



Upper Mokelumne River Watershed Authority

Supplemental Agenda Materials Packet - April 28, 2023 -

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Members

Alpine County • Alpine County Water Agency • Amador County • Amador Water Agency • Calaveras County • Calaveras County Water District • Calaveras Public Utility District • East Bay Municipal Utility District • Jackson Valley Irrigation District

THIRD AMENDMENT TO AGREEMENT FOR CONSULTING SERVICES
FOR
UPPER MOKELUMNE RIVER WATERSHED AUTHORITY

FOREST PROJECTS PLAN - PHASE 1 FLAGGING

THIS THIRD AMENDMENT TO THE AGREEMENT FOR CONSULTING SERVICES ("Agreement") is made April 28, 2023 by and between the UPPER MOKELUMNE RIVER WATERSHED AUTHORITY, a joint powers agency formed pursuant to the laws of the State of California ("Authority") and INCONTEXT ("Contractor").

RECITALS

A. AUTHORITY and CONTRACTOR executed an agreement (the "Original Agreement") dated June 8, 2022, and two Amendments (dated July 22 and September 30, 2022, respectively), with a maximum contract amount to \$171,309, whereby Contractor agreed to perform professional services related to archeological surveys and related documentation for Forest Projects Plan - Phase 1 projects located in the Eldorado and Stanislaus National Forests.

B. AUTHORITY and CONTRACTOR desire to modify the Original Agreement as set forth in this Third Amendment.

C. AUTHORITY BOARD OF DIRECTORS authorized this amendment and the Executive Officer's execution thereof at its April 28, 2023 regular meeting.

NOW, THEREFORE, the parties agree as follows:

1. Exhibit A, Scope of Work, is amended to add field flagging of up to 90 previously located and mapped archeological sites within the Phase 1 project area (as shown in the attached map), and to extend the Agreement Time by an additional 123 days to end 31 July 2023.

2. The maximum compensation payable to the Contractor shall not exceed \$201,309 as provided in the revised Exhibit B – Budget (attached).

3. Except as set forth in this Third and the prior two Amendments, the Original Agreement shall remain unmodified and in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Second Amendment as of the date first set forth above.

UPPER MOKELUMNE RIVER
WATERSHED AUTHORITY

INCONTEXT CULTURAL RESOURCES
SOLUTIONS

Richard Sykes, Executive Officer
Date: _____

Trish Fernandez, CEO
Date: _____

REVISED EXHIBIT B – BUDGET – THIRD AMENDMENT

Bid Sheet

| Unit Type | Unit Identifier | Estimated Acreage | Unit | Unit Price (Per Acre) | Extended Price |
|---------------------|-----------------|-------------------|------|-----------------------|----------------|
| Core | Core Area A | 231 | Acre | \$28.13 | \$6,498.03 |
| | Core Area B | 733 | Acre | \$25.49 | \$18,684.17 |
| | Core Area C | 106 | Acre | \$28.79 | \$3,051.74 |
| | Core Area D | 200 | Acre | \$27.60 | \$5,520.00 |
| | Core Area E | 229 | Acre | \$26.78 | \$6,132.62 |
| Awarded Optional | Optional Area F | 554 | Acre | \$26.47 | \$14,664.38 |
| | Optional Area G | 132 | Acre | \$26.88 | \$3,548.16 |

Amended Costs (July 22, 2022) – First Amendment

| Unit Type | Unit Identified | Estimated Acreage | Unit Price/Acre | Extended Price |
|-----------|---|-------------------|-----------------|----------------|
| Amended | Forest Project Plan - Phase 1 Archeological Field Surveys and Report (2nd Round): Overview Map (Attached) | 2,795 | \$30/acre | \$83,850 |

Amended Costs (Sept. 26, 2022) – Second Amendment

| Unit | Unit Identified | Extended Price |
|---------------------------------------|--|------------------|
| Bloods Ridge Fuelbreak | The fuel break Project is within lands managed by the Stanislaus National Forest in Alpine County. The Project is located in SW Alpine County along Hwy 4 near Bear Valley, at an average elevation of approximately 7300 ft above mean sea level. The Project would encompass no more than 190 acres. | \$29,360 |
| Grant Total Not-to-Exceed Cost | | \$171,309 |

Amended Costs (April 28, 2023) – Third Amendment

| Unit | Work to be Performed | Extended Price |
|---------------------------------------|---|------------------|
| Phase 1 Flagging | Flag up to 90 previously located archeological sites within the Phase 1 project area shown in the attached map. Work includes field flagging, administration, and travel. | \$30,000 |
| Grant Total Not-to-Exceed Cost | | \$201,309 |

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY

CONSULTING SERVICES AGREEMENT FPP – Phase 1 Botanical Field Surveys and Report (In response to RFP No. 23-01)

THIS CONSULTING SERVICES AGREEMENT (“Agreement” or “Contract”) is entered into as of April 28, 2023 by and between the UPPER MOKELUMNE RIVER WATERSHED AUTHORITY, a joint powers agency formed pursuant to the laws of the State of California (“Authority”) and Pyramid Botanical Consultants, a California Corporation (“Contractor”).

RECITALS

A. Authority desires to obtain professional services related to botanical surveys and associated documentation for projects within the Forest Projects Plan (Phase 1) and located in the Amador Ranger District, Eldorado National Forest.

B. Contractor is in the business of providing professional services related to botanical surveys and associated documentation.

