchasing, custody and investment of funds, billing and collections of water and wastewater charges, taxes, and other revenues. The District accounts for its activities as an enterprise fund and prepares its financial statements on the accrual basis of accounting, under which revenues are recognized when earned and expenses are recorded when liabilities are incurred. It is the intent of the Board to manage the District's operations as a business, thus matching revenues against the costs of providing the services.

The District operates within a system of internal controls established and continually reviewed by management to provide reasonable assurance that assets are adequately safeguarded and transactions are recorded in accordance with District policies and procedures, and in accordance with sound accounting practices. In relation to these controls, management must consider the cost of the control and the value of the benefit derived from its utilization. Management normally maintains or implements only those controls for which its value adequately exceeds its costs. The 2021 audit did not identify any weaknesses in internal controls.

Budgeting Policies

The two-year operating budget (consisting of total operations, operating projects, and debt service), and the five-year CIP budget (consisting of capital project expenditures), serve as the foundation for the District's financial planning and control. Budgets are adopted on a basis consistent with GAAP. Budgetary controls are set at the department level and maintained to ensure compliance with the budget as approved by the Board of Directors.



All budgets are developed based upon a well-established and detailed process. There are subsequent reviews made during the year, including detailed monthly and summary quarterly budget reports that are closely monitored by staff. Quarterly comparison reports of budget to actual revenues and expenditures are prepared and presented at a summary level to the Board, along with explanations of any significant variations.

Several fiscal challenges continued to impact the District in 2021, including rising costs for essential materials and supplies, persistently low housing starts, and the slow economy. For the period 2021 to 2022, the budgeted change in operating expenses increased 5.3% compared to the prior year's budgeted operating expenses. The 2021 overall increase in expenses was mainly due to increases in the Public Employees' Retirement System (PERS) pension contributions, retiree health costs, services related to significant tank and meter repairs, utilities, significant cost increases to operating supplies, and COVID-19 related costs.

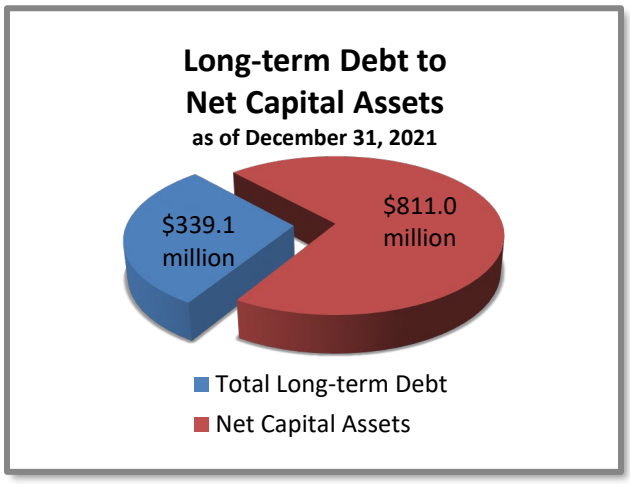
The Board approved the 2021 Budget and a 5-year Financial Plan and adopted rates for 2022. The 2021 budget funds the highest priority functions and tasks necessary to achieve our goals, while keeping our costs and projected rate increases as low as possible. During the budget process, the budget assumptions were scrutinized, prudent budget targets were established, and priorities were set with careful consideration. In addition, focus was placed on meeting our financial policies to retain our high bond ratings and low interest rates. The District believes the 2022 budget ensures that financial goals and objectives are being met.

Department directors have the discretion to transfer appropriations between activities within their departments. Two consenting departments can transfer appropriations between their departments. The General Manager has the authority to approve CIP budgets, construction change orders, overall appropriations, and transfers up to $100,000 per transaction. Budget transfers and overall budget appropriations greater than $100,000 require Board approval through the budget amendment process.

2020 Cost of Service Rate Study Update

On April, 27, 2022, the Board adopted the results of the Cost of Service Rate Study Update and adopted the increases and changes to rates reflected in the 2020 Proposition 218 Notice including average increase for water and recycled water of approximately 7% and 5%, respectively. The rate changes and increases adopted for wastewater are 0% in 2021 and 2022, 1% in 2023 and 2024, and 3% in 2025.

Debt Policies



The District manages its debt to ensure high-quality credit, access to credit markets, financial flexibility, and the lowest overall long-term cost of debt, all in compliance with the District's Debt Management Policy. EID's general philosophy on debt is to use pay-as-you-go funds for minor construction projects and to use debt issuances for major, long-lived capital projects. This enables future users to share in the costs without overburdening existing ratepayers.

For 2021, the District's ratio of total long-term debt to capital assets is within the strong range for the District's industry, as defined by Standard and Poor's Global Credit Portal Ratings system.

MAJOR INITIATIVES

The most critical aspect of any water and wastewater system is the infrastructure. This infrastructure can be impaired due to reactive, rather than proactive, policy decisions. If this occurs, the costs necessary to make the system whole again are almost always significantly greater. The District prides itself on making proactive policy and asset management decisions. By taking this care, and looking to the future, we will ensure, not only that the water and wastewater systems are available to continue to provide quality services for our current customers, but that the systems we turn over to the next generation will be in top working order. Below are summaries of several of the District's recent large infrastructure projects.

Upper Main Ditch Piping Project

The Upper Main Ditch is approximately three miles long and conveyed up to 15,080 acre-feet of raw water annually from Forebay Reservoir to the Reservoir 1 Water Treatment Plant. The uncovered and unlined ditch resulted in substantial water losses due to seepage and evapotranspiration, as well as potential contamination from run-off from adjacent lands. The Upper Main Ditch Piping Project included installation of a new 42-inch pipeline to replace the existing open ditch conveyance and installation of a new inlet control structure. The new pipeline conveyance will save an average of 1,800 acre-feet of water per year that was lost due to seepage and evapotranspiration in the ditch, and will improve source water quality to the treatment plant. The benefits of the project include improved water supply reliability, elimination of contamination potential, reduced operations and maintenance costs, improved sustainability of water supplies, reduction in Folsom Reservoir pumping costs in the long term, and on an interim basis increased hydroelectric revenues. The United States Bureau of Reclamation awarded the District a $1 million WaterSmart grant for construction of the project. The District awarded the construction contract for the project in August, 2020. Construction began in spring 2021 and was completed in early 2022, with the new pipeline delivering water to the Reservoir 1 water treatment plant beginning in May, 2022.

El Dorado Canal (Project 184) Flume Replacement Program

The El Dorado Canal, the water conveyance system for the El Dorado Project 184, was built in the late 1800s to support hydraulic mining. The system is more than 22 miles long and includes a series of in-ground canals, tunnels, and above-ground flumes. One third of the District's water supply is conveyed through the system, requiring continuous replacement of aging assets to ensure the reliable delivery of water for consumptive use and hydroelectric power generation. To maintain reliability of this aging and complex conveyance system, the District annually conducts comprehensive inspections and assessments of the Canal to identify and prioritize needed repair and replacement projects, primarily to replace wooden flumes. Each flume is unique because of factors such as flume age, condition, location, access, landslide risks, construction methods, materials used, limited construction period (October 1 to mid-December), steep mountainous terrain, geologic conditions, regulatory constraints, and environmental considerations, which result in different levels of effort for design and construction. Common complexities among each flume include the need for helicopters for some portion of the work, limited staging areas, construction during adverse weather conditions and freezing temperatures, limited vehicular access, off-road travel, landslides, unstable geological conditions, tree hazards, intense labor needs, and locations on U.S. Forest Service lands.

Since 2005, the District has replaced at least fifteen flume sections along the canal. In recent years, the District completed large construction projects to replace Flumes 38-39/40, Flume 44, and 47C. Flumes 4, 5, 6, and 30 were recently completed on an emergency basis after the Caldor Fire destroyed these wooden flumes. Other recent projects include upgrades to the Pacific Tunnel to replace aging timber structural support members with new concrete lining. The following projects included in the District's Capital Improvement Plan (CIP) are in various stages of planning, design, and construction:

Flume 30 Replacement: Flume 30 is approximately 475 feet in length and was last replaced by PG&E in the early 1990s. The wood flume was reconstructed on an existing 145 year-old un-mortared, hand-stacked rock bench. As a result of the Caldor fire, full replacement of Flume 30 occurred between September, 2021 to May, 2022. The flume was replaced with U-shaped concrete canal/flume sections. An access road was constructed to gain access to the site, negating the need of helicopters.

Flume 45 Abutment Section Replacement: This section of Flume 45 is an elevated wood flume approximately 100 feet in length and was last replaced in 1945. This portion of the flume was constructed to span a section of the historic rock bench that had previously failed. The replacement of this section of flume is expected to occur during the scheduled canal outage in 2022. This project will only address the abutment section. The remainder of Flume 45 will be addressed in future CIPs.

Flume 48 Replacement: Flume 48 is a 70 year-old wooden flume, 448 feet in length, and constructed on a 145 year-old un-mortared hand-stacked rock bench. There are two alternatives being considered for this replacement. One consists of stabilizing in place the hand-stacked rock bench, replacing the wood flume with pre-cast flume sections, and replacing the wood spillway

building with a new prefabricated metal structure. The other alternative will look at building a tunnel and abandoning the flume section. This project is located north of Highway 50 in very steep terrain. Design and construction costs are unknown at this time, and will be updated after further alternatives analysis. Geotechnical investigations into the tunnel option were completed in September of 2019, with the final report issued in February of 2020. The timing of construction is anticipated in the next 5 to 10 years.

Flume 45 Section 3

Flume 45 section 3 is an elevated wood flume approximately 940 feet in length and last replaced in 2001. This portion of the flume was constructed to span a section of the historic rock bench that had previously failed and was replaced by PG&E. Because of the historic rock wall, the design will need to be approved by the State Historic Preservation Office. The replacement of this flume section is expected to occur during the 2024 scheduled canal outage.

Flumes 45A, 46A, 47A, and 47B (Lettered Flumes): Flumes 45A, 46A, 47A, and 47B are similar in nature in that they are between 128 to 200 foot long elevated wood flumes located on previous landslide locations. A brief description of the flumes are as follows:

- Flume 45A is 155 feet in length and is constructed of wood supports with fiberglass flume section. It was last replaced in 2001.
- Flume 46A is 128 feet in length and is a wood flume with timber supports and was last replaced in 2011.
- Flume 47A is 201 feet in length and is a wood flume with timber supports and was last replaced in 1990.
- Flume 47b is 128 feet in length and is a wood flume with timber supports and was last replaced in 1990.

These flumes will be replaced as design is completed in the next five years.

Outingdale Diversion Dam Rehabilitation

Extremely low water conditions in the Middle Fork Cosumnes River during July 2021 provided opportunity to inspect and assess the condition of the Outingdale Diversion Dam. The inspection revealed the dam required immediate and significant rehabilitation to prevent catastrophic failure and maintain functionality. Rehabilitation consisted of encasing the highly-degraded structure in steel reinforced concrete. Steel reinforcing was doweled into bedrock and the degraded structure to tie the new part of the structure into the old, and to better anchor it into bedrock. This approach improved structural stability and restored concrete that had been significantly degraded. Construction was performed and completed during September 2021, accomplishing rehabilitation during low river conditions.

Silver Lake Dam Replacement

Silver Lake Dam was constructed in 1876 as a rock and soil-filled timber crib structure. The dam has undergone improvements over time, including adding rock masonry to the upstream and downstream faces, and gunite to the upstream face. The original logs used in the timber crib structure became encapsulated with the improvements, have been rotting, and are creating voids within the fill of the dam. This is evident by uneven crest settlement, shifting locations of leakage discharge, and discovery of a sinkhole in the crest of the dam in 2015. In addition, the 50-year old gunite intended to seal the upstream face of Silver Lake Dam is at the end of its useful life, continuing to thin and crack, making repairs increasingly less durable and sustainable. Unforeseeable periods of leakage have caused delayed filling or early drawdown of the reservoir in order to perform repairs, resulting in loss of water supply and power generation. The leakage through the dam has to be controlled to acceptable rates in order to prevent creation of more voids in the dam as caused by soil particle migration (piping). The spillway's capacity does not meet current dam safety standards.

The District evaluated rehabilitation and replacement alternatives to remediate the three major defects (upstream face, interior fill, and spillway capacity). The alternatives analysis was submitted to FERC and California Division of Safety of Dams (DSOD) and they agreed with the District's findings that the most effective, reliable and least cost alternative is to completely replace the dam. The project is undergoing a progression of design and environmental activities over the next several years beginning in 2022 with preparing a Design Criteria Memorandum and conducting a geotechnical investigation to establish foundation conditions. Design, technical and environmental reviews, and permitting will follow in subsequent years with construction currently scheduled for 2027. Funding for construction is expected to be subject to a future bond issuance.

El Dorado Penstock Drainage, Erosion Control and Stabilization

Water for power generation is conveyed from El Dorado Forebay Reservoir to the El Dorado Powerhouse via a 60-inch diameter penstock, narrowing in diameter and bifurcating as water nears the powerhouse. FERC regulations and our standard operating procedures require the penstock to be inspected and assessed for safety and reliability at regular intervals, as it is a high-pressure vessel operating up 830 pounds per square inch (psi). The most recent comprehensive assessment identified the following needed improvements:

- Stabilizing the bench and slopes above and below the penstock, downstream of the penstock tunnel section, where rockfall and landslide potential exists; and
- Performing drainage improvements to the high-pressure penstock section, where a channel continues to erode, including around some of the anchor blocks.

An updated geotechnical assessment and design were initiated in 2021, which will enable the District to conduct environmental review/permitting and perform improvements in 2023.

Folsom Lake Raw Water Intake and Pump Station Improvements

This intake facility provides raw water from Folsom Lake for subsequent treatment and distribution to District customers in El Dorado Hills. Portions of the facility were installed as a temporary facility and were no longer functional. The intake pumps were nearing the end of their reliable life cycle and experienced numerous failures requiring very costly repairs. The existing raw water pump station was upgraded for reliability and long-term operational needs. Additionally, the new intake includes temperature control capability as a federal requirement to preserve the cold-water pool of Folsom Lake. Construction began on this project in July, 2020 and was completed in April, 2022.

Outingdale Raw Water Pump Station Project

The Outingdale water system is detached from the District's larger system, with only one source of water. The raw water pumps, installed in 1988, were obsolete and frequently failed along with other aging equipment. During times of drought, the low river levels occasionally do not allow pumping from the river. As a result water was trucked to the community. In order to maintain a reliable source of drinking water to the community, a new raw pump station was constructed and recently completed after many years of planning. The project includes a new pump station with two 100 gallons per minute (GPM) low lift pumps, a sand separator and settling tank, and two 100 GPM high lift pumps to lift water to the treatment plant. The project was awarded Prop 84 implementation grant funding of $160,000 in 2016.

Sly Park Intertie Improvements

The Sly Park Intertie is a key component of supply reliability in times of drought and during emergencies. It provides water delivery flexibility between the Sly Park (Reservoir A water treatment plant) and Forebay (Reservoir 1 water treatment plant) supplies. The Intertie includes approximately 3.4 miles of 22"/30" steel waterline built under emergency conditions just after the 1976-1977 drought. The unlined pipeline has corroded significantly resulting in numerous leaks, and is currently out of service. The project includes replacing the pipeline to provide operational reliability and delivery flexibility, especially in times of drought and planned or unplanned outages. With some operational changes, hydroelectric generation optimization and reduced pumping may also be possible to partially offset pipeline rehabilitation/replacement capital costs. The ability to move water between Reservoir 1 and Reservoir A will also allow for a long overdue inspection of the 62-year old Camino Conduit between Sly Park Reservoir and Reservoir A. The District has been awarded $10 million from Department of Water Resources Urban and Multibenefit Drought Relief Grant Program for construction of the project. The timing of construction is anticipated to occur between 2024-2026.

Reservoirs 2/2A Recoating Project

The Reservoir 2 and Reservoir 2A welded steel tanks were constructed in 2004. The two 5.5 million gallon tanks serve as a major water transmission hub in delivering water from the District's eastern supplies to customers throughout the District's service area, including El Dorado Hills. With a total storage of 11 million gallons, this facility is the largest potable water storage facility the District operates. The interior coating for both tanks was failing, including coating on the rafters and above the water line attributed to the typical off-gassing of chlorine from the water within the tank. The chlorine vapors above the water line corrode the protective coating and can eventually compromise the steel structure if left unaddressed. One tank was successfully recoated and is back in service, while the other tank required the removal and replacement of the roof due to the severity of the corrosion. The remaining tank has the new roof installed and will be blast and coated both inside and outside, with a full recoat completed in the fall of 2022.

Waterline Replacement Program

Waterline leaks in an aging infrastructure are expected and are prioritized for repair or replacement based on public health risks, severity of leak, property damage threat, and impact to customers. The District maintains a Waterline Replacement Program in the CIP and plans to develop an Asset Management Plan to help systematically identify infrastructure that is approaching or has exceeded its useful life and prioritize for replacement based on available funds. The District plans to replace approximately 4,800 linear feet of 6", 8", and 10" waterlines in Pollock Pines within the next two years. The five year Capital Improvement Plan has approximately $18 million slated for continued waterline replacement.

Collection System Improvements

Portions of the District's sewer collection system are beyond the end of their useful lives and are in need of repair or replacement. Three programs are currently addressing failing collections system infrastructure with efforts centered on wastewater lift station rehabilitation, force main replacement, and collection systems pipeline rehabilitation. Under the lift station program the District has completed rehabilitation of the Southpointe lift station, and is pursuing design to rehabilitate Indian Creek lift station and Rancho Ponderosa lift station. Under the force main replacement program, the District has scheduled construction of the Motherlode and Town Center Force Main replacements. Under the collections systems pipeline rehabilitation program, the District has completed its first construction project including nineteen deteriorated and cracked pipe segments. These pipes were rehabilitated using a cured in place pipe (CIPP) liner. The District is in the planning phase of a 2022/2023 construction project to rehabilitate thirty to forty additional pipes and appurtenances using CIPP technology.

El Dorado Hills and Deer Creek Wastewater Treatment Plant Solar Projects

Electricity expenditures are one of the largest costs incurred by the District. In order to mitigate these costs in the future, the District investigated cost-effective sources of renewable energy to provide a long-term sustainable energy source(s) to help offset the cost of operations. After examining potential District-owned water and wastewater sites and electricity usage throughout the its service area, the District entered into 25-year power purchase agreements

and initiated construction for solar power systems at the El Dorado Hills Wastewater Treatment Plant (EDHWWTP) and the Deer Creek Wastewater Treatment Plant (DCWWTP).

At EDHWWTP, a new, 1.9 mega-watt (MW) facility was constructed adjacent to an existing 1 MW solar field and will be used to offset power consumed at the plant's UV disinfection facility. The existing array will continue to offset power consumed at the plant's headworks, aeration basins, and other processes. At DCWWTP, two new arrays were constructed on the hillside immediately east of the existing plant. These facilities are comprised of a 1.6 MW solar array that will offset power consumed at the plant's headworks and aeration basin meter, and a 0.75 MW solar array that will offset power consumed at the plant's UV disinfection facility.

Construction at both sites is complete and operational.

Wastewater Collections System Administrative & Operations Relocation Project – El Dorado Hills

The District's Collections staff and base of operation reside at a property near Bass Lake in El Dorado Hills. The industrial nature of the aging and piecemealed collections facility is gradually being encroached upon with expanding nearby residential uses. In 2017, the El Dorado Hills Community Services District (EDH CSD) met with the District about purchasing the property as part of its effort to develop a community park surrounding Bass Lake. To support the planning effort, the District sold the Bass Lake property to EDH CSD and is scheduled to relocate the Collections facility to the EDHWWTP in late 2022/early 2023.

Improvements to facilitate relocation at EDHWWTP are under construction in 2022 and will include a pre-fabricated metal building with office and warehouse space, site grading, underground water, sewer, and dry utilities, site fencing, lighting, security systems, asphalt drive lane, aggregate base parking areas, diesel fuel island, and block material bays.

Other District Projects

During 2021, the District continued modernization programs to ensure information and systems essential to District operations remained secure and available. Actions included numerous network and workstation upgrades, cyber security system improvements, process control system upgrades at several water treatment facilities, and beginning a multi-year project to upgrade aging mission-critical Hansen software supporting core business functions.

- - - - - - - - - - - - -

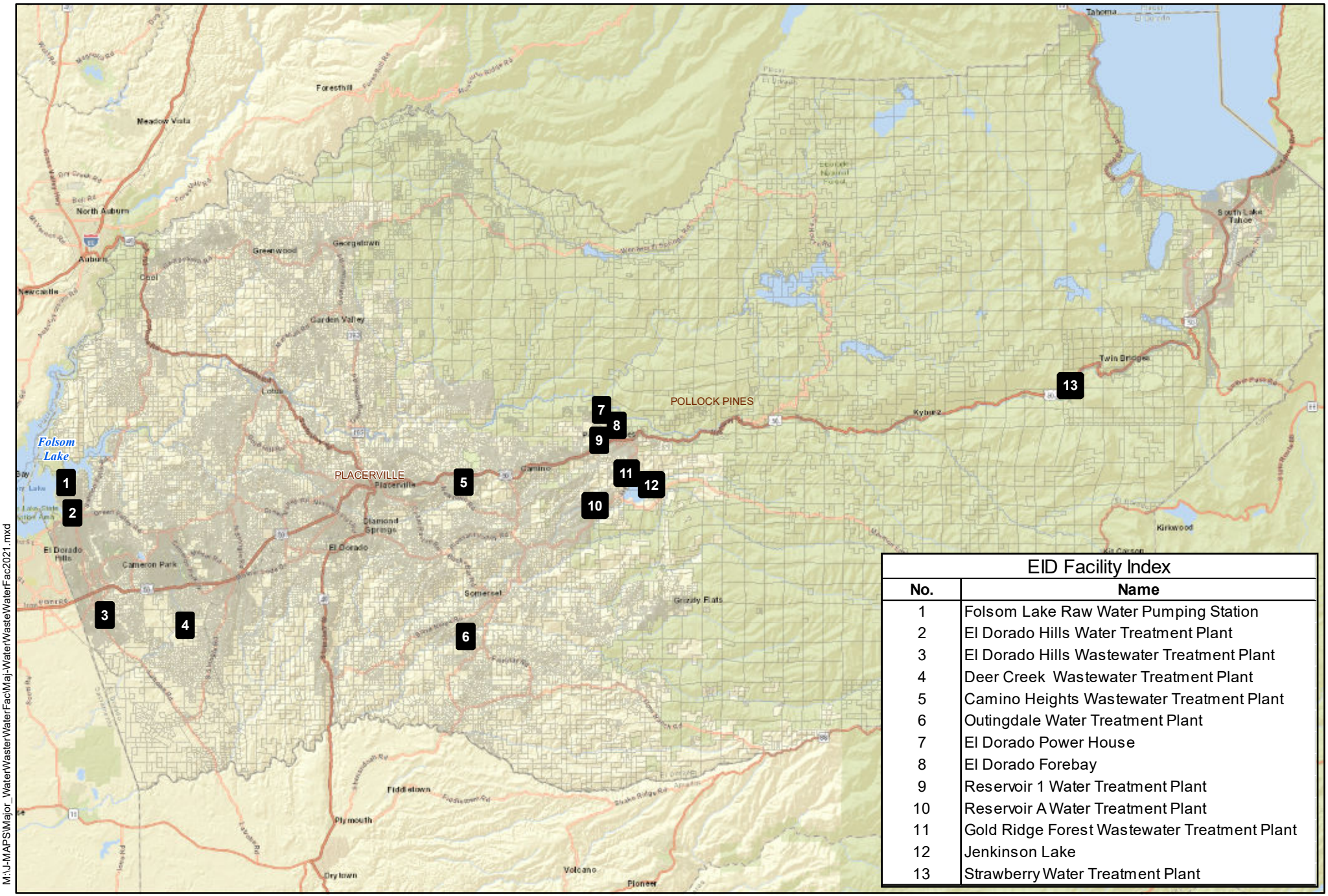
Major Water and Wastewater Facilities

Locations of the District's major water and wastewater facilities are shown following this Major Initiatives section.


CAT
CAT

El Dorado Irrigation District
Major Water and Wastewater Facilities
2021

April 2022



EID Facility Index	
No.	**Name**
1	Folsom Lake Raw Water Pumping Station
2	El Dorado Hills Water Treatment Plant
3	El Dorado Hills Wastewater Treatment Plant
4	Deer Creek Wastewater Treatment Plant
5	Camino Heights Wastewater Treatment Plant
6	Outingdale Water Treatment Plant
7	El Dorado Power House
8	El Dorado Forebay
9	Reservoir 1 Water Treatment Plant
10	Reservoir A Water Treatment Plant
11	Gold Ridge Forest Wastewater Treatment Plant
12	Jenkinson Lake
13	Strawberry Water Treatment Plant

M:\J-MAPS\Major_Water\WasterWaterFacMaj-WaterWasteWaterFac2021.mxd

AWARDS AND ACKNOWLEDGEMENTS

During 2021, the District was awarded the highest form of recognition for excellence in local government reporting:

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the El Dorado Irrigation District for its annual comprehensive financial report for the year ended December 31, 2020. This was the 25th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In April, 2022, the District's Finance department received the Award of Financial Reporting Achievement. This award is presented by the GFOA to the department designated as instrumental for achieving a Certificate of Achievement for Excellence in Financial Reporting.

- - - - - - - - - - - - -

In early 2022, EID received the District Transparency Certificate of Excellence by the Special District Leadership Foundation (SDLF) in recognition of its "outstanding efforts to promote transparency and good governance." This is the fourth time the District has achieved this recognition. Each certification period covers two years and the current certification lasts through 2023.

In order to receive the award, a special district must demonstrate the completion of essential governance transparency requirements, including conducting ethics training for all board members, properly conducting open and public meetings, and filing financial transactions and compensation reports to the State Controller in a timely manner. EID also fulfilled over fifteen website requirements, including providing readily available information to the public, such as board agendas, past minutes, current district budget information, and the most recent financial audit. SDLF is an independent, non-profit organization formed to promote good governance and best practices among California's special districts through certification, accreditation, and other recognition programs.

- - - - - - - - - - - - -

During 2021, the District also received another award that recognizes excellent performance in operational efficiency and industry practices:

- Mountain Democrat Newspaper – 2021 Readers' Choice Awards for "Best Recreation Facility"- EID's Sly Park Recreation Area.

- - - - - - - - - - - - -

On behalf of his 12 years at the District, Jim Abercrombie, General Manager, was the recipient of the Regional Water Authority's Distinguished Service Award for 2021. This award recognizes an individual's long-term service and leadership to the region's water community.

- - - - - - - - - - - - -

The preparation of this report required the exceptional services, dedicated efforts, efficiency, and professionalism of the entire Finance Department. We would like to express our appreciation to all District staff members who contributed to the preparation of this report, including the Communications/Community Relations, Engineering, Operations, and Recreation departments, along with the Office of the General Manager and the Office of the General Counsel.

We thank each member of the Board of Directors and commend them for their dedication, leadership, and support toward achieving excellence in financial management that ultimately made the preparation of this report possible.

Respectfully submitted,

Jim Abercrombie
General Manager

Jamie Bandy
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

El Dorado Irrigation District
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

El Dorado Irrigation District

2021 Annual Comprehensive Financial Report

For the Years Ended December 31, 2021 and 2020

BOARD OF DIRECTORS

Division 1 – George W. Osborne
Division 2 – Roger "Pat" Dwyer – President (term as President ended 12/13/2021)
Division 3 – Brian K. Veerkamp
Division 4 – Lori Anzini – President (term as President began 12/13/2021)
Division 5 – Alan Day

DISTRICT OFFICIALS

Jim Abercrombie, General Manager
Brian Poulson, General Counsel
Jesse Saich, Public Information Officer
Mark T. Price, CPA, Former Director of Finance [(1)]
Jamie Bandy, Director of Finance [(2)]
Brian Mueller, Director of Engineering
Jose C. Perez, Manager, Human Resources
Tim Ranstrom, Director of Information Technology
Dan Corcoran, Director of Operations

ACKNOWLEDGMENTS

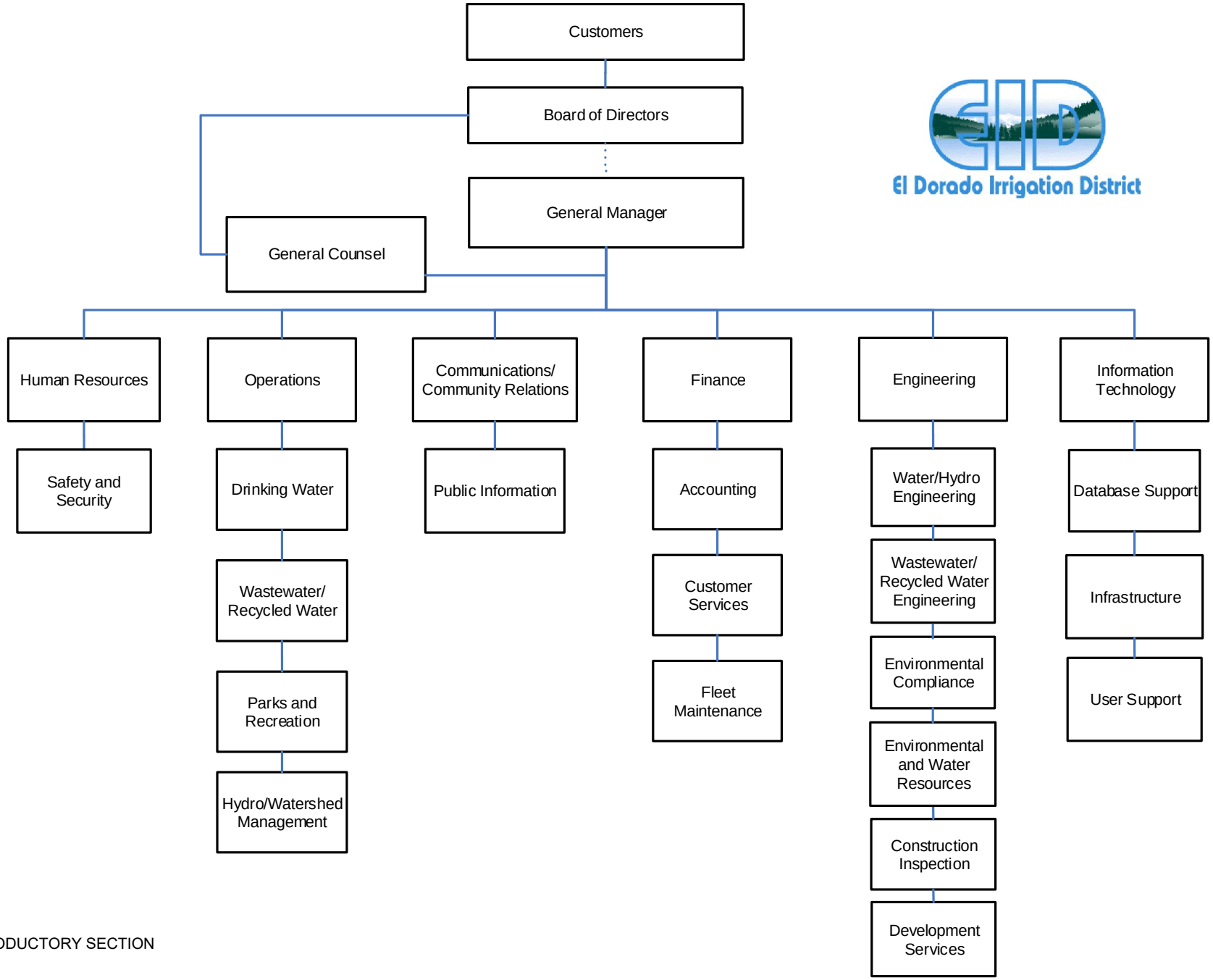
Prepared by the EID Finance Department

[(1)] Retired May 6, 2022
[(2)] Effective May 6, 2022

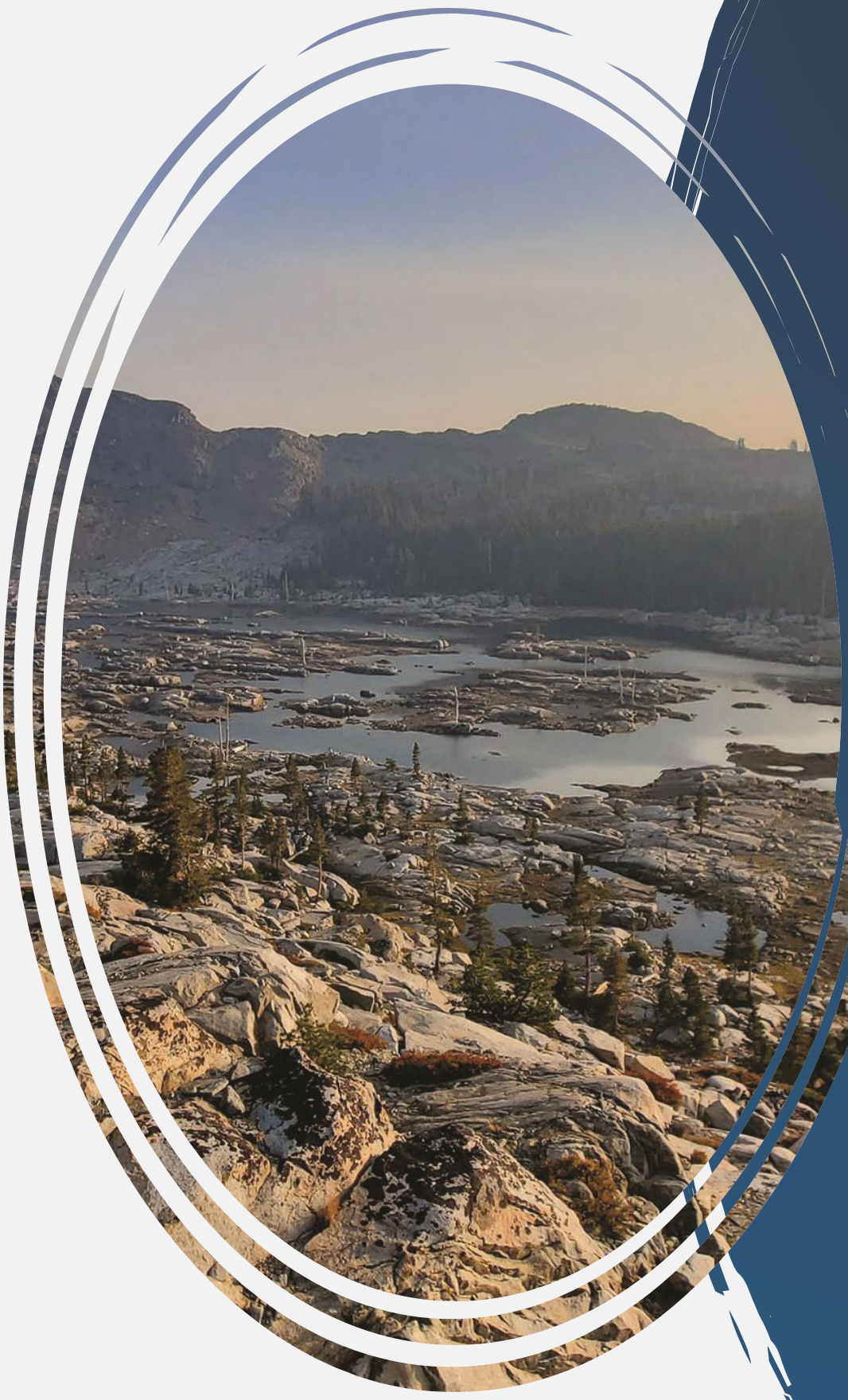
El Dorado Irrigation District

Organizational Chart

December 31, 2021



El Dorado Irrigation District



Financial Section

This page is intentionally blank

Independent Auditors' Report

MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
El Dorado Irrigation District
Placerville, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the business-type activities and each major fund of El Dorado Irrigation District (District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and each major fund of the District, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof 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 (GAAS) 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

The District's 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.

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

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 GAAS 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 GAAS, 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.

Prior Year Comparative Financial Statements

The financial statements of the District as of December 31, 2020, were audited by other auditors whose report dated June 11, 2021, expressed an unmodified opinion on those statements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 required supplementary 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.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the Introductory and Statistical Sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2022 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 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.

Maze + Associates

Pleasant Hill, California
May 25, 2022

Management's Discussion and Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2021 and 2020

The following discussion and analysis of the El Dorado Irrigation District's (EID or District) financial performance provides an overview of the District's financial activities for the years ended December 31, 2021 and 2020. This discussion and analysis should be read in conjunction with the basic financial statements and accompanying notes, which follow this section.

The information in this Management's Discussion and Analysis is presented under the following headings:

- Description of Basic Financial Statements
- Financial Analysis of the District
- Capital Assets and Debt Administration
- Next Year's Budgets and Rates
- Requests for Information

DESCRIPTION OF THE BASIC FINANCIAL STATEMENTS

The District's Basic Financial Statements are designed to provide readers with a broad overview of the finances of the District. There are three components to the Basic Financial Statements: (1) Financial Statements, (2) Notes to the Basic Financial statements, and (3) Required Supplementary Information.
The District operates as a utility enterprise and maintains its accounting records in accordance with generally accepted accounting principles for proprietary funds as prescribed by the Government Accounting Standards Board (GASB). The required financial statements include the Statements of Net Position, Statements of Revenues, Expenses, and Changes in Net Position, and Statements of Cash Flows. The financial statements, except for the cash flow statements, are prepared using the accrual basis of accounting, which means that revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of cash receipts or payments.

REQUIRED FINANCIAL STATEMENTS

The Basic Financial Statements of the District report information about the District using accounting methods similar to those used by companies in the private sector. These statements offer short and long-term financial information about its activities.

The *Statements of Net Position* includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, which provide information about the nature, and amounts, of investments in assets and obligations to District creditors. They also provide the basis for computing rates of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District.

All of the current year's revenues and expenses are accounted for in the *Statements of Revenues, Expenses, and Changes in Net Position*. These statements measure the District's operations over the past two years and can be used to determine the extent to which the District has successfully recovered its costs through

its rates, fees, facility capacity charges, and other charges. The District's profitability and credit worthiness can also be determined from these statements. They are prepared using the accrual basis of accounting by recognizing revenues in the period they are earned and expenses in the period they are incurred, without regard to the period of cash receipt or payment.

The final required financial statement is the *Statements of Cash Flows*. The primary purpose of these statements is to provide information about the District's cash receipts and payments during the reporting periods, as well as net changes in cash resulting from operations, investing, and financing activities, while excluding such non-cash accounting measures as depreciation or amortization of assets. The statements explain where cash came from, where cash was used, and the change in the cash balance during the reporting period.

NOTES TO BASIC FINANCIAL STATEMENTS

The *Notes to Financial Statements* provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The Notes to Financial Statements are an integral part of, and can be found immediately following, the financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, the Basic Financial Statements also present certain required supplementary information which follows the notes to the financial statements. This other information includes a retirement funding schedules, and other postemployment schedules.

FINANCIAL ANALYSIS OF THE DISTRICT

Has the financial condition of the District improved or deteriorated as a result of last year's operations? The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position are used to provide information to answer this question. These two statements report the net position and the changes in net position during the year. Net position may be a useful indicator over time as to the District's financial position. However, there may be other considerations: both financial and non-financial factors such as changes in economic conditions, population growth, zoning, new or changed government legislation, and others should also be evaluated.

Fiscal Year 2021 financial statements reflect a continued strong and stable fiscal position for the District.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2021

- At December 31, 2021, the District's total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by $467.7 million. This figure, referred to as the net position, was $31.7 million higher than the 2020 year-end balance.
- Capital assets, less accumulated depreciation, totaled $811.0 million, which were $48.2 million higher than the prior year.
- Total operating revenue decreased $3.6 million or 5.0%, to $68.3 million. The decrease was primarily driven by zero water transfer sales in 2021 and lower hydroelectric power generation sales.

- Water sales and services revenue of $39.0 million, accounting for 57.1% of the District's total operating revenue, increased $4.5 million or 13.0%, driven by Board approved water rates increase.
- Wastewater sales and services revenue decreased $1.4 million or 6.1%, to $21.4 million.
- Hydroelectric sales were $3.8 million, a decrease of $3.4 million or 47.2% from the prior year.
- Property taxes revenue were relatively flat to the prior year, increasing by $0.5 million or 3.6%, to $14.5 million.
- Facility Capacity Charges (FCCs) of $16.5 million increased $6.9 million from the prior year due to higher economic development within the western region of El Dorado County.
- Operating expenses, excluding depreciation and amortization, decreased $2.0 million or 3.49%, to $55.3 million.
- Total District debt service coverage ratio for 2021 was 2.68, an increase of 0.45 from the prior year; exceeding the 1.25 bond covenant requirement.

Operating and Nonoperating Results versus Budget

- Actual operating revenue of $68.3 million was slightly higher than the 2021 budget of $68.0 million.
- Actual operating expenses of $52.2 million, not including non-cash non-budgeted pension and postemployment benefits (OPEB) year-end accruals, were lower than the 2021 budget of $57.0 million by $4.8 million. The favorable variance was primarily driven by lower personnel and repair services expenses.
- Facility Capacity Charges (FCCs) revenue of $16.5 million were slightly lower than the 2021 budget by $0.2 million.

2021 CALDOR FIRE DISASTER

The Caldor Fire erupted near the town of Grizzly Flats on August 14, 2021. Shortly thereafter, both the El Dorado County Board of Supervisors and Governor Gavin Newsom proclaimed a state of emergency for El Dorado County. On August 23, 2021, the District adopted Resolution No. 2021-012, ratifying the General Manager's emergency declaration and directing the General Manager to take all necessary and appropriate actions in response. On September 1, 2021, President Biden declared a federal state of emergency as a result of the Caldor Fire and on September 12, upgraded that designation to a federal disaster status.

On or about August 26, 2021, the District learned that wooden Flumes 4, 5 and 6 were destroyed by the fire. These flumes are located on the El Dorado Canal in areas where there is little to no road access for construction equipment. Flume 4 is approximately 400 feet in length and was comprised of both an elevated and on grade wooden flume. Flume 5 and Flume 6 downstream, also constructed of wood, are approximately 179 feet and 146 feet in length. Subsequently on September 1, 2021, the District also learned that Flume 30 was destroyed by the continued expansion of the fire as it advanced its way through the upper South Fork American River watershed and eventually over Echo Summit into the South Lake Tahoe region.

The District's preliminary estimate of costs necessary to rebuild all of the infrastructure destroyed by the Caldor Fire is approximately $32.9 million. As of December 31, 2021, the District has recovered approximately $8.5 million through insurance claims and expects to recover the majority of remaining costs from insurance. The District has also initiated cost reimbursement through Federal Emergency Management Agency (FEMA) for other eligible costs not recoverable under insurance. Through insurance, the District will seek to recover business income interruption loss related to lost hydroelectric power generation sales.

STATEMENTS OF NET POSITION

The District's Condensed Statements of Net Position are displayed below.

Table A-1
Condensed Statements of Net Position
(in millions)

	December 31,		
	2021	2020	2019
Current assets	$ 73.6	$ 60.1	$ 41.5
Restricted and other noncurrent assets	59.3	101.9	79.9
Capital assets, net	811.0	762.8	727.9
Total Assets	943.9	924.8	849.3
Deferred outflows of resources	27.3	28.1	11.4
Total Assets and Deferred Outflows	$ 971.2	$ 952.9	$ 860.7
Current liabilities	$ 34.2	$ 32.0	$ 32.1
Noncurrent liabilities	444.7	474.0	403.5
Total Liabilities	478.9	506.0	435.6
Deferred inflows of resources	24.6	10.9	9.1
Net position	467.7	436.0	416.0
Total Liabilities, Deferred Inflows, and Net Position	$ 971.2	$ 952.9	$ 860.7
Detail of Net Position:			
Net investment in capital assets	$ 455.5	$ 430.5	$ 403.3
Restricted for new facilities	44.2	91.6	55.7
Restricted for debt service	-	0.10	3.3
Unrestricted	(32.0)	(86.2)	(46.3)
Total Net Position	$ 467.7	$ 436.0	$ 416.0

Current Assets

Current assets include cash, receivables, inventory, and prepaid expenses.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, current assets totaled $73.6 million and were $13.5 million higher than the prior year. Majority of the increase was cash and cash equivalents reimbursement from restricted 2020A bond proceeds for water utility construction projects.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, current assets totaled $60.1 million and were $18.6 million higher than the prior year. The primary drivers to the increase were due to advanced reimbursement of prior year water utility construction project expenditures from the 2020A bond proceeds.