C. Authority desires to engage Contractor, and Contractor desires to be hired by Authority, to perform certain consultation services upon the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the performance of the covenants herein contained, the parties agree as follows:

1. SERVICES TO BE RENDERED BY CONTRACTOR.

- 1.1 Contractor shall perform all consulting tasks defined in Exhibit A, Scope of Work and Exhibit B, Budget, attached and incorporated by this reference (the “Work”). All services shall be rendered with the care and skill ordinarily used by members of Contractor’s profession practicing in this geographical region, and shall be in accordance with regulatory requirements of any state or federal agencies having jurisdiction over the subject matter of this Agreement. Contractor shall be responsible for the technical accuracy of its services and documents resulting therefrom and Authority shall not be responsible for discovering deficiencies therein. Contractor shall correct such deficiencies without additional compensation unless such deficiency is directly attributable to defects in information furnished by Authority.
- 1.2 Contractor is authorized to proceed with Work upon receipt of a Notice to Proceed and as directed by Authority. Upon receipt of the Notice to Proceed Contractor agrees to commence performance forthwith and to timely complete the Work as mutually agreed and directed by Authority.

2. SERVICES TO BE RENDERED BY AUTHORITY. Authority agrees to make available to Contractor background and other data and information known to Authority and applicable to the Work.

3. CHANGES IN SCOPE OF SERVICES. Only the Authority’s Board of Directors or its designees have the authority to agree to any extension of time, change order, change in the scope of work, change in the contract price, or other term or condition affecting either Contractor’s or Authority’s duties set forth herein. Adjustments in compensation shall be determined through negotiation between the parties to the Agreement. Contractor acknowledges that no Authority staff person or Authority officer other than the Board of

Directors or its designees directly authorized to negotiate this Agreement or any changes thereto have the power to amend the terms and conditions of this Agreement. Any change not so authorized in advance in writing by the Board of Directors or such designee shall be null and void.

4. TERM OF AGREEMENT; TERMINATION. This Agreement shall terminate automatically on successful completion of the Work, or on December 31, 2024. Authority reserves the right to terminate this Agreement with or without cause on seven (7) days' written notice to Contractor. In the case of such early termination, Contractor shall be paid for all services rendered in accordance with the terms and provisions of this Agreement up to the effective date of termination, up to the maximum fee prescribed for any task.
5. COMPENSATION TO CONTRACTOR. The Contractor shall submit monthly invoices indicating work completed and progress toward completion of each task. Invoices are to be sent electronically, in the form of a PDF file, to k.kahling.landmark@outlook.com. Compensation to Contractor shall be paid on a Lump Sum (Tasks 1 and 3), or Per Acre (Task 2) basis for acres actually completed, in performance of the Work. In no event shall compensation for completion of the Work exceed the Total Fee amount as set forth in Exhibit B, Budget, attached and incorporated by this reference. The Contractor may be compensated an Additional Fee for mutually agreed additional survey acres as provided in Exhibit B, Budget.
6. SUPERVISION OF THE WORK.
 - 6.1 Contractor shall be solely responsible for all methods, techniques, sequences and procedures, and shall coordinate all portions of the Work. Authority shall deal only through Contractor, who shall be responsible for the proper execution of the entire Work.
 - 6.2 Contractor shall be responsible to Authority for the acts and omissions of Contractor's employees, subcontractors, and their agents and employees, and any other persons performing any of the Work under a contract with Contractor.
7. ASSIGNMENTS. Contractor may not assign, subcontract, or transfer its interest in this Agreement without the written consent of Authority.
8. CONTRACTOR NOT EMPLOYEE OF AUTHORITY. It is understood that Contractor is not acting hereunder as an employee of Authority but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind or incur any obligation on behalf of Authority. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in Authority. It is understood by both Contractor and Authority that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or a joint venture.
9. LICENSES, ETC. Contractor represents to Authority that it or its principals have all licenses and qualifications, of whatsoever nature, that are legally required for Contractor to practice its profession and to perform the Work. Contractor agrees that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any license that is legally required for Contractor or its principals to practice its profession and perform the Work. Contractor further agrees that any subcontractor engaged by Contractor to perform a portion of the Work shall similarly possess all licenses and qualifications of whatsoever nature that are legally required for the subcontractor to perform the portion of the Work that is the subject of the subcontract at issue.
10. INSURANCE.

- 10.1 Contractor shall take out and maintain at all times during the performance of any work to be done under the terms of this Agreement a policy or policies of insurance as follows:
- 10.1.1 General Liability – Commercial General Liability Insurance of not less than One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury and property damage, including but not limited to endorsements for the following coverage: Premises, personal injury, products and completed operations, blanket contractual and independent contractor's liability.
 - 10.1.2 Automobile Liability – Automobile Liability Insurance of not less than One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury and property damage is required in the event motor vehicles are used by Contractor in the performance of the Agreement.
- 10.2 Contractor shall furnish a certificate of insurance and policy endorsements satisfactory to the Authority's Executive Officer as evidence that the insurance required above is being maintained. Contractor agrees that the insurance required above shall be in effect at all times during the term of this Agreement. In the event said insurance coverage expires at any time or times during the term of this Agreement, Contractor agrees to provide prior to said expiration date a new certificate of insurance evidencing insurance coverage as provided for herein for not less than the remainder of the term of this Agreement or for a period of not less than one year.
- 10.3 Certificates of insurance must include the following provisions:
- 10.3.1 The insurer will not cancel the insurance coverage without 30 days prior written notice to the Authority; and
 - 10.3.2 The Authority, its officers, officials, and employees are included as additional insured but only insofar as the operations under this Agreement are concerned. This provision shall apply to all liability policies *except* workers' compensation, employer's liability, and professional liability.
- 10.4 Contractor's commercial general and automobile liability insurance coverage shall be primary insurance as respects the Authority, its officers, officials, and employees. Any such insurance or self-insurance maintained by the Authority, its officers, officials, and employees shall be in excess of Contractor's insurance and shall not contribute with it.
- 10.5 Contractor shall be responsible for payment of any deductible contained in any insurance policy required under this Agreement and Contractor shall also be responsible for payment of any self-insured retention. Any deductible or self-insured retention must be declared to, and approved by Authority's Executive Officer prior to beginning the Work. In the event any deductible and/or self-insured retention is deemed unacceptable by Authority's Executive Officer, either (i) Contractor's insurer shall reduce or eliminate such deductible or self-insured retention as respects the Authority, its officers, officials, employees, representatives or agents; or (ii) Contractor shall provide a financial guarantee, satisfactory to Authority's Executive Officer, guaranteeing payment of losses and related investigations, claim administration, and defense expenses.
- 10.6 Claims made policies: If any of the required policies provide coverage on a claims-made basis:
- 10.6.2 The retroactive date must be shown and must be before the date of the contract or the beginning of the contract work.

10.6.3 Insurance must be maintained and evidence of insurance must be provided for at least four (4) years after completion of the contract of work provided such insurance is available in the marketplace and is economically feasible.

10.6.4 If coverage is cancelled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase “extended reporting” coverage for a minimum of four (4) years after completion of contract work.

11. WORKERS’ COMPENSATION INSURANCE. In accordance with the provisions of Article 5, Chapter 1, Part 7, Division 2 (commencing with Section 1860), and Chapter 4, Part 1, Division 4 (commencing with Section 3700), of the Labor Code of the State of California, Contractor is required to secure the payment of compensation to his employees and shall for that purpose obtain and keep in effect adequate Workers’ Compensation Insurance. Contractor is aware of the provisions of Section 3700 of the Labor Code, which requires every employer to be insured against liability for workers’ compensation or to permissibly self-insure in accordance with the provisions before commencing the performance of the services of this Agreement.

12. OWNERSHIP OF DOCUMENTS.

12.1 Contractor agrees to maintain in confidence and not disclose to any person or entity, without Authority’s prior written consent, any trade secret or confidential information, knowledge or data relating to the products, process, or operation of Authority. Contractor further agrees to maintain in confidence and not to disclose to any person or entity, any data, information, technology, or material developed or obtained hereunder by Contractor during the term of this Agreement, except as directed by Authority. The covenants contained in this paragraph shall survive the termination of this Agreement for whatever cause.

13. RETENTION OF RECORDS. Pursuant to Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of Authority or as part of any audit of Authority for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance of the Work and the administration of the Agreement for three years after final payment hereunder.

14. INDEMNIFICATION. Contractor agrees to indemnify, defend (upon request of Authority) and hold harmless Authority and Authority’s agents, board members, elected and appointed officials and officers, employees, and authorized representatives from any and all losses, liabilities, charges, damages, claims, liens, causes of action, awards, judgments, costs, and expenses (including, but not limited to, reasonable attorney’s fees of Authority Counsel and counsel retained by Authority, expert fees, costs and staff time, and investigation costs) of whatever kind or nature (collectively “Claims”), to the extent caused or alleged to be caused by any negligent or willful error, act or omission of Contractor or Contractor’s officers, agents, employees, independent contractors, subcontractors, or authorized representatives, unless such Claim arises out of the negligence or willful misconduct of Authority or its agents or employees..

15. NON-DISCRIMINATION. Contractor agrees that, in the performance of services under this Agreement, Contractor will not discriminate or permit discrimination against any person or class of persons by reason of race, color, creed, sex, or national origin in any manner prohibited by Title VI of the Civil Rights Act of 1964 or any applicable State enactments, as said regulations may be amended.

16. NOTICES. All notices herein provided to be given, or which may be given, by either party to the other, shall be deemed to have been fully given when made in writing and deposited in the United States Postal Services, certified with return receipt requested, with postage prepaid and addressed as follows:

| | |
|----------------|---|
| To Contractor: | Contractor name Title Address |
| To Authority: | Upper Mokelumne River Watershed Authority Richard Sykes, Executive Officer 15083 Camanche Parkway South Valley Springs, CA 95252 |

With a copy to:

Gregory Gillott, Authority Counsel
810 Court Street
Jackson, CA 95642

The address to which notice shall or may be mailed, as aforesaid, to either party shall or may be changed by written notice given by such party or the other, as hereinbefore provided, but nothing herein contained shall preclude the giving of any such notice by personal service.

17. PROJECT PERSONNEL. Contractor shall not change key project personnel without advising the Authority.
18. CONFLICT OF INTEREST. Contractor represents that it presently has no interest and covenants that it will not acquire any interest, direct or indirect, that represents a financial conflict of interest under state law or that would otherwise conflict in any manner or degree with the performance of the Work. Contractor further agrees that in the event the Contractor hires anyone with a conflict during the performance of this Agreement proper precautions will be taken to segregate the work so that the person with the conflict has no knowledge of or influence over the performance of the work under our contract.
19. CONTRACT EXECUTION. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
20. CONSTRUED PURSUANT TO CALIFORNIA LAW. The parties hereto agree that the provisions of this Agreement will be construed pursuant to the laws of the State of California.
21. INCORPORATION OF AGREEMENTS AND AMENDMENTS. This Agreement contains all agreements of the parties with respect to any matter mentioned herein. No other Agreement or understanding pertaining to any such matter shall be effective unless in writing signed by the party to be charged. This Agreement may be modified by the parties hereto only in writing and signed by both parties.
22. SEVERABILITY. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
23. TIME OF ESSENCE. Time is hereby expressly declared to be the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