Restricted and Other Noncurrent Assets
Noncurrent assets include restricted cash, investments, and deposits.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, restricted and other noncurrent assets totaled $59.3 million and were $42.6 million lower than the prior year primarily due to utilization of the restricted 2020A bond proceeds to fund water utility construction projects.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, restricted and other noncurrent assets totaled $101.9 million and were $22.0 million higher than the prior year primarily due to the remaining bond proceeds from the 2020A bond issue offsetting a reduced restricted FCC cash.

Capital Assets, Net
Net Capital Assets include plant, land, water rights, FERC license, and construction in progress, net of accumulated depreciation and amortization.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, net capital assets totaled $811.0 million, which were higher than the prior year by $48.2 million or 6.3%. The primary driver to the increase was due to higher construction in progress at year-end within the water system.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, net capital assets totaled $762.8 million, which were higher than the prior year by $34.9 million or 4.8%. The primary driver to the increase was due to higher construction in progress at year-end within the water system.

Deferred Outflows of Resources
Deferred outflows of resources are classified as a consumption of net assets that are applicable to a future reporting period. They include deferred outflows related to bond refundings, net pension liability and net postemployment benefits other than pensions (OPEB) liability.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, deferred outflows of resources totaled $27.3 million, which were relatively flat to the prior year's total of $28.1 million.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, deferred outflows of resources totaled $28.1 million, which were $16.7 million higher than the prior year due to an increase in deferred amount on refunding debt resulting from the District taking advantage of low interest rates.

Current Liabilities
Current liabilities are liabilities that are due within one year. They include accounts payable, accrued liabilities, unearned revenue, and the current portion of long-term liabilities.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, current liabilities totaled $34.2 million, which were $2.2 million higher than the prior year primarily due to higher accounts payable balance at year-end.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, current liabilities totaled $32.0 million, which were relatively flat to the prior year.

Noncurrent Liabilities

Noncurrent liabilities are liabilities net of current portion. They include long-term debt and loans due after one year, net pension liability, postemployment benefits, and the noncurrent portion of the FERC license liability.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, noncurrent liabilities totaled $444.7 million and were $29.3 million lower than the prior year. The decrease was primarily driven by required debt service payments reducing the District's outstanding debt.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, noncurrent liabilities totaled $474.0 million and were $70.5 million higher than the prior year. The increase was primarily driven by the District issuing $61.1 million new debt to finance Board approved water construction projects, and $4.0 million increase to the net pension liability.

Deferred Inflows of Resources

Deferred Inflows are classified as an acquisition of resources that is applicable to a future reporting period. For the District, they include deferred inflows related to property taxes, net pension liability, and net OPEB liability.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, deferred inflows of resources totaled $24.6 million, which were $13.7 million higher than the prior year. The primary driver to the increase was due to positive change in investment earnings within the CalPERS pension plan.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, deferred inflows of resources totaled $10.9 million, which were $1.8 million higher than the prior year. The primary driver to the increase was due to changes in actuarial assumptions within the OPEB plan.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

While the Statements of Net Position show assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at a specific point in time, the Statements of Revenues, Expenses, and Changes in Net Position show the results of operations for the year. The table below displays a condensed version of the Statements of Revenues, Expenses, and Changes in Net Position for the years ended December 31, 2021, 2020, and 2019. The District's Net Position in 2021 increased by $31.7 million to $467.7 million, an indicator of another strong financial year.

Table A-2
Condensed Statements of Revenues, Expenses, and Change in Net Position
For the Years Ended
(in millions)

	December 31,		
	2021	2020	2019
Operating revenues	$ 68.3	$ 71.9	$ 68.2
Nonoperating revenues	25.6	22.4	23.0
Total Revenues	93.9	94.3	91.2
Operating expenses	55.3	57.3	56.8
Depreciation and amortization	24.2	23.4	23.3
Nonoperating expenses	10.5	11.9	13.5
Total Expenses	90.0	92.6	93.6
Net Income (Loss) Before Capital Contributions	3.9	1.7	(2.4)
Capital contributions	27.8	18.3	25.6
Change in Net Position	31.7	20.0	23.2
Net Position, Beginning of Year	436.0	416.0	392.8
Net Position, End of Year	$ 467.7	$ 436.0	$ 416.0

Analytical Review of Operating Revenues

The District's principal source of revenue in 2021 was from water sales, accounting for approximately 57.1% of total operating revenues.

Table A-3
Operating Revenues
For the Years Ended (in millions)

	December 31,		
	2021	2020	2019
Water sales & services	$ 39.0	$ 34.5	$ 31.7
Water transfer sales	-	2.8	-
Wastewater sales & services	21.4	22.8	22.6
Reclaimed water sales	2.6	2.8	2.4
Recreational revenues	1.5	1.8	1.8
Hydroelectric sales	3.8	7.2	9.7
Total Operating Revenues	$ 68.3	$ 71.9	$ 68.2

Fiscal Year 2021 Compared to 2020: Fiscal year 2021 operating revenues were $68.3 million and were $3.6 million lower than the prior year, primarily due to lower hydroelectric power generation sales and having zero water transfer sales compared to $2.8 million in fiscal year 2020.

Fiscal Year 2020 Compared to 2019: Fiscal year 2020 operating revenues were $71.9 million and were $3.7 million higher than the prior year, primarily due to higher water sales and water transfer sales offsetting a reduction in hydroelectric power generation sales.

Analytical Review of Nonoperating Revenues

The District's primary sources of nonoperating revenues are property taxes and surcharges. The other income revenue types include development services, inspection fees, and federal/state grants.

Table A-4
Nonoperating Revenues
For the Years Ended
(in millions)

	December 31,		
	2020	2020	2019
Surcharges	$ 1.4	$ 2.3	$ 2.4
Voter-approved taxes	-	-	0.1
Property taxes	14.5	14.0	13.1
Interest income	-	1.5	2.8
Other income	9.7	4.6	4.6
Total Nonoperating Revenues	$ 25.6	$ 22.4	$ 23.0

Fiscal Year 2021 Compared to 2020: Nonoperating revenues for fiscal year 2021 totaled $25.6 million and were $3.2 million higher than the prior year. The increase was primarily due to federal grants reimbursement revenue.

Fiscal Year 2020 Compared to 2019: Nonoperating revenues for fiscal year 2020 totaled $22.4 million and were right in line with the prior year.

Analytical Review of Operating Expenses, Excluding Depreciation and Amortization

The majority of the District's operating expenses are personnel expenses; accounting for approximately 53.3% of the total. Note that the personnel expenses below for 2021, 2020, and 2019 include a non-cash/non-budgeted expense of $3.1 million, $1.8 million, and $3.8 million, respectively, for pension and postemployment benefits year-end accruals.

Table A-5
Operating Expenses, Excluding Depreciation and Amortization
For the Years Ended
(in millions)

	December 31,		
	2021	2020	2019
Personnel expense	$ 29.5	$ 33.9	$ 33.8
Operating supplies	4.7	4.6	4.8
Chemicals	1.1	1.1	1.1
Administration	5.9	4.4	4.0
Utilities	5.8	5.9	5.2
Professional services	4.8	4.8	5.0
Repair services	2.6	1.9	2.1
Insurance	0.9	0.7	0.8
Total Operating Expenses, Excluding Depreciation and Amortization	$ 55.3	$ 57.3	$ 56.8

Fiscal Year 2021 Compared to 2020: Total operating expenses, excluding depreciation and amortization for 2021 decreased from the prior year by $2.0 million to $55.3 million, primarily driven by lower personnel expenses.

Fiscal Year 2020 Compared to 2019: Total operating expenses, excluding depreciation and amortization for 2020 increased slightly from the prior year by $0.5 million to $57.3 million.

Analytical Review of Nonoperating Expenses

The District's primary nonoperating expense is debt service interest expense. The other expense category includes expenditures such as abandoned projects, debt related fiscal agent fees, abandoned projects, and miscellaneous expenses.

Table A-6
Nonoperating Expenses
For the Years Ended
(in millions)

	December 31,		
	2021	2020	2019
Interest expense	$ 9.9	$ 10.2	$ 11.7
Debt issuance costs	-	1.3	-
Other expense	0.6	0.4	1.8
Total Nonoperating Expenses	$ 10.5	$ 11.9	$ 13.5

Fiscal Year 2021 Compared to 2020: Total nonoperating expenses of $10.5 million were $1.4 million lower than the prior year primarily due to having zero debt issuance costs compared to the prior year.

Fiscal Year 2020 Compared to 2019: Total nonoperating expenses of $11.9 million were $1.6 million lower than the prior year primarily due to a reduction of interest expense and other expenses.

Analytical Review of Net Operating Income, Excluding Depreciation and Amortization

Net operating income, excluding depreciation is an important measure of an organization's performance.

Table A-7
Net Operating Income, Excluding Depreciation and Amortization
For the Years Ended
(in millions)

	December 31,		
	2021	2020	2019
Operating revenues	$ 68.3	$ 71.9	$ 68.2
Operating expenses	(55.3)	(57.3)	(56.8)
Net Operating Income, Excluding Depreciation and Amortization	$ 13.0	$ 14.6	$ 11.4

Fiscal Year 2021 Compared to 2020: Fiscal year 2021 net operating income, excluding depreciation and amortization was $13.0 million or $1.6 million lower than the prior year primarily due having zero water transfer sales and lower hydroelectric power generation sales.

Fiscal Year 2020 Compared to 2019: Fiscal year 2020 net operating income, excluding depreciation and amortization was $14.6 million or $3.2 million higher than the prior year primarily due to an increase of water sales and water transfer sales offsetting lower hydroelectric power generation sales while operating expenses remaining flat to the prior year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

Additions and deletions to capital assets encompass a broad range of infrastructure, including water and wastewater plants in service, recycled water facilities, construction in progress, and other assets such as vehicles, equipment, office equipment, and furniture. All capital asset increases are consistent with the District's implementation of its capital improvement program.
Details of the District's capital assets, net of accumulated depreciation, are as follows:

Table A-8
Capital Assets, Net of Accumulated Depreciation
(in millions)

	December 31,		
	2021	2020	2019
Capital Assets Not Being Depreciated:			
Land and easements	$ 6.9	$ 6.9	$ 7.0
Water rights	5.6	5.6	5.6
Construction in progress	131.5	96.9	67.7
Total Capital Assets Not Being Depreciated	144.0	109.4	80.3
Capital Assets Being Depreciated:			
Water plant in service	625.5	596.8	579.2
Wastewater plant in service	381.1	372.3	360.7
General plant	33.4	33.7	33.4
Recycled water facility	37.6	37.2	36.9
FERC license	49.0	49.0	49.0
Total Capital Assets Being Depreciated	1,126.6	1,089.0	1,059.2
Less accumulated depreciation	(459.6)	(435.6)	(411.6)
Net Capital Assets Being Depreciated	667.0	653.4	647.6
Total Capital Assets, Net of Accumulated Depreciation	$ 811.0	$ 762.8	$ 727.9

Additional information about the capital assets is presented in Note 3 to the financial statements.

Fiscal Year 2021 Compared to 2020: Total capital assets prior to depreciation totaled approximately $1,270.6 million, an increase of $72.2 million from than the prior year. The increase was primarily due to asset additions within the water system and higher construction in progress related to flumes rehabilitation due to the Caldor fire.

The major capital asset additions for the current year included:

- $14.5 million for Flume 44 canal conversion
- $2.6 million for developer capital contributions at Bell Ranch
- $2.5 million for Pacific Tunnel rehabilitation
- $2.1 million for Southpoint lift station upgrades
- $1.6 million for Easy Street waterline replacement

Fiscal Year 2020 Compared to 2019: Total capital assets prior to depreciation totaled approximately $1,198.4 million, an increase of $58.9 million from than the prior year. The increase was primarily due to asset additions within the water system and increased ongoing construction in progress.

The major capital asset additions for the current year included:

- $3.3 million for Tank 7 In-Conduit hydroelectric project
- $2.9 million for Carson Creek #2 lift station replacement
- $2.9 million for developer capital contributions from Elliott Homes
- $2.4 million for developer capital contributions from Lennar Communities at Carson Creek
- $2.4 million for Town Center force main replacement

LONG-TERM DEBT AND LOANS

At December 31, 2021, the District had $364.7 million long-term debt and loans outstanding, net of bond premium, compared to $381.4 million at the end of 2020.

An analysis of the activity in the District's debt and loans portfolio is as follows:

Table A-9
Debt and Loans Analysis
For the Years Ended
(in millions)

	December 31,		
	2021	2020	2019
State of California Loans	$ -	$ -	$ 10.2
Certificates of participation	99.1	99.7	38.6
Refunding revenue bonds	240.0	253.8	231.2
Total Principal Outstanding	339.1	353.5	280.0
Bond premium and discounts	25.6	27.9	35.6
Total Debt and Loans	$ 364.7	$ 381.4	$ 315.6
Increase (decrease) from prior year	$ (16.7)	$ 65.8	$ (16.8)
Percent change	-4.4%	20.8%	-4.6%

Additional information on the District's debt and loans can be found in Note 4 of the financial statements.

Fiscal Year 2021 Compared to 2020: At December 31, 2021, there was $364.7 million in debt and loans outstanding, a net decrease of $16.7 million or 4.4% from the prior year. The decrease was primarily due to required debt service principal payments.

Fiscal Year 2020 Compared to 2019: At December 31, 2020, there was $381.4 million in debt and loans outstanding, a net increase of $65.8 million or 20.8% from the prior year. The increase was primarily due to the new $61.1 million 2020A bond issuance to help pay for multiple Board approved water utility construction projects.

COST OF CAPITAL

For fiscal year 2021, the District's cost of capital was approximately 2.9%. The District's outstanding debt with varying maturities and interest rates are outlined below.

Debt Issue	Balance at 12/31/2021 (millions)	Average Coupon Rate
2014A Refunding Revenue Bonds	$ 6.1	3.00% to 5.00%
2016A Refunding Revenue Bonds	8.0	4.00% to 5.00%
2016B Certificate of Participation	38.0	4.00% to 5.00%
2016C Refunding Revenue Bonds	25.3	4.00%
2020A Certificate of Participation	61.1	4.00% to 5.00%
2020B Refunding Revenue Bonds	4.9	5.00%
2020C Refunding Revenue Bonds	116.0	0.54% to 2.94%
2020D Refunding Revenue Bonds	79.7	0.37% to 2.28%
	$ 339.1	

NEXT YEAR'S BUDGETS AND RATES

The District closed the 2021 fiscal year in a positive financial position, with a $31.7 million increase in net position. While the District remains in a positive position, the District continues to act in a fiscally responsible manner when budgeting and ensuring costs are managed to meet or exceed expectations.

- **2022 Operating Expenses**: The adopted 2022 operating budget of $60.0 million is $3.0 million or 5.3% higher than the 2021 adopted operating budget. The budget increase is primarily driven by higher personnel expenses and operating supplies.

- **2022 Rate Revenue**: The Board of Directors adopted 2022 rate increases for water, wastewater and recycled water of 5%, 0%, and 5% respectively.

REQUESTS FOR INFORMATION

This financial report is designed to provide EID customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the monies it receives. If you have any questions concerning any information provided in this report, or if you have requests for additional financial information, please contact: Director of Finance, 2890 Mosquito Road, Placerville CA 95667, or visit our website at http://www.eid.org.


El Dorado Irrigation District

Basic Financial Statements

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31, 2021 AND 2020

	2021		
	Water	**Wastewater**	**Total**
ASSETS			
Current Assets			
Cash and cash equivalents	$ 45,386,567	$ 2,177,663	$ 47,564,230
Accounts receivable, net	3,628,369	2,577,054	6,205,423
Due from other governmental agencies	2,730,358	44,837	2,775,195
Interest receivable	47,672	22,882	70,554
Taxes receivable	10,589,729	3,529,910	14,119,639
Inventory	557,211	371,474	928,685
Prepaid expenses and other current assets	1,305,701	604,330	1,910,031
Total Current Assets	64,245,607	9,328,150	73,573,757
Noncurrent Assets			
Restricted and Other Noncurrent Assets:			
Restricted cash and cash equivalents	12,375,439	38,834,189	51,209,628
Investments	4,659,568	3,106,378	7,765,946
Other noncurrent assets	-	322,400	322,400
Total Restricted and Other Noncurrent Assets	17,035,007	42,262,967	59,297,974
Capital Assets:			
Nondepreciable	137,630,499	6,401,562	144,032,061
Depreciable, net	414,726,941	252,270,021	666,996,962
Total Capital Assets	552,357,440	258,671,583	811,029,023
Total Noncurrent Assets	569,392,447	300,934,550	870,326,997
Total Assets	633,638,054	310,262,700	943,900,754
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding debt	9,179,798	6,646,377	15,826,175
Pensions	3,983,597	1,949,184	5,932,781
OPEB	3,595,544	1,752,077	5,347,621
Other	114,954	38,318	153,272
Total Deferred Outflows of Resources	16,873,893	10,385,956	27,259,849
Total Assets and Deferred Outflows of Resources	$ 650,511,947	$ 320,648,656	$ 971,160,603

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF NET POSITION (continued)
DECEMBER 31, 2021 AND 2020

	2021		
LIABILITIES	**Water**	**Wastewater**	**Total**
Current Liabilities			
Accounts payable	$ 11,781,039	$ 6,240,025	$ 18,021,064
Deposits	263,592	233,349	496,941
Accrued compensated absences	1,255,122	632,764	1,887,886
Accrued payroll and benefits payable	1,344,622	671,194	2,015,816
Unearned revenue	697,484	467,122	1,164,606
Accrued interest payable	2,700,720	792,727	3,493,447
Reserve for claims and claims expenses	499,800	333,200	833,000
Noncurrent liabilities - current portion	3,155,349	1,359,651	4,515,000
FERC license liability - current portion	1,719,762	-	1,719,762
Total Current Liabilities	23,417,490	10,730,032	34,147,522
Noncurrent Liabilities			
Noncurrent liabilities	260,527,621	99,611,276	360,138,897
FERC license liability - noncurrent portion	10,842,061	-	10,842,061
Net OPEB liability	14,903,751	7,535,857	22,439,608
Net pension liability	33,879,758	17,405,845	51,285,603
Total Noncurrent Liabilities	320,153,191	124,552,978	444,706,169
Total Liabilities	343,570,681	135,283,010	478,853,691
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	5,409,818	1,803,273	7,213,091
Pensions	8,438,344	4,047,364	12,485,708
OPEB	3,258,480	1,605,071	4,863,551
Total Deferred Inflows of Resources	17,106,642	7,455,708	24,562,350
NET POSITION			
Net investment in capital assets	291,179,254	164,347,033	455,526,287
Restricted for new facilities	5,492,768	38,675,631	44,168,399
Restricted for debt service	2,663	2,072	4,735
Unrestricted	(6,840,061)	(25,114,798)	(31,954,859)
Total Net Position	289,834,624	177,909,938	467,744,562
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 650,511,947	$ 320,648,656	$ 971,160,603

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF NET POSITION (continued)
DECEMBER 31, 2021 AND 2020

	2020		
	Water	**Wastewater**	**Total**
ASSETS			
Current Assets			
Cash and cash equivalents	$ 31,340,071	$ 1,540,436	$ 32,880,507
Accounts receivable, net	3,683,497	2,830,807	6,514,304
Due from other governmental agencies	4,457,610	38,051	4,495,661
Interest receivable	183,630	45,328	228,958
Taxes receivable	10,154,987	3,384,996	13,539,983
Inventory	525,079	350,053	875,132
Prepaid expenses and other current assets	992,924	544,031	1,536,955
Total Current Assets	51,337,798	8,733,702	60,071,500
Noncurrent Assets			
Restricted and Other Noncurrent Assets:			
Restricted cash and cash equivalents	55,176,486	38,071,626	93,248,112
Investments	2,613,018	1,742,012	4,355,030
Hydroelectric deposit	4,000,000	-	4,000,000
Other noncurrent assets	-	322,400	322,400
Total Restricted and Other Noncurrent Assets	61,789,504	40,136,038	101,925,542
Capital Assets:			
Nondepreciable	102,693,075	6,710,298	109,403,373
Depreciable, net	400,069,838	253,342,502	653,412,340
Total Capital Assets	502,762,913	260,052,800	762,815,713
Total Noncurrent Assets	564,552,417	300,188,838	864,741,255
Total Assets	615,890,215	308,922,540	924,812,755
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amount on refunding debt	9,944,536	7,289,119	17,233,655
Pensions	4,579,883	2,234,980	6,814,863
OPEB	2,622,240	1,285,582	3,907,822
Other	113,226	37,742	150,968
Total Deferred Outflows of Resources	17,259,885	10,847,423	28,107,308
Total Assets and Deferred Outflows of Resources	$ 633,150,100	$ 319,769,963	$ 952,920,063

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF NET POSITION (continued)
DECEMBER 31, 2021 AND 2020

	2020		
LIABILITIES	**Water**	**Wastewater**	**Total**
Current Liabilities			
Accounts payable	$ 7,932,357	$ 4,395,400	$ 12,327,757
Deposits	196,178	231,211	427,389
Accrued compensated absences	1,330,106	633,402	1,963,508
Accrued payroll and benefits payable	1,081,989	546,192	1,628,181
Unearned revenue	498,591	351,721	850,312
Accrued interest payable	2,834,227	876,730	3,710,957
Reserve for claims and claims expenses	499,800	333,200	833,000
Noncurrent liabilities - current portion	5,344,418	3,075,582	8,420,000
FERC license liability - current portion	1,854,762	-	1,854,762
Total Current Liabilities	21,572,428	10,443,438	32,015,866
Noncurrent Liabilities			
Noncurrent liabilities	268,969,357	103,943,896	372,913,253
FERC license liability - noncurrent portion	11,415,853	-	11,415,853
Net OPEB liability	14,508,250	7,346,298	21,854,548
Net pension liability	45,031,850	22,750,930	67,782,780
Total Noncurrent Liabilities	339,925,310	134,041,124	473,966,434
Total Liabilities	361,497,738	144,484,562	505,982,300
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	5,190,719	1,730,240	6,920,959
Pensions	27,720	16,236	43,956
OPEB	2,653,977	1,315,338	3,969,315
Total Deferred Inflows of Resources	7,872,416	3,061,814	10,934,230
NET POSITION			
Net investment in capital assets	269,087,330	161,426,583	430,513,913
Restricted for new facilities	58,491,970	38,012,365	96,504,335
Restricted for debt service	33,265	18,175	51,440
Unrestricted	(63,832,619)	(27,233,536)	(91,066,155)
Total Net Position	263,779,946	172,223,587	436,003,533
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 633,150,100	$ 319,769,963	$ 952,920,063

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		
	Water	Wastewater	Total
OPERATING REVENUES			
Water sales	$ 38,440,160	$ -	$ 38,440,160
Water services	587,542	-	587,542
Reclaimed water reimbursement/sales	-	2,535,981	2,535,981
Wastewater sales	-	21,095,538	21,095,538
Wastewater services	-	279,976	279,976
Recreation fees	1,526,205	-	1,526,205
Hydroelectric sales	3,789,003	-	3,789,003
Total Operating Revenues	44,342,910	23,911,495	68,254,405
OPERATING EXPENSES			
Personnel expenses	19,982,185	9,557,864	29,540,049
Operating supplies	3,022,394	1,676,016	4,698,410
Chemicals	486,231	641,124	1,127,355
Administration	3,722,486	2,191,361	5,913,847
Utilities	3,186,984	2,626,925	5,813,909
Professional services	3,113,830	1,711,719	4,825,549
Repair services	2,322,565	225,548	2,548,113
Insurance	649,691	202,889	852,580
Depreciation and amortization	13,886,074	10,273,609	24,159,683
Total Operating Expenses	50,372,440	29,107,055	79,479,495
NET OPERATING (LOSS)	(6,029,530)	(5,195,560)	(11,225,090)
NONOPERATING REVENUES (EXPENSES)			
Surcharges	1,364,696	93,548	1,458,244
Property taxes	10,894,701	3,631,567	14,526,268
Interest income	407,315	107,638	514,953
Realized gains on investments	19,956	13,304	33,260
Unrealized losses on investments	(420,769)	(166,016)	(586,785)
Other income	8,993,139	684,878	9,678,017
Other expenses	(296,554)	(318,276)	(614,830)
Interest expense	(7,070,955)	(2,796,198)	(9,867,153)
Total Nonoperating Revenues (Expenses), Net	13,891,529	1,250,445	15,141,974
Income (Loss) Before Capital Contributions and Transfers	7,861,999	(3,945,115)	3,916,884
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Facility capacity charges	9,609,474	6,895,304	16,504,778
Developer contributions	6,135,014	5,184,353	11,319,367
Transfers in	118,857,858	21,020,943	139,878,801
Transfers out	(116,409,667)	(23,469,134)	(139,878,801)
Total Capital Contributions and Transfers	18,192,679	9,631,466	27,824,145
CHANGES IN NET POSITION	26,054,678	5,686,351	31,741,029
NET POSITION, BEGINNING OF YEAR	263,779,946	172,223,587	436,003,533
NET POSITION, END OF YEAR	$ 289,834,624	$ 177,909,938	$ 467,744,562

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (continued)
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2020		
	Water	**Wastewater**	**Total**
OPERATING REVENUES			
Water sales	$ 33,895,394	$ -	$ 33,895,394
Water services	645,275	-	645,275
Water transfer sales	2,830,000	-	2,830,000
Reclaimed water reimbursement/sales	-	2,773,429	2,773,429
Wastewater sales	-	22,443,036	22,443,036
Wastewater services	-	370,453	370,453
Recreation fees	1,799,869	-	1,799,869
Hydroelectric sales	7,156,800	-	7,156,800
Total Operating Revenues	46,327,338	25,586,918	71,914,256
OPERATING EXPENSES			
Personnel expenses	22,850,276	11,060,921	33,911,197
Operating supplies	3,016,747	1,601,286	4,618,033
Chemicals	533,589	586,029	1,119,618
Administration	3,240,402	1,149,737	4,390,139
Utilities	3,220,343	1,550,320	4,770,663
Professional services	2,925,488	2,963,707	5,889,195
Repair services	1,675,093	215,595	1,890,688
Insurance	561,446	153,231	714,677
Depreciation and amortization	13,362,575	10,059,802	23,422,377
Total Operating Expenses	51,385,959	29,340,628	80,726,587
NET OPERATING (LOSS)	(5,058,621)	(3,753,710)	(8,812,331)
NONOPERATING REVENUES (EXPENSES)			
Surcharges	1,333,574	1,002,950	2,336,524
Property taxes	10,470,484	3,490,161	13,960,645
Interest income	1,040,315	404,946	1,445,261
Other income	3,394,799	1,234,575	4,629,374
Other expenses	(239,971)	(187,870)	(427,841)
Debt issuance costs	(874,918)	(413,645)	(1,288,563)
Interest expense	(6,869,168)	(3,272,792)	(10,141,960)
Total Nonoperating Revenues (Expenses), Net	8,255,115	2,258,325	10,513,440
Income (Loss) Before Capital Contributions and Transfers	3,196,494	(1,495,385)	1,701,109
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Facility capacity charges	4,717,406	4,861,626	9,579,032
Developer contributions	4,272,612	4,432,724	8,705,336
Transfers in	270,739,630	108,401,437	379,141,067
Transfers out	(270,669,526)	(108,471,541)	(379,141,067)
Total Capital Contributions and Transfers	9,060,122	9,224,246	18,284,368
CHANGES IN NET POSITION	12,256,616	7,728,861	19,985,477
NET POSITION, BEGINNING OF YEAR	251,523,330	164,494,726	416,018,056
NET POSITION, END OF YEAR	$ 263,779,946	$ 172,223,587	$ 436,003,533

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		
	Water	**Wastewater**	**Total**
Cash Flows from Operating Activities:			
Cash receipts from customers	$ 45,690,548	$ 24,013,548	$ 69,704,096
Cash paid to suppliers for goods and services	(9,720,407)	(5,203,777)	(14,924,184)
Cash paid to employees for services	(24,653,395)	(11,925,026)	(36,578,421)
Cash receipts (payments) to other funds	2,448,191	(2,448,191)	-
Net Cash Provided by Operating Activities	13,764,937	4,436,554	18,201,491
Cash Flows from Non-Capital Financing Activities:			
Property taxes received	10,894,701	3,631,567	14,526,268
Net Cash Provided by Non-Capital Financing Activities	10,894,701	3,631,567	14,526,268
Cash Flows from Capital and Related Financing Activities:			
Purchases of capital assets	(58,713,060)	(3,633,796)	(62,346,856)
Disposal of capital assets	(307,862)	(276,576)	(584,438)
Interest payments on long-term debt	(7,204,462)	(2,880,201)	(10,084,663)
Principal payments on long-term debt	(10,630,805)	(6,048,551)	(16,679,356)
Capital grants received	8,993,139	220,737	9,213,876
Facility capacity charges collected	9,609,474	6,895,304	16,504,778
Net Cash Provided (Used) by Capital and Related Financing Activities	(58,253,576)	(5,723,083)	(63,976,659)
Cash Flows from Investing Activities:			
Purchases of investments	(7,577,740)	(1,620,000)	(9,197,740)
Proceeds from purchases and maturities of investments	11,913,478	566,927	12,480,405
Interest received on investments	407,315	107,638	514,953
Rental income received	96,334	187	96,521
Net Cash Provided (Used) by Investing Activities	4,839,387	(945,248)	3,894,139
Net Increase (Decrease) in Cash and Cash Equivalents	(28,754,551)	1,399,790	(27,354,761)
Cash and Cash Equivalents, Beginning of Year	86,516,557	39,612,062	126,128,619
Cash and Cash Equivalents, End of Year	$ 57,762,006	$ 41,011,852	$ 98,773,858
Reconciliation of Cash and Cash Equivalents to the Statements of Net Position			
Cash and cash equivalents	$ 45,386,567	$ 2,177,663	$ 47,564,230
Restricted cash and cash equivalents	12,375,439	38,834,189	51,209,628
Cash and Cash Equivalents, End of Year	$ 57,762,006	$ 41,011,852	$ 98,773,858

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS (continued)
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021		
	Water	**Wastewater**	**Total**
Reconciliation of Net Operating Loss to Net Cash Provided by Operating Activities:			
Net operating loss	$ (6,029,530)	$ (5,195,560)	$ (11,225,090)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation and amortization	13,886,074	10,273,609	24,159,683
Transfers to/from other funds	2,448,191	(2,448,191)	-
Changes in Operating Assets and Liabilities:			
Accounts receivable, net	55,128	253,753	308,881
Taxes receivable	(434,742)	(144,914)	(579,656)
Due from other governmental agencies	1,727,252	(6,786)	1,720,466
Inventory	(32,132)	(21,421)	(53,553)
Prepaid expenses and other current assets	(312,777)	(60,299)	(373,076)
Deferred outflows of resources	385,992	461,467	847,459
Accounts payable	3,848,682	1,844,625	5,693,307
Deposits	67,414	2,138	69,552
Accrued compensated absences	(74,984)	(638)	(75,622)
Accrued payroll and benefits payable	262,633	125,002	387,635
Unearned revenue	198,893	115,401	314,294
FERC license liability	(708,792)	-	(708,792)
Net pension liability	(11,152,092)	(5,345,085)	(16,497,177)
Net OPEB liability	395,501	189,559	585,060
Deferred inflows of resources	9,234,226	4,393,894	13,628,120
Net Cash Provided by Operating Activities	$ 13,764,937	$ 4,436,554	$ 18,201,491
Supplemental Disclosure of Cash Flow Information:			
Non-cash Investing, Capital, and Financing Activities:			
Changes in Estimates of FERC Liability	$ 299,577	$ -	$ 299,577
Contributed Assets	6,135,014	5,184,353	11,319,367
Change in Fair Value of Investments	(89,311)	(33,033)	(122,344)

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS (continued)
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2020		
	Water	**Wastewater**	**Total**
Cash Flows from Operating Activities:			
Cash receipts from customers	$ 44,706,298	$ 26,817,998	$ 71,524,296
Cash paid to suppliers for goods and services	(23,652,005)	(12,215,711)	(35,867,716)
Cash paid to employees for services	(20,942,675)	(10,180,904)	(31,123,579)
Cash receipts (payments) to other funds	70,104	(70,104)	-
Net Cash Provided by Operating Activities	181,722	4,351,279	4,533,001
Cash Flows from Non-Capital Financing Activities:			
Property taxes received	11,804,058	4,493,111	16,297,169
Net Cash Provided by Non-Capital Financing Activities	11,804,058	4,493,111	16,297,169
Cash Flows from Capital and Related Financing Activities:			
Purchases of capital assets	(49,688,335)	(10,353,235)	(60,041,570)
Proceeds from the sale of capital assets	81,869	1,739,999	1,821,868
Disposal of capital assets	(226,231)	(183,069)	(409,300)
Interest payments on long-term debt	(6,935,715)	(3,977,215)	(10,912,930)
Principal payments on long-term debt	68,060,538	(2,360,758)	65,699,780
Debt issuance costs paid	(874,918)	(413,645)	(1,288,563)
Capital grants received	11,667,260	9,332,401	20,999,661
Net Cash Provided (Used) by Capital and Related Financing Activities	22,084,468	(6,215,522)	15,868,946
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	4,344,960	2,896,640	7,241,600
Interest received on investments	1,089,384	495,591	1,584,975
Rental income received	91,805	2,072	93,877
Net Cash Provided by Investing Activities	5,526,149	3,394,303	8,920,452
Net Increase in Cash and Cash Equivalents	39,596,397	6,023,171	45,619,568
Cash and Cash Equivalents, Beginning of Year	46,920,160	33,588,891	80,509,051
Cash and Cash Equivalents, End of Year	$ 86,516,557	$ 39,612,062	$ 126,128,619
Reconciliation of Cash and Cash Equivalents to the Statements of Net Position			
Cash and cash equivalents	$ 31,340,071	$ 1,540,436	$ 32,880,507
Restricted cash and cash equivalents	55,176,486	38,071,626	93,248,112
Cash and Cash Equivalents, End of Year	$ 86,516,557	$ 39,612,062	$ 126,128,619

The accompanying notes to the basic financial statements are an integral part of these statements.

EL DORADO IRRIGATION DISTRICT
STATEMENTS OF CASH FLOWS (continued)
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2020		
	Water	**Wastewater**	**Total**
Reconciliation of Net Operating Loss to Net Cash Provided by Operating Activities:			
Net operating loss	$ (5,058,621)	$ (3,753,710)	$ (8,812,331)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation and amortization	13,362,575	10,059,802	23,422,377
Transfers to/from other funds	70,104	(70,104)	-
Changes in Operating Assets and Liabilities:			
Accounts receivable, net	937,565	394,296	1,331,861
Taxes receivable	(2,374,543)	1,801,966	(572,577)
Due from other governmental agencies	(1,331,387)	(38,051)	(1,369,438)
Inventory	(167,320)	(111,547)	(278,867)
Prepaid expenses and other current assets	(334,175)	(176,068)	(510,243)
Deferred outflows of resources	(10,133,602)	(6,580,036)	(16,713,638)
Accounts payable	3,089,268	1,480,716	4,569,984
Deposits	(3,832)	95	(3,737)
Accrued compensated absences	252,859	88,938	341,797
Accrued payroll and benefits payable	397,186	188,347	585,533
Unearned revenue	(36,115)	(26,243)	(62,358)
FERC license liability	(3,900,819)	-	(3,900,819)
Net pension liability	2,677,027	1,283,072	3,960,099
Net OPEB liability	480,087	230,101	710,188
Deferred inflows of resources	2,255,465	(420,295)	1,835,170
Net Cash Provided by Operating Activities	$ 181,722	$ 4,351,279	$ 4,533,001
Supplemental Disclosure of Cash Flow Information:			
Non-cash Investing, Capital, and Financing Activities:			
Changes in Estimates of FERC Liability	$ 752,131	$ -	$ 752,131
Change in Fair Value of Investments	113,620	75,746	189,366
Abandoned Projects Written Off	2,586,071	1,724,047	4,310,118

The accompanying notes to the basic financial statements are an integral part of these statements.


El Dorado Irrigation District

Notes to Financial Statements

EL DORADO IRRIGATION DISTRICT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General: The El Dorado Irrigation District (the District) was organized under the Irrigation District Law and authorizing statutes and is governed by an elected five-member Board of Directors. The District, which was established on October 5, 1925, was created to provide municipal and industrial water (both retail and wholesale), irrigation water, wastewater treatment and reclamation and recreation services in El Dorado County. Hydroelectric services consist of power generated at El Dorado Powerhouse, which is sold to Pacific Gas & Electric Company (PG&E) under a contract.

Financial Reporting Entity: The accompanying basic financial statements of the District include the financial activities of the El Dorado Irrigation District Financing Corporation (the Corporation), a component unit of the District, which was created to provide assistance to the District in the issuance of debt (see Note 4), because financial operations are closely related, the District is financially accountable for the Corporation and the Corporation is governed by the District's Board of Directors. Debt issued by the Corporation is reflected as debt of the District in these financial statements. However, all debt issued by the Corporation was refunded in 2004. The Corporation has no other transactions and does not issue separate financial statements.

Basis of Presentation: The basic financial statements of the District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District is accounted for as two major enterprise funds and applies all applicable GASB pronouncements in its accounting and reporting. The more significant of the District's accounting policies are described below.

The District reports the following major enterprise funds:

> The *Water Fund* accounts for all revenues collected by the District for the purpose of financing the construction, operation and maintenance of the District's water storage and distribution systems. Revenues are derived from water service charges, water sales, hydroelectric sales and various installation charges.
>
> The *Wastewater Fund* accounts for all revenues collected by the District for the purpose of financing the construction, operation and maintenance of the District's wastewater treatment, disposal and reclamation system. Revenues include, but are not limited to, wastewater service charges and fees.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting: The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Certain indirect costs are included in program expenses reported for individual functions and activities.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for water, wastewater, reclaimed water and recreation services, water transfer sales and hydroelectric sales. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities.

Measurement Focus: Enterprise funds are accounted for on a flow of economic resources measurement focus, which means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the activity are included on the Statements of Net Position. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Cash and Cash Equivalents: For purposes of the Statements of Cash Flows the District defines cash and cash equivalents to include all cash and temporary investments with original maturities of three months or less at the date of acquisition, including restricted assets, and all pooled deposits.

Restricted Assets: The District's restricted cash and cash equivalents consisted of the following at December 31:

	2021	2020
Facility capacity charges restricted for new facilities	$ 43,176,035	$ 55,345,369
Unspent debt proceeds restricted for new facilities	5,886,809	37,005,302
Development fees restricted for development services	1,149,685	846,001
Restricted for future debt service payments	4,735	51,440
Conservation Charge	797,580	-
Pioneer Place	194,784	-
Total Restricted Cash and Cash Equivalents	$ 51,209,628	$ 93,248,112

Investments: Investments are stated at fair value. Included in interest income is the net change in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) of those investments. Measurement of the fair value of investments is based upon quoted market prices.

Receivables: Accounts receivable arise from billings to customers for water and sewer usage and certain improvements made to customers' property. An estimate of the uncollectible amount is $173,593 and $141,956 at December 31, 2021 and 2020, respectively. The amounts written off in both years are not considered significant.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Due from Other Government Agencies: Due from other government agencies are comprised of receivable amounts owed from federal, state, and local agencies for grants, services performed, and water deliveries. Management deems all amounts recorded as collectible.

Budgets and Budgetary Accounting: The District adopts an annual budget in December each year. The budget is subject to supplemental appropriations throughout its term in order to provide flexibility to meet changing needs and conditions. The department heads can provide transfers within their own departmental operations budget. Budget transfers between two departments require the approval of the respective department heads. The General Manager may approve the transfer of appropriations from one department to another and transfers of $100,000 or less from the District's contingency fund. All other transfers must be approved by the Board of Directors. The Board may approve additional appropriations throughout the year as well.

Property Taxes: The District receives property taxes from El Dorado County. The property taxes are generally levied and become a lien on the property on July 1 and are based on the assessed value of the property as of the previous January. Secured property taxes are levied on July 1 and are due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are levied on July 1 and are due in one installment by January 1. They become delinquent on April 30, approximately ten months after being levied. The District elected to receive the property taxes from the County under the Teeter Bill. Under this program the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

The District recognizes the full levy as property taxes receivable at the date of the levy but recognizes property tax revenue evenly over the fiscal year to which the levy relates under GASB statement No. 33. The portion of the levy related to January 1 to June 30 of the subsequent year is offset with deferred inflows of resources.

Inventory: Inventories are stated at average cost. Inventories consist of parts and supplies.

Interfund Transfers: Transfers between the Water and Wastewater funds solely consist of monies moving back and forth as part of the cash disbursement and clearing process of the District. As of December 31, 2021, and 2020, there were no balances due between the Water and Wastewater funds.

Compensated Absences: The District's policy allows employees to accumulate earned but unused personal time off (PTO). PTO is divided into Bank A that is payable at termination and Bank B that is allowed to be converted to PERS service credit upon separation or may otherwise be used only in a catastrophic event. The hours earned by employees range from 176 to 296 hours per year, based on the number of years of service. Bank A hours are limited to 160 to 280 hours, depending on years of service.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences (continued): Any hours exceeding the Bank A limit are included in Bank B. Only Bank A is accrued as compensated absences and the entire balance is considered to be current based on historical usage patterns. Bank B is included in the District's pension plan under GASB Statement No. 16 since it is rarely used for time off and is typically converted to PERS service credit. The cost of PTO is recognized in the period it is earned. Activity in current compensated absences was as follows for the years ended December 31, 2021 and 2020:

Balance at January 1, 2021	Additions	Payments	Balance at December 31, 2021	Current Portion
$ 1,963,508	$ 2,298,761	$ (2,374,383)	$ 1,887,886	$ 1,887,886

Balance at January 1, 2020	Additions	Payments	Balance at December 31, 2020	Current Portion
$ 1,621,711	$ 2,284,580	$ (1,942,783)	$ 1,963,508	$ 1,963,508

Bond Discounts, Issuance Costs and Deferred Amounts on Refunding: Bond discounts, premiums, and deferred amounts on refunding are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond discounts and premiums. Deferred amounts on refunding are reported as deferred outflows of resources on the Statements of Net Position. Issuance costs are expensed as incurred under GASB Statement No. 65.

Pension Plan: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension plan, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. 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.

Reserves for Claims and Claims Expense: The District is self-insured for the per-occurrence deductible for personal injury, general liability, property, fire, employee dishonesty, forgery, alteration, theft, disappearance, destruction and computer fraud claims. The District is also self-insured for all dental and vision claims. The District accrues the estimated costs of the self-insured portion of claims in the period in which the amount of the estimated loss is determinable.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental Accounting Standards Board: During the year ending December 31, 2021, the District implemented the following standards:

GASB Statement No. 98 – *The Annual Comprehensive Financial Report* – This Statement establishes the term annual comprehensive financial report and its acronym ACFR.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 87 – *Leases*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

GASB Statement No. 92 – *Omnibus 2020*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

The District will analyze the impact of these new statements prior to the effective dates listed above.

Reclassifications: Certain reclassifications have been made to the prior year financial statements to conform to current year presentation. There were no changes to the ending net position and/or change in net position from the reclassifications to the prior year presented figures.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that there were no events that require disclosure in accordance with accounting standards. Subsequent events have been evaluated through May 25, 2022 which is the date the financial statements were available to be issued.

NOTE 2 – CASH AND INVESTMENTS

Policies: The District invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the District employs the trust department of a bank as the custodian of certain District managed investments, regardless of their form. The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

NOTE 2 – CASH AND INVESTMENTS (continued)

The District is in compliance with the Board approved investment policy and California Government Code requirements.

Classification: The District's cash and investments consisted of the following at December 31:

	2021	2020
Cash and cash equivalents	$ 47,564,230	$ 32,880,507
Restricted - cash and cash equivalents	51,209,628	93,248,112
Investments	7,765,946	4,355,030
Total Cash and Investments	$ 106,539,804	$ 130,483,649

Cash and investments were classified under GASB Statement No. 40 as follows at December 31:

Investment Type	2021	2020
Cash on hand	$ 3,675	$ 3,675
Deposits with financial institutions	3,592,486	7,842,222
Total Cash	3,596,161	7,845,897
Local Agency Investment Fund	80,474,162	113,772,133
U.S. Agency Securities	5,992,810	
California Asset Management Program	14,462,830	4,459,149
Money Market Mutual Funds	5,425	51,440
Medium-Term Corporate Notes	1,000,320	2,029,640
Certificates of Deposit	1,008,096	2,325,390
Total Investments	102,943,643	122,637,752
Total Cash and Investments	$ 106,539,804	$ 130,483,649

Investments Authorized by the California Government Code and District's Investment Policy: The District's investment policy and the California Government Code allow the District to invest in the following, provided the credit ratings of the issuers are acceptable to the District and approved percentages and maturities are not exceeded.

The table below also identifies certain provisions of the California Government Code, or the District's investment policy where the District's investment policy is more restrictive. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of the debt agreement and not the provisions of the California Government Code or the District's investment policy.

NOTE 2 – CASH AND INVESTMENTS (continued)

Authorized Investment Type	Maximum Maturity	Maximum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	N/A	75%	None
U.S. Agency Securities	5 years	N/A	80%	30%
Bankers' Acceptances	180 days	N/A	40%	30%
Commercial Paper	180 days	A1, P1	15%	10%
Negotiable Certificates of Deposit	5 years	N/A	25%	None
Repurchase Agreements	90 days	N/A	None	None
Medium-Term Corporate Notes	5 years	A, A2	30%	10%
Money Market Mutual Funds	N/A	A1, P1	20%	10%
Local Agency Investment Fund (LAIF)	N/A	N/A	75%	$75,000,000
Collateralized Certificates of Deposit	5 years	N/A	None	None
Collateralized Negotiable Investments	5 years	N/A	None	None
California Asset Management Program (CAMP)	N/A	N/A	75%	None

Investments Authorized by Debt Agreements: Investment of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The debt agreements contain certain provisions that address interest risk, credit risk and concentration of credit risk. The permitted investments, maximum percentage of the portfolio and maximum investment in one issuer specified in debt agreements are identical to the table above with the exception of debt agreements not allowing investments in repurchase agreements. In addition, the debt agreements require obligations of the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, and money market mutual funds to be rated AAA by the applicable national statistical rating agency.

NOTE 2 – CASH AND INVESTMENTS (continued)

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity or earliest call date as of December 31:

		2021	
		Remaining Maturity (in Months)	
Investment Type	Total	12 Months or less	25 to 60 Months
Local Agency Investment Fund (LAIF)	$ 74,587,353	$ 74,587,353	$ -
California Asset Management Program (CAMP)	14,462,830	14,462,830	-
Medium-Term Corporate Notes	1,000,320	1,000,320	-
Certificates of Deposit	1,008,096	488,580	519,516
U.S. Agency Securities	5,992,810	-	5,992,810
Held by bond trustee:			
Local Agency Investment Fund (LAIF)	5,886,809	5,886,809	-
Money Market Mutal Funds	5,425	5,425	-
	$ 102,943,643	$ 96,431,317	$ 6,512,326

		2020		
		Remaining Maturity (in Months)		
Investment Type	Total	12 Months or less	13 to 24 Months	25 to 60 Months
Local Agency Investment Fund (LAIF)	$ 113,772,133	$ 113,772,133	$ -	$ -
California Asset Management Program (CAMP)	4,459,149	4,459,149	-	-
Medium-Term Corporate Notes	2,029,640	1,022,760	1,006,880	-
Certificates of Deposit	2,325,390	1,526,246	258,421	540,723
Held by bond trustee:				
Money Market Mutal Funds	51,440	51,440	-	-
	$ 122,637,752	$ 120,831,728	$ 1,265,301	$ 540,723

NOTE 2 – CASH AND INVESTMENTS (continued)

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual rating for each investment type as of December 31:

Investment Type	Minimum Legal rating	2021 AAA/Aaa	AA/Aa2	A/A2	Unrated	Total
Local Agency Investment Fund (LAIF)	N/A	$ -	$ -	$ -	$ 74,587,353	$ 74,587,353
California Asset Management Program (CAMP)	N/A	-	-	-	14,462,830	14,462,830
Medium-Term Corporate Notes	A/A2	-	1,000,320	-	-	1,000,320
Certificates of Deposit	N/A	-	-	235,281	772,815	1,008,096
U.S. Agency Securities	AAA/Aaa	5,992,810	-	-	-	5,992,810
Held by bond trustee:						
Local Agency Investment Fund (LAIF)	N/A	-	-	-	5,886,809	5,886,809
Money Market Mutual Funds	AAA/Aaa	5,425	-	-	-	5,425
		$ 5,998,235	$ 1,000,320	$ 235,281	$ 95,709,807	$ 102,943,643

Investment Type	Minimum Legal rating	2020 AAA/Aaa	Aa1/AA+	Unrated	Total
Local Agency Investment Fund (LAIF)	N/A	$ -	$ -	$ 113,772,133	$ 113,772,133
California Asset Management Program (CAMP)	N/A	-	-	4,459,149	4,459,149
Medium-Term Corporate Notes	A/A2	1,006,880	1,022,760	-	2,029,640
Certificates of Deposit	N/A	-	-	2,325,390	2,325,390
Held by bond trustee:					
Money Market Mutual Funds	AAA/Aaa	51,440	-	-	51,440
		$ 1,058,320	$ 1,022,760	$ 120,556,672	$ 122,637,752

Concentration of Credit Risk: The investment policy of the District limited the amount that can be invested in any one issuer to the amount stipulated in the table above. The District was not invested in any investments which each represent more than 5% of its total investment in any one issuer (other than U.S. Treasury obligations, mutual funds and external investment pools) as of December 31, 2021 and 2020.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk (continued): At December 31, 2021 and 2020, the carrying amount of the District's deposits was $3,592,486 and $7,842,222 and the balance in financial institutions was $5,924,107 and $5,237,045, respectively. Of the balance in financial institutions, $5,294,107 and $5,237,045 were covered by federal depository insurance up to a specific amount with the remaining collateralized by securities pledged by the financial institution, respectively.

As of December 31, 2021, and 2020, all of the District's securities were held by the District's agent in the District's name and were not exposed to custodial credit risk.

Investment in LAIF: LAIF is stated at fair value. LAIF is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The total fair value amount invested by all public agencies in LAIF is $36,293,483,055 that is managed by the State Treasurer. Of that amount, 1.62 percent is invested in structured financial instruments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The District records on its books the fair value of its pro-rata share of the value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The weighted average maturity of investments held by LAIF was 340 and 175 days at December 31, 2021 and 2020, respectively.

Investment in JPA Pool: The only investment in a JPA pool held by the District is the investment in the California Asset Management Trust (CAMP). CAMP was created under the provisions of the California Joint Exercise of Powers Act to provide professional investment management services and allows the participants to combine the use of a money market portfolio with an individually managed portfolio. CAMP is governed by a board of seven trustees, all of whom are officials or employees of public agencies. The money market portfolio offers daily liquidity and is rated Aam by Standard and Poor's. To maintain the Aam rating, the portfolio's weighted average maturity may not exceed 90 days. The fair value of the District's position in CAMP is the same as the value of the pool shares.

Fair Value Measurement: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value Measurement (continued): The District has the following recurring fair value measurements as of December 31:

		2021		
		Fair Value Measurements Using		
Investments	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level:				
U.S. Agency Securities	$ 5,992,810		$ 5,992,810	
Medium Term Corporate Notes	1,000,320		1,000,320	
Certificates of Deposit	1,008,096		1,008,096	
Total Investments by Fair Value Level	8,001,226		$ 8,001,226	
Investments Measured at Cost:				
Money Market Mutual Funds	5,425			
Investments Exempt from Fair Value Hierarchy:				
Local Agency Investment Fund (LAIF)	80,474,162			
California Asset Management Program (CAMP)	14,462,830			
Total Investments	$ 102,943,643			

		2020		
		Fair Value Measurements Using		
Investments	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level:				
Money Market Mutual Funds	$ 51,440		$ 51,440	
Medium-Term Corporate Notes	2,029,640		2,029,640	
Certificates of Deposit	2,325,390		2,325,390	
Total Investments by Fair Value Level	4,406,470		$ 4,406,470	
Investments Exempt from Fair Value Hierarchy:				
Local Agency Investment Fund (LAIF)	113,772,133			
California Asset Management Program (CAMP)	4,459,149			
Total Investments	$ 122,637,752			

All securities and certificates of deposits classified in Level 2 are valued using pricing models based in market data, such as matrix or model pricing from outside pricing services. These valuation techniques include matrix pricing, market corroborated pricing, inputs such as yield curves and indices and reference data including market research publications.

NOTE 3 – CAPITAL ASSETS

Summary: Capital assets are stated at historical cost if purchased or constructed. The District capitalizes all assets with a historical cost of at least $5,000 and a useful life of at least three years. The cost of additions to utility plant and major replacements of property are capitalized. Capitalized costs include material, direct labor, transportation and such indirect items as engineering, supervision, employee fringe benefits and interest on net borrowed funds related to plant under construction, if material. Easements with indefinite lives are capitalized as part of land and easements, which is not depreciable. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Repairs, maintenance and minor replacements of capital assets are expensed.

The purpose of depreciation is to spread the cost of capital assets equitably among all customers over the life of these assets, so that each customer's bill includes a pro rata share of the cost of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of depreciable capital assets.

Capital assets are depreciated using the straight-line method, which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District's water rights and FERC license are intangible assets. Water rights have an indefinite useful life and are not amortized under GASB Statement No. 51. The District has assigned the useful lives listed below to capital assets and intangible assets:

Description	Estimated Life
Facilities and improvements	30 - 50 years
Buildings and structures	40 - 100 years
Equipment and furniture	5 - 10 years
FERC License	40 years

FERC License Intangible Asset and FERC License Liability: On October 16, 2006, the Federal Energy Regulatory Commission (FERC) issued an order renewing the license for the El Dorado Hydroelectric Project No. 184, effective October 1, 2006. The FERC license is recorded as an intangible asset under GASB Statement No. 51. The cost basis of the FERC license is made up of historical expenses of $7,856,145 incurred for studies, legal counsel and consultants through the date the license was issued in 2006 as well as an asset recorded when the FERC license liability described below was recorded, which had a balance of $41,120,059 at December 31, 2021 and 2020. The license is being amortized over the forty-year license term, which ends in 2046. The historical expenses are amortized in the amount of $196,404 per year using the straight-line method.

NOTE 3 – CAPITAL ASSETS (continued)

FERC License Intangible Asset and FERC License Liability (continued): The FERC license liability reported on the balance sheet represents the present value of future expenses that are required to be incurred by the District as part of the license agreement, including improving and maintaining a number of campgrounds, constructing a boat launch facility, making modifications to the outlets of dams, improving trailheads and monitoring environmental issues. The liability is reduced each year as required tasks are completed and the liability is also adjusted for changes in cost estimates of the individual tasks making up the liability as they become known. The completed tasks included in the original FERC license liability are removed from the liability when paid. After consulting with the GASB, the District records any changes in estimates that are removed from the liability as amortization in the capital asset roll-forward.

The remaining FERC license basis ($41,120,059 original cost less accumulated amortization) at the beginning of each year is amortized using the straight line method over the remaining license term. The change in the FERC license liability and the current portion related to tasks expected to be completed within one year were as follows at December 31:

Balance at January 1, 2021	Payments	Changes in Estimates	Balance at December 31, 2021	Current Portion
$ 13,270,615	$ (409,215)	$ (299,577)	$ 12,561,823	$ 1,719,762

Balance at January 1, 2020	Payments	Changes in Estimates	Balance at December 31, 2020	Current Portion
$ 17,923,565	$ (3,900,819)	$ (752,131)	$ 13,270,615	$ 1,854,762

NOTE 3 – CAPITAL ASSETS (continued)

Additions and Retirements: Capital assets balances and activity are summarized below:

	Balance at January 1, 2021	Additions	Retirements	Transfers & Adjustments	Balance at December 31, 2021
Capital Assets Not Being Depreciated:					
Land and easements	$ 6,869,814	$ -	$ -	$ -	$ 6,869,814
Water rights	5,593,579	-	-	-	5,593,579
Construction in Progress	96,939,980	62,138,818	(584,438)	(26,925,692)	131,568,668
Total Capital Assets Not Being Depreciated	109,403,373	62,138,818	(584,438)	(26,925,692)	144,032,061
Capital Assets Being Depreciated:					
Water plant in service	596,803,719	6,267,091	(57,519)	22,554,096	625,567,387
Wastewater plant in service	372,322,076	4,894,630	(66,369)	3,910,383	381,060,720
General plant	33,727,403	35,941	(316,926)	-	33,446,418
Reclaimed water facility	37,182,769	329,743	-	51,998	37,564,510
FERC License	48,976,204	-	-	-	48,976,204
Total Capital Assets Being Depreciated	1,089,012,171	11,527,405	(440,814)	26,516,477	1,126,615,239
Less Accumulated Depreciation:					
Water plant in service	(225,625,770)	(12,712,292)	57,519	-	(238,280,543)
Wastewater plant in service	(147,594,282)	(9,156,230)	66,369	-	(156,684,143)
General plant	(22,140,031)	(549,926)	316,926	-	(22,373,031)
Reclaimed water facility	(13,203,007)	(897,409)	-	-	(14,100,416)
FERC License	(27,036,741)	(1,143,403)	-	-	(28,180,144)
Total Accumulated Depreciation	(435,599,831)	(24,459,260)	440,814	-	(459,618,277)
Total Capital Assets Being Depreciated, Net	653,412,340	(12,931,855)	-	26,516,477	666,996,962
Total Capital Assets, Net	$ 762,815,713	$ 49,206,963	$ (584,438)	$ (409,215)	$ 811,029,023

Depreciation and amortization expense for the year ended December 31, 2021 was $24,159,683 which consist of amount above, $24,459,260, reduced by the change in FERC estimate of expected future costs of $299,577.

NOTE 3 – CAPITAL ASSETS (continued)

Additions and Retirements (continued):

	Balance at January 1, 2020	Additions	Retirements	Transfers & Adjustments	Balance at December 31, 2020
Capital Assets Not Being Depreciated:					
Land and easements	$ 6,997,218	$ -	$ (127,404)	$ -	$ 6,869,814
Water rights	5,593,579	-	-	-	5,593,579
Construction in Progress	67,664,377	54,179,421	(409,301)	(24,494,517)	96,939,980
Total Capital Assets Not Being Depreciated	80,255,174	54,179,421	(536,705)	(24,494,517)	109,403,373
Capital Assets Being Depreciated:					
Water plant in service	579,217,346	4,417,477	(9,291)	13,178,187	596,803,719
Wastewater plant in service	360,703,178	4,296,819	(18,575)	7,340,654	372,322,076
General plant	33,445,482	378,125	(96,204)	-	33,727,403
Reclaimed water facility	36,875,297	232,615	-	74,857	37,182,769
FERC License	48,976,204	-	-	-	48,976,204
Total Capital Assets Being Depreciated	1,059,217,507	9,325,036	(124,070)	20,593,698	1,089,012,171
Less Accumulated Depreciation:					
Water plant in service	(213,482,607)	(12,152,454)	9,291	-	(225,625,770)
Wastewater plant in service	(138,659,848)	(8,953,009)	18,575	-	(147,594,282)
General plant	(21,673,957)	(562,278)	96,204	-	(22,140,031)
Reclaimed water facility	(12,321,126)	(881,881)	-	-	(13,203,007)
FERC License	(25,411,856)	(1,624,885)	-	-	(27,036,741)
Total Accumulated Depreciation	(411,549,394)	(24,174,507)	124,070	-	(435,599,831)
Total Capital Assets Being Depreciated, Net	647,668,113	(14,849,471)	-	20,593,698	653,412,340
Total Capital Assets, Net	$ 727,923,287	$ 39,329,950	$ (536,705)	$ (3,900,819)	$ 762,815,713

Depreciation and amortization expense for the year ended December 31, 2020 was $23,422,377 which consist of amount above, $24,174,50, reduced by the change in FERC estimate of expected future costs of $752,131.

NOTE 4 – LONG-TERM LIABILITIES

Composition and Changes: The District generally incurs long-term debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt. The District's debt issues and transactions are summarized below and discussed in detail thereafter.

	Original Issue Amount	Balance at January 1, 2021	Retired	Balance at December 31, 2021	Due Within One Year
Certificates of Participation:					
Revenue, Series 2016B	$ 38,600,000	$ 38,600,000	$ (635,000)	$ 37,965,000	$ 560,000
Revenue, Series 2020A	61,080,000	61,080,000	-	61,080,000	-
Refunding Revenue Bonds:					
Series 2014A	121,190,000	6,350,000	(210,000)	6,140,000	565,000
Series 2016A	17,405,000	14,225,000	(6,230,000)	7,995,000	535,000
Series 2016C	85,195,000	25,240,000	-	25,240,000	-
Series 2020B	5,600,000	5,600,000	(675,000)	4,925,000	730,000
Series 2020C (Taxable)	129,020,000	121,270,000	(5,235,000)	116,035,000	675,000
Series 2020D (Taxable)	81,075,000	81,075,000	(1,345,000)	79,730,000	1,450,000
Total	$ 539,165,000	353,440,000	(14,330,000)	339,110,000	$ 4,515,000
Bond premiums and discounts		27,893,253	(2,349,356)	25,543,897	
Total Debt and Loans		381,333,253	(16,679,356)	364,653,897	
Less: due within one year		(8,420,000)	-	(4,515,000)	
Total Long Term Debt		$ 372,913,253	$ (16,679,356)	$ 360,138,897	

	Original Issue Amount	Balance at January 1, 2020	Incurred	Retired	Balance at December 31, 2020	Due Within One Year
State of California Loans	$ 22,855,212	$ 10,172,411	$ -	$ (10,172,411)	$ -	$ -
Certificates of Participation:						
Revenue, Series 2016B	38,600,000	38,600,000	-	-	38,600,000	635,000
Revenue, Series 2020A	61,080,000	-	61,080,000	-	61,080,000	-
Refunding Revenue Bonds:						
Series 2012A	48,935,000	29,130,000	-	(29,130,000)	-	-
Series 2012B (Taxable)	1,750,000	430,000	-	(430,000)	-	-
Series 2014A	121,190,000	99,070,000	-	(92,720,000)	6,350,000	210,000
Series 2016A	17,405,000	17,405,000	-	(3,180,000)	14,225,000	3,305,000
Series 2016C	85,195,000	85,195,000	-	(59,955,000)	25,240,000	-
Series 2020B	5,600,000	-	5,600,000	-	5,600,000	675,000
Series 2020C (Taxable)	129,020,000	-	129,020,000	(7,750,000)	121,270,000	2,250,000
Series 2020D (Taxable)	81,075,000	-	81,075,000	-	81,075,000	1,345,000
Total	$ 612,705,212	280,002,411	276,775,000	(203,337,411)	353,440,000	$ 8,420,000
Bond premiums and discounts		35,631,062	15,209,473	(22,947,282)	27,893,253	
Total Debt and Loans		315,633,473	291,984,473	(226,284,693)	381,333,253	
Less: due within one year		(9,270,214)	-	850,214	(8,420,000)	
Total Long-Term Debt		$ 306,363,259	$ 291,984,473	$ (225,434,479)	$ 372,913,253	

NOTE 4 – LONG-TERM LIABILITIES (continued)

State of California Loans: The State of California Department of Water Resources, through the State Revolving Fund Loan Program, provides low interest loans for clean water and drinking projects to localities that operate facilities throughout the State of California. The State Revolving Fund is funded through federal appropriations. As of December 31, 2020, the District had entered into ten State Revolving Fund loans to finance the lining and covering of reservoirs as mandated by the State Department of Health Services, in the aggregate amount of $22,855,212. The loans bear interest rates that range from 2.32% to 2.60%. The District implemented a water rate surcharge that is collected for debt service payments on these loans. Semi-annual principal and interest payments ranging from $20,087 to $186,656 are due on either January 1 and July 1 or April 1 and October 1, through October 1, 2028. Each loan has a maximum term of 20 years.

The following are significant terms that pertain to the State of California Loans (the State): Events of Default: in the event of a late or failed installment payment or the failure to pay off the entire indebtedness to the State when due; if the District fails to comply with any performance agreements or covenants required in the bond agreement; the District shall be considered in default. In the event of default, the State shall give the District a written notice of default, allowing the District ten (10) days to correct the default. If the default is not cured within the ten (10) days, the State will terminate any or all its obligations to the District and will declare all the remaining indebtedness immediately due and payable.

The State of California Department of Water Resources loans were fully refunded during 2020 as part of the District's Refunding Revenue Bond Series 2020B issuance as described below.

Adjustable-Rate Revenue Certificates of Participation, Series 2008A: On April 30, 2008, the District issued Adjustable Refunding Revenue Certificates of Participation, Series 2008A in the amount of $110,705,000. Proceeds from these certificates were used to refund the District's 2003B and 2004B Adjustable-Rate Revenue bonds as well as to establish a reserve account of $9,940,697. The Certificates were payable from the District's net revenues.

The certificates were advance refunded with the proceeds of the Refunding Revenue Bonds, Series 2016C as described below.

Revenue Certificates of Participation, Series 2009A: On January 23, 2009, the District issued Revenue Certificates of Participation, Series 2009A in the amount of $132,285,000. Proceeds from these certificates were used to acquire certain facilities for the District water system and wastewater system and to purchase a financial guaranty insurance policy. The Certificates were payable from the District's net revenues.

NOTE 4 – LONG-TERM LIABILITIES (continued)

On February 13, 2014, the District issued Refunding Revenue Bonds, Series 2014A, of which a portion of the proceeds were used to advance refund $99,040,000 of the 2009A certificates. After the 2014A refunding, interest rates ranged from 3.50% to 5.38%.

Refunding Revenue Bonds, Series 2012A: On June 28, 2012, the District issued the Refunding Revenue Bonds, Series 2012A in the amount of $48,935,000. Proceeds from these bonds combined with Series 2012B were used to advance refund the District's 2003A Revenue Certificates of Participation. The Bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other preexisting debt. Interest rates range from 4% to 5%. Principal payments ranging from $2,035,000 to $6,430,000 are payable annually on March 1, from March 1, 2017 through March 1, 2029, and interest payments of $57,400 to $1,138,656 are payable semi-annually on March 1 and September 1, through March 1, 2029.

The following are significant terms that pertain to the 2012A Refunding Revenue Bonds: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

The 2012A Refunding Revenue Bonds were fully refunded during 2020 as part of the District's Refunding Revenue Bond Series 2020C issuance as described below.

NOTE 4 – LONG-TERM LIABILITIES (continued)

Refunding Revenue Bonds, Series 2012B: On June 28, 2012, the District issued the Refunding Revenue Bonds, Series 2012B in the amount of $1,750,000. Proceeds from these bonds combined with Series 2012A were used to advance refund the District's 2003A Revenue Certificates of Participation. The Bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other preexisting debt.

Interest rates range from 1.13% to 3.63%. Principal payments ranging from $180,000 to $220,000 are payable annually on March 1, from March 1, 2013 through March 1, 2021, and interest payments of $3,988 to $23,281 are payable semi-annually on March 1 and September 1, through March 1, 2021.

The following are significant terms that pertain to the 2012B Refunding Revenue Bonds: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

The 2012B Refunding Revenue Bonds were fully refunded during 2020 as part of the District's Refunding Revenue Bond Series 2020C issuance as described below.

Refunding Revenue Bonds, Series 2014A: On February 13, 2014, the District issued the Refunding Revenue Bonds, Series 2014A in the amount of $121,190,000. Proceeds from these bonds were used to advance refund all of the District's outstanding 2004A Refunding Revenue Certificates of Participation and a portion of the 2009A Revenue Certificates of Participation. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 3% to 5.25%. Principal payments ranging from $210,000 to $8,915,000 are payable annually on March 1, from March 1, 2015 through March 1, 2039, and interest payments of $234,019 to $3,001,056 are payable semi-annually on March 1 and September 1, through March 1, 2039.

The 2014A Refunding Revenue Bonds were partially refunded during 2020 as part of the District's Refunding Revenue Bond Series 2020C and 2020D issuances as described below.

Refunding Revenue Bonds, Series 2016A: On July 12, 2016, the District issued the Refunding Revenue Bonds, Series 2016A in the amount of $17,405,000. Proceeds from these bonds were used to advance refund a portion of the District's outstanding 2009A Revenue Certificates of Participation. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 4% to 5%. Principal payments ranging from $3,180,000 to $3,825,000 are payable annually on March 1, from March 1, 2020 through March 1, 2024, and interest payments ranging from $95,625 to $402,700 are payable semi-annually on March 1 and September 1, through March 1, 2024.

NOTE 4 – LONG-TERM LIABILITIES (continued)

Refunding Revenue Bonds, Series 2016A (Continued): The following are significant terms that pertain to the 2016A Refunding Revenue Bonds: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Revenue Certificates of Participation, Series 2016B: On July 12, 2016, the District issued the Revenue Certificates of Participation, Series 2016B in the amount of $38,600,000. Proceeds from these bonds were used to finance the acquisition of certain facilities for the District's water system. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 4% to 5%. Principal payments ranging from $635,000 to $8,260,000 are payable annually on March 1, from March 1, 2021 through March 1, 2029, and interest payments ranging from $206,500 to $961,825 are payable semi-annually on March 1 and September 1, through March 1, 2029.

The following are significant terms that pertain to the 2016B Certificates of Participation: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Refunding Revenue Bonds, Series 2016C: On September 20, 2016, the District issued the Revenue Certificates of Participation, Series 2016C in the amount of $85,195,000. Proceeds from these bonds were used to advance refund the District's outstanding 2008A Revenue Certificates of Participation. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 4% to 5%. Principal payments ranging from $8,810,000 to $15,905,000 are payable annually on March 1, from March 1, 2030 through March 1, 2036, and interest payments ranging from $397,625 to $2,003,675 are payable semi-annually on March 1 and September 1, through March 1, 2036.

The following are significant terms that pertain to the 2016C Refunding Revenue Bonds: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

The 2016C Refunding Revenue Bonds were partially refunded during 2020 as part of the District's Refunding Revenue Bond Series 2020D issuance as described below.

NOTE 4 – LONG-TERM LIABILITIES (continued)

Revenue Certificates of Participation, Series 2020A: On June 15, 2020, the District issued the Revenue Certificates of Participation, Series 2020A in the amount of $61,080,000. Proceeds from these certificates were used to finance the acquisition of certain facilities of the District's Water System and to pay the delivery costs for the 2020A certificates. The certificates are payable from the installment payments made by the District to the El Dorado Irrigation District Financing Corporation under the Installment Purchase Agreement dated as of June 1, 2020, as well as amounts on deposit in certain funds and accounts created under the 2020 Trust Agreement. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. The interest rate is 5%. Principal payments ranging from $155,000 to $2,860,000 are payable annually on March 1, from March 1, 2025 through March 1, 2040, and interest payments ranging from $508,753 to $4,542,950 are payable semi-annually on March 1 and September 1, through March 1, 2050.

The following are significant terms that pertain to the 2020A Revenue Certificates of Participation: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the debt agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Certificate Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Certificate Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Refunding Revenue Bonds, Series 2020B: On June 15, 2020, the District issued the Revenue Refunding Bonds, Series 2020B in the amount of $5,600,000. Proceeds from these bonds were used to prepay certain outstanding loans made to the District by the State Water Resources Control Board and the Department of Public Health of the State of California and to pay the costs of issuance of the 2020B Bonds. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. The interest rate is 5%. Principal payments ranging from $530,000 to $765,000 are payable annually on March 1, from March 1, 2021 through March 1, 2028, and interest payments ranging from $13,250 to $761,500 are payable semi-annually on March 1 and September 1, through March 1, 2028.

The following are significant terms that pertain to the 2020B Refunding Revenue Bonds: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Refunding Revenue Bonds Taxable, Series 2020C: On June 15, 2020, the District issued the Revenue Refunding Bonds Taxable, Series 2020C in the amount of $129,020,000. Proceeds from these bonds were used to refund the District's outstanding Refunding Revenue Bonds, Series 2012A and a portion of the District's outstanding Refunding Revenue Bonds, Series 2014A and to pay the costs of issuance of the 2020C Bonds. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 0.539% to 2.936%. Principal payments ranging from $1,770,000 to $8,975,000 are payable annually on March 1, from March 1, 2020 through March 1, 2039, and interest payments ranging from $122,211 to $8,447,211 are payable semi-annually on March 1 and September 1, through March 1, 2039.

NOTE 4 – LONG-TERM LIABILITIES (continued)

Refunding Revenue Bonds Taxable, Series 2020C (continued): The following are significant terms that pertain to the 2020C Refunding Revenue Bonds Taxable: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Refunding Revenue Bonds Taxable, Series 2020D: On July 28, 2020, the District issued the Revenue Refunding Bonds Taxable, Series 2020D in the amount of $81,075,000. Proceeds from these bonds were used to refund a portion of the outstanding Refunding Revenue Bonds, Series 2014A and a portion of the outstanding Refunding Revenue Bonds 2016C and to pay the costs of issuance of the 2020D Bonds. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. Interest rates range from 0.371% to 2.277%. Principal payments ranging from $465,000 to $15,760,000 are payable annually on March 1, from March 1, 2021 through March 1, 2036, and interest payments ranging from $179,428 to $15,939,428 are payable semi- annually on March 1 and September 1, through March 1, 2036.

The following are significant terms that pertain to the 2020D Refunding Revenue Bonds Taxable: Events of Default: in the event of a late or failed installment payment; if the District fails to comply with any performance agreements or covenants required in the bond agreement; or the District files a petition seeking or is granted an arrangement or reorganization under the federal bankruptcy laws the District shall be considered in default. In event of default, Trustee may, with consent of Bond Insurer, and shall, at the direction of Bond Insurer or the owners of >50% of the bonds (with consent of Bond Insurer) initiate lawsuit. Acceleration Clause: In the event of a default, the Corporation, may declare the entire principal amount of the unpaid installments and accrued interest to be due and payable immediately.

Debt Service Requirements: Annual debt service requirements are shown below for the above debt issues at December 31:

	2021			2020		
Year Ended	Business-type Activities		Year Ended	Business-type Activities	
December 31,	Principal	Interest	December 31,	Principal	Interest
2022	$ 4,515,000	$ 10,498,835	2021	$ 8,420,000	$ 10,942,390
2023	10,770,000	10,272,029	2022	10,425,000	10,582,990
2024	11,020,000	9,945,578	2023	10,770,000	10,272,030
2025	16,985,000	9,456,015	2024	11,020,000	9,945,578
2026	17,565,000	8,878,025	2025	16,985,000	9,456,015
2027-2031	96,385,000	35,817,532	2026-2030	93,585,000	38,621,441
2032-2036	110,910,000	21,220,469	2031-2035	107,870,000	24,335,902
2037-2041	41,005,000	10,581,514	2036-2040	58,305,000	10,897,098
2042-2045	21,545,000	4,704,500	2041-2044	16,230,000	5,641,000
2046-2050	8,410,000	339,800	2046-2050	19,830,000	2,046,400
Total	$ 339,110,000	$ 121,714,297	Total	$ 353,440,000	$ 132,740,844

NOTE 4 – LONG-TERM LIABILITIES (continued)

Refunding of Debt: In 2016, the District issued the 2016 Refunding Revenue Bonds, Series 2016A and 2016C and Certificates of Participation, Series 2016B by creating a separate irrevocable trust to prepay a portion of the subsequent year debt service payments. This was done to help meet the debt service coverage ratios for the Bonds. The amounts were placed in an escrow account from which principal and interest will be used to make the scheduled principal and interest payments on the defeased Bonds. For financial reporting purposes, the prepaid portion of the Bonds is considered defeased and has been removed from the District's financial statements.

On July 12, 2016, the District issued the Refunding Revenue Bonds, Series 2016A to advance refund a portion of the outstanding Revenue Certificates of Participation, Series 2009A. The net proceeds of the Bonds were used to purchase securities and these securities were deposited in an irrevocable trust with an escrow agent. The 2009A Certificates were repaid on July 28, 2016. The advance refunding resulted in a difference of $2,437,904 between the reacquisition price and the net carrying amount of the old debt. The difference, reported in the accompanying financial statements as deferred outflows of resources, is being charged as an addition to interest expense through the year 2024 using the straight-line method. The District completed the advance refunding to reduce its total debt service payments by $1,961,087, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of $1,717,084.

On September 20, 2016, the District issued the Refunding Revenue Bonds, Series 2016C to advance refund all of the outstanding Refunding Revenue Certificates of Participation, Series 2008A. The net proceeds of the Bonds were used to purchase securities and these securities were deposited in an irrevocable trust with an escrow agent. The principal of the 2008A Certificates were repaid on October 26, 2016. The advance refunding resulted in a difference of $1,568,046 between the reacquisition price and the net carrying amount of the old debt. The difference, reported in the accompanying financial statements as deferred outflows of resources, is being charged as an addition to interest expense through the year 2036 using the straight-line method. The District completed the advance refunding to refinance the variable rate debt at fixed interest rates to protect against future interest rate increases. Due to the variable interest on the 2008A Certificates, the economic gain or loss could not be computed.

On June 15, 2020, the District issued the Refunding Revenue Bonds, Series 2020B to advance refund outstanding loans made to the District by the State Water Resources Control Board. The net proceeds of the Bonds were used to purchase securities and these securities were deposited in an irrevocable trust with an escrow agent. The State Water Resources Control Board loans were repaid on June 1, 2020. The advance refunding resulted in a difference of $94,839 between the reacquisition price and the net carrying amount of the old debt. The difference, reported in the accompanying financial statements as deferred outflows of resources, is being charged as an addition to interest expense through the year 2028 using the straight-line method. The District completed the advance refunding to reduce its total debt service payments by $3,810,022, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of $657,566.

NOTE 4 – LONG-TERM LIABILITIES (continued)

Refunding of Debt (continued): On June 15, 2020, the District issued the Refunding Revenue Bonds, Series 2020C to advance refund all the outstanding Refunding Revenue Bonds, Series 2012A and Series 2012B and partially refund the Refunding Revenue Bonds, Series 2014A. The net proceeds of the Bonds were used to purchase securities and these securities were deposited in an irrevocable trust with an escrow agent. The Refunding Revenue Bonds, Series 2012A, Series 2012B, and 2014A were repaid on June 1, 2020. The advance refunding resulted in a difference of $8,936,480 between the reacquisition price and the net carrying amount of the old debt. The difference, reported in the accompanying financial statements as deferred outflows of resources, is being charged as an addition to interest expense through the year 2039 using the straight-line method. The District completed the advance refunding to reduce its total debt service payments by $17,642,060, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of $11,158,094.

On July 28, 2020, the District issued the Refunding Revenue Bonds, Series 2020D to advance refund a portion of the outstanding Refunding Revenue Bonds, Series 2014A and Series 2016C. The net proceeds of the Bonds were used to purchase securities and these securities were deposited in an irrevocable trust with an escrow agent. The Refunding Revenue Bonds, Series 2014A and Series 2016C were repaid on June 1, 2020. The advance refunding resulted in a difference of $7,142,319 between the reacquisition price and the net carrying amount of the old debt. The difference, reported in the accompanying financial statements as deferred outflows of resources, is being charged as an addition to interest expense through the year 2036 using the straight-line method. The District completed the advance refunding to reduce its total debt service payments by $5,130,789, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of $5,136,308.

Pledged Revenues: The District has pledged future water and wastewater system revenues, net of specified operating expenses, to repay its 2009A, 2010A and 2016B Certificates of Participation in the original amounts of $132,285,000, and $38,600,000, respectively, and to repay its 2012A, 2012B, 2014A, 2016A, 2016C, 2020B, 2020C and 2020D Refunding Revenue Bonds in the original amounts of $48,935,000, $1,750,000, $121,190,000, $17,405,000, $85,195,000, $5,600,000, $129,020,000 and $81,075,000, respectively.

Proceeds of the Certificates and Bonds were used to refund certain debt issuances as described above and to fund improvements to the District's water and wastewater systems. The Certificates and Bonds are payable solely from water and wastewater system revenues and are payable through March 1, 2039. Annual principal and interest payments on the Certificates and Bonds are expected to be 75% or less of net revenues as required by the Bond indentures. The December 31, 2021 and 2020, principal and interest payments were 37% and 38%, respectively, of net revenues each year. Total principal and interest remaining to be paid on the Certificates and Bonds were $460,824,299 and $411,371,094 at December 31, 2021 and 2020, respectively. Cash basis principal and interest paid on the Certificates and Bonds were $19,362,390 and $11,034,450 (including parity debt payments, but not including defeased amounts), and total water and wastewater system net revenues calculated in accordance with the covenants were $51,868,799 and $45,306,863 at December 31, 2021 and 2020, respectively.

NOTE 5 – NET POSITION

Net Position is the excess of all the District's assets and deferred outflows of resources over all its liabilities and deferred inflows of resources. Net Position is divided into three categories as follows:

Net Investment in Capital Assets describes the portion of net position which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets. The FERC license liability also reduces the net investment in capital assets.

Restricted describes the portion of net position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include facility capacity fees received for use on capital projects, fees charged for the provision of future water resources and debt service reserve funds reported as restricted cash and cash equivalents, less certain unearned revenues included in restricted assets.

Unrestricted describes the portion of net position which is not restricted as to use.

NOTE 6 – EMPLOYEE RETIREMENT PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Plan, an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues a publicly available report that includes a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is the Basic Death Benefit. One agent plan is used for all three of the District's rate plans. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect for the years ended December 31, are summarized as follows for each rate plan:

	2021			2020		
Hire Date	Miscellaneous Plan (Prior to January 1, 2010)	Miscellaneous Plan (Prior to January 1, 2013)	Miscellaneous Plan (After January 1, 2013)	Miscellaneous Plan (Prior to January 1, 2010)	Miscellaneous Plan (Prior to January 1, 2013)	Miscellaneous Plan (After January 1, 2013)
Benefit formula (at full retirement)	2.7% @ 55	2.0% @ 55	2.0% @ 62	2.7% @ 55	2.0% @ 55	2.0% @ 60
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67	50-63	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.426% to 2.418%	1.0% to 2.5%	2.0% to 2.7%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates:						
July 1 to December 31	8.000%	7.000%	6.250%	8.000%	7.000%	6.250%
January 1 to June 30	8.000%	7.000%	6.250%	8.000%	7.000%	6.250%
Required employer contribution rates:						
July 1 to December 31	42.030%	42.030%	42.030%	38.504%	38.504%	38.504%
January 1 to June 30	38.504%	38.504%	38.504%	34.236%	34.236%	34.236%

NOTE 6 – EMPLOYEE RETIREMENT PLAN (continued)

Benefits Provided (continued): The Public Employees' Pension Reform Act of 2013 (PEPRA) requires the 2.0% at 62 benefit to be used by any new participants that were not members of CalPERS on January 1, 2013.

Employees Covered: At the June 30, 2021 and 2020 measurement dates, the measurement dates used for the December 31, 2021 and 2020 pension liabilities, the following employees were covered by the benefit terms for the Plan:

	2021	2020
Inactive employees or beneficiaries currently receiving benefits	327	316
Inactive employees entitled to but not yet receiving benefits	144	148
Active employees	226	218
Total	697	682

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Net Pension Liability: The District's net pension liability for the Plan is measured as the total pension liability, less the plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2021 and 2020, using an annual actuarial valuation as of June 30, 2020 and 2019 rolled forward to June 30, 2021 and 2020, respectively.

Actuarial Assumptions: The total pension liability at the June 30, 2021 and 2020, measurement dates were determined using the following actuarial assumptions:

	2021	2020
Valuation date	June 30, 2020	June 30, 2019
Measurement date	June 30, 2021	June 30, 2020
Actuarial cost method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.50%	2.63%
Payroll growth	2.75%	2.88%
Projected salary increase	3.2% - 12.2% (1)	3.2% - 12.2% (1)
Investment rate of return	7.15% (2)	7.25% (2)
Mortality - pre-retirement	0.020% to 0.99%	0.020% to 0.99%

(1) Depending on entry age and service.
(2) Including inflation.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 and 2019 valuations were based on the results of a January 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

NOTE 6 – EMPLOYEE RETIREMENT PLAN (continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.15% and 7.15% in the June 30, 2020 and 2019 valuations, respectively, for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans ran out of assets. Therefore, the current discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.15% and 7.15% investment return assumption used at the June 30, 2021 and 2020 measurement dates was corrected to no longer be reduced for administrative expenses. Administrative expenses are assumed to be 15 basis points. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short- term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The following table reflects the long-term expected real rate of return by asset class for the Plan as of the measurement dates of June 30. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

	2021		
Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)
Public Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

(a) In the CalPERS ACFR, Fixed Income is included in Global Debt Securities; Liquidity is in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

NOTE 6 – EMPLOYEE RETIREMENT PLAN (continued)

	2020		
Asset Class (a)	Assumed Asset Allocation	Real Return Years 1 - 10(b)	Real Return Years 11+(c)
Public Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

(a) In the CalPERS ACFR, Fixed Income is included in Global Debt Securities; Liquidity is in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities

(b) An expected inflation of 2.00% used for this period.

(c) An expected inflation of 2.92% used for this period.

Changes in the Net Pension Liability: The changes in Net Pension Liability for the Plan for the years ended December 31 are as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) c = (a)-(b)
Balance at December 31, 2019	$ 173,359,388	$ 109,536,707	$ 63,822,681
Changes in the year:			
Service cost	3,089,706	-	3,089,706
Interest on the total pension liability	12,321,283	-	12,321,283
Differences between actual and expected experience	1,863,360	-	1,863,360
Contribution - employer	-	6,728,798	(6,728,798)
Contribution - employee	-	1,348,334	(1,348,334)
Net investment income	-	5,391,538	(5,391,538)
Administrative expenses	-	(154,420)	154,420
Benefit payments, including refunds of employee contributions	(8,883,911)	(8,883,911)	-
Net changes	8,390,438	4,430,339	3,960,099
Balance at December 31, 2020	181,749,826	113,967,046	67,782,780
Changes in the year:			
Service cost	3,219,344	-	3,219,344
Interest on the total pension liability	12,880,436	-	12,880,436
Differences between actual and expected experience	1,499,753	-	1,499,753
Contribution - employer	-	7,332,164	(7,332,164)
Contribution - employee	-	1,380,876	(1,380,876)
Net investment income	-	25,497,516	(25,497,516)
Administrative expenses	-	(113,846)	113,846
Benefit payments, including refunds of employee contributions	(9,426,601)	(9,426,601)	-
Net changes	8,172,932	24,670,109	(16,497,177)
Balance at December 31, 2021	$ 189,922,758	$ 138,637,155	$ 51,285,603

NOTE 6 – EMPLOYEE RETIREMENT PLAN (continued)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the District for the Plan, calculated using the discount rate for the Plan, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

2021	Discount Rate -1% (6.15%)	Current Discount Rate 7.15%	Discount Rate +1% (8.15%)
Net Pension Liability	$ 75,207,382	$ 51,285,603	$ 31,335,605

2020	Discount Rate -1% (6.15%)	Current Discount Rate 7.15%	Discount Rate +1% (8.15%)
Net Pension Liability	$ 90,902,162	$ 67,782,780	$ 48,527,923

Pension Plan Fiduciary Net Position: Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: For the years ended December 31, 2021 and 2020, the District recognized pension expense of ($11,577,492) and $8,764,268, respectively. As of December 31, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	2021		2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made after the measurement date	$ 4,081,560	$ -	$ 3,854,055	$ -
Differences between actual and expected experience	1,851,221	-	1,908,858	-
Changes in assumptions	-	-	-	(43,956)
Net differences between projected and actual earnings	-	(12,485,708)	1,051,950	-
Total	$ 5,932,781	$ (12,485,708)	$ 6,814,863	$ (43,956)

The $4,081,562 and $3,854,055 reported as deferred outflows of resources related to contributions subsequent to the measurement dates of June 30, 2021 and 2020, will be recognized as a reduction of the net pension liability in the years ended December 31, 2022 and 2021, respectively.

Other amounts reported as net deferred outflows of resources related to pensions will be recognized as pension expense as follows as of December 31:

Year Ended December 31,	2021	2020
2021	$ -	$ 694,458
2022	(2,009,706)	1,028,072
2023	(2,320,677)	717,101
2024	(2,825,220)	477,221
2025	(3,478,884)	-
Total	$ (10,634,487)	$ 2,916,852

Payables to the Pension Plan: At December 31, 2021 and 2020, the District reported payables of $1,081,659 and $755,943, respectively, for the outstanding amounts of required contributions to the Plan.

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS PLAN

Plan Description: The District's other postemployment benefits (OPEB) healthcare plan (the Plan), an agent multiple- employer plan, provides medical benefits to employees that directly retire from the District and their eligible dependents, subject to a monthly limitation pursuant to Government Code Section 22892, as amended by AB 2544. To be 100% vested in the District's retiree medical benefits, an employee hired before January 1, 2010, must have a minimum of five years of service with the District and/or other CalPERS member agencies. To be 50% vested in the District's retiree medical benefits, an employee hired on or after January 1, 2010, must have a minimum of ten years of service, of which a minimum of five years must be service with the District. Thereafter, the percentage of vesting increases by 5% each additional year of service through year 20 at which point an employee will be 100% vested. The District's Board of Directors has the authority to establish and amend benefit provisions. On October 24, 2011, the District's Board passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is administrated by CalPERS and is managed by an appointed board not under the control of District's Board of Directors. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

Funding Policy: The contribution requirements of plan members and the District are established and may be amended by the Board of Directors. The benefits are fully funded by the District in accordance with the District's Code of Regulations and with the Memorandum of Understanding for employees in the Association of El Dorado Irrigation District Employees. The required contribution is based on projected pay-as-you-go financing requirement. For the year ended December 31, 2021 and 2020, the District contributed approximately $1,888,553 and $1,763,809 respectively to the Plan. Plan members did not make any contributions to the Plan.