24. INFORMATION PROVIDED BY CONTRACTOR. Contractor shall be entitled to reasonably rely upon the information provided by Authority, Authority's representatives, or from generally accepted sources without independent verification except to the extent such verification is expressly included in the scope of services; provided, however, that Authority reserves the right to require verification if Authority has good cause to believe that Contractor's sources are incorrect.
25. INVOICING AND PAYMENT. Contractor shall submit, as noted in paragraph 5 above, monthly invoices for work performed. With each invoice the Contractor will submit a progress report that indicates the budget status of each task. No retention shall be required. Payment of all undisputed charges shall be made by the Authority within 30 days of receipt of the invoice. Disputed charges, along with supporting documentation that demonstrates the reasonableness of the dispute, must be communicated to the Contractor within 30 days of receipt of the invoice. In the event payment for undisputed charges has not been made within 30 calendar days from the date of the invoice, Contractor may, giving 7 calendar days written notice and without penalty or liability of any nature, and without waiving any claim against Authority, suspend all or part of the services. In order to defray carrying charges resulting from delayed payments, simple interest at the rate of 1.5 percent per month, not to exceed the maximum rate allowed by law, may be added to the unpaid balance of each invoice, after 90 calendar days from the date of the invoice.
26. EXECUTIVE ORDER N-6-22. Contractor agrees to comply with the Governor's Executive Order regarding economic sanctions imposed in response to Russia's actions in Ukraine. These include, but are not limited to, the federal executive orders identified in Executive Order N-6-22 and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctionsprograms-and-country-information/ukraine-russia-related-sanctions>).

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

| | |
|--|---|
| UPPER MOKELUMNE RIVER WATERSHED AUTHORITY: BY: _____ Richard Sykes, Executive Officer | CONTRACTOR: XXXXXXXXXXXXX BY: _____ <u>Federal Tax I.D. No.:</u> |
|--|---|

Consulting Services Agreement

Exhibit A Scope of Work

I. STATEMENT OF WORK

A. CONTRACTOR QUALIFICATIONS

1. Contractor shall possess all permits, licenses, and professional credentials necessary to perform services as specified under this contract.
2. Contractor, Contractor's principal, or Contractor's staff working on the contract must meet the professional qualifications necessary to carry out the scope of work.

B. SCOPE

Contractor shall provide professional services to complete the required botanical field surveys prior to implementation of fuels reduction treatments in compliance with the NEPA Decision Memo for Forest Projects Plan (Phase 1) and Botanical Biological Evaluation for the Forest Projects Plan – Phase 1. The attached botanical field survey coverage map (Exhibit C – Map 1) displays locations of field surveys conducted in the project area in the last 5 years. Approximately 44 acres of the original 2,420 project area have been surveyed within the last 5 years and will not require re-survey, however previously located plants shall be flagged as described below under Specific Requirements.

The intent of the scope of work is to describe the specific services the Contractor shall provide.

PROJECT DESCRIPTION:

The Forest Projects Plan (Phase 1) (CAL FIRE Grant 8GG21607) is an approximately 2,420-acre landscape level timber stand and wildlife habitat improvement and protection project located on Eldorado National Forest (ENF), Amador Ranger District lands, within the upper Mokelumne and South Fork American River watersheds. The project is designed to help prevent high-intensity, large-scale wildfires, improve forest conditions, and protect important wildlife habitat and other resources.

TARGET SPECIES KNOWN IN THE PROJECT AREA:

The following target species are known to exist in the Project Area proximity:

| Table 1. Target Species documented within the Forest Project Planning Area. | | |
|---|-------------------------------|----------------------|
| SPECIES | Common Name | Status |
| <i>Calochortus clavatus</i> var. <i>avius</i> | Pleasant Valley mariposa lily | FS Sensitive |
| <i>Lewisia kelloggii</i> var. <i>kelloggii</i> | Kellogg's Lewisia | FS Sensitive |
| <i>Lewisia kelloggii</i> var. <i>hutchisonii</i> | Hutchison's Lewisia | FS Sensitive |
| <i>Peltigera gowardii</i> | Veined water lichen | FS Sensitive |
| <i>Mimulus laciniatus</i> | Cutleaf monkey flower | ENF Watch List |
| <i>Botrychium simplex</i> | moonwort | ENF Watch List |
| <i>Aegilops triuncialis</i> | Barbed goatgrass | ENF Invasive Species |
| <i>Centaurea stoebe</i> | Spotted knapweed | ENF Invasive Species |
| <i>Centaurea solstitialis</i> | Yellow starthistle | ENF Invasive Species |
| <i>Chondrilla juncea</i> | rush skeletonweed | ENF Invasive Species |
| <i>Lepidium latifolium</i> | Perennial pepperweed | ENF Invasive Species |
| <i>Sorghum halepense</i> | Johnson grass | ENF Invasive Species |

ADDITIONAL POTENTIAL SPECIES & SPECIAL HABITATS WITHIN THE PROJECT AREA:

Sensitive Species: *Allium tribracteatum*, *Botrychium* spp., *Bruchia bolanderi*, *Cypripedium montanum*, *Diplacus pulchellus*, *Helodium blandowii*, *Meesia uliginosa*, *Ophioglossum pusillum*, *Pinus albicaulis*

Watchlist Species: *Astragalus austini*, *Bolandra californica*, *Carex davyi*, *Clarkia virgata*, *Corallorhiza trifida*, *Collomia tenella*, *Drosera anglica*, *Drosera rotundifolia*, *Dryopteris filix-mas*, *Eriophorum gracile*, *Myrica hartwegii*, *Piperia colemanii*, *Piperia leptopetala*, *Rhynchospora alba*, *Rhynchospora capitellata*, *Taxus brevifolia*,

Invasive Species: All invasive species on the Eldorado National Forest List and/or listed as a "Noxious Weed" by the state of California should be considered to have potential to occur in the project area.

Special Habitats: Lava caps and meadows are present within the survey units. Fens are known in the general project area but have not been identified in any survey units.