Employees Covered: At June 30, 2021 and 2020, the following employees were covered by the benefit terms:

	2021	2020
Active employees	215	208
Inactive employees or beneficiaries currently receiving benefit payments	203	190
Total	418	398

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Net OPEB Liability: The District's Net OPEB Liability balances of $22,439,608 and $21,854,548 at December 31, 2021 and 2020, respectively, were measured as of June 30, 2021 and 2020.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balance at December 31, 2019	$ 31,552,462	$ 10,408,102	$ 21,144,360
Changes in the Year:			
Service Cost	586,100	-	586,100
Interest on the total OPEB liability	2,170,261	-	2,170,261
Differences between expected and actual experience	80,251	728,389	(648,138)
Contributions from the employer	-	1,763,809	(1,763,809)
Net investment income	-	(360,690)	360,690
Benefit payments, including refunds of employee contributions	(1,763,809)	(1,763,809)	-
Administrative expenses	-	(5,084)	5,084
Net changes	1,072,803	362,615	710,188
Balance at December 31, 2020	32,625,265	10,770,717	21,854,548
Changes in the Year:			
Service Cost	602,218	-	602,218
Interest on the total OPEB liability	2,304,846	2,960,607	(655,761)
Differences between expected and actual experience	1,410,749	-	1,410,749
Changes of assumptions	1,112,332	-	1,112,332
Contributions from the employer	-	1,888,553	(1,888,553)
Benefit payments	(1,888,553)	(1,888,553)	-
Administrative expenses	-	(4,075)	4,075
Net changes	3,541,592	2,956,532	585,060
Balance at December 31, 2021	$ 36,166,857	$ 13,727,249	$ 22,439,608

Actuarial Assumptions and Other Inputs: The total OPEB liability in the June 30, 2021 and 2020, actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	2021	2020
Inflation	2.50%	2.75%
Salary increases	2.75%	2.75%
Discount rate	6.75%	7.00%
Medical/ Rx trend rate	4.00%	4.00%
Dental/ vision trend rate	4.00%	4.00%

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

Actuarial Assumptions and Other Inputs (continued): Pre-retirement mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis. Post- retirement mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

2021	Discount Rate -1% (5.75%)	Discount Rate (6.75%)	Discount Rate +1% (7.75%)
Net OPEB Liability	$ 26,737,354	$ 22,439,608	$ 18,855,914

2020	Discount Rate -1% (6.00%)	Discount Rate (7.00%)	Discount Rate +1% (8.00%)
Net OPEB Liability	$ 24,853,365	$ 21,854,548	$ 18,681,204

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

2021	Trend Rate -1% (3.00 %)	Current Healthcare Trend Rate (4.00%)	Trend Rate +1 (5.00%)
Net OPEB Liability	$ 18,373,356	$ 22,439,608	$ 27,390,042

2020	Trend Rate -1% (3.00 %)	Current Healthcare Trend Rate (4.00%)	Trend Rate +1 (5.00%)
Net OPEB Liability	$ 18,296,752	$ 21,854,548	$ 26,069,698

NOTE 7 – OTHER POSTEMPLOYMENT BENEFITS PLAN (continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the years ended December 31, 2021 and 2020, the District recognized OPEB expense of $2,003,839 and $2,848,548. The District reported deferred outflows of resources and deferred inflows or resources related to the Plan from the following sources at December 31:

	2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	$ 985,992	$ -
Differences between actual and expected experience	1,289,014	(513,744)
Changes of assumptions	3,072,615	(2,746,763)
Net differences between projected and actual earnings	-	(1,603,044)
Total	$ 5,347,621	$ (4,863,551)

	2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to measurement date	$ 910,203	$ -
Differences between actual and expected experience	69,691	(625,428)
Changes of assumptions	2,740,131	(3,343,887)
Net differences between projected and actual earnings	187,797	-
Total	$ 3,907,822	$ (3,969,315)

The $985,992 and $910,203 reported as deferred outflows of resources related to contributions subsequent to the measurement dates of June 30, 2021 and 2020, will be recognized as a reduction of the net pension liability in the years ended December 31, 2022 and 2021, respectively. Other amounts reported as deferred outflows and deferred inflows of resources will be recognized in the OPEB expense as follows:

Year Ended December 31,	2021	2020
2022	$ (153,491)	$ (35,605)
2023	(114,040)	(35,604)
2024	(106,756)	3,847
2025	(624,967)	11,131
2026	(91,242)	(507,081)
Thereafter	588,574	(408,384)
Total	$ (501,922)	$ (971,696)

NOTE 8 – INSURANCE

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 is insured up to the amounts specified below for claims related to the following coverages:

Coverage Type	Deductible	Coverage Limits
General District and Hydroelectric Project 184:		
General liability	$ 55,000,000	$ 100,000
Property - excluding Hydroelectric Project 184	450,000,000	5,000
Crime, fraud, forgery and employee theft	100,000	1,000
Public officials and management liability	40,000,000	100,000
Cyber liability	5,000,000	50,000
Commercial automobile	55,000,000	None
Excess - umbrella liability	55,000,000	None
Workers' Compensation liability	Statutory	None
Hydroelectric Project 184:		
Property damage (declared value - $99,447,527)	99,447,527	250,000
Business interrruption	3,000,000	None
Boiler and machinery equipment	100,000,000	25,000

The District purchases commercial insurance for first and third party claims up to the stated coverage limits. The District is self-insured for amounts in excess of these amounts. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The reserve for claims and claims expense is based on historical cost and/or actuarial estimates of the amounts needed to pay prior and current year claims, and to allow the accrual of estimated incurred but not reported claims and incremental claims expense.

As of December 31, 2021, and 2020, the entire claims liability is reported as a current liability on the balance sheet. Changes in the District's claims liability amount in 2021 and 2020 were as follows:

Reserve for claims and claim expenses as of December 31, 2019	$	833,000
Current year incurred claims and changes in estimates		225,865
Net (payments) recoveries		(225,865)
Reserve for Claims and Claim Expenses as of December 31, 2020		833,000
Current year incurred claims and changes in estimates		179,116
Net (payments) recoveries		(179,116)
Reserve for Claims and Claim Expenses as of December 31, 2021	$	833,000

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES

Capital Project Commitments: The District had the following capital project commitments outstanding as of December 31, 2021:

Project	Amount
Flume 4 Replacement	$ 8,374,191
Folsom Lake Intake Improvement	7,349,154
Flume 30 Rehab Project	5,637,445
Main Ditch-Forebay to Res 1	5,547,299
Hansen 7 Software Replacement	5,513,290
WW Collection Facility Relocat	5,074,922
Flume 5 Replacement	3,042,855
Flume 6 Replacement	2,619,961
Res 2 Roof/Rafter Replacement	1,114,437
Res A PLC Replacement	938,900
2022 Vehicle Replacement Prog	753,400
Water Service Line Replacement	650,734
Permit 21112 Change in Point	484,250
WTP Assessments	445,204
EDHWTP Flow Meter Replacement	439,989
Camino Intertie PRS#1	394,158
Flume 38-40 Canal Conversion	365,597
Flumes 45A46A47A&B Rep Design	333,350
EDPHPenstock Drainage/Erosion	251,805
El Dorado PH Electric Upgrades	215,915
Generator FEMA Grant-Wastewate	168,107
Generator FEMA Grant-Water	168,107
Collections Radio Path Study	164,533
EDHWWTP Solar Inverters	143,822
FERC:C50.1 Silver Lake	142,283
Diversion - Facility Upgrades	142,054
Flume Material Project 184	127,949
Solar Expansion and Design	118,767
Indian Creek Comm Upgrade	107,453
Outingdale Water Intake Replac	105,689
Other Projects	2,288,350
Total	$ 53,223,970

Litigation: The District is a defendant in a number of lawsuits, which have arisen, in the normal course of business including challenges over certain rates and changes. The ultimate outcome of these matters is not presently determinable. In the opinion of the District, these actions when finally adjudicated will not have a material adverse effect on the financial position of the District.

NOTE 9 – COMMITMENTS AND CONTINGENT LIABILITIES (continued)

Other Contingencies: On February 6, 1996, the District purchased the Texas Hill property from the County under an installment purchase agreement for the potential development of the Texas Hill Reservoir. A contingent payment of $3,378,360, consisting of $1,533,000 in principal and $1,845,360 of interest imputed at 5%, would be due if and when the District obtains construction financing for and commences construction of the Texas Hill Reservoir.

In March 2013, the District approved the Integrated Water Resources Master Plan that no longer includes this project in the District's future capital plans. As a result, the $1,533,000 liability and related land was removed from the balance sheet in 2013. It is at least reasonably possible the project could be added back to the District's capital plan in the future and this liability could potentially need to be paid. Also, in the event that the property is sold or used for any purpose that is inconsistent with the development of the Texas Hill Reservoir, any funds received would be restricted to fund the development of increased water supplies or increased wastewater capacity for the benefit of customers or potential customers of the District, but no additional payment would be due to the County.

Grant Awards: The District receives funding from federal, state and local grant programs, principally the U.S. Department of Homeland Security Public Assistance (Presidentially Declared Disasters) and the California Office of Emergency Services (CalOES) grants. These programs are subject to financial and compliance review by the grantors. Accordingly, the District's compliance with applicable grant requirements will be determined at some future date. Expenditures, if any, which may be disallowed by the granting agencies, cannot be determined at this time. The District does not expect the undeterminable amounts of disallowed expenditures, if any, to materially affect the basic financial statements. Receipt of these federal, state and local grant revenues is not assured in the future.

Subsequent Event - Refunding Revenue Bonds, Series 2022A: On May 17, 2022, the District issued the Revenue Refunding Bonds, Series 2022A in the amount of $71,515,000. Proceeds from these bonds were used to refund all or a portion of the District's Unfunded Liability under the PERS Contract and Retirement Law and to pay the costs of issuance of the 2022A Bonds. The bonds are payable from the District's net revenues. The District is required to collect rates and charges which will be sufficient to yield net revenues equal to 125% of the debt service payments on this issuance and all other pre-existing debt. The interest rate varies from 2.711% to 4.906% over the life of the debt. Principal payments ranging from $2,220,000 to $4,175,000 are payable annually on January 1, from January 1, 2023 through January 1, 2043, and interest payments ranging from $54,457 to $1,513,935 are payable semi-annually on January 1 and July 1, through July 1, 2043.

El Dorado Irrigation District

Required Supplementary Information

This page is intentionally blank

Required Supplementary Information

EL DORADO IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
DECEMBER 31, 2021

	Miscellaneous Plan							
Last 10 Fiscal Years*	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	$ 3,219,344	$ 3,089,706	$ 2,986,838	$ 2,956,363	$ 3,151,272	$ 2,878,951	$ 2,888,487	$ 3,045,056
Interest on total pension liability	12,880,436	12,321,283	11,751,115	11,221,578	10,739,150	10,560,122	10,043,296	9,474,913
Differences between expected and actual experience	1,499,753	1,863,360	1,500,977	2,012,894	(3,141,912)	396,099	942,590	-
Changes in assumptions	-	-	-	(1,362,651)	8,738,526	-	(2,422,709)	-
Benefit payments, including refunds of employee contributions	(9,426,601)	(8,883,911)	(8,472,835)	(8,103,228)	(7,288,681)	(6,740,877)	(6,393,532)	(5,624,104)
Net change in total pension liability	8,172,932	8,390,438	7,766,095	6,724,956	12,198,355	7,094,295	5,058,132	6,895,865
Total pension liability - beginning	181,749,826	173,359,388	165,593,293	158,868,337	146,669,982	139,575,687	134,517,555	127,621,690
Total pension liability - ending (a)	$ 189,922,758	$ 181,749,826	$ 173,359,388	$ 165,593,293	$ 158,868,337	$ 146,669,982	$ 139,575,687	$ 134,517,555
Plan Fiduciary Net Position								
Contributions - employer	$ 7,332,164	$ 6,728,798	$ 5,994,574	$ 5,385,887	$ 4,753,091	$ 4,362,691	$ 4,215,653	$ 4,192,549
Contributions - employee	1,380,876	1,348,334	1,268,902	1,235,675	1,248,371	1,238,756	1,303,549	1,302,577
Net investment income	25,497,516	5,391,538	6,754,273	8,141,311	9,951,126	493,362	1,992,726	13,171,005
Administrative expense	(113,846)	(154,420)	(74,264)	(152,475)	(131,870)	(54,861)	(101,222)	-
Benefit payments, including refunds of employee contributions	(9,426,601)	(8,883,911)	(8,472,835)	(8,103,228)	(7,288,681)	(6,740,877)	(6,393,532)	(5,624,104)
Net Plan to Plan Resource Movement	-	-	-	(241)	-	-	122,751	-
Other Miscellaneous Income/(Expense)	-	-	241	(289,552)	-	-	-	-
Net change in plan fiduciary net position	24,670,109	4,430,339	5,470,891	6,217,377	8,532,037	(700,929)	1,139,925	13,042,027
Plan fiduciary net position - beginning	113,967,046	109,536,707	104,065,816	97,848,439	89,316,402	90,017,331	88,877,406	75,835,379
Plan fiduciary net position - ending (b)	$ 138,637,155	$ 113,967,046	$ 109,536,707	$ 104,065,816	$ 97,848,439	$ 89,316,402	$ 90,017,331	$ 88,877,406
Net pension liability - Ending (a)-(b)	$ 51,285,603	$ 67,782,780	$ 63,822,681	$ 61,527,477	$ 61,019,898	$ 57,353,580	$ 49,558,356	$ 45,640,149
Plan fiduciary net position as a percentage of the total pension liability	73.00%	62.71%	63.18%	62.84%	61.59%	60.90%	64.49%	66.07%
Covered payroll	$ 18,993,181	$ 17,797,847	$ 16,704,911	$ 16,170,895	$ 16,678,690	$ 16,650,960	$ 16,423,990	$ 16,545,625
Net pension liability as percentage of covered payroll	270.02%	380.85%	382.06%	380.48%	365.86%	344.45%	301.74%	275.84%
Notes to Schedule:								
Valuation Date:	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Measurement Date:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Benefit changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30 valuation date. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (aka. Golden Handshakes).

Changes in assumptions: GASB 68, paragraph 68 states that the long term expected rate of return should be determined net of pension plan investment expense, but without reduction for pension plan administrative expense. In 2018 and 2019, there were no changes. In 2017, the accounting discount rate reduced from 7.65% to 7.15%. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5% (net of administrative expense) to 7.65% (without a reduction for pension plan administrative expense). In 2014, amounts were based on the 7.5% discount rate. All other assumptions for the 30, 2014 measurement date were the same as those used for the June 30, 2015 and 2016 measurement dates.

* Fiscal year 2014 was the 1st year of implementation, therefore only eight years are shown.

EL DORADO IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS – PENSION PLAN
DECEMBER 31, 2021

	Miscellaneous Plan							
Fiscal Year	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	$ 7,332,164	$ 6,729,798	$ 5,994,574	$ 5,385,887	$ 4,867,978	$ 4,597,903	$ 4,459,329	$ 4,175,916
Contributions in relation to the actuarially determined contributions	(7,332,164)	(6,729,798)	(5,994,574)	(5,385,887)	(4,867,978)	(4,597,903)	(4,459,329)	(4,175,916)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 16,036,749	$ 20,622,945	$ 19,465,001	$ 18,030,352	$ 17,837,043	$ 16,299,704	$ 16,741,822	$ 16,165,740
Contributions as a percentage of covered payroll	45.72%	32.63%	30.80%	29.87%	27.29%	28.21%	26.64%	25.83%
Notes to Schedule								
Valuation Date:	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Measurement Date:	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-Age Normal Cost Method
Amortization method	Level Percent of Payroll
Asset valuation method	Actuarial Value of Assets
Inflation	2.75% for 2015 to 2019, and 2.625% for 2020, and 2.50% for 2021
Salary increases	Varies by Entry Age and Service
Payroll Growth	2.75%
Investment rate of return	7.50% for 2015 to 2018, 7.375% for 2019, 7.25% for 2020, and 7.00% for 2021, Net of Pension Plan Investment and Administrative Expenses; includes Inflation.
Retirement age	The probabilities of Retirement are based on the CalPERS Experience Study.
Mortality	The probabilities of mortality are based on the CalPERS Experience Study. Pre-retirement and Post-retirement mortality rates include 20 years of projected mortality improvement using Scale AA published by the Society of Actuaries for 2015 to 2018. For 2019, 2020 and 2021, pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

* Fiscal year 2014 was the 1st year of implementation, therefore only eight years are shown.

EL DORADO IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
DECEMBER 31, 2021

Last 10 Fiscal Years*	2021	2020	2019	2018	2017
Total OPEB Liability					
Service Cost	$ 602,218	$ 586,100	$ 684,086	$ 665,777	$ 647,958
Interest on total OPEB liability	2,304,846	2,170,261	2,049,703	1,731,440	2,009,356
Changes in benefit terms					
Differences between expected and actual experience	1,410,749	80,251	(848,796)	-	-
Changes of assumptions	1,112,332	-	(4,538,135)	4,651,854	-
Benefit payments	(1,888,553)	(1,763,809)	(1,584,116)	(1,557,763)	(1,497,849)
Net change in total OPEB liability	3,541,592	1,072,803	(4,237,258)	5,491,308	1,159,465
Total OPEB liability - beginning	32,625,265	31,552,462	35,789,720	30,298,412	29,138,947
Total OPEB liability - ending (a)	$ 36,166,857	$ 32,625,265	$ 31,552,462	$ 35,789,720	$ 30,298,412
Plan Fiduciary Net Position					
Contributions - employer	$ 1,888,553	$ 1,763,809	$ 1,584,116	$ 1,557,763	$ 1,497,849
Differences between expected and actual experience	-	728,389	-	-	-
Net investment income	2,960,607	(360,690)	605,065	723,987	872,224
Administrative expense	(4,075)	(5,084)	(2,101)	(16,882)	(7,314)
Other expense	-	-	-	7,907	-
Benefit payments	(1,888,553)	(1,763,809)	(1,584,116)	(1,557,763)	(1,497,849)
Net change in Plan Fiduciary Net Position	2,956,532	362,615	602,964	715,012	864,910
Plan fiduciary net position - beginning	10,770,717	10,408,102	9,805,138	9,090,126	8,225,216
Plan fiduciary net position - ending (b)	$ 13,727,249	$ 10,770,717	$ 10,408,102	$ 9,805,138	$ 9,090,126
Net OPEB liability - ending (a)-(b)	$ 22,439,608	$ 21,854,548	$ 21,144,360	$ 25,984,582	$ 21,208,286
Plan fiduciary net position as a percentage of the total OPEB liability	37.96%	33.01%	32.99%	27.40%	30.00%
Covered-employee payroll	$ 17,229,829	$ 16,140,640	$ 14,406,204	$ 13,850,501	$ 14,560,393
Net OPEB liability as a percentage of covered-employee payroll	130.24%	135.40%	146.77%	187.61%	145.66%

*Omitted Years: GASB no. 75 was implemented during the year ended December 31, 2017. No information was available prior to this date.

*Omitted Years: GASB Statement No. 68 was implemented during the year ended December 31, 2014. No information was available prior to this date.

EL DORADO IRRIGATION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PLAN CONTRIBUTIONS – OPEB
DECEMBER 31, 2021

Last 10 Fiscal Years*	2021	2020	2019	2018	2017
Actuarially determined contribution	$ 1,888,553	$ 1,763,809	$ 1,584,116	$ 1,557,763	$ 1,497,849
Contributions in relation to the actuarially determined contribution	(1,888,553)	(1,763,809)	(1,584,116)	(1,557,763)	(1,497,849)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 17,229,829	$ 20,622,945	$ 19,465,001	$ 18,030,352	$ 17,837,043
Contributions as a percentage of covered-employee payroll	10.96%	8.55%	8.14%	8.64%	8.40%

Notes to Schedule

Valuation date:	June 30, 2020
Measurement Date:	June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Discount rate	6.75%
Inflation	2.50%
Payroll Increase	2.75%
Investment Rate of Return	7.00%
Medical Trend Rate	4.00%
Retirement Age	55-60 years. Probabilities of Retirement are Based on the 2015 CalPERS Experience Study for the Period of 1997 to 2011.
Mortality	Based on 2014 CalPERS Active Mortality Study for the Period of 1997 to 2011.

* Fiscal year 2017 was the first year of implementation, therefore only five years are shown.

El Dorado Irrigation District

Statistical Section

This page is intentionally blank

Statistical Section

INDEX TO STATISTICAL SECTION

December 31, 2021

This part of El Dorado Irrigation District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Sources

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports of the relevant years.

Financial Trends

EL DORADO IRRIGATION DISTRICT
Table #1
Net Position by Component
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[3]	2015[3]	2014[2]	2013[3]	2012[1]
Net Investment in Capital Assets	$455,526,287	$430,513,913	$403,304,151	$377,719,518	$349,528,050	$333,736,952	$324,250,149	$315,736,927	$303,832,235	$297,207,090
Restricted for:										
New Facilities	44,168,399	96,504,335	55,757,097	53,760,629	36,078,835	29,932,227	13,719,882	1,495,929	896,777	-
Debt Service	4,735	51,440	3,278,367	4,628,637	3,902,186	4,433,653	13,596,817	13,436,279	20,153,611	20,024,282
Unrestricted	(31,954,859)	(91,066,155)	(46,321,559)	(43,331,984)	(15,783,280)	(14,093,491)	(13,219,636)	7,317,375	8,268,546	61,105,537
Total Net Position	**$467,744,562**	**$436,003,533**	**$416,018,056**	**$392,776,800**	**$373,725,791**	**$354,009,341**	**$338,347,212**	**$337,986,510**	**$333,151,169**	**$378,336,909**

[1] Balances shown for 2012 were restated to reflect the implementaion of GASB Statement No. 65.

[2] Balances shown for 2013 and 2014 were restated to reflect the implementation of GASB 68. Information needed to restate years prior to 2013 was not readily available, so years prior to 2013 were not restated to reflect the implementation of GASB Statement No. 68.

[3] Balances shown for 2015 and 2016 were restated to reflect the implementation of GASB 75.

Source: El Dorado Irrigation District Accounting Division

EL DORADO IRRIGATION DISTRICT
Table #2
Change in Net Position
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[1]	2015[1]	2014[3]	2013[3]	2012[2]
Water Sales	$38,440,160	$33,895,394	$30,917,264	$30,726,486	$30,376,487	$27,708,164	$25,344,067	$26,170,261	$29,284,316	$24,091,130
Water Services	587,542	645,275	730,601	709,424	506,637	814,778	1,127,115	977,583	1,100,849	367,528
Water Transfer Sales	-	2,830,000	-	556,550	-	-	1,849,860	-	-	-
Reclaimed Water Reimb / Sales	2,535,981	2,773,429	2,417,662	2,405,631	2,227,082	1,905,962	1,606,491	1,568,582	1,860,147	1,546,911
Wastewater Sales	21,095,538	22,443,036	22,235,351	21,636,703	20,645,291	19,504,473	19,836,033	19,715,764	19,309,506	18,226,984
Wastewater Services	279,976	370,453	409,335	453,016	266,150	476,398	75,214	74,421	74,959	76,857
Recreation Fees	1,526,205	1,799,869	1,774,235	1,720,429	1,597,877	1,532,912	1,349,431	1,301,719	1,266,333	1,147,811
Hydroelectric Sales	3,789,003	7,156,800	9,679,827	5,953,290	11,390,167	6,296,331	4,159,925	5,205,980	7,878,903	6,777,760
Total Operating Revenues	**68,254,405**	**71,914,256**	**68,164,275**	**64,161,529**	**67,009,691**	**58,239,018**	**55,348,136**	**55,014,310**	**60,775,013**	**52,234,981**
Surcharges	1,458,244	2,336,524	2,363,956	2,512,555	2,371,429	2,412,032	2,447,917	2,270,694	2,295,145	2,222,984
Voter-approved Taxes	-	-	129,954	243,261	369,091	499,426	512,022	512,896	477,766	442,743
Property Taxes	14,526,268	13,960,645	13,144,883	12,715,612	11,895,420	11,233,975	10,715,130	10,026,368	9,231,002	9,321,157
Interest Income	(38,572)	1,445,261	2,806,000	2,408,365	1,143,946	813,864	331,316	498,756	410,084	735,930
Other Income	9,678,017	4,629,374	4,600,330	(789,886)	7,423,120	2,550,172	1,867,757	1,528,538	1,028,939	1,826,466
Total Nonoperating Revenues	**25,623,957**	**22,371,804**	**23,045,123**	**17,089,907**	**23,203,006**	**17,509,469**	**15,874,142**	**14,837,252**	**13,442,936**	**14,549,280**
Total Revenues	**93,878,362**	**94,286,060**	**91,209,398**	**81,251,436**	**90,212,697**	**75,748,487**	**71,222,278**	**69,851,562**	**74,217,949**	**66,784,261**
Personnel Expenses	29,540,049	33,911,197	33,802,441	32,084,409	30,559,320	28,875,456	26,296,791	26,928,489	26,892,273	26,600,446
Operating Supplies	4,698,410	4,618,033	4,786,499	4,153,441	3,931,957	3,932,226	3,853,426	3,986,142	3,578,116	3,354,100
Chemicals	1,127,355	1,119,618	1,096,113	1,046,891	950,687	748,650	732,046	849,371	963,165	891,785
Administration	5,913,847	4,390,139	3,943,347	4,023,992	3,603,074	3,538,714	3,200,110	3,173,634	3,127,343	2,766,758
Utilities	5,813,909	5,889,195	5,235,091	5,159,219	5,012,741	4,633,747	4,524,982	3,937,344	3,969,310	4,096,451
Professional Services	4,825,549	4,770,663	5,003,793	4,592,564	4,510,253	3,559,511	3,658,961	3,551,502	3,283,652	2,750,275
Repair Services	2,548,113	1,890,688	2,126,568	1,501,341	1,471,872	1,407,160	1,045,184	1,169,578	849,482	602,972
Insurance	852,580	714,677	810,578	641,832	650,995	695,552	667,551	454,941	457,679	460,298
Depreciation and Amortization	24,159,683	23,422,377	23,349,642	22,615,540	22,863,447	23,163,785	22,149,711	21,751,796	21,419,843	21,373,276
Total Operating Expenses	**79,479,495**	**80,726,587**	**80,154,072**	**75,819,229**	**73,554,346**	**70,554,801**	**66,128,762**	**65,802,797**	**64,540,863**	**62,896,361**
Other Expenses	614,830	427,841	1,835,299	986,153	456,821	1,372,331	1,397,212	1,548,628	1,362,888	1,178,860
Debt Issuance Costs	-	1,288,563	-	-	-	1,180,745	-	1,337,587	-	930,622
Interest Expense	9,867,153	10,141,960	11,688,950	13,216,302	13,770,835	11,767,034	10,719,736	11,182,611	12,812,463	13,331,964
Total Nonoperating Expenses	**10,481,983**	**11,858,364**	**13,524,249**	**14,202,455**	**14,227,656**	**14,320,110**	**12,116,948**	**14,068,826**	**14,175,351**	**15,441,446**
Total Expenses	**89,961,478**	**92,584,951**	**93,678,321**	**90,021,684**	**87,782,002**	**84,874,911**	**78,245,710**	**79,871,623**	**78,716,214**	**78,337,807**
Facility Capacity Charges	16,504,778	9,579,032	12,867,149	20,049,963	14,021,836	12,416,595	13,924,346	4,543,463	5,453,083	2,301,118
Developer Contributions	11,319,367	8,705,336	12,843,030	7,771,294	3,263,919	12,371,958	7,024,823	10,311,939	3,474,909	3,106,200
Total Capital Contributions	**27,824,145**	**18,284,368**	**25,710,179**	**27,821,257**	**17,285,755**	**24,788,553**	**20,949,169**	**14,855,402**	**8,927,992**	**5,407,318**
Change in Net Position	**$31,741,029**	**$19,985,477**	**$23,241,256**	**$19,051,009**	**$19,716,450**	**$15,662,129**	**$13,925,737**	**$4,835,341**	**$4,429,727**	**($6,146,228)**

[1]Balances shown for 2015 and 2016 were restated to reflect the implementation of GASB 75.

[2] Balances shown for 2012 were restated to reflect the implementaion of GASB Statement No. 65.

[3] Balances shown for 2013 and 2014 were restated to reflect the implementaion of GASB Statement No. 68. Information needed to restate years prior to 2013 was not readily available, so years prior to 2013 were not restated to reflect the implementation of GASB Statement No. 68.

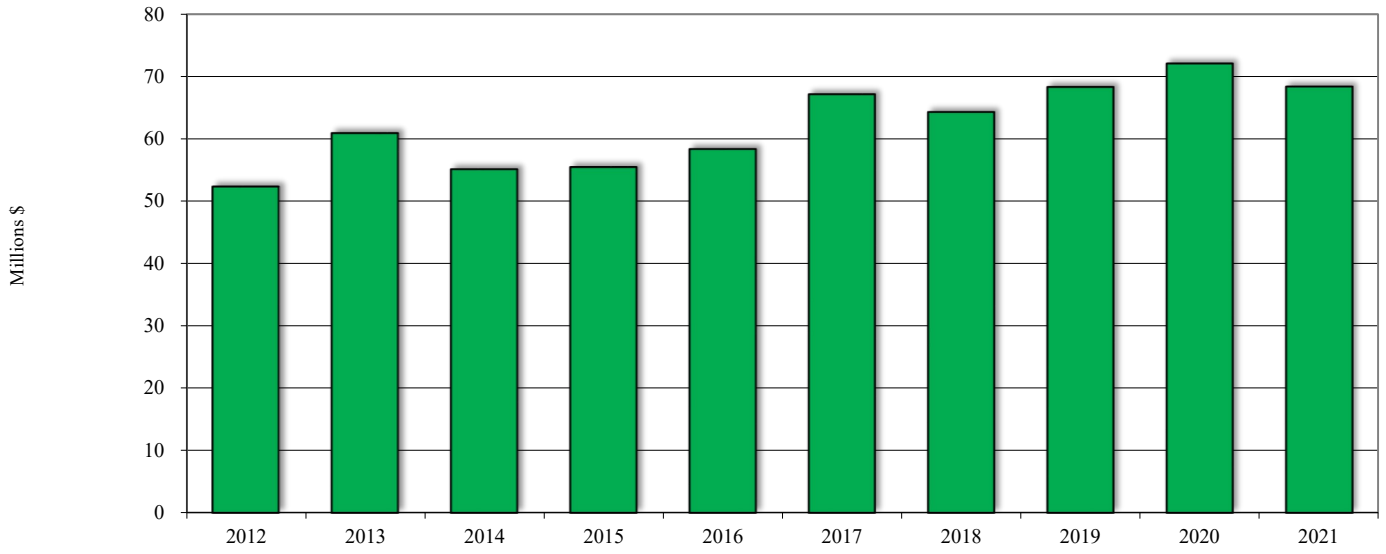
Source: El Dorado Irrigation District Accounting Division

EL DORADO IRRIGATION DISTRICT
Table #3
Operating Revenues by Source
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[1]	2015[1]	2014[1]	2013[1]	2012[1]
Water Sales & Service	$39,027,702	$34,540,669	$31,647,865	$31,435,910	$30,883,124	$28,522,942	$26,471,182	$27,147,844	$30,385,165	$24,458,658
Water Transfer Sales	-	2,830,000	-	556,550	-	-	$1,849,860	-	-	-
Reclaimed Water Reimb / Sales	2,535,981	2,773,429	2,417,662	2,405,631	2,227,082	1,905,962	1,606,491	1,568,582	1,860,147	1,546,911
Wastewater Sales & Service	21,375,514	22,813,489	22,644,686	22,089,719	20,911,441	19,980,871	19,911,247	19,790,185	19,384,465	18,303,841
Recreation Fees	1,526,205	1,799,869	1,774,235	1,720,429	1,597,877	1,532,912	1,349,431	1,301,719	1,266,333	1,147,811
Hydroelectric Sales	3,789,003	7,156,800	9,679,827	5,953,290	11,390,167	6,296,331	4,159,925	5,205,980	7,878,903	6,777,760
Total Operating Revenues	**$68,254,405**	**$71,914,256**	**$68,164,275**	**$64,161,529**	**$67,009,691**	**$58,239,018**	**$55,348,136**	**$55,014,310**	**$60,775,013**	**$52,234,981**

[1] As restated.
Source: El Dorado Irrigation District Accounting Division

Chart #1
Operating Revenues
Last Ten Years

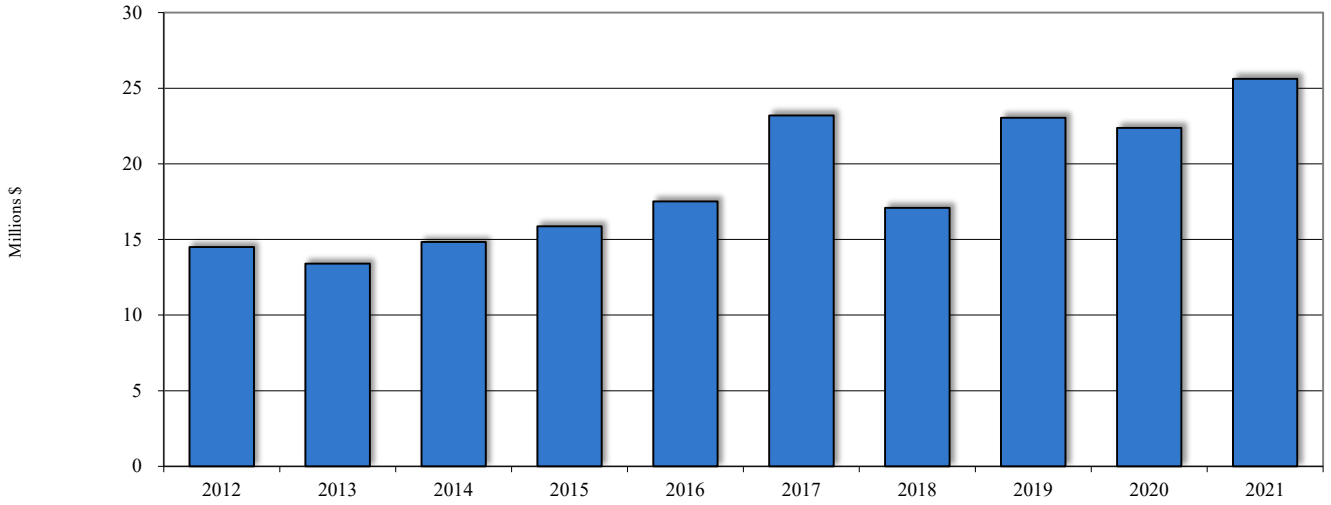


EL DORADO IRRIGATION DISTRICT
Table #4
Nonoperating Revenues by Source
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[1]	2015[1]	2014[1]	2013[1]	2012[1]
Surcharges	$1,458,244	$2,336,524	$2,363,956	$2,512,555	$2,371,429	$2,412,032	$2,447,917	$2,270,694	$2,295,145	$2,222,984
Voter-approved Taxes	-	-	129,954	243,261	369,091	499,426	512,022	512,896	477,766	442,743
Property Taxes	14,526,268	13,960,645	13,144,883	12,715,612	11,895,420	11,233,975	10,715,130	10,026,368	9,231,002	9,321,157
Interest Income	(38,572)	1,445,261	2,806,000	2,408,365	1,143,946	813,864	331,316	498,756	410,084	735,930
Other Income	9,678,017	4,629,374	4,600,330	(789,886)	7,423,120	2,550,172	1,867,757	1,528,538	1,028,939	1,826,466
Total Nonoperating Revenues	**$25,623,957**	**$22,371,804**	**$23,045,123**	**$17,089,907**	**$23,203,006**	**$17,509,469**	**$15,874,142**	**$14,837,252**	**$13,442,936**	**$14,549,280**

[1] As restated.
Source: El Dorado Irrigation District Accounting Division

Chart #2
Nonoperating Revenues
Last Ten Years



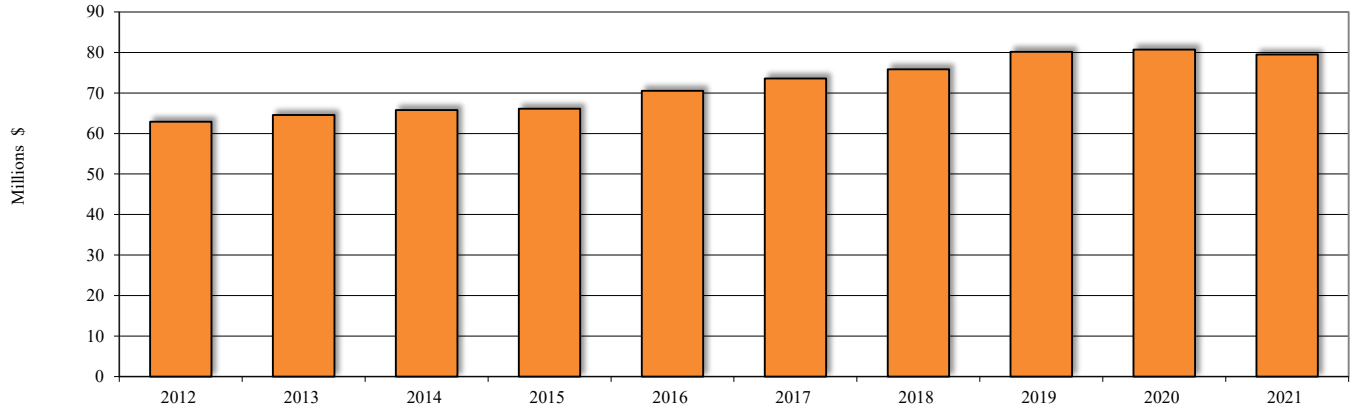
EL DORADO IRRIGATION DISTRICT
Table #5
Operating Expenses by Function
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[1]	2015[1]	2014[1]	2013[1]	2012
Personnel Expense	$29,540,049	$33,911,197	$33,802,441	$32,084,409	$30,559,320	$28,875,456	$26,296,791	$26,928,489	$26,892,273	$26,600,446
Operating Supplies	4,698,410	4,618,033	4,786,499	4,153,441	3,931,957	3,932,226	3,853,426	3,986,142	3,578,116	3,354,100
Chemicals	1,127,355	1,119,618	1,096,113	1,046,891	950,687	748,650	732,046	849,371	963,165	891,785
Administration	5,913,847	4,390,139	3,943,347	4,023,992	3,603,074	3,538,714	3,200,110	3,173,634	3,127,343	2,766,758
Utilities	5,813,909	5,889,195	5,235,091	5,159,219	5,012,741	4,633,747	4,524,982	3,937,344	3,969,310	4,096,451
Professional Services	4,825,549	4,770,663	5,003,793	4,592,564	4,510,253	3,559,511	3,658,961	3,551,502	3,283,652	2,750,275
Repair Services	2,548,113	1,890,688	2,126,568	1,501,341	1,471,872	1,407,160	1,045,184	1,169,578	849,482	602,972
Insurance	852,580	714,677	810,578	641,832	650,995	695,552	667,551	454,941	457,679	460,298
Depreciation and Amortization	24,159,683	23,422,377	23,349,642	22,615,540	22,863,447	23,163,785	22,149,711	21,751,796	21,419,843	21,373,276
Total Operating Expenses	**$79,479,495**	**$80,726,587**	**$80,154,072**	**$75,819,229**	**$73,554,346**	**$70,554,801**	**$66,128,762**	**$65,802,797**	**$64,540,863**	**$62,896,361**

[1] As restated.

Source: El Dorado Irrigation District Accounting Division

Chart #3
Total Operating Expenses
Last Ten Years

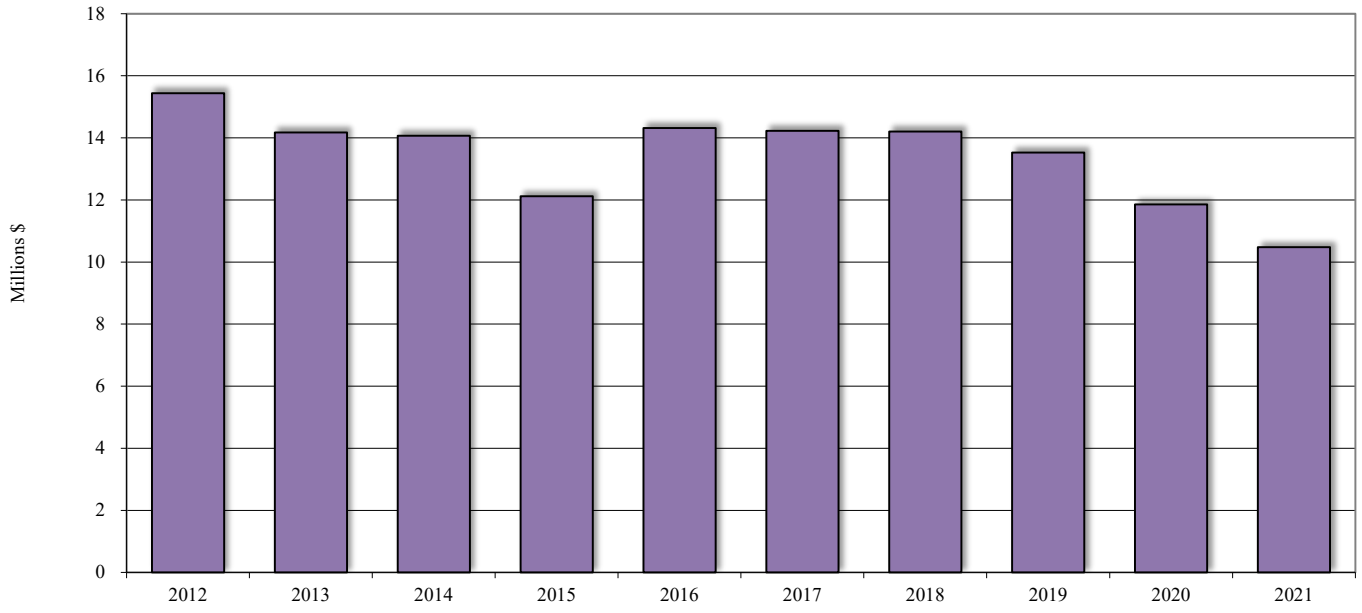


EL DORADO IRRIGATION DISTRICT
Table #6
Nonoperating Expenses by Function
Last Ten Years
(in dollars)

	Year									
	2021	2020	2019	2018	2017	2016[1]	2015[1]	2014[1]	2013[1]	2012[1]
Other Expenses	$614,830	$427,841	$1,835,299	$986,153	$456,821	$1,372,331	$1,397,212	$1,548,628	$1,362,888	$1,178,860
Debt Issuance Costs	-	1,288,563	-	-	-	1,180,745	-	1,337,587	-	930,622
Interest Expense	9,867,153	10,141,960	11,688,950	13,216,302	13,770,835	11,767,034	10,719,736	11,182,611	12,812,463	13,331,964
Total Nonoperating Expenses	**$10,481,983**	**$11,858,364**	**$13,524,249**	**$14,202,455**	**$14,227,656**	**$14,320,110**	**$12,116,948**	**$14,068,826**	**$14,175,351**	**$15,441,446**

[1] As restated.
Source: El Dorado Irrigation District Accounting Division

Chart #4
Total Nonoperating Expense
Last Ten Years




El Dorado Irrigation District

Revenue Capacity

EL DORADO IRRIGATION DISTRICT

Table #7

Assessed Value and Actual Value of Taxable Property

Last Ten County Fiscal Years

(in dollars)

	County-wide Property Tax			District Voter-approved[1]		
Fiscal Year	County-wide Total Secured Assessed Valuation	Secured Property Tax Levy	County Tax Rate per $100 Assessed Value	Secured Land Assessed Value District Boundaries	Voter-approved Levy	Tax Rate per $100 Assessed Value[2]
2012-13	24,366,235,052	243,703,547	1.0002%	4,718,646,469	453,628	0.0096%
2013-14	24,637,015,886	246,411,355	1.0002%	4,726,463,343	511,524	0.0108%
2014-15	25,915,806,931	259,199,266	1.0002%	5,001,658,217	509,209	0.0102%
2015-16	27,332,536,500	273,345,440	1.0001%	5,287,236,238	494,310	0.0093%
2016-17	28,831,601,540	288,336,090	1.0001%	5,594,057,377	498,263	0.0089%
2017-18	30,625,366,116	306,273,737	1.0001%	5,914,934,585	224,785	0.0038%
2018-19	32,484,822,679	324,868,302	1.0001%	6,246,075,124	249,330	0.0040%
2019-20	33,832,878,764	338,333,601	1.0000%	N/A	N/A	N/A
2020-21	35,482,640,077	354,831,214	1.0000%	N/A	N/A	N/A
2021-22	37,043,150,409	370,436,317	1.0000%	N/A	N/A	N/A

[1] In addition to the District's share of the 1% ad valorem property tax, the District collects property taxes levied in connection with the District's obligation to the Bureau of Reclamation (Reclamation) for the construction of the Sly Park Unit of the Central Valley Project and the District's distribution system. The debt was originally approved by District voters in 1959. Subsequent to 1959, the voters approved additional debt related thereto for construction projects in 1969, 1972, and 1975. The District's total obligation to Reclamation for this debt totaled approximately $24.2 million. The District receives 100% of its general property tax allocation as a result of the tax distribution system. During 2019-2020, this debt was paid off.