C. SPECIFIC REQUIREMENTS

1. PROJECT TASKS:

Task 1: Project Mobilization and Pre-field Review

1a. Literature Review: The Contractor shall review the literature and species ecology as well as all furnished data, including applicable documents, before developing the Survey Plan. The Contractor shall familiarize themselves with the known locations, habitats, flowering periods, and identification characteristics of the target species. The Contractor shall discuss any issues/concerns that surface with UMRWA and the Forest Service.

1b. Presurvey Meeting/Reconnaissance: Prior to the start of surveys the Contractor shall meet with the Forest Service Botanist and UMRWA to agree upon the survey plan, clarify protocols and expectations, and familiarize themselves with the Project area. The Contractor may also conduct a field reconnaissance of the survey area to familiarize themselves with the Project area. Prior to the presurvey meeting the Forest Service will provide copies of digital occurrence forms for known Sensitive plant occurrences in the survey area.

1c. Survey Planning: The Contractor shall consider the information gathered during the Literature Review and Presurvey Meeting/Reconnaissance to develop a draft survey plan, including how areas of suitable habitat will be targeted for survey and how occurrences within previously surveyed areas will be re-located. A discussion of the Contractor's anticipated use of Complete and Intuitive Survey Coverage, by habitat, is required with the Survey Plan.

The Survey Areas shall be organized into logical survey units of ~100 acres in size for survey reporting purposes. The Contractor shall design a Survey Map that shows the survey units within the Project Boundary on the Project Map. The Survey map shall be approved along with the rest of the Survey Plan by the UMRWA and FS Botanist before surveying.

Task 1 Deliverables:

1.1. Survey Plan: The Survey Plan shall include the: who, what, when, and where about the Contractor's Planned Survey Strategy. The Survey Plan shall be submitted for review at least five business days before the planned start of the survey. The Survey Plan shall be approved prior to the start of the survey. During the contract period the Contractor shall keep all portions of the Plan up to date and all changes shall be submitted with the Session Reports, before being adopted.

At a minimum the Survey Plan contains the:

- a. **Schedule and Session Dates:** Contractor's anticipated work schedule including field session dates and the dates the session reports will be submitted, and other work commitments.
- b. **Work Progression:** The approximate order in which the project will be surveyed.

- c. **Organization:** A discussion of crew organization and the introduction of new surveyors that were not in the solicitation proposal.
- d. **Equipment:** A discussion of the transportation and other equipment.
- e. **Emergency Measures:** Discussion of emergency measures and communications between office and field.
- f. **Survey map:** The Survey map (1:24,000), with Contractor designated survey units, and planned complete and intuitive coverages.

Task 2: Field Surveys, Flagging Sensitive Plants and Invasive Weeds, and Data Collection

The project implementation area is 2,420 acres, and, of this, at least 44 acres have been field surveyed for botanical resources in the last 5 years. The previously surveyed 44 acres do not require field surveys but sensitive plants and high-risk invasive species in this area will need to be located and flagged for avoidance. The remaining acres not previously surveyed require field surveys and flagging (see Exhibit C – Map 1 showing survey coverage areas in the last 5 years).

Following approval of the Survey Plan, the Contractor shall conduct a thorough pedestrian survey of the “Survey Area” for Target Species and Special Habitats; see Exhibit D – Project Maps and/or coverage files. Field surveys shall be conducted to the intensity necessary to discover the Target Species:

- a. Roadsides within and adjacent to units shall receive Complete Coverage (see DEFINITIONS) for invasive plants/noxious weeds within ~25’ of the roadside.
- b. All Special Habitats which are located within areas proposed for treatment shall receive Complete Coverage.
- c. Existing occurrences of target species shall be revisited (monitored), and surrounding habitat shall receive Complete Coverage to ensure entire occurrence is correctly flagged.
- d. Habitat for watch list species will not be specifically targeted during surveys however if species are encountered while surveying for FS Sensitive plants, unique habitats, or noxious weeds, they would be documented and flagged after consulting with UMRWA and the Forest Service.
- e. Within the remainder of the Project Area, the Contractor shall survey with Intuitive Coverage, (see DEFINITIONS).

For the purposes of this project, **Group 1** and **Group 2** weeds on the ENF invasive plant list, and noxious weeds listed by the California Department of Food and Agriculture (CDFA) that have the **potential** to occur on the Eldorado National Forest should be mapped and flagged whenever they are seen within survey areas. Weeds in **Group 3** should only be mapped and flagged *when they are found as an isolated, leading edge of an infestation* (see Exhibit E invasive plant list for Group 3 infestations that are considered leading-edge for the project area). Many Group 3

weeds are widespread and will not be mapped/flagged in the vast majority of the project area.

Occurrences shall be recorded, up to 100 feet outside of unit boundaries, on Government land. Species nomenclature shall follow the Jepson Manual; or abbreviations shall follow the Natural Resource Conservation Service (NRCS) National Plant Database symbol protocol from the NRCS website.

The Contractor shall survey for Target Species and Special Habitats, delineating both in the field as described below:

- a. Hang two-foot long strips of Pink/Green flagging every ~25 feet around special habitats and occupied suitable habitat for Sensitive plants that are located within units, within 100 feet outside unit boundaries, and within 25 feet of project road edges and staging areas (sub-occurrences outside 100 feet of unit boundaries or 25 feet of project road edges will not be flagged). If suitable habitat is identified when target species is not identifiable (i.e. moonworts) then the suitable habitat will be flagged and recorded as potential occupied habitat.
- b. Hang two-foot long strips of orange "Noxious Weed" flagging every ~25 feet around perimeter of existing and new priority invasive species sub-infestations (Group 1, 2, and leading-edge Group 3) within units, within 100 feet outside of unit boundaries, and within 25 feet either side of project road edges and staging areas (see Exhibit E invasive plant list). If plants cannot be located at time of field visit, the last known area will be flagged based on GPS data provide by UMRWA and the Forest Service.
- c. Label one set of flagging nearest the logical access point to the site perimeter with the occurrence number, date, Species code, and Surveyor's initials.
- d. GPS the perimeter of each occurrence/infestation or Special Habitat, on discovery, and submit as an ArcGIS shapefile.