[2] The District's payments to Reclamation vary, with annual interest rates on the debt ranging from 0% to 5%. Maturities occur through the year 2028. The annual debt payments are assessed on the property tax bills. Assessments are apportioned and spread, based on total land assessed value within the District boundaries. During 2019-2020, this debt was paid off.

Source: El Dorado Irrigation District Finance Department and the El Dorado County Auditor-Controller - Auditor Certified Values By Tax Base/TRA Detail and Property Tax Revenue Estimates for the FY 21/22 Lien Date Tax Rolls (FY 21-22 Current Year Property Tax Roll - Revenue Estimates)

EL DORADO IRRIGATION DISTRICT
Table #8
Direct and Overlapping Property Tax Rates
Last Ten County Fiscal Years
(rate per $100 of assessed value)

Fiscal Year	General Property Tax Levy	State Assessed Unitary Value Properties	School Districts	Special Districts	EID Voter-approved Tax[2]	Total[1]
2012-13	1.0000%	0.3399%	0.0549%	0.0267%	0.0096%	1.4311%
2013-14	1.0000%	0.3090%	0.0556%	0.0263%	0.0108%	1.4017%
2014-15	1.0000%	0.3081%	0.0523%	0.0238%	0.0102%	1.3944%
2015-16	1.0000%	0.2863%	0.0517%	0.0231%	0.0093%	1.3704%
2016-17	1.0000%	0.3225%	0.0498%	0.0241%	0.0089%	1.4053%
2017-18	1.0000%	0.3544%	0.0472%	0.0211%	0.0038%	1.4265%
2018-19	1.0000%	0.3536%	0.0472%	0.2390%	0.0040%	1.6438%
2019-20	1.0000%	0.3603%	0.0504%	0.0209%	N/A	1.4316%
2020-21	1.0000%	0.4360%	0.0416%	0.0220%	N/A	1.4996%
2021-22	1.0000%	0.4053%	0.0416%	0.0220%	N/A	1.4689%

Note: In 1978, California voters passed Proposition 13, which sets the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of the debt for the jurisdictions listed.

[1] Total tax burden on taxpayers within EID's geographic jurisdiction.

[2] Voter Approved Tax Class 207 – EID's obligation for repayment of debt to the Bureau of Reclamation (Reclamation) for construction of the Sly Park Unit and the District's main water distribution system. Originally approved in 1959, the voters of the County approved increases in the debt for construction projects in 1969, 1972, and 1975. In 2003, the debt to Reclamation was cancelled in connection with the transfer of title by Reclamation to the District for Sly Park and this purchase was financed in part by the issuance of General Obligation Bonds of $6,000,000. During 2019-2020, this was paid off.

Source: El Dorado Irrigation District Finance Department and the El Dorado County Auditor – Controller - El Dorado County Secured Tax Rates

EL DORADO IRRIGATION DISTRICT
Table #9
Principal Property Tax Payers
Current Year and Nine Years Ago
(in dollars)

		2021			2012		
Property Owner	Primary Land Use	2021-2022 Assessed Valuation	Rank	% of Total[(1)]	2011-2012 Assessed Valuation	Rank	% of Total[(1)]
Lennar Homes of California	Residential Development	$33,460,161	1	0.09%	$6,997,956	5	0.03%
Elliott Homes, Inc.	Residential Development	20,602,571	2	0.06%			
Sunset Tartesso AZ LLC	Residential Development	20,235,171	3	0.05%			
Serrano Associates, LLC	Residential Development	17,219,588	4	0.05%	26,811,666	1	0.11%
OSL Properties, LLC	Industrial Land	12,351,341	5	0.03%			
El Dorado Land Ventures	Residential Development	11,211,757	6	0.03%			
Valley View Realty Investors, LLC	Residential Development	10,883,361	7	0.03%			
Marble Valley Company, LLC	Residential Development	9,656,500	8	0.03%	8,321,742	4	0.03%
East Ridge Investors/East Ridge Holdings, LLC	Residential Development	9,614,967	9	0.03%	5,661,000	11	0.02%
Oakmont Properties Lesarra	Residential Development	9,295,834	10	0.03%			
Diamond Springs Associates, LLC	Commercial	8,895,915	11	0.02%			
K. Hovnanian at Hidden Lake, LLC	Residential Development	8,720,000	12	0.02%			
Carson Creek El Dorado, LLC	Residential Development	7,239,219	13	0.02%			
Target Corporation	Commercial	6,664,957	14	0.02%	5,743,666	10	0.02%
Donahue Schriber Realty Group	Residential Development	6,247,011	15	0.02%			
GC Placerville, LLC & 3964 Placerville	Commercial	6,222,556	16	0.02%			
ARG STELDCA001, LLC	Industrial	5,780,000	17	0.02%			
Silver Springs, LLC	Residential Development	5,418,268	18	0.01%	4,155,532	20	0.02%
WFC Cameron Park, LLC	Commercial	5,378,163	19	0.01%			
Von Housen Motors	Commercial	5,228,601	20	0.01%	4,505,865	17	0.02%
Toll CA X / Toll Brothers Development Co.	Residential Development				16,485,204	2	0.07%
Min Nan Tseng, Trust	Residential Development				9,044,935	3	0.04%
PAC/SIB LLC	Industrial Land				6,860,613	6	0.03%
Long's Drug Stores CA, LLC	Residential Development				6,857,732	7	0.03%
Safeway, Inc.	Commercial				6,615,491	8	0.03%
Tradewinds Lodge	Commercial				6,253,984	9	0.03%
GHC Company 5, LLC/Greenbriar Homes	Residential Development				5,400,000	12	0.02%
WRI Golden State, LLC	Commercial				5,000,000	13	0.02%
LBA Realty Fund III, LLC	Residential Development				4,744,000	14	0.02%
Syers Properties III LLC	Commercial				4,719,551	15	0.02%
Russell-Promontory, LLC	Residential Development				4,615,641	16	0.02%
Serrano Country Club	Country Club				4,477,000	18	0.02%
California Physicians Service	Commercial				4,243,189	19	0.02%
Total		**$220,325,941**		0.59%	**$147,514,767**		0.60%

[1] The Total Assessed Value used for this calculation is $37.0 million and $24.7 million per El Dorado County Tax Collectors office. for 2021 and 2012, respectively.

Source: California Municipal Statistics, Inc.

EL DORADO IRRIGATION DISTRICT
Table #10
Property Tax Levies and Collections
Last Ten County Fiscal Years
(in dollars)

	Levy	Collections				
Fiscal Year	County Secured Property Tax Levy	District's Share of 1% Property Tax[1]	Maintenance District Collections[2]	Miscellaneous Collections[3]	Total District Collections	% of County Levy
2012-13	297,048,197	9,232,261	4,715	86,153	9,323,129	3.14%
2013-14	298,952,871	9,321,650	6,800	63,072	9,391,522	3.14%
2014-15	311,387,894	9,954,542	6,841	60,884	10,022,267	3.22%
2015-16	327,292,636	10,477,222	326	64,580	10,542,128	3.22%
2016-17	347,302,227	11,031,860	326	45,657	11,077,843	3.19%
2017-18	367,317,809	11,674,299	326	59,744	11,734,369	3.19%
2018-19	324,868,302	12,444,402	326	57,252	12,501,980	3.85%
2019-20	338,333,601	12,951,488	320	45,968	12,997,776	3.84%
2020-21	354,831,214	13,539,983	321	32,544	13,572,848	3.83%
2021-22	370,436,317	13,879,145	321	112,022	13,991,488	3.78%

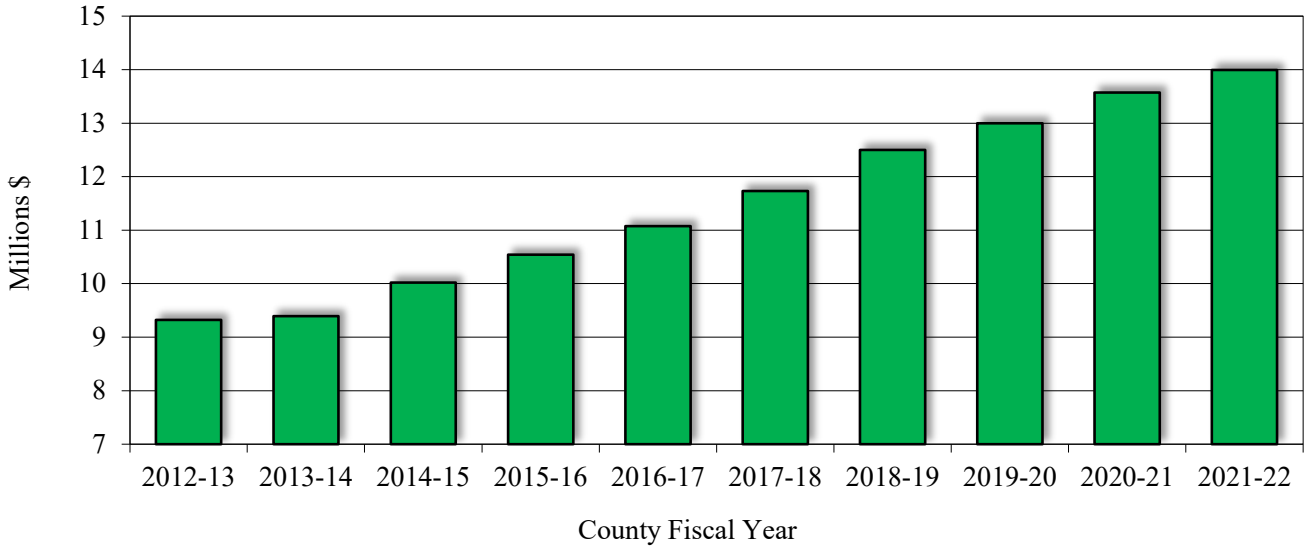
[1] The District receives 100% of its general property tax allocation as a result of the tax distribution system commonly referred to as the "Teeter Plan", without regard to delinquencies in collections. The dollar amount shown represents El Dorado County's "Annual Final Estimate" of property taxes allocated to EID net of the estimated County fees.

[2] Maintenance Districts: Singleton Ranch Reservoir – 34M, , Knolls Reservoir – 30M, and Clear Creek – 97M. Only the latter district remains active currently.

[3] Miscellaneous Collections: Swansboro Surcharge, Water Accounts, Wastewater Accounts, Bond Segregations, Sundry, and Lien Release Fees. Only Water, Wastewater, and Lien Release Fees are still active.

Source: El Dorado Irrigation District Accounting Division and El Dorado County Auditor - Controller - Property Tax Revenue Estimates for the FY 21/22 Lien Date Tax Rolls (FY 21-22 Current Year Property Tax Roll - Revenue Estimates) for both the District and Grand Totals (County-Wide)

Chart #5
Total District Collections



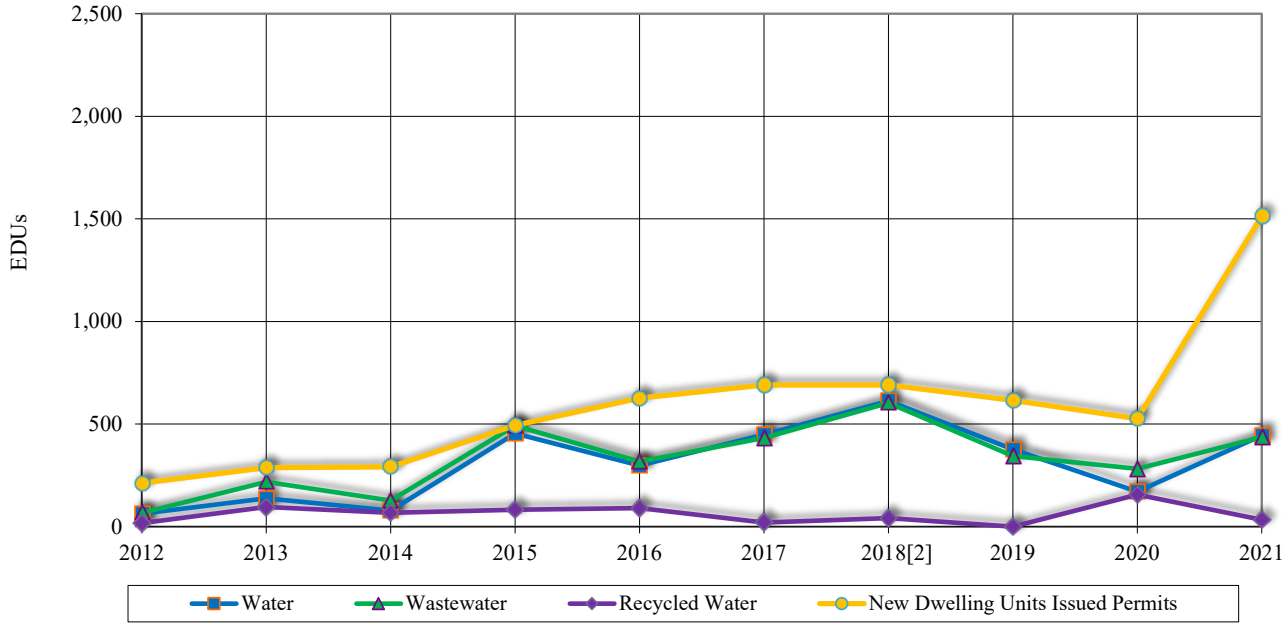
EL DORADO IRRIGATION DISTRICT
Table #11
Equivalent Dwelling Unit (EDU)[1] Sales
Last Ten Years

Year	Water	Wastewater	Recycled Water	New Dwelling Units Issued Permits
2012	63.00	67.00	17.00	212
2013	138.00	218.50	96.50	288
2014	78.50	127.00	68.00	291
2015	454.25	492.50	83.00	493
2016	298.00	317.00	90.50	627
2017	449.20	432.00	19.80	690
2018[2]	612.70	603.00	41.80	690
2019	377.00	345.00	0.00	616
2020	170.40	281.50	156.10	526
2021	444.30	436.50	33.20	1,512

[1] An Equivalent Dwelling Unit (EDU) represents the water usage equivalent to a typical single family dwelling with a 3/4" water meter.
[2] New Dwelling Units Issued Permits information is no longer available from County source.

Source: El Dorado Irrigation Engineering Department and El Dorado County Development Services Division, Building Services

Chart #6
Equivalent Dwelling Unit (EDU) Sales



EL DORADO IRRIGATION DISTRICT
Table #12
Water and Recycled Water Sales by Type of Customer
Last Ten Years

	Year									
Type of Customer	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Potable Water Sold (Acre Feet):										
Residential[1]	16,535	16,745	14,681	15,148	14,953	13,740	12,460	13,983	18,318	19,006
Commercial and Industrial	2,492	2,444	2,421	2,426	2,325	2,183	2,040	2,236	2,662	2,610
Agricultural[5]	4,668	4,534	3,802	5,415	4,717	4,552	4,358	4,766	5,954	5,385
Recreational Turf	908	918	834	896	903	844	812	867	1,207	1,144
Municipal	1,215	1,148	1,000	1,177	1,496	1,307	909	1,114	1,331	1,269
Total	**25,818**	**25,789**	**22,738**	**25,062**	**24,394**	**22,626**	**20,579**	**22,966**	**29,472**	**29,414**
(in millions $)[4]	**$39.176**	**$35.619**	**$32.607**	**$32.492**	**$32.014**	**$29.314**	**$26.814**	**$28.315**	**$28.791**	**$25.469**
Recycled Water Sold (Acre Feet):										
Residential[2]	2,354	2,439	2,079	2,205	1,879	1,576	1,393	1,374	1,850	1,685
Commercial and Industrial[3]	1,059	989	778	788	730	608	530	542	737	624
Recreational Turf	548	492	456	488	474	450	426	497	588	544
Total	**3,961**	**3,920**	**3,313**	**3,481**	**3,083**	**2,634**	**2,349**	**2,413**	**3,175**	**2,853**
(in millions $)[4]	**$2.572**	**$2.782**	**$2.420**	**$2.419**	**$2.222**	**$1.909**	**$1.605**	**$1.577**	**$1.854**	**$1.521**

[1] Residential includes domestic irrigation and multi-family accounts.

[2] Beginning in the 1990's, residential construction of a "dual pipe" system in the El Dorado Hills community of Serrano features water, sewer and recycled water for each home.

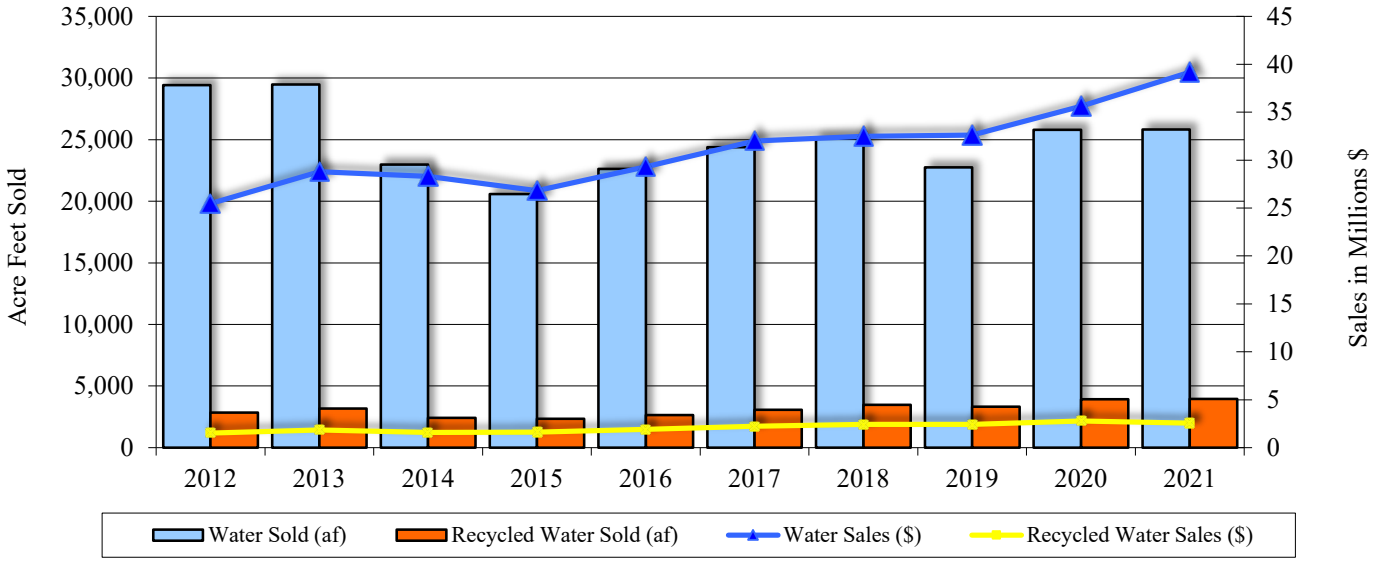
[3] Commercial & Industrial includes construction meters.

[4] Based on dollars billed, not revenues collected, during the year.

[5] Includes Agricultural Metered Irrigation, Small Farm, and Potable Ditches.

Source: El Dorado Irrigation District Engineering Department - Annual Consumption Report and Water Resources & Service Reliability Report and Customer Service Division BMP1.4_AWWA Audit RandR.xlsx

Chart #7
Water and Recycled Water Sales



EL DORADO IRRIGATION DISTRICT
Table #13
Largest Water Customers
Current Year and Nine Years Ago
(in dollars)

	2021[1]			2012		
Water Customers	Annual Revenue	Rank	% of Total Water Sales	Annual Revenue	Rank	% of Total Water Sales
City Of Placerville	$564,405	1	1.47%	$451,450	1	1.87%
EID	$244,096	2	0.64%	94,370	2	0.39%
Cameron Park Golf Course	226,395	3	0.59%	79,673	4	0.33%
El Dorado Hills CSD	181,365	4	0.47%	69,501	5	0.29%
Lennar Homes Calif Inc CA Corp	176,819	5	0.46%	55,947	6	0.23%
El Dorado Union High Schl Dist	172,605	6	0.45%			
Buckeye Union School District	126,839	7	0.33%			
Rescue Union School District	98,800	8	0.26%			
Lake Oaks Mobile Home Park	89,951	9	0.23%	80,074	3	0.33%
Lake Forest Apts LLC	89,913	10	0.23%	22,740	7	0.09%
Red Hawk Casino				8,859	8	0.04%
USDA				6,115	9	0.03%
Visman Bros				5,884	10	0.02%
Battjes HJ Trust of 1/10/05						
Hoover Barbara						
El Dorado Orchard						
U.S. Forest Service						
Visman, George C.						
Largest Customers Total	**$1,971,189**		**5.13%**	**$ 874,613**		**3.63%**

[1]Beginning in 2015, the ranking of water customers is based on annual revenue and is no longer based on consumption.
Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #14
Largest Wastewater Customers
Current Year and Nine Years Ago
(in dollars)

	2021[1]			2012		
Wastewater Customers	Annual Revenue	Rank	% of Total Wastewater Sales	Annual Revenue	Rank	% of Total Wastewater Sales
Lake Oaks Mobile Home Park	$131,666	1	0.62%	$162,060	1	0.89%
Vineyards at Valleyview	126,817	2	0.60%	154,335	2	0.85%
Sycamore Cameron Park Llc	73,411	3	0.35%			
RU ITW Sky Park LLC	130,665	4	0.62%			
Wong Family Investors	100,509	5	0.48%			
Cameron Park Senior Living, A CA LLC	89,602	6	0.42%	100,985	3	0.55%
Lake Forest Apts, LLC	80,721	7	0.38%	97,554	4	0.54%
Mercy Housing Calif XXII LP	73,230	8	0.35%	79,409	5	0.44%
Prasad Anand & Nilima	91,691	9	0.43%			
EDH Waterfront LLC	84,284	10	0.40%			
Cameron Oaks Invest Co.				74,549	6	0.41%
Cameron Park Mobile Home Park				73,971	7	0.41%
Diamond Springs Mobile Home Park				71,979	8	0.39%
Crestview Mobile Home Park				48,945	9	0.27%
Royal Heights Townhouses				28,596	10	0.16%
Largest Customers Total	**$982,596**		**4.66%**	**$892,383**		**4.90%**

[1]Beginning in 2015, the ranking of Wastewater customers is based on annual revenue and is no longer based on consumption.
Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #15
Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Single Family Residential:										
Base Charge:										
5/8"- 3/4" Meter	$ 63.43	$ 63.53	$ 61.68	$ 59.88	$ 59.88	$ 58.14	$ 55.37	$ 55.37	$ 52.73	$ 47.50
1" Meter	94.17	93.03	90.32	87.69	87.69	85.14	81.09	81.09	77.23	69.58
1 1/2" Meter	195.22	190.06	184.52	179.15	179.15	173.93	165.65	165.65	157.76	120.05
2" Meter	252.33	244.87	237.74	230.82	230.82	224.10	213.43	213.43	203.27	183.13
3" Meter	533.47	514.85	499.85	485.29	485.29	471.16	448.72	448.72	427.35	385.00
4" Meter	942.02	907.11	880.69	855.04	855.04	830.14	790.61	790.61	752.96	678.34
6" Meter	1,987.91	1,991.14	1,933.15	1,876.84	1,876.84	1,822.17	1,735.40	1,735.40	1,652.76	1,488.97
8" Meter	3,404.95	3,410.92	3,311.57	3,215.12	3,215.12	3,121.48	2,972.84	2,972.84	2,831.28	2,550.70
10" Meter	5,393.50	5,402.06	5,244.72	5,091.96	5,091.96	4,943.65	4,708.24	4,708.24	4,484.04	4,039.68
12" Meter	7,095.97	7,107.53	6,900.51	6,699.52	6,699.52	6,504.39	6,194.66	6,194.66	5,899.68	5,315.03
Single Family Dual Plumbed Residential	47.68	38.23	37.12	36.04	36.04	34.99	33.32	33.32	31.73	27.50
Commodity Charge:										
All Meter Sizes, 0 - 1,800 cf[1]	1.81	1.54	1.50	1.45	1.45	1.41	1.35	1.35	1.28	1.15
All Meter Sizes, 1,801 - 4,500 cf [1]	2.18	1.86	1.81	1.75	1.75	1.70	1.62	1.62	1.55	1.39
All Meter Sizes, Over 4,500 cf[1]	2.56	2.19	2.12	2.06	2.06	1.99	1.90	1.90	1.81	1.63
All Meter Sizes, 0 - 1,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All Meter Sizes, 1,501 - 4,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
All Meter Sizes, Over 4,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commercial and Retail Landscape:										
Base Charge:[2]										
5/8" - 3/4" Meter	68.26	66.81	64.86	62.97	62.97	61.14	58.23	58.23	55.46	49.96
1" Meter	102.39	98.63	95.76	92.97	92.97	90.26	85.96	85.96	81.87	73.76
1 1/2" Meter	214.54	203.23	197.31	191.56	191.56	185.98	177.12	177.12	168.69	151.97
2" Meter	277.91	262.34	254.70	247.28	247.28	240.08	228.65	228.65	217.76	196.18
3" Meter	589.96	553.36	537.24	521.59	521.59	506.40	482.29	482.29	459.32	413.80
4" Meter	1,043.42	976.24	947.81	920.20	920.20	893.40	850.86	850.86	810.34	730.04
6" Meter	2,296.50	1,837.40	1,783.88	1,447.40	1,447.40	1,681.48	1,601.41	1,601.41	1,525.15	1,374.01
8" Meter	3,920.13	3,659.08	3,552.50	3,449.03	3,449.03	3,348.57	3,189.11	3,189.11	3,037.25	2,736.26
10" Meter	6,208.51	5,795.05	5,626.26	5,462.39	5,462.39	5,303.29	5,050.75	5,050.75	4,810.24	4,333.55
12" Meter	7,766.00	7,601.44	7,380.04	7,165.09	7,165.09	6,956.40	6,625.14	6,625.14	6,309.66	5,684.38
Commodity Charge:										
All Water Consumed	2.11	1.84	1.78	1.73	1.73	1.68	1.60	1.60	1.53	1.37

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).

All services outside the District are billed at 1.5 times the standard District rate.

All base charges are bi-monthly.

All charges for meter sizes greater than 1" are for turbine meters.

Footnotes[1] to [11]: Can be found at the end of Table #15.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #15 (Continued)

Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Small Farms:										
Base Charge:[2]										
3/4" - 5/8" Meter	$ 63.43	$ 63.53	$ 61.68	$ 59.88	$ 59.88	$ 58.14	$ 55.37	$ 55.37	$ 52.73	$ 47.50
1" Meter	69.96	79.62	77.30	88.78	88.78	72.86	69.39	69.39	66.09	59.54
1 1/2" Meter	96.48	100.55	97.62	94.78	94.78	92.02	87.64	87.64	83.47	75.20
2" Meter	111.48	112.42	109.15	105.97	105.97	102.88	97.98	97.98	93.31	84.06
3" Meter	185.28	170.70	165.73	160.90	160.90	156.21	148.77	148.77	141.69	127.65
4" Meter	292.54	255.40	247.96	240.74	240.74	233.73	222.60	222.60	212.00	190.99
6" Meter	588.93	489.49	475.23	461.39	461.39	447.95	426.62	426.62	406.30	366.04
8" Meter	972.97	792.78	769.69	747.27	747.27	725.50	690.95	690.95	658.05	592.84
10" Meter	1,540.95	1,255.58	1,219.01	1,183.50	1,183.50	1,149.03	1,094.31	1,094.31	1,042.20	938.92
12" Meter	1,972.86	1,582.47	1,536.38	1,491.63	1,491.63	1,448.18	1,379.22	1,379.22	1,313.54	1,183.37
Commodity Charge:[3]										
0 - 1,800 cf	1.81	1.54	1.50	1.45	1.45	1.41	1.35	1.35	1.28	1.15
1,801 - 4,500 cf	2.18	1.86	1.81	1.76	1.76	1.70	n/a	n/a	n/a	n/a
Over 4,501cf	0.20	0.13	0.13	0.12	0.12	0.12	n/a	n/a	n/a	n/a
Over 1,801 cf	n/a	n/a	n/a	n/a	n/a	n/a	0.11	0.11	0.11	0.10
1,801-6,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6,501-50,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 50,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Domestic Irrigation:[6]										
Base Charge:										
All Meter Sizes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	74.66
Commodity Charge:										
0 - 6,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.17
6,501 - 50,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.19
Over 50,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.25
Agriculture Metered Irrigation, With Residence:										
Base Charge:										
5/8" - 3/4" Meter	63.43	63.53	61.68	59.88	59.88	58.14	55.37	55.37	52.73	47.50
1" Meter	69.96	79.62	77.30	88.78	88.78	72.86	69.39	69.39	66.09	59.54
1 1/2" Meter	96.48	100.55	97.62	94.78	94.78	92.02	87.64	87.64	83.47	75.20
2" Meter	111.48	112.42	109.15	105.97	105.97	102.88	97.98	97.98	93.31	84.06
3" Meter	185.28	170.70	165.73	160.90	160.90	156.21	148.77	148.77	141.69	127.65
4" Meter	292.54	255.40	247.96	240.74	240.74	233.73	222.60	222.60	212.00	190.99
6" Meter	588.93	489.49	475.23	461.39	461.39	447.95	426.62	426.62	406.30	366.04
8" Meter	972.97	792.78	769.69	747.27	747.27	725.50	690.95	690.95	658.05	592.84
10" Meter	1,540.95	1,255.58	1,219.01	1,183.50	1,183.50	1,149.03	1,094.31	1,094.31	1,042.20	938.92
12" Meter	1,972.86	1,582.47	1,536.38	1,491.63	1,491.63	1,448.18	1,379.22	1,379.22	1,313.54	1,183.37
Commodity Charge:[4]										
0 - 1,800 cf	1.81	1.54	1.50	1.45	1.45	1.41	n/a	n/a	n/a	n/a
1,801 - 4,500 cf	2.18	1.86	1.81	1.76	1.76	1.70	n/a	n/a	n/a	n/a
Over 4,501cf	0.20	0.13	0.13	0.12	0.12	0.12	n/a	n/a	n/a	n/a
0-1,800 cf	n/a	n/a	n/a	n/a	n/a	n/a	1.35	1.35	1.28	1.15
Over 1,801 cf	n/a	n/a	n/a	n/a	n/a	n/a	0.11	0.11	0.11	0.10
1,801-30,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30,001-58,200 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 58,201 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All services outside the District are billed at 1.5 times the standard District rate.
All base charges are bi-monthly.
All charges for meter sizes greater than 1" are for turbine meters.

Footnotes[1] to [11]: Can be found at the end of Table #15.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #15 (Continued)

Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Agriculture Metered Irrigation, Without Residence:										
Base Charge:[2]										
5/8" - 3/4" Meter	$ 17.25	$ 18.12	$ 17.59	$ 17.08	$ 17.08	$ 16.58	$ 15.79	$ 15.79	$ 15.04	$ 13.55
1" Meter	23.29	24.50	23.79	23.10	23.10	22.43	21.36	21.36	20.34	18.32
1 1/2" Meter	51.85	45.45	44.13	42.84	42.84	41.59	39.61	39.61	37.72	33.98
2" Meter	66.84	57.29	55.62	54.00	54.00	52.43	49.93	49.93	47.55	42.84
3" Meter	140.66	115.59	112.22	108.95	108.95	105.78	100.74	100.74	95.94	86.43
4" Meter	247.92	200.27	194.44	151.86	151.86	183.28	174.55	174.55	166.24	149.77
6" Meter	544.30	434.37	421.72	409.44	409.44	397.51	378.58	378.58	360.55	324.82
8" Meter	928.34	737.68	716.19	695.33	695.33	675.08	642.93	642.93	612.31	551.63
10" Meter	1,470.26	1,168.28	1,134.25	1,101.21	1,101.21	1,069.14	1,018.23	1,018.23	969.74	873.64
12" Meter	1,928.23	1,527.35	1,482.86	1,439.67	1,439.67	1,397.74	1,331.18	1,331.18	1,267.79	1,142.15
Commodity Charge:[5]										
All Water Consumed	0.20	0.13	0.13	0.12	0.12	0.12	0.11	0.11	0.11	0.10
0-58,200 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0-30,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30,001-58,200	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 58,201 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Agriculture Metered Irrigation, IMS Participant:[11]										
Base Charge:[2]										
5/8" - 3/4" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1 1/2" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
8" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
10" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
12" Meter	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commodity Charge:										
0-1,800 cf, With Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1,801-30,000 cf, With Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
0-30,000 cf, Without Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30,001-58,200 cf, With or Without Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 58,200 cf, With or Without Residence	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Multi-family Residential:										
Base Charge:[2]										
All Meter Sizes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5/8" - 3/4" Meter	68.26	66.81	64.86	62.97	62.97	61.14	58.23	58.23	55.46	49.96
1" Meter	102.39	98.63	95.76	92.97	92.97	90.26	85.96	85.96	81.87	73.76
1 1/2" Meter	214.54	203.23	197.31	191.56	191.56	185.98	177.12	177.12	168.69	151.97
2" Meter	277.91	262.34	254.70	247.28	247.28	240.08	228.65	228.65	217.76	196.18
3" Meter	589.96	553.36	537.24	521.59	521.59	506.40	482.29	482.29	459.32	413.80
4" Meter	1,043.42	976.24	947.81	920.20	920.20	893.40	850.86	850.86	810.34	730.04
6" Meter	2,296.50	1,837.40	1,783.88	1,447.40	1,447.40	1,681.48	1,601.41	1,601.41	1,525.15	1,374.01
8" Meter	3,920.13	3,659.08	3,552.50	3,449.03	3,449.03	3,348.57	3,189.11	3,189.11	3,037.25	2,736.26
10" Meter	6,208.51	5,795.05	5,626.26	5,462.39	5,462.39	5,303.29	5,050.75	5,050.75	4,810.24	4,333.55
12" Meter	7,766.00	7,601.44	7,380.04	7,165.09	7,165.09	6,956.40	6,625.14	6,625.14	6,309.66	5,684.38
Commodity Charge:[5]										
All Water Consumed	2.11	1.84	1.78	1.73	1.73	1.68	1.60	1.60	1.53	1.37
0-1,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1,501 - 20,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 20,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All services outside the District are billed at 1.5 times the standard District rate.
All base charges are bi-monthly.
All charges for meter sizes greater than 1" are for turbine meters.

Footnotes[1] to [11]: Can be found at the end of Table #15.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #15 (Continued)
Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Recreational Turf										
Base Charge:[2]										
3/4" - 5/8" Meter	$ 58.60	$ 60.21	$ 58.46	$ 56.76	$ 56.76	$ 55.11	$ 52.49	$ 52.49	$ 49.99	$ 49.96
1" Meter	85.97	87.44	84.89	82.42	82.42	80.02	76.21	76.21	72.58	73.76
1 1/2" Meter	175.91	176.89	171.74	166.74	166.74	161.88	154.17	154.17	146.83	151.97
2" Meter	226.74	227.43	220.81	214.38	214.38	208.14	198.23	198.23	188.79	196.18
3" Meter	476.98	476.33	462.46	448.99	448.99	435.91	415.15	415.15	395.38	413.80
4" Meter	840.63	838.00	813.59	789.89	789.89	766.88	730.36	730.36	695.58	730.04
6" Meter	1,845.53	1,837.40	1,783.88	1,731.92	1,731.92	1,681.48	1,601.41	1,601.41	1,525.15	1,374.01
8" Meter	3,147.61	3,132.36	3,041.13	2,952.55	2,952.55	2,866.55	2,730.05	2,730.05	2,600.05	2,736.26
10" Meter	4,985.03	4,960.88	4,816.39	4,676.11	4,676.11	4,539.91	4,323.72	4,323.72	4,117.83	4,333.55
12" Meter	6,330.03	6,503.95	6,314.51	6,130.59	6,130.59	5,952.03	5,668.60	5,668.60	5,398.67	5,684.38
Commodity Charge:[10]										
All Water Consumed	2.11	1.84	1.78	1.73	1.73	1.68	1.60	1.60	1.53	n/a
0 - 13,300 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.75
13,301 - 75,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.77
Over 75,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0.96
Wholesale (City of Placerville):[9]										
Base Charge:										
2" Meter	n/a	n/a	n/a	224.88	224.88	218.33	207.94	207.94	198.04	178.41
3" Meter	n/a	n/a	n/a	478.35	478.35	464.42	442.31	442.31	421.25	379.50
4" Meter	n/a	n/a	n/a	849.95	849.95	825.19	785.90	785.90	748.47	674.30
6" Meter	n/a	n/a	n/a	1,873.14	1,873.14	1,818.58	1,731.98	1,731.98	1,649.50	1,486.04
8" Meter	n/a	n/a	n/a	3,198.89	3,198.89	3,105.72	2,957.83	2,957.83	2,816.98	2,537.82
10" Meter	n/a	n/a	n/a	4,990.46	4,990.46	4,845.11	4,614.39	4,614.39	4,394.66	3,959.15
14" Meter	n/a	n/a	n/a	8,407.73	8,407.73	8,162.84	7,774.14	7,774.14	7,403.94	6,670.21
Commodity Charge:[5]										
All Water Consumed				0.59	0.59	0.57	0.54	0.54	0.52	0.47
0 - 295,500 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
295,501 - 12,160,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Over 12,160,000 cf	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Temporary Water Use:[7]										
Base Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commodity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Ditches (Raw Water):										
Base Charge, Metered Lands. Irrig. All Meter Sizes: [2]	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5/8" - 3/4" Meter	17.25	18.12	17.59	17.08	17.08	16.58	15.79	15.79	15.04	13.55
1" Meter	23.29	24.50	23.79	23.10	23.10	22.43	21.36	21.36	20.34	18.32
1 1/2" Meter	51.85	45.45	44.13	42.84	42.84	41.59	39.61	39.61	37.72	33.98
2" Meter	66.84	57.29	55.62	54.00	54.00	52.43	49.93	49.93	47.55	42.84
3" Meter	140.66	115.59	112.22	108.95	108.95	105.78	100.74	100.74	95.94	86.43
4" Meter	247.92	200.27	194.44	151.86	151.86	183.28	174.55	174.55	166.24	149.77
6" Meter	544.30	434.37	421.72	409.44	409.44	397.51	378.58	378.58	360.55	324.82
8" Meter	928.34	737.68	716.19	695.33	695.33	675.08	642.93	642.93	612.31	551.63
10" Meter	1,470.26	1,168.28	1,134.25	1,101.21	1,101.21	1,069.14	1,018.23	1,018.23	969.74	873.64
12" Meter	1,928.23	1,527.35	1,482.86	1,439.67	1,439.67	1,397.74	1,331.18	1,331.18	1,267.79	1,142.15
Commodity Charge, Metered - All Water Consumed	0.20	0.13	0.13	0.12	0.12	0.12	0.11	0.11	0.11	0.10

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All services outside the District are billed at 1.5 times the standard District rate.
All base charges are bi-monthly.
All charges for meter sizes greater than 1" are for turbine meters.

Footnotes[1] to [11]: Can be found at the end of Table #15.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #15 (Continued)
Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Ditches (Raw Water):[8]										
Base Charge, Non-metered:										
1/2" Flow	$ 130.57	$ 83.19	$ 80.77	$ 78.41	$ 78.41	$ 76.13	$ 72.50	$ 72.50	$ 69.05	$ 62.21
1" Flow	261.14	166.40	161.55	156.84	156.84	152.27	145.02	145.02	138.11	124.42
2" Flow	522.28	332.78	323.09	313.66	313.66	304.52	290.02	290.02	276.21	248.84
4" Flow	1,044.56	665.57	646.18	627.31	627.31	609.04	580.04	580.04	552.42	497.68
Commodity Charge, Non-metered - All Water Consumed	0.20	0.13	0.13	0.12	0.12	0.12	0.11	0.11	0.11	0.10

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All services outside the District are billed at 1.5 times the standard District rate.
All base charges are bi-monthly.
All charges for meter sizes greater than 1" are for turbine meters.

[1] Beginning in 2012, Single Family Resdiential tier 1 maximum use was increased.

[2] Beginning in 2012, base charge is determined by size and service class.

[3] Beginning in 2012, tier 2 was increased to cover all use above tier 1. Beginning in 2016, tier 3 was added back in.

[4] Beginning in 2012, tier 3 omitted and was added back in beginning with 2016.

[5] Beginning in April 2012, tiered use rates were changed to one rate for all water consumed.

[6] Effective 1/1/2013 this rate class was eliminated.

[7] Previously known as Fire Hydrant / Construction, it was removed from rate class status effective April 2012. It is now covered under the fees and charges table.

[8] 1 miners inch = 11.22 gallons per minute; 1 miners inch per day (MID)= 2,160 cubic feet.

[9] No longer a part of the general District rate schedule. This rate is determined subject to ad-hoc negotiations with the City of Placerville.

[10] Beginning in 2013, tiered use rates were changed to one rate for all water consumed.

[11] Beginning in 2012, this rate class was eliminated.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #16
Wastewater Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Small Farm / Recreational Turf / Domestic Irrigation (Flat Rate):										
Base Charge	$ 133.98	$ 140.78	$ 140.78	$ 138.01	$ 138.01	$ 134.00	$ 141.75	$ 141.75	$ 135.00	$ 135.98
Single Family Residential:										
Base Charge	68.89	75.59	75.59	74.11	74.11	71.95	71.95	71.95	68.52	65.26
Commodity Charge	4.07	4.07	4.07	3.99	3.99	3.88	3.88	3.88	3.69	3.52
Commercial / Industrial: [1]										
Base Charge	69.76	80.80	80.80	79.22	79.22	76.91	76.91	76.91	73.25	69.76
Laundromat / Commercial-Low	4.88	4.68	4.68	4.59	4.59	4.46	4.46	4.46	4.25	4.04
Market / Commercial-Medium/Low	7.19	6.75	6.75	6.62	6.62	6.42	6.42	6.42	6.12	5.83
Repair Shop / Service Station / Commercial-Medium	10.52	10.06	10.06	9.87	9.87	9.58	9.58	9.58	9.12	8.69
Light Industrial / Commercial-Medium/High	16.55	15.65	15.65	15.35	15.35	14.90	14.90	14.90	14.19	13.50
Restaurant / Commercial-High	36.06	34.10	34.10	33.43	33.43	32.45	32.45	32.45	30.91	29.44
Other (No Longer Exists)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commercial Without Water Service (Sewer Only):										
Base Charge	125.87	125.87	125.87	123.40	123.40	119.81	119.81	119.81	114.10	108.67
Each Additional Unit	125.87	125.87	125.87	123.40	123.40	119.81	119.81	119.81	114.10	108.67
School Wastewater, Yearly:										
Base Charge, Per Student	12.96	12.39	12.39	12.15	12.15	11.80	11.80	11.80	11.24	10.70
Septage Transfer:										
Base Charge, per 1,000 Gallons	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All base charges are bi-monthly.

[1] Begininng in 2012, all Commmercial / Industrial classes changed pursuant to the cost of services study.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #17
Recycled Water Rates
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Dual Plumbed Residential:[2]										
Base Charge:	$ 15.75	$ 25.30	$ 24.56	$ 23.84	$ 23.84	$ 23.15	$ 22.05	$ 22.05	$ 21.00	$ 20.00
0 - 3,000 cf	0.90	0.73	0.71	0.69	0.69	0.67	0.64	0.64	0.61	0.58
3,001 - 4,500 cf	1.53	1.23	1.20	1.16	1.16	1.13	1.08	1.08	1.02	0.98
Over 4,500 cf	2.30	1.86	1.80	1.75	1.75	1.70	1.62	1.62	1.54	1.47
Commodity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commercial / Industrial:[2]										
Base Charge[3]:										
All Meter Sizes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Base Charge, 3/4" - 5/8" Meter	35.10	34.19	33.19	32.22	32.22	31.28	29.79	29.79	28.37	27.02
Base Charge, 1" Meter	51.47	49.63	48.18	46.78	46.78	45.42	43.26	43.26	41.20	39.24
Base Charge, 1 1/2" Meter	105.28	100.41	97.49	94.65	94.65	91.89	87.51	87.51	83.34	79.37
Base Charge, 2" Meter	135.70	129.09	125.33	121.68	121.68	118.14	112.51	112.51	107.15	102.05
Base Charge, 3" Meter	285.44	270.34	262.47	254.83	254.83	247.41	235.63	235.63	224.41	213.72
Base Charge, 4" Meter	503.03	475.62	461.77	448.32	448.32	435.26	414.53	414.53	394.79	375.99
Base Charge, 6" Meter	1,104.35	1,042.85	1,012.48	982.99	982.99	954.36	908.91	908.91	865.63	824.41
Base Charge, 8" Meter	1,883.47	1,777.84	1,726.06	1,675.79	1,675.79	1,626.98	1,549.50	1,549.50	1,475.71	1,405.44
Base Charge, 10" Meter	2,982.96	2,815.64	2,733.63	2,654.01	2,654.01	2,576.71	2,454.01	2,454.01	2,337.15	2,225.86
Base Charge, 12" Meter	3,789.56	3,691.45	3,583.93	3,479.54	3,479.54	3,378.19	3,217.32	3,217.32	3,064.11	2,918.20
Commodity Charge	0.71	1.00	0.98	0.95	0.95	0.92	0.88	0.88	0.83	0.79
Recreational Turf:[2]										
Base Charge[3]:										
All Meter Sizes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Base Charge, 3/4" - 5/8" Meter	35.10	34.19	33.19	32.22	32.22	31.28	29.79	29.79	28.37	27.02
Base Charge, 1" Meter	51.47	49.63	48.18	46.78	46.78	45.42	43.26	43.26	41.20	39.24
Base Charge, 1 1/2" Meter	105.28	100.41	97.49	94.65	94.65	91.89	87.51	87.51	83.34	79.37
Base Charge, 2" Meter	135.70	129.09	125.33	121.68	121.68	118.14	112.51	112.51	107.15	102.05
Base Charge, 3" Meter	285.44	270.34	262.47	254.83	254.83	247.41	235.63	235.63	224.41	213.72
Base Charge, 4" Meter	503.03	475.62	461.77	448.32	448.32	435.26	414.53	414.53	394.79	375.99
Base Charge, 6" Meter	1,104.35	1,042.85	1,012.48	982.99	982.99	954.36	908.91	908.91	865.63	824.41
Base Charge, 8" Meter	1,883.47	1,777.84	1,726.06	1,675.79	1,675.79	1,626.98	1,549.50	1,549.50	1,475.71	1,405.44
Base Charge, 10" Meter	2,982.96	2,815.64	2,733.63	2,654.01	2,654.01	2,576.71	2,454.01	2,454.01	2,337.15	2,225.86
Base Charge, 12" Meter	3,789.56	3,691.45	3,583.93	3,479.54	3,479.54	3,378.19	3,217.32	3,217.32	3,064.11	2,918.20
Commodity Charge	0.76	1.00	1.15	1.12	1.12	1.09	1.03	1.03	0.99	0.94
Fire Hydrant / Temporary Water Use:[1]										
Base Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Commodity Charge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Note: Commodity charges are in ccf (100 cubic feet, which equals 748 gallons).
All base charges are bi-monthly.

[1] Temporary water use was removed from rate class status effective April 2012. It is now covered under the fees and charges table.

[2] Single Family, Commercial, Agricutlural Irrigation, Small Farms, and Recreational Turf classifications were previously combined in one class.

[3] Beginning in 2012, base charge is determined by meter size.

Source: El Dorado Irrigation District Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #18
Water and Wastewater
Rate Surcharges
(in dollars, except EDUs)

Meter Size	Meter Type	EDUs	Water Line and Cover Surcharge[1] Phase II (LCS2)	Water Line and Cover Surcharge[1] Phase III (LCS3)	Wastewater Surcharge[2]
5/8" & 3/4"	D	1	$0.98	$3.25	$10.00
1"	D	2	1.96	6.50	20.00
1 1/2"	D,C,P	3	2.94	9.75	30.00
1 1/2"	T	4	3.92	13.00	30.00
2"	C,D,P,T	5	4.90	16.25	50.00
3"	C,D,P,T	12	11.76	39.00	110.00
4"	C,D,P,T	21	20.58	68.25	335.00
6"	C,D,P	43	42.14	139.75	330.00
6"	T	47	46.06	152.75	1,330.00
8"	C,D,P	53	51.94	172.25	540.00
8"	T	80	78.40	260.00	2,330.00
10"	T	127	124.46	412.75	3,670.00

Note: Single Family Residential, Domestic Irrigation, Agricultural Meter Irrigation, and Small Farms surcharge is based on a 3/4" meter, regardless of size.
For meter type: D=Displacement, C=Compound, P=Propeller, and T=Turbine.
All charges are reported as bi-monthly.

[1] Phase II was adopted on November 1, 2001, and expires October 31, 2021.
Phase III was adopted March 10, 2008, was first effective April 1, 2008, and expires March 31, 2028.
Multi-family water surcharge is based on a bi-monthly per unit charge of $0.74 for Phase II, and $2.44 for Phase III.

[2] Wastewater rate surcharge adopted January 19, 1996, and expires February 26, 2021.
Wastewater Multi-family rates are based on a bi-monthly per unit charge of $7.50.
Wastewater rate surcharges remained the same for the ten year reporting period.

Source: El Dorado Irrigation Customer Service Division

EL DORADO IRRIGATION DISTRICT
Table #19
Water and Recycled Water
Facility Capacity Charges (FCC)
Last Ten Years
(in dollars per EDU)

	Year									
Category	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
El Dorado Hills / Cameron Park Residential / Commercial and Retail Landscape (Potable Only):										
Potable Water FCC	$21,005	$20,654	$20,289	$19,621	$18,921	$18,369	$17,930	$17,578	$17,578	$15,751
Gabbro Soils	345	345	345	345	345	345	345	345	345	345
Line & Cover 2	118	118	118	118	118	118	118	118	118	118
Line & Cover 3	325	325	325	325	325	325	325	325	325	325
Total	**$21,793**	**$21,442**	**$21,077**	**$20,409**	**$19,709**	**$19,157**	**$18,718**	**$18,366**	**$18,366**	**$16,539**
El Dorado Hills / Cameron Park Residential (Dual Plumbed):										
Potable Water FCC	$13,706	$13,477	$13,239	$12,804	$12,347	$11,988	$11,700	$11,471	$11,471	$6,631
Gabbro Soils	345	345	345	345	345	345	345	345	345	345
Line & Cover 2	118	118	118	118	118	118	118	118	118	118
Line & Cover 3	325	325	325	325	325	325	325	325	325	325
Recycled Water FCC	3,639	3,578	3,515	3,399	3,278	3,183	3,107	3,046	3,046	4,553
Total	**$18,133**	**$17,843**	**$17,542**	**$16,991**	**$16,413**	**$15,959**	**$15,595**	**$15,305**	**$15,305**	**$11,972**
El Dorado Hills / Cameron Park Commercial / Industrial (Recycled Water):										
Recycled Water FCC	$3,639	$3,578	$3,515	$3,399	$3,278	$3,183	$3,107	$3,046	$3,046	$4,553
Total	**$3,639**	**$3,578**	**$3,515**	**$3,399**	**$3,278**	**$3,183**	**$3,107**	**$3,046**	**$3,046**	**$4,553**
El Dorado Hills Residential - AFA, with Entitlement (Potable Only): [1]										
Potable Water FCC	n/a	n/a	n/a	n/a	n/a	$15,038	$14,679	$14,391	$14,391	$12,361
Gabbro Soils	n/a	n/a	n/a	n/a	n/a	345	345	345	345	345
Line & Cover 2	n/a	n/a	n/a	n/a	n/a	118	118	118	118	118
Line & Cover 3	n/a	n/a	n/a	n/a	n/a	325	325	325	325	325
Total	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**$15,826**	**$15,467**	**$15,179**	**$15,179**	**$13,149**
El Dorado Hills Residential - AFA, with Entitlement (Dual Plumbed): [1]										
Potable Water FCC	n/a	n/a	n/a	n/a	n/a	$10,655	$10,400	$10,196	$10,196	$5,512
Gabbro Soils	n/a	n/a	n/a	n/a	n/a	345	345	345	345	345
Line & Cover 2	n/a	n/a	n/a	n/a	n/a	118	118	118	118	118
Line & Cover 3	n/a	n/a	n/a	n/a	n/a	325	325	325	325	325
Recycled Water FCC	n/a	n/a	n/a	n/a	n/a	3,183	3,107	3,046	3,046	4,553
Total	**n/a**	**n/a**	**n/a**	**n/a**	**n/a**	**$14,626**	**$14,295**	**$14,030**	**$14,030**	**$10,853**
General District / Satellites (Potable Only):										
Potable Water FCC	$21,005	$20,654	$20,289	$19,621	$18,921	$18,369	$17,930	$17,578	$17,578	$16,305
Gabbro Soils	345	345	345	345	345	345	345	345	345	345
Line & Cover 2	118	118	118	118	118	118	118	118	118	118
Line & Cover 3	325	325	325	325	325	325	325	325	325	325
Total	**$21,793**	**$21,442**	**$21,077**	**$20,409**	**$19,709**	**$19,157**	**$18,718**	**$18,366**	**$18,366**	**$17,093**

Note: An Equivalent Dwelling Unit (EDU) represents the water usage equivalent of a typical single family dwelling with a 3/4" meter.

Source: El Dorado Irrigation Engineering Department

EL DORADO IRRIGATION DISTRICT
Table #20
Wastewater
Facility Capacity Charges (FCC)
Last Ten Years
(in dollars per EDU)

	Year									
Category	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
El Dorado Hills:										
Wastewater Buy-in	$7,192	$7,072	$6,947	$6,719	$6,479	$6,290	$6,140	$6,020	$6,020	$4,967
Recycled Costs Share	-	-	-	-	-	-	-	-	-	1,538
Future Capital Projects	8176	8,039	7,897	7,638	7,365	7,150	6,979	6,842	6,842	6,936
Total	**$15,368**	**$15,111**	**$14,844**	**$14,357**	**$13,844**	**$13,440**	**$13,119**	**$12,862**	**$12,862**	**$13,441**
Cameron Park:										
Wastewater Buy-in	$7,192	$7,072	$6,947	$6,719	$6,479	$6,290	$6,140	$6,020	$6,020	$7,425
Recycled Costs Share	-	-	-	-	-	-	-	-	-	1,538
Future Capital Projects	8176	8,039	7,897	7,638	7,365	7,150	6,979	6,842	6,842	486
Total	**$15,368**	**$15,111**	**$14,844**	**$14,357**	**$13,844**	**$13,440**	**$13,119**	**$12,862**	**$12,862**	**$9,449**
Motherlode:										
Wastewater Buy-in	$7,192	$7,072	$6,947	$6,719	$6,479	$6,290	$6,140	$6,020	$6,020	$10,114
Recycled Costs Share	-	-	-	-	-	-	-	-	-	1,538
Future Capital Projects	8176	8,039	7,897	7,638	7,365	7,150	6,979	6,842	6,842	1,751
Total	**$15,368**	**$15,111**	**$14,844**	**$14,357**	**$13,844**	**$13,440**	**$13,119**	**$12,862**	**$12,862**	**$13,403**
Satellite Areas:										
Wastewater Buy-in	$7,192	$7,072	$6,947	$6,719	$6,479	$6,290	$6,140	$6,020	$6,020	$9,120
Future Capital Projects	8,176	8,039	7,897	7,638	7,365	7,150	6,979	6,842	6,842	777
Total	**$15,368**	**$15,111**	**$14,844**	**$14,357**	**$13,844**	**$13,440**	**$13,119**	**$12,862**	**$12,862**	**$9,897**

Note: An Equivalent Dwelling Unit (EDU) represents the water usage equivalent of a typical single family dwelling with a 3/4" meter.
Source: El Dorado Irrigation Engineering Department

EL DORADO IRRIGATION DISTRICT
Table #21
Installation and Inspection Fees
Last Ten Years
(in dollars)

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012[1]
Water Meter Installation Fees:										
3/4" Meter, With Pressure Regulator	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3/4" Meter, Without Pressure Regulator	$667	$ 625	$ 611	$ 611	$ 546	$ 605	$ 607	$ 605	$ 609	$ 560
1" Meter, With Pressure Regulator	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1" Meter, Without Pressure Regulator	776	730	713	713	625	788	789	704	704	669
Recycled Water Meter Installation Fees:										
3/4" Commercial and Residential	698	656	642	642	566	612	613	612	615	594
Wastewater Inspection Fees:										
Commercial (Per Cleanout)	85	85	85	85	70	70	70	70	70	70
Residential	200	200	175	175	145	145	145	145	145	145
Recycled Water Plan Check & Inspection Fees:										
Front Yard Only, Done by Developer (Per Lot)	400	400	400	400	400	400	400	400	400	400
Front and Back Yard, Done by Developer (Per Lot)	325	325	325	325	325	325	325	325	325	325

[1] Pressure regulators not included in price effective January 1, 2012.

Source: El Dorado Irrigation Engineering Department


El Dorado Irrigation District

Debt Capacity

EL DORADO IRRIGATION DISTRICT
Table #22
Ratios of Outstanding Debt by Type
Last Ten Years
(in thousands of dollars, except per capita and population)

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014 [2]	2013	2012
State of California Loans	n/a	n/a	$10,172	$11,354	$12,076	$13,211	$14,319	$15,401	$16,456	$17,485
County of El Dorado Note	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,533
COPs	$99,042	$99,680	38,600	56,570	59,660	62,630	155,958	158,719	293,005	298,182
GO Bonds	n/a	n/a	n/a	245	485	940	1,406	1,850	2,260	2,670
Refunding Revenue Bonds	240,068	281,653	266,861	280,333	293,115	305,486	179,513	184,051	50,505	50,685
Total	**$339,110**	**$381,333**	**$315,633**	**$348,502**	**$365,336**	**$382,267**	**$351,196**	**$360,021**	**$362,226**	**$370,555**
Percentage of Personal Income	n/a[1]	2.72%	2.39%	2.73%	3.07%	3.40%	3.26%	3.46%	3.48%	3.76%
Per Capita	$1,755	$1,977	$1,670	$1,844	$1,988	$2,080	$1,925	$1,974	$2,004	$2,051
Personal Income, Per Capita	n/a[1]	$72,662	$69,895	$67,464	$64,673	$61,206	$59,145	$56,965	$57,520	$54,533
Population	193,227	192,925	188,993	188,993	183,750	183,750	182,404	182,404	180,712	180,712

Note: The District is not subject to any legal debt limitations.

The personal income and per capital figures are for the County of El Dorado.

[1] Personal income for year 2021 unavailable at time of report.

[2] Beginning in 2014, outstanding debt by type is stated net of related premiums, discounts, and adjustments.

Source: El Dorado Irrigation District Accounting Division

EL DORADO IRRIGATION DISTRICT
Table #23
Debt Service Coverage
Refunding Revenue and Certificates of Participation Outstanding Debt
Water and Wastewater[1]
Last Ten Years
(in dollars)

Category	Revenues[2]	Expenses[3]	Net Revenues	Pre-existing Obligations (State Loans)[5]	Net Revenues Available for Debt Service	Senior Debt Service	Senior Debt Service Coverage[4]
Water							
2012	41,643,945	24,518,620	17,125,325	1,079,317	16,046,008	8,453,844	1.90
2013	49,455,360	27,218,400	22,236,960	1,079,317	21,157,643	8,657,235	2.44
2014	44,472,670	27,511,675	16,960,995	1,079,317	15,881,678	7,995,712	1.99
2015	50,398,717	27,958,179	22,440,538	1,079,317	21,361,221	8,239,745	2.59
2016	54,259,570	29,023,156	25,236,414	1,079,317	24,157,097	8,345,725	2.89
2017	66,855,734	29,780,622	37,075,112	1,079,317	35,995,795	13,603,893	2.65
2018	60,893,341	32,541,765	28,351,576	1,079,317	27,272,259	13,835,498	1.97
2019	65,889,061	35,586,262	30,302,799	1,079,317	29,223,482	13,830,444	2.11
2020	67,194,275	37,005,797	30,188,478	539,658	29,648,820	13,265,534	2.24
2021	75,632,189	38,901,398	36,730,791	-	36,730,791	13,734,171	2.67
Wastewater							
2012	26,998,692	16,443,083	10,555,609	-	10,555,609	8,243,700	1.28
2013	29,857,466	16,208,390	13,649,076	-	13,649,076	6,669,813	2.05
2014	29,409,459	17,069,712	12,339,747	-	12,339,747	6,114,269	2.02
2015	34,235,885	17,293,178	16,942,707	-	16,942,707	6,193,805	2.74
2016	33,406,086	17,948,583	15,457,503	-	15,457,503	6,116,588	2.53
2017	37,009,708	17,954,875	19,054,833	-	19,054,833	8,523,539	2.24
2018	40,164,798	18,177,661	21,987,137	-	21,987,137	8,670,956	2.54
2019	37,648,668	19,271,292	18,377,376	-	18,377,376	8,667,073	2.12
2020	36,521,416	18,865,958	17,655,458	-	17,655,458	7,955,129	2.22
2021	35,337,734	20,167,095	15,170,639	-	15,170,639	5,628,219	2.70
Total							
2012	68,642,637	40,961,703	27,680,934	1,079,317	26,601,617	16,697,544	1.59
2013	79,312,826	43,426,790	35,886,036	1,079,317	34,806,719	15,327,048	2.27
2014	73,882,129	44,581,387	29,300,742	1,079,317	28,221,425	14,109,981	2.00
2015	84,634,602	45,251,357	39,383,245	1,079,317	38,303,928	14,433,550	2.65
2016	87,665,656	46,971,739	40,693,917	1,079,317	39,614,600	14,462,313	2.74
2017	103,865,442	47,735,497	56,129,945	1,079,317	55,050,628	22,127,432	2.49
2018	101,058,139	50,719,426	50,338,713	1,079,317	49,259,396	22,506,454	2.19
2019	103,537,729	54,857,554	48,680,175	1,079,317	47,600,858	22,497,517	2.12
2020	103,715,691	55,871,755	47,843,936	539,658	47,304,278	21,220,663	2.23
2021	110,969,923	59,068,493	51,901,430	-	51,901,430	19,362,390	2.68

Note: Coverage represents the ratio of net revenues before depreciation and debt service to total debt service.

[1] Information provided in compliance with District's continuing disclosures agreement.

[2] Revenues include all District operating and non-operating revenues, excluding unrealized gain/loss on investments.

[3] Total expenses include both operating and non-operating expenses, excluding depreciation, interest expense, and non-cash accrual of benefits related to pension and post-employment benefits (OPEB).

[4] Debt service coverage of 1.25 times is required for both water and wastewater Revenue Bonds and COPs.

[5] During the year-ended December 31, 2013, the debt service coverage calculation was changed to match the calculation methodology per the bond covenants as presented in the Official Statements. The State Revolving Fund loans are pre-existing indebtedness payable from net Revenues prior to the District's senior debt. Revised calculations are restated back to 2009.

Source: El Dorado Irrigation District Accounting Division - COP Coverage Requirement Analysis


El Dorado Irrigation District

Demographic and Economic Information

EL DORADO IRRIGATION DISTRICT
Table #24
Building Permit and Valuation Demographics
for the District Service Area
Last Ten Years

	Issued Permit Valuations (in thousands of dollars)		New Dwelling Units Issued Permits			New Construction Finals Issued			
Year	Residential	Non-residential	Residential	Single Family[2]	Multi-family[2]	Residential	Single Family[2]	Multi-family[2]	Commercial
2012	100,240	12,253	-	172	40	-	151	-	20
2013	153,178	22,230	-	282	6	-	246	145	30
2014	159,466	14,659	-	287	4	-	265	-	34
2015	251,472	30,149	-	491	2	-	304	4	27
2016	283,080	21,020	-	627	-	-	527	-	34
2017	308,757	35,661	-	690	-	-	662	-	21
2018	n/a[1]	n/a[1]	-	n/a[1]	n/a[1]	-	n/a[1]	n/a[1]	n/a[1]
2019	n/a[1]	n/a[1]	-	n/a[1]	n/a[1]	-	n/a[1]	n/a[1]	n/a[1]
2020	367,354	33,881	584	-	-	439	-	-	21
2021	423,133	44,827	628	-	-	462	-	-	13

[1] Information unavailable from El Dorado County.

[2] El Dorado County database no longer tracks single family vs. multi-family data as of 2018.
Source: El Dorado County Development Services Division, Building Services

EL DORADO IRRIGATION DISTRICT
Table #25
Principal Employers
of El Dorado County
Current Year and Nine Years Ago

	2021			2012[2]		
Employer	Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
El Dorado County	1,926	1	2.19%	1,200	4	1.32%
Marshall Medical Center	1,640	2	1.86%	1,232	3	1.36%
Blue Shield of California	1,480	3	1.68%	1,830	1	2.02%
Red Hawk Casino	1,300	4	1.48%	1,350	2	1.49%
Barton Healthcare Systems (Hospital)	949	5	1.08%	947	5	1.04%
U.S. Government	866	6	0.98%			
Safeway, Inc.	845	7	0.96%			
Sierra-at-Tahoe[1]	750	8	0.85%	730	7	0.80%
State of California	692	9	0.79%	648	8	0.71%
El Dorado Union High School District	594	10	0.67%	536	11	0.59%
Raley's, Inc.	529	11	0.60%			
Buckeye Union Elementary School District	500	12	0.57%			
Lake Tahoe Unified School District	436	13	0.49%	400	13	0.44%
Heavenly Mountain Resort	404	14	0.46%			
Lake Tahoe Community College	256	15	0.29%			
DST Output				850	6	0.94%
El Dorado County Office of Education				600	9	0.66%
The Home Depot				553	10	0.61%
Roebbelen Contracting, Inc.[1]				425	12	0.47%
Camp Richardson Resort[1]				294	14	0.32%
El Dorado Irrigation District				222	15	0.24%
Total	**13,167**		**14.95%**	**11,817**		**13.03%**

[1] Peak season employment.

[2] Information for the reported year was not available yet as of the publication of this document for 2012.

Source: Sacramento Business Journal, June 1, 2021 and May 17, 2013.

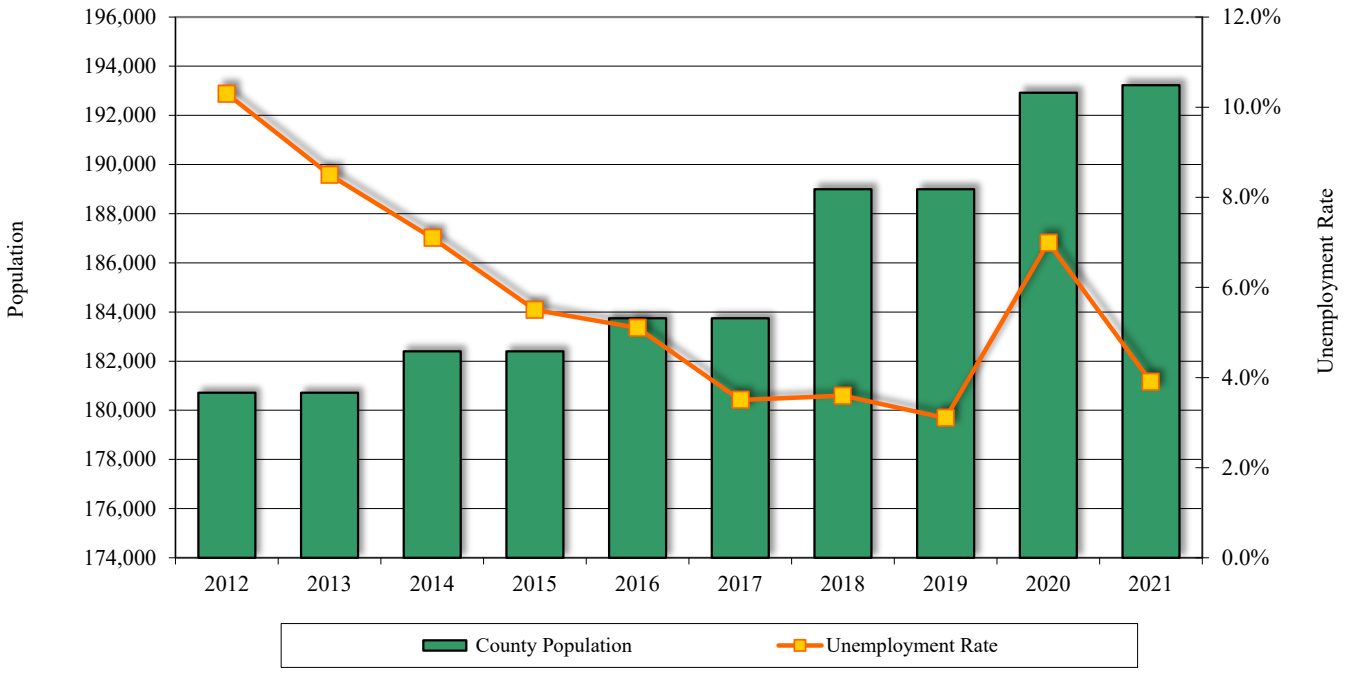
EL DORADO IRRIGATION DISTRICT
Table #26
El Dorado County Demographic and Economic Statistics
Last Ten Years

Year	County Population	Annual % Change	Civilian Labor Force	Employed	Unemployment Rate	Personal Income (in thousands of dollars - estimated)	Per Capita Personal Income (in dollars)	School Enrollment
2012	180,712	-0.7%	90,700	81,400	10.3%	9,846,504	54,533	29,780
2013	180,712	0.0%	89,300	81,700	8.5%	10,458,523	57,520	29,441
2014	182,404	0.9%	84,900	83,100	7.1%	10,429,619	56,965	27,237
2015	182,404	0.9%	89,200	84,300	5.5%	10,909,324	59,145	26,960
2016	183,750	0.7%	89,700	85,200	5.1%	11,361,318	61,206	26,987
2017	183,750	0.0%	90,600	87,500	3.5%	12,222,262	64,673	27,021
2018	188,993	2.9%	92,300	89,000	3.6%	12,863,893	67,464	27,875
2019	188,993	0.0%	92,300	89,500	3.1%	13,478,795	69,895	28,221
2020	192,925	2.1%	90,800	84,400	7.0%	14,018,235	72,662	31,126
2021	193,227	0.2%	91,700	88,100	3.9%	n/a[1]	n/a[1]	30,131

[1] Information unavailable at time of report.

Source: Bureau of Economic Analysis, Regional Economic Information System beginning in 2009 due to the unavailability of current data for population, personal income, and per capita personal income from the Labor Market Information Division.
California Employment Development Department, Labor Market Information Division for civilian labor force, employed, and unemployment rate
California Department of Education, Educational Demographics Unit for school enrollment
California State Association of Counties, El Dorado County for current year population

Chart #8
County Population vs. Unemployment Rate



Operating Information

EL DORADO IRRIGATION DISTRICT

Table #27

Water System

Demographics and Statistical Summary

Last Ten Years

	Year									
Category	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Facilities:										
Miles of Main Line (Estimated)[8]	1,122	1,119	1,106	1,105	1,093	1,314	1,298	1,298	1,298	1,298
Miles of Ditches (Estimated)	27	27	27	27	27	27	27	27	27	27
Number of Treatment Plants	5	5	5	5	5	5	5	5	5	5
Total Plant Capacity (mgd)	102.59	102.59	102.59	102.59	102.59	102.59	102.59	102.59	102.59	102.59
# of Pumping Stations	38	38	38	38	38	38	38	38	38	38
# of Storage Tanks / Reservoirs	36	36	36	36	36	36	36	34	34	34
Supply Allocated (Acre Feet):										
Jenkinson Reservoir	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920
Reclamation-Folsom Lake[1]	29,110	29,110	29,110	29,110	29,110	29,110	29,110	29,110	29,110	29,110
Forebay - Project 184	15,080	15,080	15,080	15,080	15,080	15,080	15,080	15,080	15,080	15,080
Total Water Allocations	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**	**65,110**
Supply Delivered (Acre Feet):										
Jenkinson Reservoir	23,185	24,611	20,489	22,399	21,453	18,668	16,532	15,876	21,975	22,084
Reclamation-Folsom Lake	8,647	7,539	6,622	6,131	6,471	5,956	5,666	5,203	5,700	6,976
Forebay - Project 184	5,994	4,009	4,494	5,539	4,557	5,511	5,612	8,705	11,807	7,520
Total Water Deliveries	**37,826**	**36,159**	**31,605**	**34,069**	**32,481**	**30,135**	**27,810**	**29,784**	**39,482**	**36,580**
Consumption (Acre Feet)[2]:										
Residential[3]	16,535	16,745	14,681	16,535	14,953	13,774	12,460	13,983	18,318	19,006
Commercial and Industrial[4]	2,492	2,447	2,421	2,492	2,325	2,199	2,040	2,236	2,662	2,610
Agricultural[5]	4,668	5,057	4,197	4,872	4,717	4,552	4,358	4,766	5,954	5,385
Recreational Turf	908	918	834	908	903	844	812	867	1,207	1,144
Municipal	1,215	1,148	1,000	1,215	1,496	1,307	909	1,114	1,331	1,269
Total Water Consumption	**25,818**	**26,315**	**23,133**	**26,022**	**24,394**	**22,676**	**20,579**	**22,966**	**29,473**	**29,414**
Customer Services[2,6]:										
Residential[3]	40,306	39,730	39,315	38,805	38,537	38,329	37,270	36,805	36,509	37,126
Commercial and Industrial[4]	1,858	1,826	1,797	1,784	1,768	1,756	1,734	1,738	1,779	1,507
Agricultural[5]	669	658	653	681	701	745	897	944	978	648
Recreational Turf	110	111	113	112	113	113	113	115	117	107
Municipal	14	14	14	14	14	14	14	14	15	15
Total Water Services	**42,957**	**42,339**	**41,892**	**41,396**	**41,133**	**40,957**	**40,028**	**39,616**	**39,398**	**39,403**
Gallons Per Capita Daily (GPCD)[7]	**216**	**236**	**225**	**226**	**212**	**200**	**195**	**209**	**243**	**244**

[1] Folsom now includes Bureau of Reclamation (Reclamation) water service contract for 7,550 AF, Water Right permit 21112 for 17,000 AF, and Warren Act Contract for 4,560 AF.

[2] Includes data for both the contiguous and satellite zones.

[3] Includes Single Family Residential, Multi-family Residential, and Dual Plumbed Residential.

[4] Includes commercial and commercial landscape services.

[5] Includes Agricultural Metered Irrigation, Small Farm, and Potable Ditches.

[6] Connections previously reported incorrectly as accounts. (Rev. 11/19/15)

[7] Per the 2015 Urban Water Management Plan (UWMP) the District's water use target was established at 241 GPCD by 2020 The District met the 2020 target as reported in the 2020 UWMP. There is currently no GPCD compliance target beyond 2020.

[8] For 2017 all lateral lengths have been removed from this total. In prior years, miles of mains included approximately 220 miles of laterals.

Source: El Dorado Irrigation District Engineering Department - Diversion Report, Annual Consumption Report, and Water Resources & Service Reliability Report; and El Dorado Irrigation District Customer Services Division

EL DORADO IRRIGATION DISTRICT
Table #28
Water Supply and Demand Data
Last Ten Years
(in acre feet)

Year	System Firm Yield[1]	Total Raw Water Diversions[2]	Metered Consumption[3]	Other Authorized Uses[4]	Supplement to Recycled System	Real and Apparent Losses[5]
2012	63,500	36,906	29,254	2,118	596	4,938
2013	63,500	39,482	29,473	2,664	534	6,811
2014	63,500	29,784	22,966	1,818	117	4,883
2015	63,500	27,810	20,571	1,828	198	5,213
2016	63,500	30,134	22,775	1,752	571	5,036
2017	63,500	32,470	24,394	1,905	511	5,660
2018	63,500	34,069	24,519	2,564	576	6,410
2019	63,500	31,606	23,133	2,564	612	5,811
2020	63,500	36,159	26,315	2,552	751	6,541
2021	63,500	37,826	26,397	4,089	1,182	6,158

[1] The System Firm Yield is calculated using a hydrology computer model to determine the annual quantity of water the integrated water supply system can theoretically make available 95% of the time, per Administrative Regulation No. 5010.

[2] Includes diversions from Jenkinson Lake, Folsom Reservoir, and Project 184 at Forebay. For 2019, restated from 31,906.

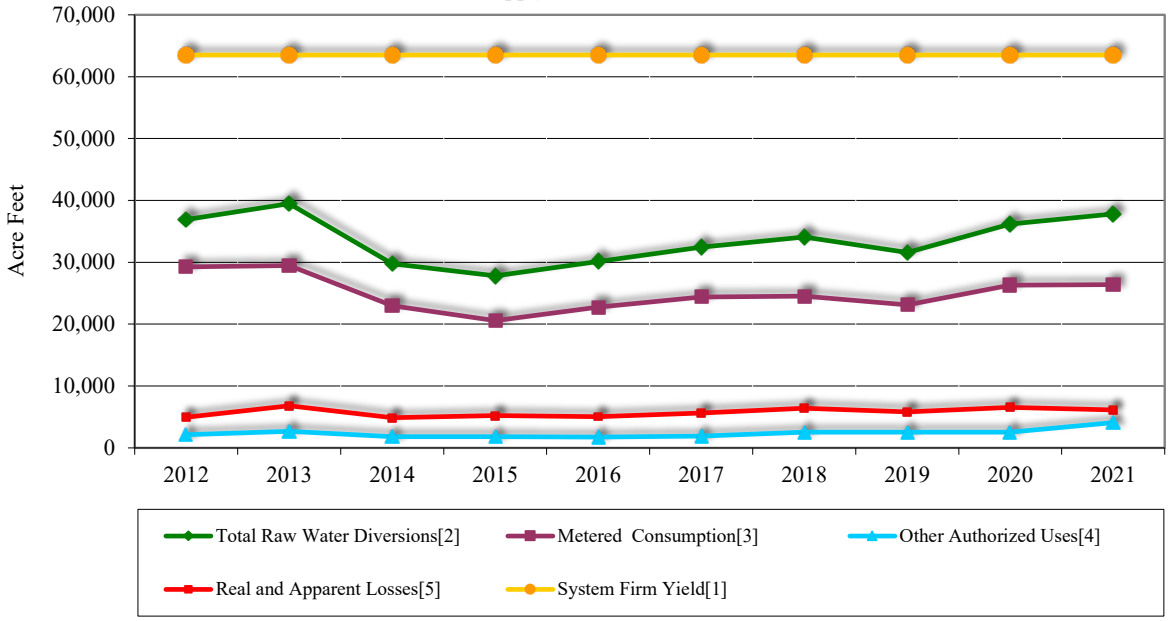
[3] Authorized uses of potable water that are metered and billed to EID customers.

[4] Other authorized uses of potable and raw water includes consumption that is separate from defined customer rate classes and is not necessarily metered or billed. This demand includes system operations uses like water quality and collection system flushing, as well as meter testing, private fire services, and ditch deliveries.

[5] Real losses include physical water lost into the ground from pipeline leaks and breaks. Apparent losses are considered paper losses, such as under-registration of large meters. Real and apparent losses can be attributed to 1,119 miles of pipeline, 3 miles of open ditch, and over 42,000 service connections.

Source: El Dorado Irrigation District Engineering Department - Water Resources and Service Reliability Report

Chart #9
Water Supply and Demand Trends



EL DORADO IRRIGATION DISTRICT
Table #29
Recycled Water System
Demographics and Statistical Summary
Last Ten Years

	Year									
Category	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Facilities:										
Miles of Recycled Mains	95	95	94	93	93	93	79	79	79	79
Number of Treatment Plants	2	2	2	2	2	2	2	2	2	2
Plant Capacity (mgd)	3	3	3	3	3	3	3	3	3	3
Storage Reservoirs / Tanks	5	5	5	5	5	5	5	5	5	5
Number of Pump Stations	5	5	5	5	5	5	5	5	5	5
Consumption (Acre Feet):										
Residential[1,2]	2,354	2,439	2,079	2,205	1,879	1,576	1,393	1,374	1,850	1,685
Commercial and Industrial[3]	1,059	989	778	789	730	608	530	542	737	624
Recreational Turf	548	492	456	489	474	450	426	497	588	544
Total Recycled Water Consumption	**3,961**	**3,921**	**3,313**	**3,483**	**3,083**	**2,634**	**2,349**	**2,413**	**3,175**	**2,853**
Customer Services[4]:										
Residential[1,2]	5,448	5,357	5,350	5,298	5,269	5,030	4,744	4,403	4,167	3,918
Commercial and Industrial[3]	172	177	175	169	165	167	160	153	152	147
Recreational Turf	12	12	12	12	12	12	12	12	12	12
Total Recycled Water Services[4]	**5,632**	**5,546**	**5,537**	**5,479**	**5,446**	**5,209**	**4,916**	**4,568**	**4,331**	**4,077**

[1] Residential includes both Single Family and Multi-family accounts.

[2] Beginning in the 1990's, residential construction of a "dual pipe" system in the El Dorado Hills community of Serrano features water, sewer and recycled for each home.

[3] Commercial and Industrial includes temporary water use meters.

[4] Connections previously reported incorrectly as accounts.

Source: El Dorado Irrigation District Engineering Department - Diversion Report, Annual Consumption Report, and Water Resources & Service Reliability Report; and El Dorado Irrigation District Customer Services Division

EL DORADO IRRIGATION DISTRICT
Table #30
Wastewater System
Demographics and Statistical Summary
Last Ten Years

Category	Year 2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Facilities:										
Miles of Sewer Mains[1]	460	456	450	446	443	445	396	396	396	396
Number of Treatment Plants	4	4	4	4	4	4	4	4	4	4
Permitted Average Dry Weather Flow (mgd)[2]	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6	7.6
Total Plant Capacity (mgd)	23	23	23	23	23	23	23	23	23	23
Average Dry Weather Daily Plant Flow (mgd)[3]	4.62	4.71	4.61	4.52	4.41	4.01	3.71	3.93	4.27	4.41
El Dorado Hills Plant[3]	2.60	2.70	2.50	2.60	2.50	2.30	1.80	1.85	2.07	2.17
Camino Heights Plant[3]	0.016	0.012	0.013	0.016	0.011	0.009	0.009	0.011	0.012	0.014
Deer Creek Plant[3]	2.00	2.00	2.10	1.90	1.90	1.70	1.90	2.07	2.19	2.23
Number of Lift Stations	60	60	60	61	61	61	61	63	64	64
Customer Services:[4]										
Residential[5]	23,532	23,146	22,786	22,284	22,040	21,189	20,767	20,506	20,285	20,065
Commercial and Industrial	870	852	841	882	831	827	828	834	827	816
Schools	26	25	25	25	25	25	25	25	25	25
Total Wastewater Services	**24,428**	**24,023**	**23,652**	**23,191**	**22,896**	**22,041**	**21,620**	**21,365**	**21,137**	**20,906**

[1] In 2015, changes were made to reflect District owned laterals. To remain consistant with other reporting requirements effective in 2016 the District has returned to reporting only main line length. Increased accuracy using a new GIS database has resulted in minor recalculations for the 2016 values.

[2] The Permitted Average Dry Weather Flow includes the flow for EDHWWTP and DCWWTP only.

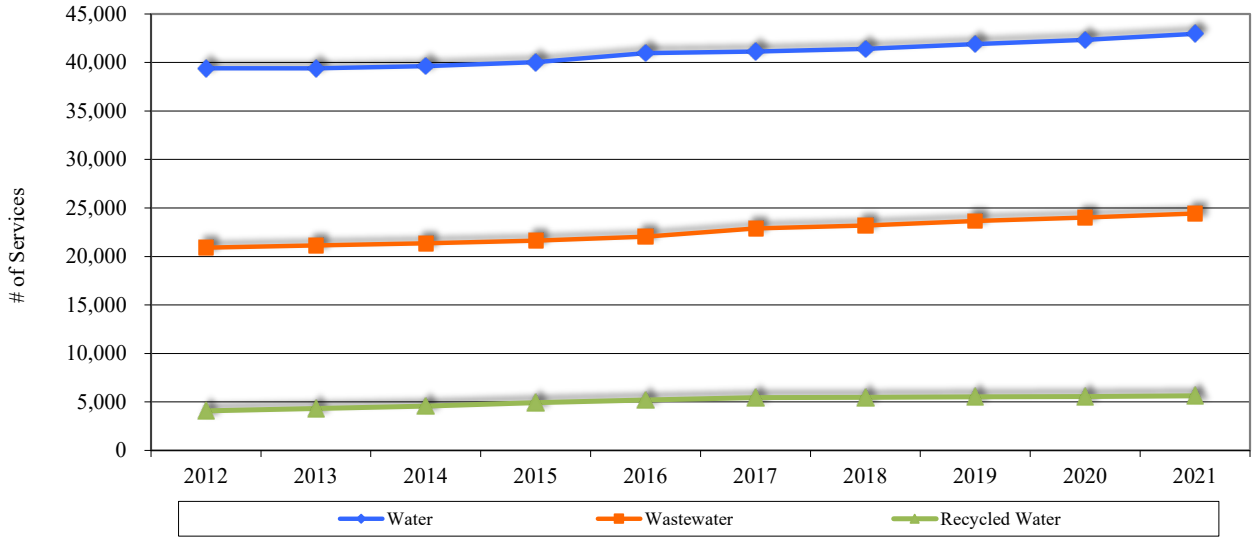
[3] The Average Dry Weather Daily Plant Flow is the flow recorded in the months of July - September.

[4] Connections previously reported as accounts.

[5] Residential includes multi-family accounts.

Source: El Dorado Irrigation District Enginnering Department and Operations Department - Sewer Capacity Report, and Finance Department

Chart #10
Water, Wastewater, and Recycled Water Services Growth Trend



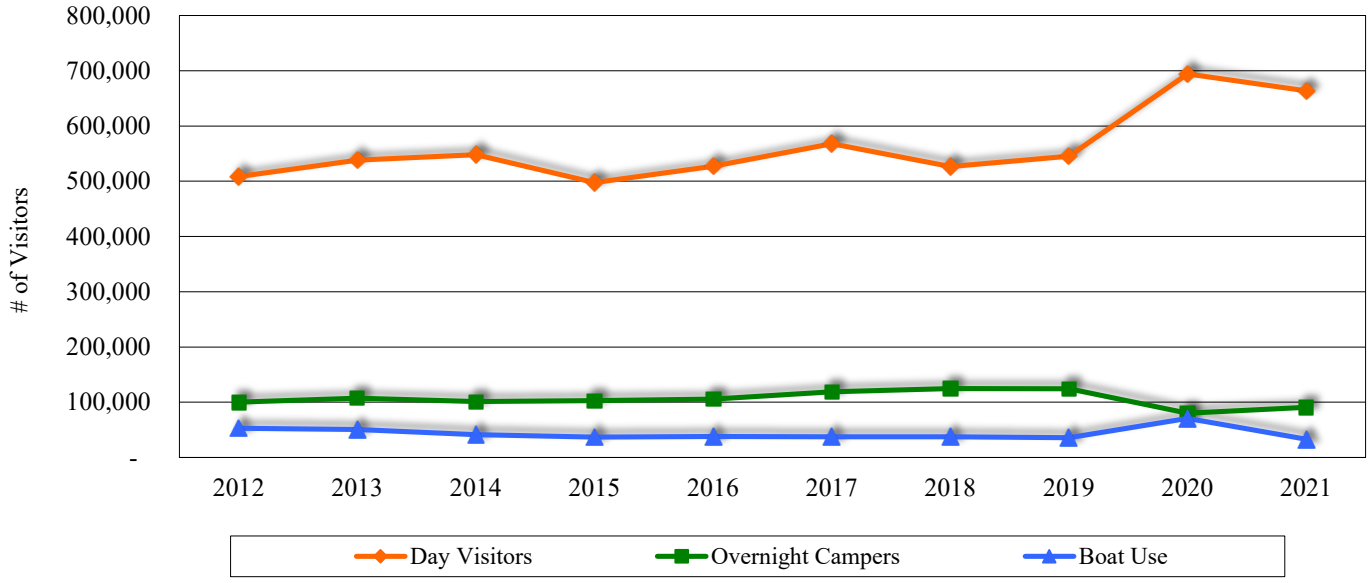
EL DORADO IRRIGATION DISTRICT
Table #31
Recreation Demographics and Statistical Summary
Last Ten Years

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012[1]
Day Visitors	663,744	694,263	545,318	526,764	567,741	527,299	497,584	547,870	538,358	508,492
Overnight Campers	91,048	80,154	124,629	124,738	118,965	105,839	102,657	101,515	107,218	99,912
Boat Use	33,026	70,735	36,037	37,245	37,204	37,843	36,920	41,172	50,408	52,865
Guided Hikes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	244	98	145
Fish Plants	4	5	5	4	4	4	1	4	15	8
Volunteer Hours	1,000	1,000	1,200	1,200	1,000	1,000	1,000	1,000	4,040	850

[1] Beginning in 2012, data includes Silver Lake and Caples Lake, as well as Jenkinson Lake at Sly Park Recreation Area.
Source: El Dorado Irrigation District Recreation Department

Facilities at Sly Park Recreation Area:	
Jenkinson Lake Shoreline	9 miles
Boat Ramps	2
Day Use Areas	10
Individual Camp Areas	191
Adult Group Camping Areas	7
Youth Group Camping Areas	1
Equestrian Group Camping Areas	1
Hiking Trails	9 miles
Equestrian Trails	9 miles
Nature Trail	1/2 mile

Chart #11
Recreation Visitor Statistics



EL DORADO IRRIGATION DISTRICT

Table #32

Full-time Equivalent Employees[1] by Function / Program

Last Ten Years

	Year									
Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Office of the General Manager[2,3,4]	9	9	9	9	9	9	9.5	9	5.5	5.5
Information Technology	8	8	7	7	6.5	6.5	7	7	7	8
Operations	127	127	123	119	118	125	124.5	123.5	118.5	125.5
Finance[4,5]	40.5	40.5	38.5	38.5	38.5	39.5	40.5	42.5	45	45
Human Resources	5	6	6	5	5	5	4.5	4	5.5	5.5
Communications / Community Relations	2	2	2	2	2	2	2	2	3	3
Engineering[3,5]	34	34	33	32	29	31	29	27	29	29
Total	**225.5**	**226.5**	**218.5**	**212.5**	**208**	**218**	**217**	**215**	**213.5**	**221.5**

[1] Positions reported are actual filled positions and not budgeted positions.