Flags shall be hung as near to eye height as possible and be intervisible. The informational flag shall be inscribed with the Contractor's occurrence number, the date, Species code, and Surveyor's initials, in permanent black ink.

Survey areas, Target species (rare and invasive plants), photo points, and special habitats shall be recorded in the field using suitable GPS equipment. GPS'd features shall be attributed in accordance with the provided attribute table template. There should be one polygon shape file for all like data collected. For example: one polygon file for invasive plant infestation boundaries. Points may be collected in the field but they shall be appropriately buffered and submitted as an ArcGIS polygon shapefile only. The GPS should have an accuracy of at least 5m. The mapped locations shall be recorded in the following coordinate system: NAD 1983, CONUS, UTM Zone 10, and meters.

Task 2 Deliverables:

2.1. Session Reports: Session Reports are required during field surveys. A Session Report covers the previous session (see DEFINITIONS). Session Reports shall be

submitted to UMRWA and the Forest Service no later than four days after the end of the session; email is required. The required assessment form and ArcGIS layers are due at the same time and shall be sent electronically.

The Session reports shall include:

- a. **ArcGIS Layers:** Shapefiles for the perimeter of Target Species discovered during the previous session.
- b. **Updated Survey Plan:** Updates to the Survey Plan as necessary, submitted as an updated document.
- c. **Work Completed and Planned:** Discussion of work completed and work planned for the next session.
- d. **Changes:** Discussion of any techniques used and work completed that differed from the Survey Plan, including discussion of any issues that arose and proposed remedies.
- e. **Photos:** At the government's request only, the Contractor shall electronically submit any requested photos of Target Species discovered during previous sessions.

2.2. Field Forms: The Contractor shall complete one Occurrence Monitoring Form for each Sensitive plant occurrence discovered or revisited. If polygons are <100 feet apart they can be merged into a multipart polygon. For polygons >100 feet but <0.25 mile apart the site should be assigned a sub-unit identification, i.e., CACLA-001_01 and CACLA-001_02. These forms are due within two weeks after completion of the field surveys and will be submitted in digital format. The forms shall be legible and complete.

2.3. GIS Layers: A set of complete final shapefiles for discovered Target Species, special habitats, and area surveyed are due within two weeks after completion of the field surveys. Following attached GIS template.

2.4. Photos: Photos should be taken to document new Sensitive plant occurrences and Invasive plant infestations. Photos should include at least 1 photo where the target plant is identifiable, and additional photos of surrounding landscape to assist with future efforts to relocate the site. All photos taken during field surveys and to document new occurrences shall be submitted electronically within two weeks after completion of field surveys.

Task 3: Field Survey Report

Contractor shall prepare a brief draft botanical field survey report describing the results of the field surveys by October 3rd. UMRWA and the Forest Service shall have 7 days to review these documents. The Report shall follow the template provided by UMRWA and include the following:

- a. The draft report shall include copies of rare plant monitoring forms.
- b. Draft GIS data following provided attribute templates.

Task 3 Deliverables:

3.1. Final Survey Report and GIS data: A final inventory report will be prepared that has addressed any comments provided to the Contractor by UMRWA and the Forest Service. It shall include the final sets of rare plant occurrence forms, GIS data, and photographs. Contractor shall provide 2 electronic copies of the final report, one as a Word document and the other as a PDF. All final GIS data shall be provided to the ENF as shapefiles.

2. BACKGROUND MATERIALS AND MAPS

The following attached Project Maps, Lists, and Forms (Exhibits C through H) are intended to assist with describing and clarifying the scope of work. See corresponding details below for more information about what is included in each.

- **Map 1: Botany survey coverage < 5 years old (2019-2022).**
- **Map 2: Sensitive plant locations** within the implementation project boundary: table inset included in map summarizes total acreage of each known sensitive plant species. These species need to be re-located, flagged and locations documented electronically.
- **Map 3: Invasive plant locations** within the implementation project boundary: table inset included in map summarizes total acreage of each known invasive plant species. These species need to be re-located, flagged for avoidance and locations documented electronically.
- **GIS Data Attribute templates**
- **Session report electronic assessment form**
- **Forest Service Sensitive and Watch lists**
- **Forest Service Invasive Plant list (known species for project area identified with flagging requirements highlighted)**
- **Sensitive Plant occurrence form templates**
- **Final Report Template**

3. DEFINITIONS

Complete Coverage: Survey Units shall be surveyed by walking transects that are close enough together that the next transect is clearly visible and all of the areas have been examined thoroughly.

Infestation: Invasive plants of the same species estimated to be separated by less than a quarter mile are considered the same infestation. Within an infestation, sub-infestations are separated by more than ~100 feet, accounting for local site conditions and connectivity of suitable habitat.

Intuitive Coverage: Survey Units shall be surveyed by walking transects, which cover a representative cross section of all major features and habitats within the unit. Habitats with low potential for Target species shall have at least 10% of the area covered with transects. Habitats identified as having a high to moderate potential for Target species shall have at least 75% of the area covered by transects.

Isolated Leading Edge: Infestations of Group 3 species that are geographically isolated from larger more established infestations within the Forest boundary. Leading edge infestations vary for each target species but tend to occur on the eastern edge of the species current distribution as distinct satellite infestations, and due to their spatial isolation, could be targeted for future treatment.