[2] Office of the General Manager includes Office of the General Counsel.

[3] Records Management was moved from Engineering to Office of General Manager 2014.

[4] Contracts Administration was moved from Finance to Office of General Manager in 2014.

[5] A portion of Development Services was moved from Finance to Engineering in 2015.

Source: El Dorado Irrigation District Human Resources Department - Position Control Report

EL DORADO IRRIGATION DISTRICT
Table #33
Rate Increase History
Last Ten Years

Year	Water	Wastewater
2012	11%[1]	5%[1]
2013	11%	5%
2014	5%	5%
2015	0%[2]	0%[2]
2016	5%	0%[2]
2017	3%[3]	3%[3]
2018	0%[4]	0%[4]
2019	3%	2%[5]
2020	3%	0%[6]
2021[7]	5%	-4.8%

[1] The Recreational Turf class increases were not implemented until January 1, 2013.

[2] A 5% rate increase that had been approved during the 2012 Proposition 218 notice was not adopted.

[3] A 3% rate increase was adopted instead of the 5% rate increase that had been approved during the 2015 Proposition 218 notice.

[4] A 4% rate increase that had been approved during the 2015 Proposition 218 notice was not adopted.

[5] A 2% wastewater rate increase was adopted instead of the 3% rate increase that had been approved during the 2015 Proposition 218 notice.

[6] A 3% wastewater rate increase that had been approved during the 2015 Proposition 218 notice was not adopted.
Source: El Dorado Irrigation District Customer Service Division

[7] Rate structure change due to Cost of Services Study

.


El Dorado Irrigation District

El Dorado Irrigation District

Compliance Report

This page is intentionally blank

Compliance Report

MAZE & ASSOCIATES

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
El Dorado Irrigation District
Placerville, California

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 business-type activities and each major fund of the El Dorado Irrigation District, California, (District) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 25, 2022.

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 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 District'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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

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

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

We have also issued a separate Memorandum on Internal Control dated May 25, 2022 which is an integral part of our audit and should be read in conjunction with this report.

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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maze + Associates

Pleasant Hill, California
May 25, 2022

El Dorado Irrigation District

This page is intentionally blank

2890 Mosquito Road
Placerville, CA 95667
530.622.4513
www.eid.org

MAZE & ASSOCIATES

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR COMPLIANCE WITH THE PROPOSITION 111 2021 APPROPRIATIONS LIMIT INCREMENT

To the Members of the Board of Directors of
the El Dorado Irrigation District,
Placerville, California

We have performed the procedures below, which were agreed to by the El Dorado Irrigation District (District) , on the Appropriations Limit Worksheet (Worksheet) for the year ended December 31, 2021. The District's management is responsible for the Worksheet.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of these procedures, which were suggested by the League of California Cities and presented in their Article XIIIB Appropriations Limitation Uniform Guidelines, were performed solely to assist you in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings were as follows:

A. We obtained the Worksheet and determined that the 2021 Appropriations Limit of $13,054,304 and annual adjustment factors were adopted by Resolution of the Board of Directors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Directors.

B. We recomputed the 2021 Appropriations Limit by multiplying the 2020 Prior Year Appropriations Limit by the Total Growth Factor. We recomputed the Total Growth Factor by multiplying the population option by the inflation option.

C. For the Worksheet, we agreed the Per Capita Income Factor and County Population Factor to County of El Dorado Office of Auditor-Controller letter.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Worksheet. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W **mazeassociates.com**

This report is intended solely for the information and use of management and the Board of Directors and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

Maze + Associates

Pleasant Hill, California
June 14, 2022

El Dorado Irrigation District

Fiscal Year 2021 Annual Audit Review

June 27, 2022

Previous Board Action

- The Board receives and files the annual audit and report on applying agreed-upon procedures related to the appropriations limit each year.

Audit Requirements

- The audit must be conducted in accordance to audit standards:
  - Generally accepted in the United States.
  - Applicable to financial audits contained in Government Auditing Standards.
  - Meeting the State Controller's minimum audit requirements for California special districts.
- Maze & Associates performed the fiscal year 2021 financial audit for the District.
  - Additional scope:
    - *Agreed-Upon Procedures Review: 2021 Appropriations Limit*

Auditor's Responsibility

- To express an opinion on the financial statements based on their audit.
- Issue a report on internal controls and compliance with laws, regulations, contracts, and grant agreements.

Fiscal Year 2021 Audited Financial Statements Review

Independent Auditor's Report

- Maze & Associates issued an unmodified ("clean") opinion that the financial statements present fairly, in all material respects, the respective financial position of the District as of December 31, 2021 and 2020, and the respective changes in financial position and cash flows for the fiscal years.
  - An unmodified opinion is the highest level of assurance that an auditor can provide.

2021 Financial Highlights

- Total assets and deferred outflows exceeded total liabilities and deferred inflows by $467.7 million (Net Position).
  - An increase of $31.7 million from 2020.
- Capital assets, net of accumulated depreciation, totaled $811.0 million.
  - An increase of $48.2 million from 2020.
- Operating revenues decreased $3.6 million or 5.0% to $68.3 million from 2020.
  - Lower hydroelectric sales and zero water transfer sales compared to $2.8 million in 2020.
- Property taxes revenue increased $0.5 million to $14.5 million.

2021 Financial Highlights, cont.

- Facility Capacity Charges (FCCs) were $16.5 million; a $6.9 million increase from 2020.
  - Water = $9.6 million
  - Wastewater = $6.9 million
- Operating expenses, excluding depreciation, decreased $2.0 million to $55.3 million.
- Total District Debt Service Coverage ratio including FCCs was 2.68; an increase of 0.45 from 2020.
  - District's required bond covenant minimum = 1.25
- Total District Debt Service Coverage ratio excluding FCCs was1.83; an increase of 0.05 from 2020.
  - District's internal test minimum = 1.00

2021 Financial Highlights, cont.

- As of December 31, 2021, the District has recovered approximately $8.5 million through insurance claims related to the Caldor Fire disaster.
- Actual operating revenues of $68.3 million was $0.3 million higher than budget.
- Actual operating expenses, not including non-cash/non-budgeted year-end accruals, of $52.2 million were $4.8 million lower than budget.
- Actual FCC's revenue of $16.5 million were $0.2 million lower than budget.

2021 and 2020

Statements of Net Position

Statements of Net Position

Total District Statements of Net Position
(in millions)

	December 31,			
	2021	2020	Inc (Dec)	Inc (Dec)
Assets and Deferred Outflows				
Current Assets	$ 73.6	$ 60.1	$ 13.5	22.5%
Restricted and Other Noncurrent Assets	59.3	101.9	(42.6)	-41.8%
Capital Assets, Net	811.0	762.8	48.2	6.3%
Total Assets	943.9	924.8	19.1	2.1%
Deferred Outflows	27.3	28.1	(0.8)	-2.8%
Total Assets and Deferred Outflows	$971.2	$952.9	$ 18.3	1.9%
Liabilities and Deferred Inflows				
Current Liabilities	$ 34.2	$ 32.0	$ 2.2	6.9%
Noncurrent Liabilities	444.7	474.0	(29.3)	-6.2%
Total Liabilities	478.9	506.0	(27.1)	-5.4%
Deferred Inflows	24.6	10.9	13.7	125.7%
Total Liabilities and Deferred Inflows	$503.5	$516.9	$ (13.4)	-2.6%
Net Position				
Net Investment in Capital Assets	$455.5	$430.5	$ 25.0	5.8%
Restricted for New Facilities	44.2	96.5	(52.3)	-54.2%
Restricted for Debt Service	-	0.1	(0.1)	-100.0%
Unrestricted	(32.0)	(91.1)	59.1	64.9%
Total Net Position	$467.7	$436.0	$ 31.7	7.3%

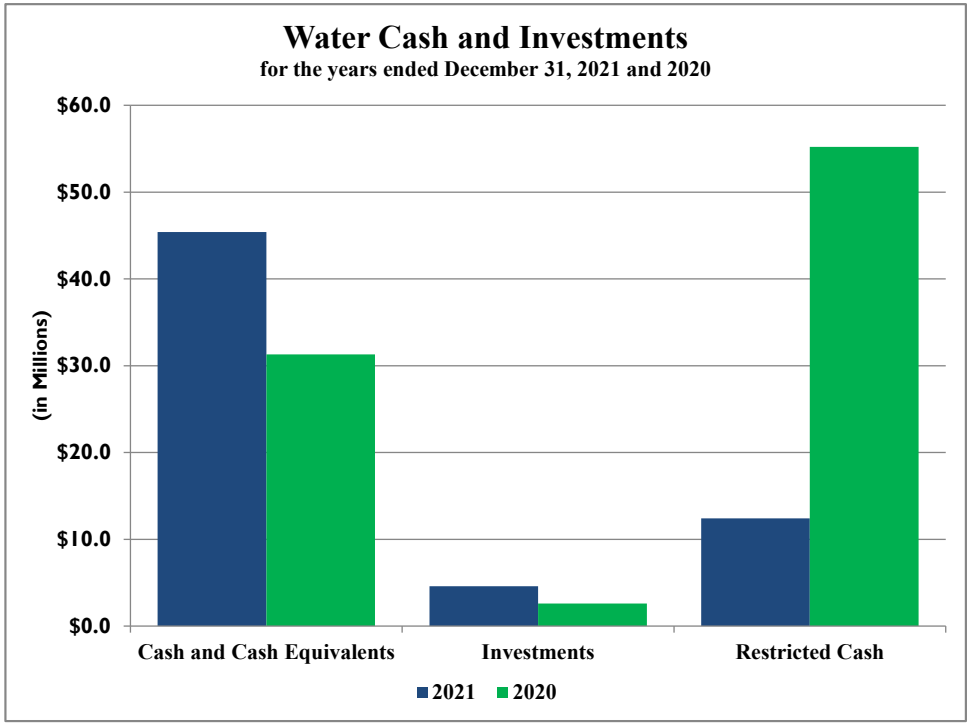
Water/Wastewater Statements of Net Position
(in millions)

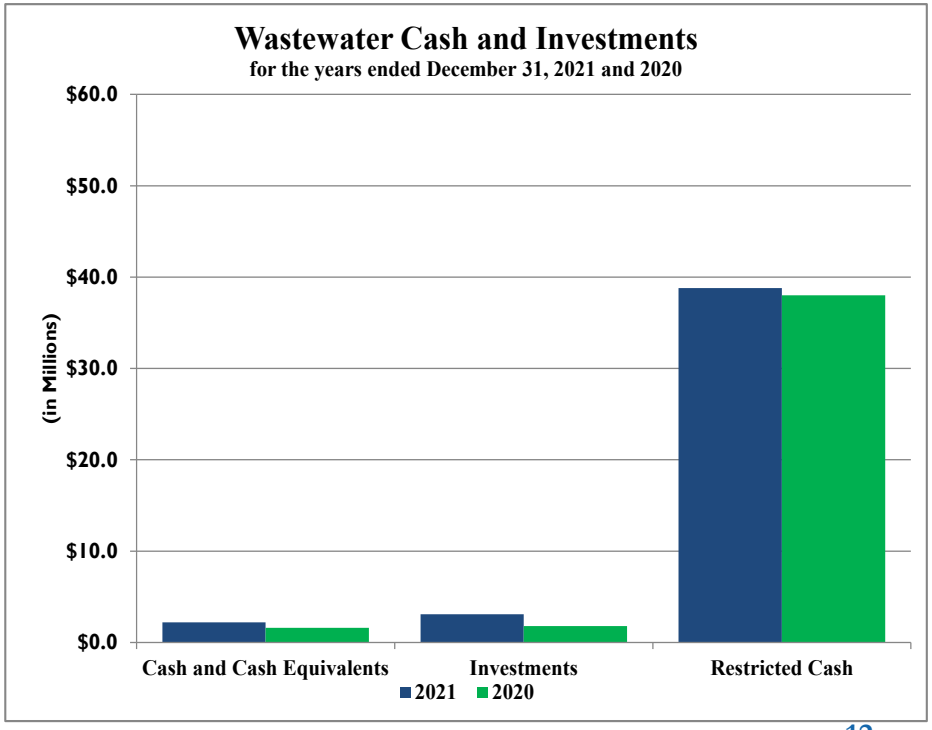
	2021		
	Water	Wastewater	Total
Assets and Deferred Outflows			
Current Assets	$ 64.3	$ 9.3	$ 73.6
Restricted and Other Noncurrent Assets	17.0	42.3	59.3
Capital Assets, Net	552.3	258.7	811.0
Total Assets	633.6	310.3	943.9
Deferred Outflows	16.9	10.4	27.3
Total Assets and Deferred Outflows	$650.5	$ 320.7	$971.2
Liabilities and Deferred Inflows			
Current Liabilities	$ 23.4	$ 10.8	$ 34.2
Noncurrent Liabilities	320.1	124.6	444.7
Total Liabilities	343.5	135.4	478.9
Deferred Inflows	17.1	7.5	24.6
Total Liabilities and Deferred Inflows	$360.6	$ 142.9	$503.5
Net Position			
Net Investment in Capital Assets	$291.2	$ 164.3	$455.5
Restricted for New Facilities	5.5	38.7	44.2
Restricted for Debt Service	-	-	-
Unrestricted	(6.9)	(25.1)	(32.0)
Total Net Position	$289.8	$ 177.9	$467.7

Cash and Investments

Total District Cash and Investments
(in millions)

	December 31,			
	2021	2020	Inc (Dec)	Inc (Dec)
Cash and Investments				
Cash and Cash Equivalents	$ 47.6	$ 32.9	$ 14.7	44.7%
Investments	7.7	4.4	3.3	75.0%
Restricted Cash	51.2	93.2	(42.0)	-45.1%
Total Cash and Investments	$106.5	$130.5	$ (24.0)	-18.4%





Capital Assets

Capital Assets, Net of Accumulated Depreciation
(in millions)

	December 31, 2021	December 31, 2020	Inc (Dec)	Inc (Dec)
Capital Assets				
Land and Easements	$ 6.9	$ 6.9	$ -	0.0%
Water Rights	5.6	5.6	-	0.0%
Construction in Progress	131.5	96.9	34.6	35.7%
Water Plant in Service	625.5	596.8	28.7	4.8%
Wastewater Plant in Service	381.1	372.3	8.8	2.4%
Recycled Water Facility	37.6	37.2	0.4	1.1%
General Plant	33.4	33.7	(0.3)	-0.9%
FERC License	49.0	49.0	-	0.0%
Total Capital Assets	1,270.6	1,198.4	72.2	6.0%
Less Accumulated Depreciation	(459.6)	(435.6)	(24.0)	5.5%
Total Capital Assets, Net	$ 811.0	$ 762.8	$ 48.2	6.3%

Major capital asset additions:

- $14.5 million for Flume 44 canal conversion
- $2.6 million for developer capital contributions at Bell Ranch
- $2.5 million for Pacific Tunnel rehabilitation
- $2.1 million for Southpoint lift station upgrades
- $1.6 million for Easy Street waterline replacement

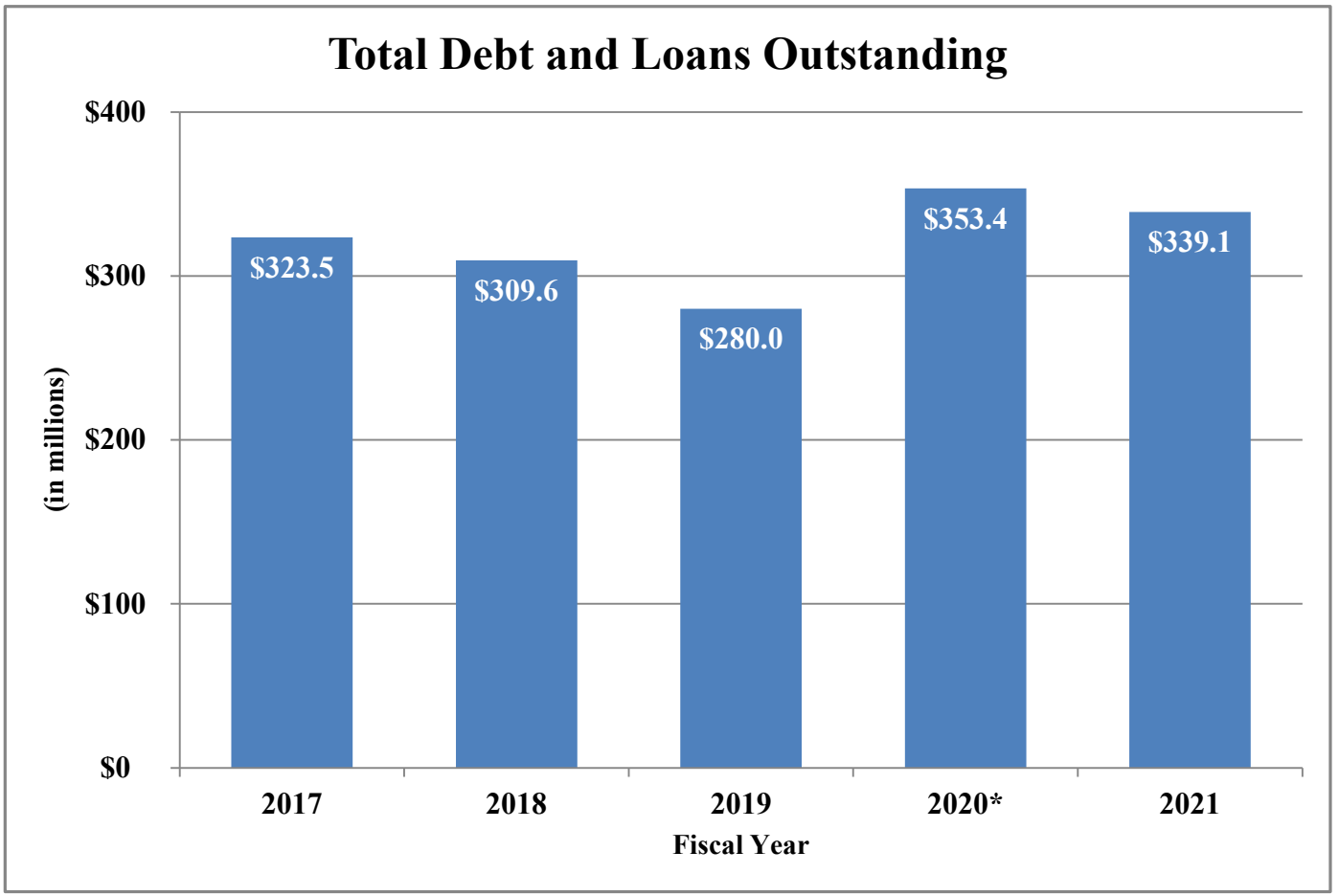
Debt Portfolio

Long-Term Debt and Loans
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Certificates of Participations				
Revenue, Series 2016B	38.0	38.6	(0.6)	-1.6%
Revenue, Series 2020A	61.1	61.1	-	100.0%
Refunding Revenue Bonds			-	
Series 2014A	6.1	6.4	(0.3)	-4.7%
Series 2016A	8.0	14.2	(6.2)	-43.7%
Series 2016C	25.2	25.2	-	0.0%
Series 2020B	4.9	5.6	(0.7)	100.0%
Series 2020C (Taxable)	116.0	121.3	(5.3)	100.0%
Series 2020D (Taxable)	79.8	81.1	(1.3)	100.0%
Total Debt and Loans	$ 339.1	$ 353.5	$ (14.4)	-4.1%
Bond Premiums and Discounts	25.6	27.9	(2.3)	-8.2%
Total Debt and Loans, net	$ 364.7	$ 381.4	$ (16.7)	-4.4%

Historical Debt Portfolio

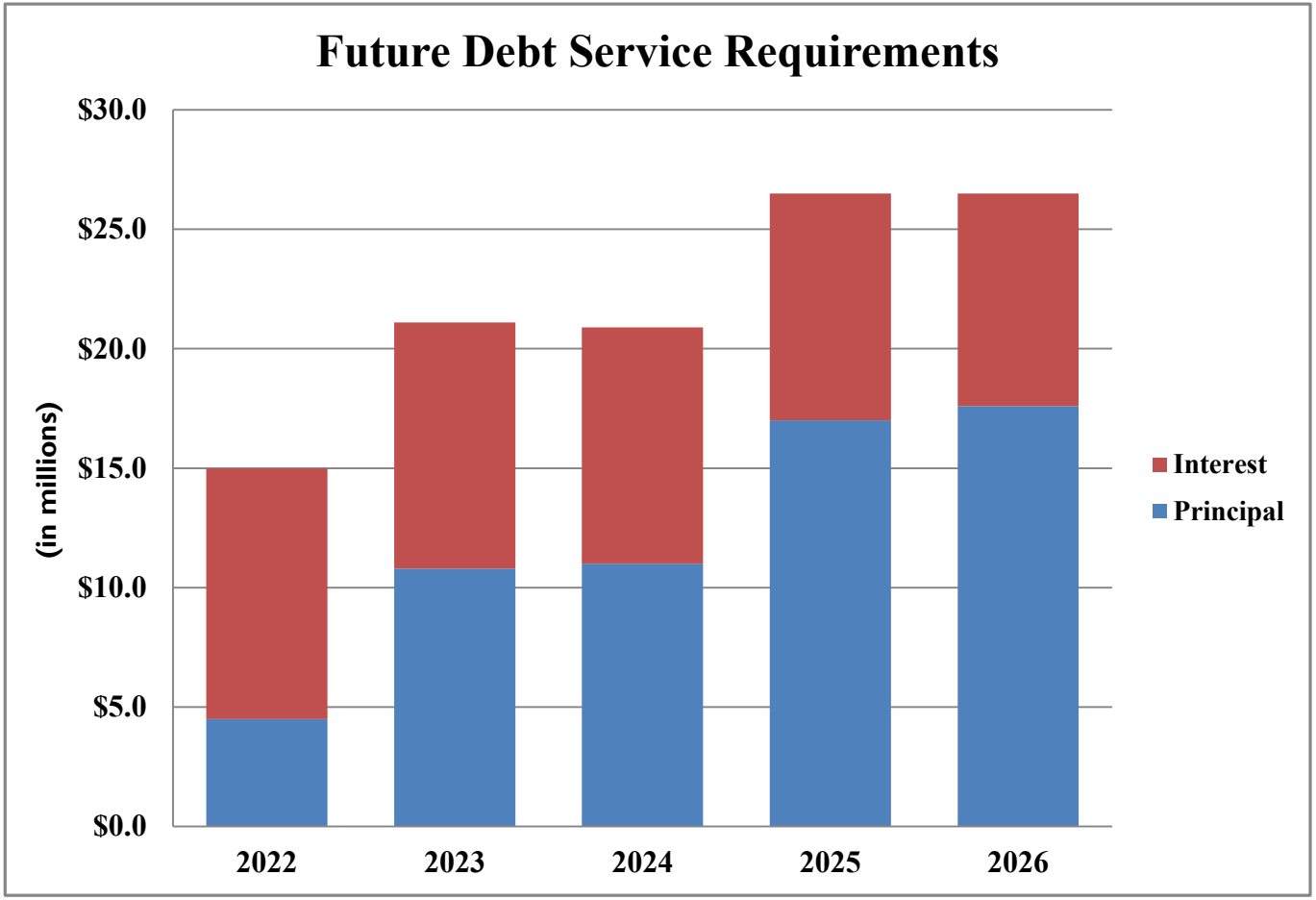
- District has made major strides reducing total debt through 2019 prior to issuing $61.1 million new debt in 2020.



*Includes $61.1 million bond issue (2020A)

Future Debt Service

- Average debt service over the next 5 years is $22.0 million.



** 2022 reflects $6.0 million defeasance (prepayment) made in December 2021 on the 3/1/22 required debt service.*

** 2025 increase due to 2014A $4m final principal payment and start of 2016B principal payments of $6m.*

Net Pension Liability

Changes in the Net Pension Liability
(in millions)

	December 31,		
	2021	**2020**	**2019**
Total Pension Liability			
Service Cost	$ 3.2	$ 3.1	$ 3.0
Interest on Total Pension Liability	12.9	12.3	11.8
Actuarial Changes	1.5	1.9	1.5
Benefit Payments	(9.4)	(8.9)	(8.5)
Net Change in Total Pension Liability	8.2	8.4	7.8
Total Pension Liability - Beginning	181.8	173.4	165.6
Total Pension Liability - Ending (a)	$190.0	$181.8	$173.4
Plan Fiduciary Net Position			
Employer & Employee Contributions	$ 8.7	$ 8.1	$ 7.3
Net Investment Income	25.5	5.4	6.8
Administrative Expenses	(0.1)	(0.2)	(0.1)
Benefit Payments	(9.4)	(8.9)	(8.5)
Net Change in Plan Fiduciary Net Position	24.7	4.4	5.5
Plan Fiduciary Net Position - Beginning	114.0	109.6	104.1
Plan Fiduciary Net Position - Ending (b)	$138.7	$114.0	$109.6
Net Pension Liability (a) - (b)	$ 51.3	$ 67.8	$ 63.8
Plan Fiduciary Net Position % of Total Pension Liability	73.0%	62.7%	63.2%

Actuarial Assumptions

	2021	**2020**
Actuarial Valuation Date	6/30/2020	6/30/2019
Measurement Date	6/30/2021	6/30/2020
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.50%	2.63%
Payroll Growth	2.75%	2.88%
Projected Salary Increase	3.2%-12.2%	3.2%-12.2%
Investment Rate of Return	7.15%	7.25%

Employees Covered

	2021	**2020**
Inactive employees/beneficiaries currently receiving benefits	327	316
Inactive employees entitled to but not yet receiving benefits	144	148
Active employees	226	218
Total	697	682

Net OPEB Liability

Changes in the Net OPEB Liability
(in millions)

	December 31,		
	2021	**2020**	**2019**
Total OPEB Liability			
Service Cost	$ 0.6	$ 0.6	$ 0.7
Interest on Total OPEB Liability	2.3	2.2	2.1
Actuarial Changes	2.5	0.1	(5.4)
Benefit Payments	(1.9)	(1.8)	(1.6)
Net Change in Total OPEB Liability	3.5	1.1	(4.2)
Total OPEB Liability - Beginning	32.7	31.6	-
Total OPEB Liability - Ending (a)	$ 36.2	$32.7	$ (4.2)
Plan Fiduciary Net Position			
Contributions - Employer	$ 1.9	$ 1.8	$ 1.6
Actuarial Changes	-	0.8	-
Net Investment Income	3.0	(0.3)	0.6
Administrative Expenses	-	(0.1)	-
Benefit Payments	(1.9)	(1.8)	(1.6)
Net Change in Plan Fiduciary Net Position	3.0	0.4	0.6
Plan Fiduciary Net Position - Beginning	10.8	10.4	-
Plan Fiduciary Net Position - Ending (b)	$ 13.8	$10.8	$ 0.6
Net OPEB Liability (a) - (b)	$ 22.4	$21.9	$ (4.8)
Plan Fiduciary Net Position % of Total OPEB Liability	38.1%	33.0%	-14.3%

Actuarial Assumptions

	2021	**2020**
Inflation	2.50%	2.75%
Salary increases	2.75%	2.75%
Discount rate	6.75%	7.00%
Medical/Rx trend rate	4.00%	4.00%

Employees Covered

	2021	**2020**
Inactive employees receiving benefits	203	190
Active employees	215	208
Total	418	398

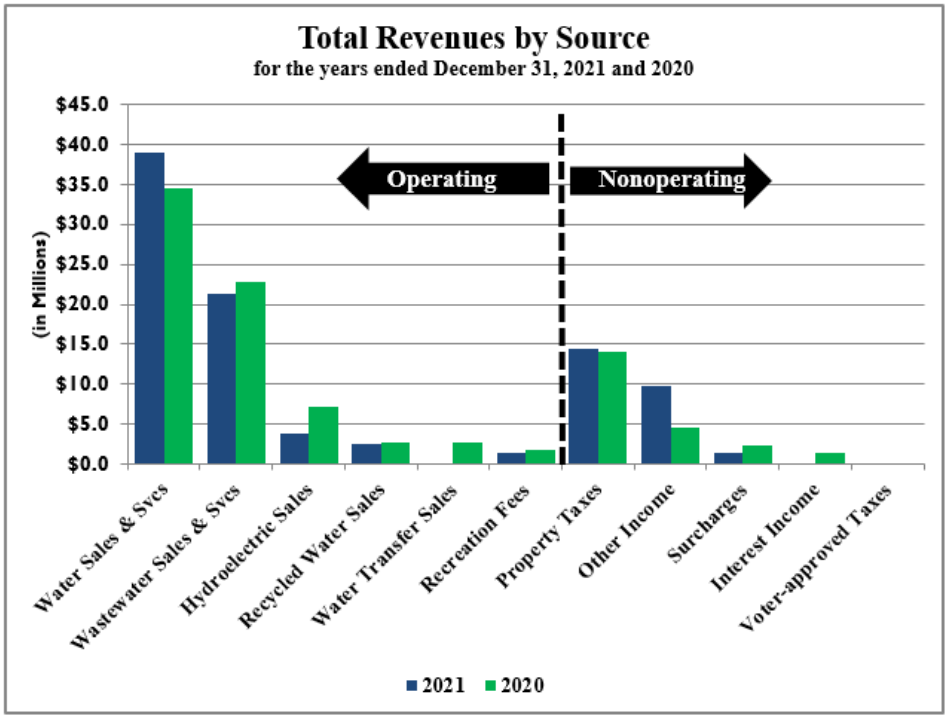
2021 and 2020

Statements of Revenues, Expenses and Changes in Net Position

Statements of Revenues & Expenses

Statement of Revenues, Expenses, and Changes in Net Position
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Revenues				
Operating Revenues	$ 68.3	$ 71.9	$ (3.6)	-5.0%
Nonoperating Revenues	25.6	22.4	3.2	14.3%
Total Revenues	93.9	94.3	(0.4)	-0.4%
Expenses				
Operating Expenses	55.3	57.3	(2.0)	-3.5%
Depreciation and Amortization	24.2	23.4	0.8	3.4%
Nonoperating Expenses	10.5	11.9	(1.4)	-11.8%
Total Expenses	90.0	92.6	(2.6)	-2.8%
Net Income (Loss) Before Capital Contributions	3.9	1.7	2.2	-129.4%
Capital Contributions				
Facility Capacity Charges (FCCs)	16.5	9.6	6.9	71.9%
Developer Contributions	11.3	8.7	2.6	29.9%
Total Capital Contributions	27.8	18.3	9.5	51.9%
Change in Net Position	31.7	20.0	11.7	58.5%
Net Position, Beginning of Year	436.0	416.0	20.0	4.8%
Net Position, End of Year	$467.7	$436.0	$ 31.7	7.3%

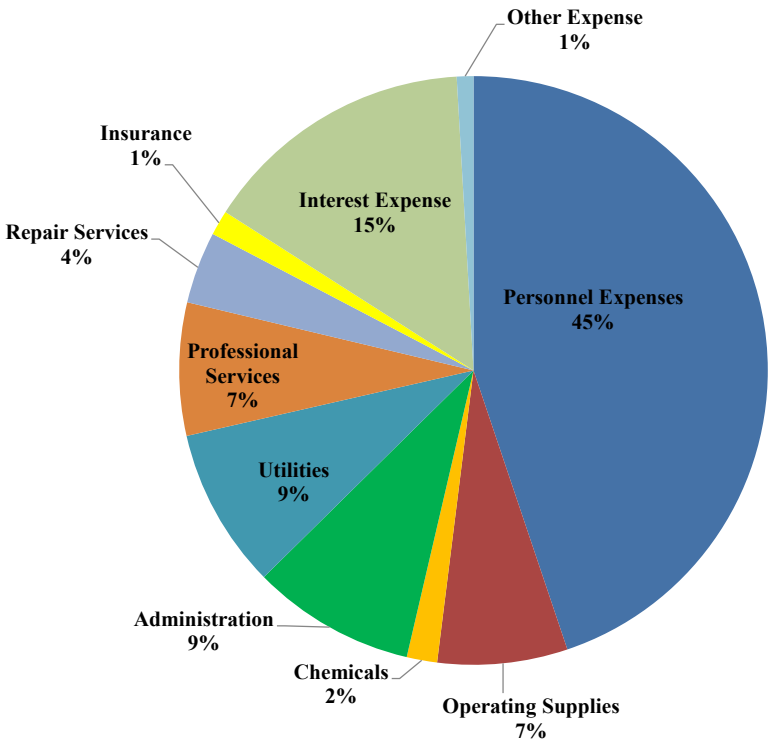


Expenses

Operating and Nonoperating Expenses, Excluding Depreciation
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Operating Expenses				
Personnel Expenses	$ 29.5	$ 33.9	$ (4.4)	-13.0%
Operating Supplies	4.7	4.6	0.1	2.2%
Chemicals	1.1	1.1	-	0.0%
Administration	5.9	4.4	1.5	34.1%
Utilities	5.8	5.9	(0.1)	-1.7%
Professional Services	4.8	4.8	-	0.0%
Repair Services	2.6	1.9	0.7	36.8%
Insurance	0.9	0.7	0.2	28.6%
Total Operating Expenses	$ 55.3	$ 57.3	$ (2.0)	-3.5%
wo Pension/OPEB accrual	*$ 52.2*	*$ 55.5*	*$ (3.3)*	*-5.9%*
Nonoperating Expenses				
Interest Expense	$ 9.9	$ 10.2	$ (0.3)	-2.9%
Debt Issuance Costs	-	1.3	(1.3)	100.0%
Other Expense	0.6	0.4	0.2	50.0%
Total Nonoperating Expenses	$ 10.5	$ 11.9	$ (1.4)	-11.8%
Total Expenses	$ 65.8	$ 69.2	$ (3.4)	-4.9%

2021 Operating and Nonoperating Expenses By Type



Operating Income, Excluding Depreciation and Amortization

- Measure of financial performance used by companies to show profitability in ongoing business operations.

Total District Operating Income, Excluding Depreciation and Amortization
For the Years Ended
(in millions)

	December 31,			
	2021	**2020**	**Inc (Dec)**	**Inc (Dec)**
Operating Revenues	$68.3	$71.9	$ (3.6)	-5.0%
Operating Expenses	(55.3)	(57.3)	2.0	-3.5%
Operating Income, Excluding Depreciation and Amortization	$13.0	$14.6	$ (1.6)	-11.0%
Operating Income, Excluding Depreciation and Amortization[1]	$16.1	$16.4	$ (0.3)	-1.8%

[1] Excludes noncash Pension and OPEB year-end accruals.

2021 Key Financial Ratios

Debt Service Coverage

- 2021 Debt Service Coverage ratio was 2.68. An increase from 2.23 in 2020.
  - Bond covenant required minimum = 1.25
  - w/o FCCs District goal minimum = 1.00

For the Year Ended December 31, 2021
(in millions)

	Water	Wastewater	Total
Total Revenues[1]	$ 75.6	$ 35.3	$ 110.9
Total Expenses[2]	(38.9)	(20.1)	(59.0)
Net Revenues Available for Debt Service	$ 36.7	$ 15.2	$ 51.9
Senior Debt Service Requirements	$ 13.7	$ 5.6	$ 19.3
Debt Service Coverage	**2.67**	**2.70**	**2.68**
Debt Service Coverage w/o FCCs	**1.97**	**1.47**	**1.83**
Cash Available for Capital Projects	$ 23.0	$ 9.6	$ 32.6

[1] Excludes unrealized gains and losses on investments

[2] Excludes depreciation, interest, and year-end pension and OPEB accruals.

- The District's 2.68 Debt Service Coverage ratio for 2021 is above the national median.

Debt Service Coverage Comparison – Median	2021
EID	2.68
US Combined Water and Sewer Utilities - Median	2.40

Source: Moody's Investor Service, May 26, 2022

Debt Service Coverage Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	3.29
US Combined Water and Sewer Utilities - Aa	2.52
US Combined Water and Sewer Utilities - A	2.00
US Combined Water and Sewer Utilities - Baa	1.50

Source: Moody's Investor Service, May 26, 2022

Debt to Operating Revenues – Financial Leverage

- Measures debt level relative to operating revenues and normalizes for difference in debt structure that may not be reflective in the annual debt service coverage metric.

$$\frac{\text{Net Funded Debt}}{\text{Operating Revenues}} = \frac{\text{(in millions)}\ \$339.1}{\$\ \ 68.3} = 4.96$$

- The District's Debt to Operating Revenues of 4.96 is above both national median.

Debt-to-Operating Revenues – Median	2021
EID	4.96
US Combined Water and Sewer Utilities - Median	2.10

Source: Moody's Investor Service, May 26, 2022

Debt-to-Operating Revenues Ratio Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	1.90
US Combined Water and Sewer Utilities - Aa	1.90
US Combined Water and Sewer Utilities - A	2.40
US Combined Water and Sewer Utilities - Baa	5.50

Source: Moody's Investor Service, May 26, 2022

Days' Cash on Hand - Liquidity

- Measures ability to meet expenses, cope with emergencies, and variances from forecasts.

$$\frac{\text{Unrestricted Cash and Investments} \times 365}{\text{Operating Expenses (net of depreciation)}} = \frac{\text{(in millions)}\ \$55.3 \times 365}{\$52.2} = 387 \text{ Days}$$

- The District's Days' Cash on Hand of 387 Days is lower than the national median.

Days' Cash on Hand Comparison – Median	2021
EID	387
US Combined Water and Sewer Utilities - Median	451

Source: Moody's Investor Service, May 26, 2022

Days' Cash on Hand Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	827
US Combined Water and Sewer Utilities - Aa	521
US Combined Water and Sewer Utilities - A	359
US Combined Water and Sewer Utilities - Baa	148

Source: Moody's Investor Service, May 26, 2022

Asset Condition – System Characteristic

- A proxy for the age and health of the system and where it stands in its useable lifecycle.
  - Remaining useful life of assets
  - Signal of underinvestment in capital projects

$$\frac{\text{Net Fixed Assets}}{\text{Annual Depreciation}} = \frac{\text{(in millions)}\ \$\ 811.0}{\$\ 24.2} = 34\ \text{Years}$$

- The District's Asset Condition of 34 years exceeds the national median.

Asset Condition Comparison – Median	2021
EID	34 years
US Combined Water and Sewer Utilities - Median	26 years

Source: Moody's Investor Service, May 26, 2022

Asset Condition Comparison by Rating Category	
US Combined Water and Sewer Utilities - Aaa	26 years
US Combined Water and Sewer Utilities - Aa	27 years
US Combined Water and Sewer Utilities - A	24 years
US Combined Water and Sewer Utilities - Baa	29 years

Source: Moody's Investor Service, May 26, 2022

Debt to Capitalization Ratio – Financial Leverage

- An indicator that measures a company's relative financial leverage focusing on the total amount of debt in a company's capital structure.

$$\frac{\text{Total Debt}}{\text{Total Debt + Net Position}} = \frac{\text{(in millions) } \$339.1}{\$832.4} = 41\%$$

- The District's Debt to Capitalization Ratio of 41% continues to be within the industry's strong range of 35% to 50%.

Risk Assessment	Debt to Capitalization	2021
Extremely Strong	Up to 20%	
Very Strong	20% to 35%	
Strong	35% to 50%	41%
Adequate	50% to 65%	
Vulnerable	65% to 80%	
Highly Vulnerable	Greater than 80%	

Source: Standard & Poor's Rating Services, January 19, 2016

Debt to Capitalization Ratio Comparison by Rating Category	
US Municipal Water and Wastewater Utilities - AAA	22%
US Municipal Water and Wastewater Utilities - AA	30%
US Municipal Water and Wastewater Utilities - A	45%
US Municipal Water and Wastewater Utilities - BBB	53%

Source: Standard & Poor's Rating Services, February 24, 2022

Report on Internal Controls and Compliance

- Maze & Associates did not identify any deficiencies in internal control that they considered to be material weaknesses.
- Maze & Associates did not identify any instances of noncompliance or other matters that are required to be reported.

2021 Appropriations Limit

- Maze & Associates performed agreed-upon procedures related to the calculation of the 2021 Appropriations Limit and did not identify any findings.

2021 Single Audit Report

- Federal Grant Award Programs
  - Folsom Lake Intake Improvements
  - Upper Main Ditch Piping Project

- Due nine months after Fiscal Year End (9/30/2022)

Comments/Questions

- Comments from David Alvey, CPA
  - Managing Partner – Maze & Associates

Board Options

- **Option 1:**

  Receive and file the 2021 Annual Audit and 2021 Report on Applying Agreed-Upon Procedures Related to the Appropriations Limit.

- **Option 2:**

  - Take other action as directed by the Board.

- **Option 3:**

  - Take no action.

Recommendation

- **Option 1**

El Dorado Irrigation District

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider approving a contract amendment to WaterWorks Engineers, LLC in the not-to-exceed amount of $35,000 for additional engineering services and authorize additional funding of $358,000 for capitalized labor for a total funding request of $393,000 associated with the Camino Safety Project, Project No. 19008.01.

PREVIOUS BOARD ACTION

August 12, 2019 – Board approved a Utility Agreement between the State of California Department of Transportation and the District for the relocation and installation of pipelines associated with the U.S. Highway 50 Camino Safety Project.

April 27, 2020 – Board authorized funding of $805,000 for construction to be performed under the Utility Agreement between the State of California Department of Transportation and the District, and $355,000 for capitalized labor and contingencies, for a total funding request of $1,160,000 for the Camino Safety Project.

November 8, 2021 – Board approved the 2022-2026 Capital Improvement Plan (CIP), which included the Camino Safety Project.

March 14, 2022 – Board approved a contract change order to Domenichelli and Associates, Inc. in the not-to-exceed amount of $30,240 for additional inspection services, and authorized additional funding of $44,760 for capitalized labor for a total funding request of $75,000 associated with the Camino Safety Project.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP3060 Contracts and Procurement

SUMMARY OF ISSUE

The California Department of Transportation (Caltrans) is presently working on the construction of the U.S. Highway 50 Camino Safety Project (Project) in Camino, California. As part of the Project, Caltrans is installing an underpass of Highway 50 at Carson Road. Two of the District's key large transmission lines that deliver water across the service area, El Dorado Main #1 (EDM1) and El Dorado Main #2 (EDM2), required relocation to accommodate the Project. The Project has experienced several challenges that have resulted in extension of the schedule for the EDM1 and EDM2 installations and required additional unforeseen engineering services and staff time to respond.

BACKGROUND/DISCUSSION

Along the north and south side of Highway 50 at the Project location, the District operates two transmission pipelines - EDM1 and EDM2. These transmission lines convey water from Pollock Pines to the western end of the District including customers in El Dorado Hills. To accommodate the Project's construction of the new undercrossing, both EDM1 and EDM2 required relocation by lowering both pipelines below the new finish grade elevation. The relocation efforts were phased in order to maintain water service to District customers at all times. Caltrans' contractor for the Camino Safety Project performed the pipeline relocation with the District providing inspection of the pipeline installations.