Occurrence: Sensitive & Watchlist plants of the same species estimated to be separated by less than a quarter mile are considered the same occurrence. Within an occurrence, sub-occurrences are separated by more than ~100 feet, accounting for local site conditions and connectivity of suitable habitat.

Perimeter: The extent of target species polygons is the furthest site-defining attribute or target species plus one meter.

Target Species: Target Species include the following vascular plant species:

- Listed as Endangered, Threatened, and Proposed on the U.S. Fish and Wildlife Service List,
- Any Species with status for California on the US Forest Service Region 5 Sensitive Plant list,
- Any plant found on the US Fish and Wildlife Service Quarterly Species List for National Forests,
- Watchlist Species on the ENF List,
- Invasive Species on the Eldorado National Forest List,
- Any Noxious Weed listed by the California Department of Food and Agriculture.

Session: The time spent in the field gathering data. Session lengths are decided by the Contractor. Sessions shall be discussed in the Pre-Work Meeting/Survey Plan and shall be between 1 and 10 continuous days.

Special Habitats: Special Habitats are defined as including areas predominated by lava caps, fens, seeps, springs, and vernal pools. Special Habitats also include stands of unique plant species assemblages, plant associations, or communities that are found to be uncommon or azonal within the project area.

Survey: A pedestrian examination in search of Target Species, including the recognition of special habitats. In addition to the pedestrian examination, surveying includes all the tasks listed under Section VII-Field Surveys.

Transect: A ~linear strip of ground where the surveyor can see the Target Species by walking down the center and looking left and right. The effective transect width is dependent on the surveyor's skills, experience, and eyesight.

4. ESTIMATED START DATE & SCHEDULE

- Contractor conducts botanical field surveys: June 1 (or as soon as possible) –August 2023
- Contractor prepares draft field survey report: By September 30, 2023
- UMRWA/USFS provide comments on draft report: By October 10, 2023
- Contractor completes revisions and provides the Final Survey Data and Report back to UMRWA: By October 25, 2023

- Contract Termination date is December 31, 2024 to allow for unforeseen delays and/or additional survey areas added by mutual agreement

5. RESTRICTIONS ON WORK

Work may be performed at any time during the period of the contract, except as follows:

- When UMRWA, the ENF or Contractor determines that adverse weather or other conditions have made access too dangerous, where continued vehicular travel would cause unacceptable road damage or climatic conditions are unfavorable for continuation of work.

6. FIRE PREVENTION

- Contractor shall take all steps necessary to prevent his/her employees, subcontractors and their employees from setting fires, shall be responsible for preventing the escape of fires set directly or indirectly as a result of contract operations, and shall extinguish all such fires which may escape.
- Smoking shall not be permitted during fire season, except in a barren area or in an area cleared to mineral soil at least three feet in diameter. In areas closed to smoking, the ENF may approve special areas to be used for smoking. The Contractor shall sign designated smoking areas. Contractor shall post signs regarding smoking and fire rules in conspicuous places for all employees to see. Contractor's supervisory personnel shall require compliance with these rules. Under no circumstances shall smoking be permitted during fire season while employees are operating light or heavy equipment, or walking or working in grass and woodlands.
- All parking or equipment service areas shall be cleared of all flammable material for a radius of at least 10 feet unless otherwise specified by local administrative unit. Small mobile or stationary internal combustion engine sites shall be cleared of flammable material for a slope distance of at least 10 feet from such engine. The ENF shall approve such sites in writing.
- As soon as feasible but no later than 15 minutes after initial discovery, Contractor shall notify the ENF of any fires on Contract Area or along roads used by Contractor. Contractor's employees shall report all fires as soon as possible to any of the following Forest Service facilities and/or personnel listed below, but not necessarily in the order shown:

| | Name | Office Address | Office telephone |
|------------------------|-----------------------|-------------------|---------------------|
| Dispatch Center | Camino ECC | Camino, CA | 530-644-0200 |
| Nearest FS Station | Amador Ranger Station | Pioneer, CA | 209-295-4251 |
| COR | Chuck Loffland | Pioneer, CA | 209-295-5910 |

| | | | |
|-----------|------------|-----------------|--|
| Inspector | Matt Brown | Placerville, CA | |
| Inspector | TBD | | |

When reporting a fire, provide the following information:

Your Name

Call back telephone number

Project Name

Location: Legal description (Township, Range, Section); and Descriptive location (Reference point)

Fire Information: Including Acres, Rate of Spread and Wind Conditions.

7. CAMPING AND HOUSING

Camping is not permitted in US Forest Service campgrounds. Contractor may be permitted to camp elsewhere on US Forest Service land upon approval by the Amador Ranger District in accordance with a camping use permit.

8. CONTRACTOR FURNISHED EQUIPMENT

The Contractor shall provide everything--including, but not limited to, all equipment, supplies, transportation, labor, and supervision--necessary to complete the project, except for that which the contract clearly states is to be furnished by UMRWA and the ENF.

9. FURNISHED PROPERTY

The Forest Service shall provide plant lists, forms, templates, and known site locations as described above under 2. BACKGROUND MATERIALS AND MAPS. The Forest Service shall also provide pink, green, and "Noxious Weed" flagging to the Contractor.

D. COVID-19

In consideration of the current State of Emergency related to COVID-19, Contractor shall make all reasonable efforts to protect its employees and others at the job site by following the Interim Guidance for Businesses and Employers to Plan and Respond to Coronavirus Disease 2019 (COVID-19) as published and periodically updated by the Centers for Disease Control (www.cdc.gov). Contractor shall also follow all other requirements and guidance for preventing COVID-19 as provided by the Occupational Safety and Health Administration (www.osha.gov), by the state of California and by Amador County.