Project Claims
Since construction began, the Project experienced several setbacks related to the pipeline installations. Staff reported to the Board in March that the Contractor experienced failure of two linestops as a part of the EDM1 installation. Furthermore, the Contractor's initial installation of the EDM1 pipeline was non-compliant with industry standards and the Project specifications. The Contractor's means and methods resulted in severe damage to the new pipeline, including cracking and delamination of the concrete lining that compromised the structural integrity of the pipeline. The District rejected the damaged pipe and required that it be removed and replaced. Similarly, the Contractor caused damage to EDM2 and the District rejected portions of the EDM2 installation and required removal and replacement. The construction and eventual replacement of these relatively short sections of pipelines stretched far longer than planned for in the original Project schedule. Initial pipeline construction began in February 2021 and it wasn't until March 2022 that the two pipelines were finally completed and tied-in to the system. It is the District's position that the pipe damage and associated delays and costs associated with the replacement pipe were caused by the Contractor.

The Contractor's position is that the Contractor is entitled to additional compensation and time for this Project, including for work performed on EDM1 and EDM2. To date, the Contractor has submitted four claims on the Project that relate to the EDM1 and EDM2 work. The Contractor has also referred these four claims to the Caltrans' Dispute Review Board (DRB). The purpose of the DRB is to address disputed work within the Project in a timely manner by rendering a decision after a DRB hearing where representatives from both parties present their position on the claim. The decision by the DRB is non-binding but can be informative and influential if the Contractor chooses to further pursue the claim. The DRB is made up of three individuals of varying backgrounds which can include former contractors, engineers, lawyers, and former Caltrans personnel.

The claims currently referred to the Project's DRB that have District involvement are:

Claim No. 1 - EDM1 Linestop Failures
Claim No. 2 - EDM1 Stop Work Notice and Subsequent Pipe Rejection and Rejection of EDM2 Piece 48
Claim No. 3 - Caltrans Construction Change Order No. 16 – EDM1 & EDM2 Realignment
Claim No. 4 - EDM2 Rejection of pieces 46 through 50 and piece 43

The DRB hearing for Claim No. 1 was held on May 12, 2022. Caltrans expects a decision from the DRB on Claim No. 1 in July 2022. The DRB hearing for Claim No. 2 is scheduled for June 23, 2022. Claims 3 and 4 do not have a scheduled date at this time for a DRB hearing.

Engineering Services
Following observation of the Contractor's non-compliant work on EDM1, specifically in regards to pipe backfill operations, and observing cracking within the interior of the pipe, the District stopped work on EDM1 on April 16, 2021 until the extent of damage on EDM1 could be inspected and the integrity of the pipe determined.

The District hired WaterWorks Engineers, LLC (WaterWorks), to assist with the District's inspection of the EDM1 pipe and provide expertise in responding to Caltrans and the Contractor regarding the rejection of the pipe, the linestop failures, installation of new pipe and potential claims. WaterWorks has been instrumental in providing engineering expertise regarding the pipe characteristics, inspecting and evaluating the pipe condition, and in preparing for and

participating in the DRB proceedings. The District is utilizing the expertise of Todd Kotey, WaterWorks, for this Project. Mr. Kotey has over 35 years of experience with the design, installation, and inspection of this pipe material.

Table 1 outlines the scope of work associated with the original task and the subsequent contract amendments for the WaterWorks contract. The original contract and each previous contract amendment were at amounts that were within staff and General Manager's authority limits for approval.

Contract Amendment No. 5, in the amount of $35,000 brings the total contract amount for WaterWorks over $100,000 and therefore requires Board approval.

Table 1 – WaterWorks Engineering Contract and Amendments

WaterWorks Tasks	Scope of Task	Cost
Original Contract (April 30, 2021)	EDM1 Inspection	$ 5,000.00
Contract Amendment No. 1	Additional EDM1 Inspection and report	$ 2,089.00
Contract Amendment No. 2	EDM2 Inspection and report	$ 6,800.00
Contract Amendment No. 3	Assist District with responding to potential claims	$ 15,000.00
Contract Amendment No. 4	Specialty construction inspection during tie-ins; Preparation for DRB, position paper and rebuttal	$ 45,289.00
Subtotal		**$ 74,178.00**
Proposed Contract Amendment No. 5	Respond to Claims 2 - 4	$ 35,000.00
TOTAL		**$ 109,178.00**

FUNDING

The original Project funding authorization did not anticipate funding for engineering services that were needed in response to the Project challenges with the Contractor and resulting claims resolution. Also, a far greater amount of District staff time (capitalized labor) has been expended to respond to the needs of the Project, and coordinate with Caltrans Project Managers in preparing and responding to the potential claims and DRB process. Therefore, the District is requesting additional funding of $393,000 to cover the WaterWorks tasks and capitalized labor for unanticipated staff time that has been spent and for continued work to respond to the above described claims.

Table 2 – Project Funding

Funded to date	$ 1,285,000
Spent to date (capitalized labor, soil testing, specialty inspection, engineering)	($ 727,574)
Current Balance	$ 557,426
New Funding Request	**$ 393,000**
New Available Balance	$ 950,426
Pending - EDM1 reimbursement to Caltrans per Utility Agreement[1]	($ 805,000)
Remaining Balance for continued claims resolution	**$ 145,426**

1 The District entered into a cost share agreement with Caltrans for the construction cost associated with the construction of EDM1 and EDM2. The amount listed is the line item cost for EDM1 work in the Contractor's bid. Actual costs for this work will be invoiced by Caltrans at the completion of the Project. Caltrans is responsible for the costs of relocating EDM2.

As discussed above, the Project has faced many obstacles which has resulted in the need for additional funding for the Project. This includes additional capitalized labor for project management and construction inspection, as well as capitalized labor for responding to potential claims and developing claim documentation and participating in DRB hearings. Each DRB hearing requires extensive coordination between the District and Caltrans to prepare written claim documentation, including position papers and rebuttals. The District is tracking the additional costs associated with responding to the challenges created by the Contractor and these costs will be factored into any potential claim resolution. Ultimately, due to Contractor's construction issues and the resulting claims process, it is likely that the District's costs for this challenging Project will be significantly more than originally anticipated. District staff is making every effort to minimize costs and efficiently address the claims, while seeking to ensure that the District's infrastructure is preserved and protected.

BOARD OPTIONS

Option 1: Approve a contract amendment to WaterWorks Engineers, LLC in the not-to-exceed amount of $35,000 for additional engineering services and authorize additional funding of $358,000 for capitalized labor for a total funding request of $393,000 associated with the Camino Safety Project, Project No. 19008.01.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Contract Amendment No. 5
Attachment B: 2022-2026 CIP worksheet

Kailee Delongchamp
Associate Engineer

Elizabeth Dawson
Engineering Manager

Brian Mueller
Engineering Director

Jamie Bandy
Finance Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

Attachment A

WATERWORKS ENGINEERS

2260 Douglas Blvd, Suite 105
Roseville, CA 95661
Telephone: (916) 780-2888

6/14/2022

El Dorado Irrigation District
2890 Mosquito Road
Placerville, CA 95667

Attn: Kailee Delongchamp

Subject: **Camino Safety Project – Professional Services Change Order #5 Request**

Dear Kailee,
Per your request, following is support documentation/justification for Water Works Engineers' request for Contract Change Order #5 to our Camino Safety Project Professional Services Agreement.

Currently, the project improvements associated with El Dorado Irrigation District's facilities under the subject construction contract have been substantially completed and the project has now entered the resolution of contractor construction claims phase with the Caltrans Dispute Resolution Board (DRB).

The District is currently aware of four (4) contractor claims associated with the construction of District facilities as follows:

- Claim No. 1) Linestopping Failure – hearing completed and awaiting DRB position
- Claim No. 2) El Dorado Main #1 Stop Work Notice and Subsequent Pipe Rejection and Rejection of El Dorado Main #2-Piece #48 – Filed with DRB, hearing currently scheduled for June 23, 2022
- Claim No. 3) Realignment of EDM1 and EDM2 – Upcoming claim
- Claim No. 4); Rejection of EDM2 Pipe – Upcoming claim

Our records indicate that $2,681 remain in the current contract as of June 1, 2022.

Our professional services efforts have been performed at the request of, and in support of the District's ongoing challenges with the pipeline construction effort for the Caltrans Camino Safety Project, and recently, in support of the District's construction claims response efforts and DRB hearing preparation and participation. Since our last billing in April, 2022, our efforts have included the following activities:

- Provide input on the development of the District's position paper for Construction Claim No. 1
- Provide input on the contractor's claim response letter
- Attend Claim No. 1 coordination meetings with District and Caltrans personnel

- Participate in the Claim No. 1 DRB hearing.

Water Works' effort associated with Construction Claim No. 1 totaled approximately $13,000. In anticipation of similar levels of effort required for remaining Construction Claims No. 2-through No. 4, the effort to support the remaining known contractor's claims are estimated as follows:

Fee estimate for Contract Change Order #5:

Contract fee remaining:	($2,681)
Estimated fee for DRB Claim No's. 2, 3, and 4: (3 x $13,000/ea.):	$39,000
Total Change Order #5 Request:	**$35,000**

Please review the foregoing request and let me know if you have any comments, questions or corrections. We appreciate the opportunity to work with the District on the successful completion/conclusion of this challenging project.

Sincerely,

Todd Kotey, P.E.
Principal

Copy: File

2022 CAPITAL IMPROVEMENT PLAN

Program: Water

Project Number: 19008

Project Name: EDM 1 Relocate / Camino Safety

Project Category: State/County Road Projects

Priority: 1 **PM:** Delongchamp **Board Approval:** 11/08/21

Project Description:

The California Department of Transportation (Caltrans) is presently working on the "U.S. Highway 50 Camino Safety Project" to improve safety on Highway 50 in the Camino Corridor. The project will modify existing roadways to install a concrete median barrier, maintain existing acceleration/deceleration lanes at-grade intersections, construct a new mainline undercrossing to mitigate for loss of left-turn movements, construct access to the new mainline undercrossing for local connectivity, and construct a wildlife crossing. The project is in the Camino area, from Still Meadows Road to Upper Carson Road.

In 2020, the Board approved a utility agreement to share in the costs of relocation of EID facilities. To accommodate the project the District transmission lines EDM1 and EDM2 will need to be relocated. The relocation is included in Caltrans Project. The District is responsible for 100% of the relocation of EDM1 and Caltrans is responsible for 100% of the relocation of EDM2. EDM1 relocation is to be complete in November 2021, EDM 2 relocation is to be complete in January 2022. Punchlist items and project billing is expected to extend into spring of 2022.

Basis for Priority:

The District has facilities in both Right of Way and an Easement that will be impacted by the project. The District must pay a portion of the relocation costs. The Board has previously approved a Utility Agreement for the work and the project is under construction.

Project Financial Summary:			
Funded to Date:	$ 1,210,000	Expenditures through end of year:	$ 464,302
Spent to Date:	$ 289,302	2022 - 2026 Planned Expenditures:	$ 745,000
Cash flow through end of year:	$ 175,000	Total Project Estimate:	$ 1,209,302
Project Balance	$ 745,698	Additional Funding Required	$ -

Description of Work	Estimated Annual Expenditures					
	2022	2023	2024	2025	2026	Total
Capitalized Labor	$ 100,000					$ 100,000
Construction	$ 645,000					$ 645,000
TOTAL	$ 745,000	$ -	$ -	$ -	$ -	$ 745,000

Funding Sources	Percentage	2022	Amount
Water FCCs	100%		$0
Total	100%		$0

Funding Comments: Work involves relocation of existing facilities.

Caltrans Camino Safety Project Contract Amendment for Engineering Services

Project No. 19008.01

June 27, 2022

Previous Board Actions

August 12, 2019 – Board approved a Utility Agreement with Caltrans for the relocation and installation of pipelines associated with the U.S. Highway 50 Camino Safety Project.

Previous Board Actions Cont.

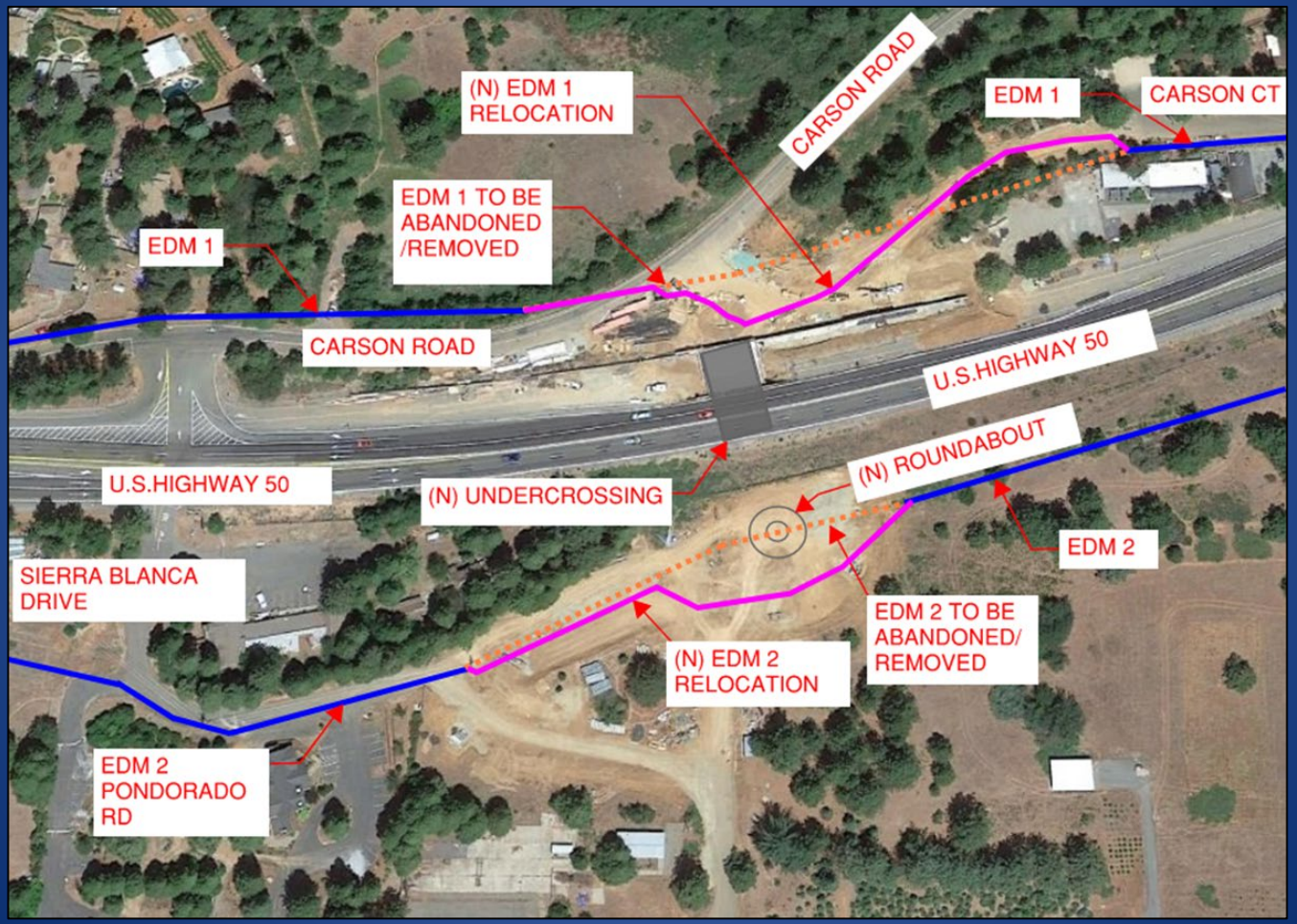
April 27, 2020 – Board authorized total funding of $1,160,000 for the Camino Safety Project

November 8, 2021 – Board approved the 2022-2026 Capital Improvement Plan, which included the Camino Safety Project

Previous Board Actions Cont.

April 14, 2022 – Board approved change order to Domenichelli and Associates, Inc. in the not-to-exceed amount of $30,240 for additional inspection services, and authorized additional funding of $44,760 for capitalized labor for a total funding request of $75,000 associated with the Camino Safety Project.

Camino Safety Project Map



Project Challenges

EDM1:

- 2 Linestop failures
- Initial installation was non-compliant

EDM2:

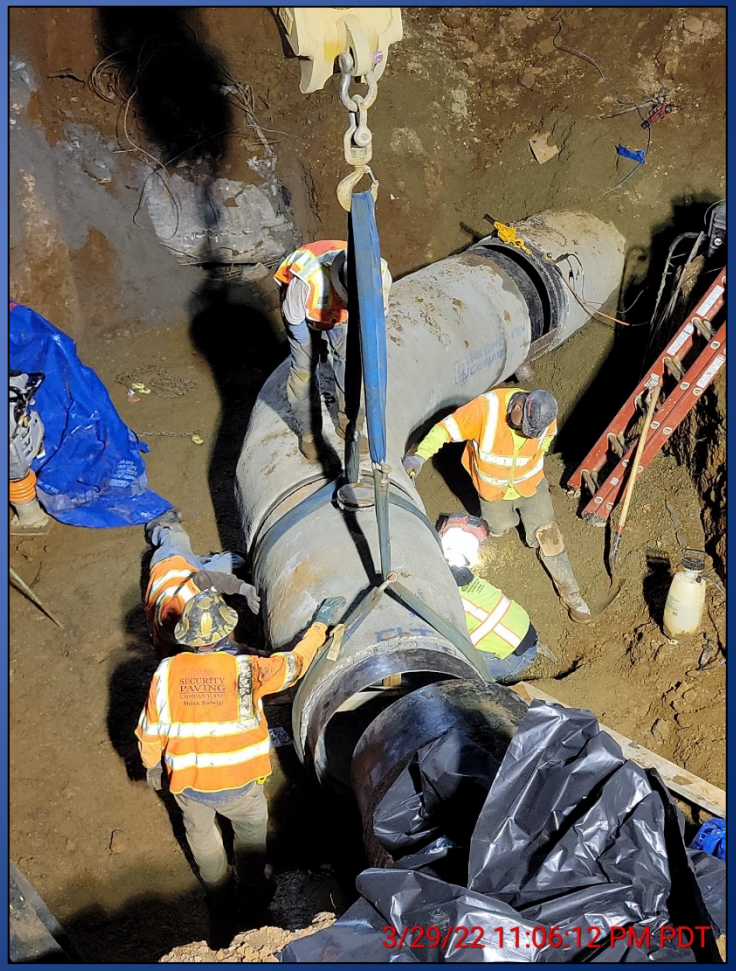
- Damaged pipe with backhoe
- Installation not installed on correct line & grade
- Initial installation of portion of pipe non-compliant
- Tie-in was off line and grade

EDM2 Pipe Replacement

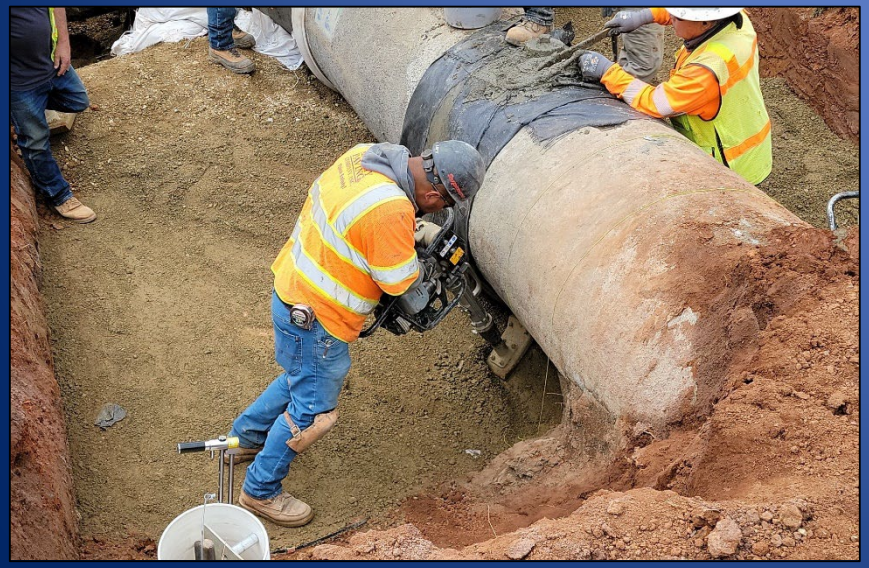
EDM2 – Tie-In
3/29/22 – 3/30/22

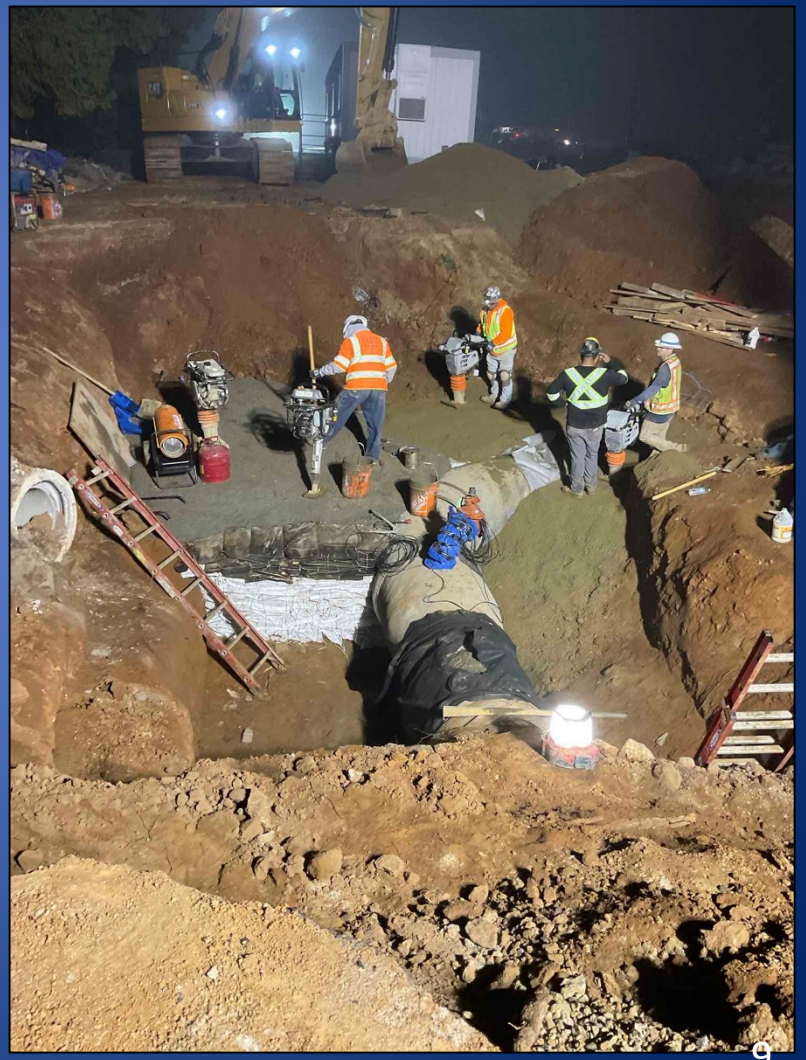
East Tie-In

West Tie-In



EDM2 – Tie-In
3/29/22 – 3/30/22





Project Claims referred to Caltrans Dispute Review Board (DRB)

1. EDM1 linestop failures
2. EDM1 stop work notice and subsequent pipe rejection and rejection of EDM2 piece 48
3. Caltrans Construction Change Order No. 16 – EDM1 & EDM2 realignment
4. EDM2 rejection of pieces 46 through 50 and piece 43

Engineering Services

- WaterWorks Engineers
  - Inspection of damaged pipe
  - Expertise in responding to challenges
    - Pipe rejection and subsequent re-installation
    - Linestop failures
    - Claim support/DRB preparation

WaterWorks
Engineering Services

Original Contract	$ 5,000
Contract Amendment No. 1	$ 2,089
Contract Amendment No. 2	$ 6,800
Contract Amendment No. 3	$ 15,000
Contract Amendment No. 4	$ 45,289
Subtotal	**$ 74,178**
Contract Amendment No. 5	$ 35,000
TOTAL	**$ 109,178**

Contract Amendment No. 5 brings total contract over $100,000 and requires Board approval

Project funding

- Original funding did not anticipate magnitude of engineering services and capitalized labor that were needed due to the issues experienced
- Request for additional $393,000
  - Engineering services
  - Increased capitalized labor for District project management and inspection
  - DRB process and claims resolution

Funding Requirements

Funded to date	$ 1,285,000
Spent to date	($ 727,574)
Current Balance	$ 557,426
New Funding Request	**$ 393,000**
New Available Balance	$ 950,426
Pending – EDM1 reimbursement to Caltrans	($ 805,000)
Remaining Balance for continued claims resolution	**$ 145,426**

Board Options

- **Option 1**: Approve a contract amendment to WaterWorks Engineers, LLC in the not-to-exceed amount of $35,000 for additional engineering services, and authorize additional funding of $385,000 for capitalized labor for a total funding request of $393,000 associated with the Camino Safety Project, Project No. 19008.01.
- **Option 2**:Take other action as directed by the Board
- **Option 3**: Take no action

Recommendation

- Option 1

Questions?

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider awarding a contract to Royal Electric Company in the not-to-exceed amount of $409,409.01 for construction of the Headquarters Backup Power Modifications Project and authorize additional funding of $41,000 in project contingency for a total funding request of $450,409 for the Headquarters Backup Power Modifications Project, Project No. 21042.

PREVIOUS BOARD ACTION

November 8, 2021 – Board adopted the 2022-2026 Capital Improvement Plan (CIP), subject to available funding.

March 28, 2022 – Board was provided an update on District battery energy storage systems and awarded a contract to Bay City Electric Works in the not-to-exceed amount of $145,840 for the purchase of a diesel generator and automatic transfer switch and authorized additional funding in the amounts of $75,000 for construction, $71,760 for Pacific Gas & Electric Co. relocation and rearrangement charges, $50,000 for capitalized labor, and $40,000 in project contingency for a total funding request of $382,600 for the Headquarters Backup Power Modifications, Project No. 21079.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP 3010 Budget
BP 3060 Contracts and Procurement
BP 8020 Additional Generation Opportunities

SUMMARY OF ISSUE

The current backup power system at the District Headquarters Building (HQ) is only capable of providing power to portions of the building during power outages impacting District operations, particularly during emergency operations. This agenda item is for Phase 2 of the HQ Backup Power Modification Project.

BACKGROUND/DISCUSSION

The full scope of the Headquarters Backup Power Modifications Project (Project) includes a new integrated system that will provide power backup for the HQ building by both a battery energy storage system (BESS), and if necessary, by a new diesel generator once battery power has been exhausted. Due to differing funding sources, this Project will be constructed in two phases. Installation of the new BESS system by Tesla, Inc. (Tesla) is Phase 1 of the Project and was approved by the Board at the March 28, 2020 meeting. Construction on Phase 1 began mid-June 2022. Work to be completed by Tesla includes construction of the BESS, placement of the new main service and associated transformers, completion of all underground conduits, and surface restoration and paving. Tesla is funding all costs associated with the BESS, and cost sharing work associated with conduit, paving, and other site improvements needed to accommodate the new generator. The District's previously approved cost share for Phase 1 work is $75,000. In addition, the District is responsible for $71,760 in PG&E service fees for Phase 1 work.

Phase 2 includes construction of a new concrete masonry unit (CMU) enclosure and associated concrete pads, installation and integration of the new pre-purchased generator and automatic transfer switch (ATS), and placement and wiring of appurtenant pull boxes and instrumentation. All Phase 2 work will be funded by the District, as these site improvements are above and beyond what is necessary for a standalone BESS.

Construction Contract
An advertisement for bid for the construction of Phase 2 was issued in March 2022, and the District received only one bid on April 6, 2022. The bid received was substantially over the engineer's estimate. The bid was rejected and the Project was rebid in May 2022. Five contractors attended the mandatory pre-bid meeting and four bids were received on June 7, 2022, which are summarized below:

Contractor	Total Bid
Royal Electric Company	$409,409.01
TNT Industrial Contractors, Inc.	$502,737.00
Auburn Constructors LLC	$619,300.00
North Star Construction & Engineering, Inc.	$818,450.00

Royal Electric Company submitted the lowest responsive bid of $409,409.01 and is qualified to perform the work. The engineer's estimate for the project is $350,000. While the bid is over the engineer's estimate, it reflects a competitive bid and the current market conditions for this type of construction work.

Environmental
The City of Placerville (City) acted as Lead Agency under the California Environmental Quality Act (CEQA) for the General District BESS improvements at District HQ as part of the Site Plan Review for changes to the District's existing master plan (SPR00-10-R) for the site. The City determined that the proposed BESS improvements at District HQ fall within a Class 3 CEQA Categorical Exemption for new construction or conversion of small structures (CEQA Guidelines §15303). The City Planning Commission approved the proposed improvements on October 19, 2021. Because the City acted as Lead Agency under CEQA, no CEQA action is necessary by the District for the BESS improvements and other site improvements at District HQ.

FUNDING
This project is included in the approved 2022-2026 CIP. The CIP estimated $500,000 for the Headquarters Backup Power Project in 2022. The Board approved a funding request of $382,600 at the March 28, 2020 meeting. Due to recent escalation in materials and construction, the return on investment (ROI) for this Project is slightly longer than originally estimated. However, the ROI is within the Project lifetime and the primary benefit is to provide significant backup power improvements to the HQ building. The current funding request is summarized below.

Headquarters Backup Power Modifications, Project No. 21042

Royal Electric Co.	$409,409
Project funding - contingency	$41,000
Total Funding Request	**$450,409**

BOARD OPTIONS

Option 1: Award a contract to Royal Electric Company in the not-to-exceed amount of $409,409.01 for construction of the Headquarters Backup Power Modifications Project and authorize additional funding of $41,000 in project contingency for a total funding request of $450,409 for the Headquarters Backup Power Modifications Project, Project No. 21042.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

Option 1

ATTACHMENTS

Attachment A: Bid Summary
Attachment B: CIP Worksheet

Jon Money
Senior Civil Engineer

Brian Deason
Environmental Resources Supervisor

Elizabeth Dawson
Engineering Manager

Brian Mueller
Engineering Director

Jamie Bandy
Finance Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

EL DORADO IRRIGATION DISTRICT

HQ BACKUP POWER MODIFICATIONS

PROJECT NO. 21042.01; CONTRACT NO. E22-05

Bid Opening: June 7, 2022 @ 3:01 p.m.

SUMMARY OF BIDS RECEIVED

ITEM NO.	WORK OR MATERIAL	QUANTITY	UNIT	Royal Electric Company Sacramento, CA Bid env. A received via hand delivery at 1:58 PM 6/07/2022 Bid env. B received via hand delivery at 1:58 PM 6/07/2022 *"Footnotes A & B"* UNIT PRICE (FIGURES)	Royal Electric Company AMOUNT (FIGURES)	TNT Industrial Contractors Sacramento, CA Bid env. A received via hand delivery at 2:57 PM 6/07/2022 Bid env. B received via hand delivery at 1:53 PM 6/08/2022 UNIT PRICE (FIGURES)	TNT Industrial Contractors AMOUNT (FIGURES)	Auburn Constructors Sacramento, CA Bid env. A received via hand delivery at 2:46 PM 6/07/2022 No bid envelope B received UNIT PRICE (FIGURES)	Auburn Constructors AMOUNT (FIGURES)	North Star Construction & Eng. Yuba City, CA Bid env. A received via hand delivery at 1:49 PM 6/07/2022 No bid envelope B received UNIT PRICE (FIGURES)	North Star Construction & Eng. AMOUNT (FIGURES)
1	Bonds and Insurance	1	LS	4,474.33	$ 4,474.33	15,071.00	$ 15,071.00	13,300.00	$ 13,300.00	25,000.00	$ 25,000.00
2	Mobilization / Demobilization	1	LS	10,732.10	10,732.10	6,091.00	6,091.00	30,000.00	30,000.00	48,450.00	48,450.00
3	Site Grading and Excavation	1	LS	55,186.51	55,186.51	25,113.00	25,113.00	62,000.00	62,000.00	50,000.00	50,000.00
4	CMU Enclosure and Appurtenances	1	LS	144,019.03	144,019.03	147,888.00	147,888.00	149,000.00	149,000.00	150,000.00	150,000.00
5	Copper Grounding Ring and Appurtenances	1	LS	8,337.60	8,337.60	42,448.00	42,448.00	15,000.00	15,000.00	60,000.00	60,000.00
6	Electrical Conduits, Wire, Boxes, and Terminations	1	LS	68,242.36	68,242.36	136,734.00	136,734.00	190,000.00	190,000.00	140,000.00	140,000.00
7	Generator Installation	1	LS	25,905.16	25,905.16	20,145.00	20,145.00	12,000.00	12,000.00	135,000.00	135,000.00
8	Automatic Transfer Switch Installation	1	LS	22,233.20	22,233.20	65,760.00	65,760.00	32,000.00	32,000.00	60,000.00	60,000.00
9	Generator Pad	1	LS	27,099.59	27,099.59	15,215.00	15,215.00	20,000.00	20,000.00	50,000.00	50,000.00
10	Expansion Area Pad	1	LS	22,691.57	22,691.57	9,464.00	9,464.00	14,000.00	14,000.00	50,000.00	50,000.00
11	Enclosure Pad and Housekeeping Pads	1	LS	20,487.56	20,487.56	18,808.00	18,808.00	82,000.00	82,000.00	50,000.00	50,000.00
	TOTAL BID PRICE:				$ 409,409.01	***A&B***	$ 502,737.00		$ 619,300.00		$ 818,450.00

Footnotes:

A The apparent low bidder is determined by the total sum of bid items 1-11.

B Total bid price Contractor calculation error fixed by District.

THIS TABULATION REPRESENTS A TRUE AND COMPLETE SUMMARY OF BIDS RECEIVED BY EL DORADO IRRIGATION DISTRICT

PROJECT NO. 21042.01; CONTRACT NO. E22-05

PREPARED BY: Lori Bazinet
District Contract Management

SUBMITTED BY:

Jon Money, P.E., Senior Civil Engineer

2022 CAPITAL IMPROVEMENT PLAN

Program: General District

Project Number: 21042

Project Name: HQ Backup Power Modifications

Project Category: Reliability & Service Level Improvements

Priority: 2 **PM:** Money **Board Approval:** 11/08/21

Project Description:

This project upgrades the power distribution system at the Placerville Headquarters (HQ) building to include full generator backup for the whole building. Currently the majority of HVAC units, elevators, some bathroom fans and large portion of the older building are not backed during power outages. The fire suppression system and building alarms are also not properly backed up.

This project also incorporates Tesla battery storage equipment that is 100% funded under the California Public Utilities Commisions (CUPC) Self-Generation Incentive Program (SGIP) program. Incorporation of this storage equipment will allow the District to reduce electrical charges at HQ through peak shaving as well as provide full and instantaneous power backup to the building for limited durations.

Basis for Priority:

Safety concern due to lack of fire suppression system and building alarm when running on backup generator. Adequate air circulation in the building is currently not available when running on backup power. Grant funding, energy cost savings, limited duration battery backup power provides operational flexibility to operations staff during large power outages.

Project Financial Summary:			
Funded to Date:	$ 95,000	Expenditures through end of year:	$ 63,697
Spent to Date:	$ 3,697	2022 - 2026 Planned Expenditures:	$ 500,000
Cash flow through end of year:	$ 60,000	Total Project Estimate:	$ 563,697
Project Balance	$ 31,303	Additional Funding Required	$ 468,697

Description of Work	Estimated Annual Expenditures					
	2022	2023	2024	2025	2026	Total
Design	$ 50,000					$ 50,000
Construction	$ 400,000					$ 400,000
Capitalized labor	$ 50,000					$ 50,000
						$ -
TOTAL	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000

Funding Sources	Percentage	2022	Amount
Water Rates	60%		$281,218
Wastewater Rates	40%		$187,479
			$0
Total	100%		$468,697

Funding Comments:

El Dorado Irrigation District

Headquarters Backup Power Modifications

Project No. 21042

June 27, 2022

Previous Board Actions

- November 8, 2021 – Board adopted the 2022-2026 Capital Improvement Plan (CIP), subject to available funding.

- March 28, 2022 – Board was provided an update on District battery energy storage systems and awarded a contract to Bay City Electric Works in the not-to-exceed amount of $145,840 for the purchase of a diesel generator and automatic transfer switch and authorized additional funding in the amounts of $75,000 for construction, $71,760 for Pacific Gas & Electric Co. relocation and rearrangement charges, $50,000 for capitalized labor, and $40,000 in project contingency for a total funding request of $382,600.

Summary of Issues

- Board Policy 8020 – District shall seek to augment its electric energy and capacity revenue stream, and/or reduce its operational energy expenses, by adding new generation facilities whenever they are economically viable
- Headquarters Building (HQ) is only capable of emergency backup providing power to portions of the building during power outages

Headquarters - Project Status

- Phase 1 - Board approval on March 28, 2022
  - Generator and Automatic Transfer Switch (ATS) pre-purchase = $145,840
  - Construction improvements = $75,000
    (Conduit, trenching, surface restoration)
  - PG&E service upgrade = $71,760
  - Capitalized labor = $50,000
  - Contingency = $40,000
  - Total funding requested = $382,600

- Work by Tesla's contractor began June 13

Battery Storage Equipment Summary

Battery Size (MWh)	*SGIP Incentive*	*Estimated Year-one Savings*	*Estimated 10-year Savings*	*Estimated 20-year Savings*	*Full Backup Duration*	*Estimated Completion*
1.392	$1,256,000	$50,417	$539,353	$1,164,679	20 hours	Summer 2022

Headquarters - Project Status

- Phase 2 - Scope
  - Block wall enclosure, concrete pads, installation of pre-purchased generator and ATS, final conduit, wiring, and pull boxes for future expansion
- Bids received - June 7, 2022

Contractor	*Bid*
Royal Electric Company	$409,409.01
TNT Industrial Contractors, Inc.	$502,737.00
Auburn Constructors LLC	$619,300.00
North Star Construction & Engineering, Inc.	$818,450.00

Funding

HQ Backup Power Modifications Project No. 21042	*Amount Requested*
Royal Electric Company	$409,409
Project Contingency	$41,000
Total Funding Request	$450,409

- CIP estimated $500,000 for this Project
  - Recent escalation in materials and construction
  - Return on investment (ROI) is longer than originally estimated
  - ROI is within the Project lifetime and provides significant backup power improvements to the HQ building

Board Options

- **Option 1:**
  Award a contract to Royal Electric Company in the not-to-exceed amount of $409,409.01 for construction of the Headquarters Backup Power Modifications Project, and authorize additional funding of $41,000 in project contingency for a total funding request of $450,409 for the Headquarters Backup Power Modifications Project, Project No. 21042.

- **Option 2:**
  Take other action as directed by the Board

- **Option 3:**
  Take no action

Recommendation

- **Option 1**

Questions/Comments?

EL DORADO IRRIGATION DISTRICT

SUBJECT: Consider approving a contract change order to Hunt & Sons, Inc. in the not-to-exceed amount of $200,000 for cardlock and bulk fuel purchases to support District operations.

PREVIOUS BOARD ACTION

November 8, 2021 – Board awarded a contract to Hunt & Sons, Inc. in the not-to-exceed amount of $800,000 for cardlock and bulk fueling services for 2022.

BOARD POLICIES (BP), ADMINISTRATIVE REGULATIONS (AR) AND BOARD AUTHORITY

BP3060 Contracts and Procurement
AR3061 Purchasing and Contracts

SUMMARY OF ISSUE

Currently, the District utilizes piggyback agreements with the El Dorado County Procurement and Contracts Office (EDC Procurement) for the purchase of bulk fueling services from Hunt & Sons, Inc., to fuel District vehicles and equipment. The amount for this year's contract, which was awarded on November 8, 2021, is $800,000. Due to increasing fuel prices and anticipated additional fuel needs associated with potential public safety power shutoff events, a contract change order is necessary to fulfill the District's fuel needs for the remainder of 2022.

BACKGROUND/DISCUSSION

Fueling services are a necessity to support District operations. Fueling needs consist of District vehicles, heavy equipment and multiple generators located throughout the county. The District utilizes cardlock and bulk fueling services from Hunt & Sons, Inc., to supply fuel for the District's vehicle fleet and equipment.

For many years, the District has obtained fueling services from Hunt & Sons, Inc., pursuant to the terms of the annual piggyback contracts with El Dorado County. The piggyback agreements between the County and Hunt & Sons, Inc. are competitive agreements that are subject to the terms negotiated by the EDC Procurement. The District can utilize the piggyback agreements to obtain fueling services from Hunt & Sons, Inc. Utilizing the EDC Procurement agreements for fueling services ensures the District receives competitive rates and secures pricing for the same terms of service awarded to the County.

Due to current global economic conditions and inflation throughout the United States, the price of goods and services has increased drastically over the past several months. The District, and the supplies it depends on, is not immune to these economic factors. Although the District receives a very competitive rate for fuel, the price of fuel has gone up substantially since the beginning of 2022. Due to these price increases, the District's initial estimate of fuel costs for 2022 is insufficient to purchase the necessary fuel, thus requiring the proposed increase in the contract amount by $200,000. This number is derived by our finance team after examining trends from the 2020-2021 calendar years and factoring in cost escalation, as well as the potential for unforeseen circumstances such as PG&E driven Public Safety Power Shutoff events, which would increase the need for generator fuel. The new total not-to-exceed value for the fuel contract would be $1,000,000 for the 2022 calendar year.

FUNDING
Funding will come from the 2022 approved operating budget.

BOARD OPTIONS

Option 1: Approve a contract change order to Hunt & Sons, Inc. in the not-to-exceed amount of $200,000 for cardlock and bulk fuel purchases to support District operations.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION
Option 1

ATTACHMENTS
None

Ryan Deakyne
Senior Buyer

Greg Royal
Fleet Supervisor

for
Dan Corcoran
Operations Director

Jamie Bandy
Finance Director

Elizabeth Leeper
Senior Deputy General Counsel

Jim Abercrombie
General Manager

BULK AND CARDLOCK FUEL CONTRACT CHANGE ORDER

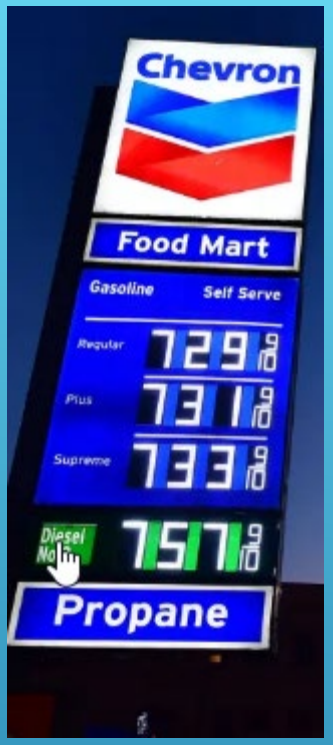
Action Item

June 27, 2022

El Dorado Irrigation District

SUMMARY/BACKGROUND

- **Currently, the District utilizes piggyback agreements with the El Dorado County Procurement and Contracts Office (EDC Procurement) for the purchase of bulk fueling services from Hunt & Sons, Inc., to fuel District vehicles and equipment.**
- **The amount for this year's contract which was awarded on December 14, 2020 is $800,000.**
- **Fueling needs consist of District vehicles, heavy equipment and multiple generators located throughout the county.**
  - Diesel generators can see heavy use during PSPS events.



* Los Angeles

DISCUSSION

- Due to current global economic conditions and inflation throughout the United States the price of goods and services has increased drastically over the past several months.
- The District is not immune to these economic factors.
- Operations is projecting steady usage throughout the district with an increased cost of gasoline and diesel.
- Finance is forecasting a $200,000 cost increase for 2022 based on current and future fuel prices along with a contingency of 10% for unforeseen events such as PSPS's.

*Mono County

JUNE-DECEMBER FORECAST

- **2020 used as baseline due to multiple PSPS events. 2022 is anticipated to mirror 2020.**

Timeframe	2020	Annualized Increase
Jan-May (5 mos)	$157,502	
Jun-Dec (7 mos)	$393,599	79%
Jan-Dec (12 mos)	$551,101	

	2022	
Jan-May (5 mos)	$311,585	
Jun-Dec (7 mos)	$557,737	79%
	$869,322	

	Jun-22	Jul-Dec -22	Increase
Diesel Price/Gal	$7.00	$7.50	7%
Jun-Dec (7 mos)		$597,576	
Jan-Dec (12 mos)		$909,161	Contingency
		$1,000,077	10%

Board Options

Option 1: Approve a contract change order to Hunt & Sons, Inc. in the not-to-exceed amount of $200,000 for cardlock and bulk fuel purchases to support District operations.

Option 2: Take other action as directed by the Board.

Option 3: Take no action.

RECOMMENDATION

- Option 1