Exhibit B
Budget
(Per Contractor's Bid Form)

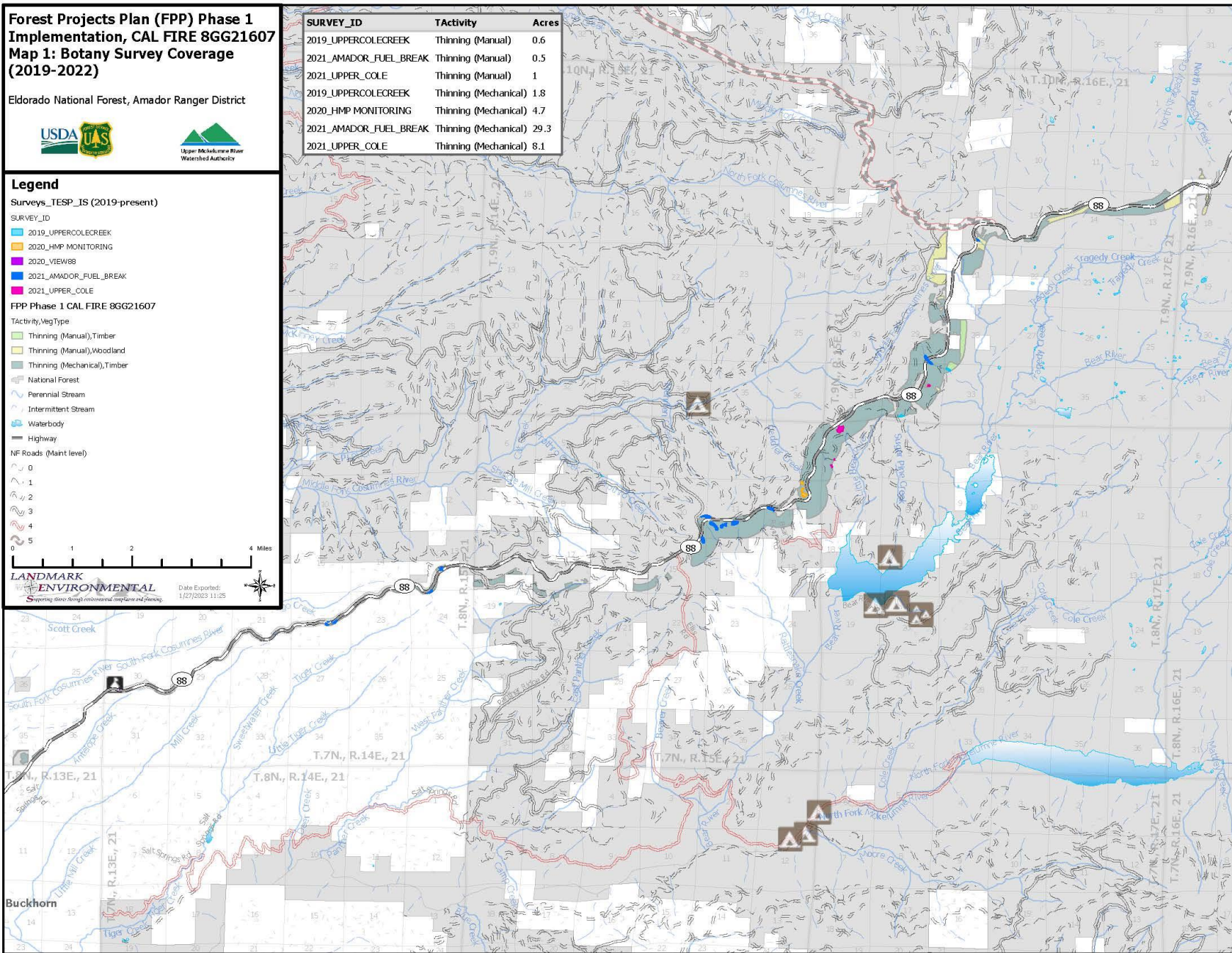
| TASK | UNIT | ESTIMATED NUMBER OF UNITS | UNIT PRICE | EXTENDED PRICE |
|--|-------------|--|-------------------|-----------------------|
| Task 1: Project Mobilization and Pre-field Review | Lump Sum | N/A | N/A | |
| Task 2: Field Surveys, Flagging Sensitive Plants and Invasive Weeds, and Data Collection | Acre | Up to 2,420¹ (Up to 2,376 acres of new survey plus locating previously surveyed sites within a 44-acres area) | | |
| Task 3: Field Survey Report | Lump Sum | N/A | N/A | |
| TOTAL FEE | | | | |

¹Original area to be surveyed; additional areas may be added by mutual agreement. See below.
Payment shall be based on actual acres surveyed on a per acre cost basis.

Additional Fee: Contractor may be compensated an Additional Fee for surveying additional acres that exceed 2,420 acres as required by Task 2 above. The additional number of acres and the associated Additional Fee amount shall be mutually agreed upon in writing by the Authority and Contractor.

EXHIBIT C

PROJECT AREA MAPS



Forest Projects Plan (FPP)
Phase 1 Implementation,
CAL FIRE 8GG21607
Map 2: Sensitive Plants

Eldorado National Forest, Amador Ranger District



Legend

Sensitive plants

ACCEPTED_1

- Calochortus clavatus var. avius
- Hydrothyria venosa
- Lewisia kelloggii ssp. hutchisonii
- Lewisia kelloggii ssp. kelloggii

FPP Phase 1 CAL FIRE 8GG21607

Tactivity/VegType

- Thinning (Manual), Timber
- Thinning (Manual), Woodland
- Thinning (Mechanical), Timber
- National Forest
- Perennial Stream
- Intermittent Stream
- Waterbody
- Highway

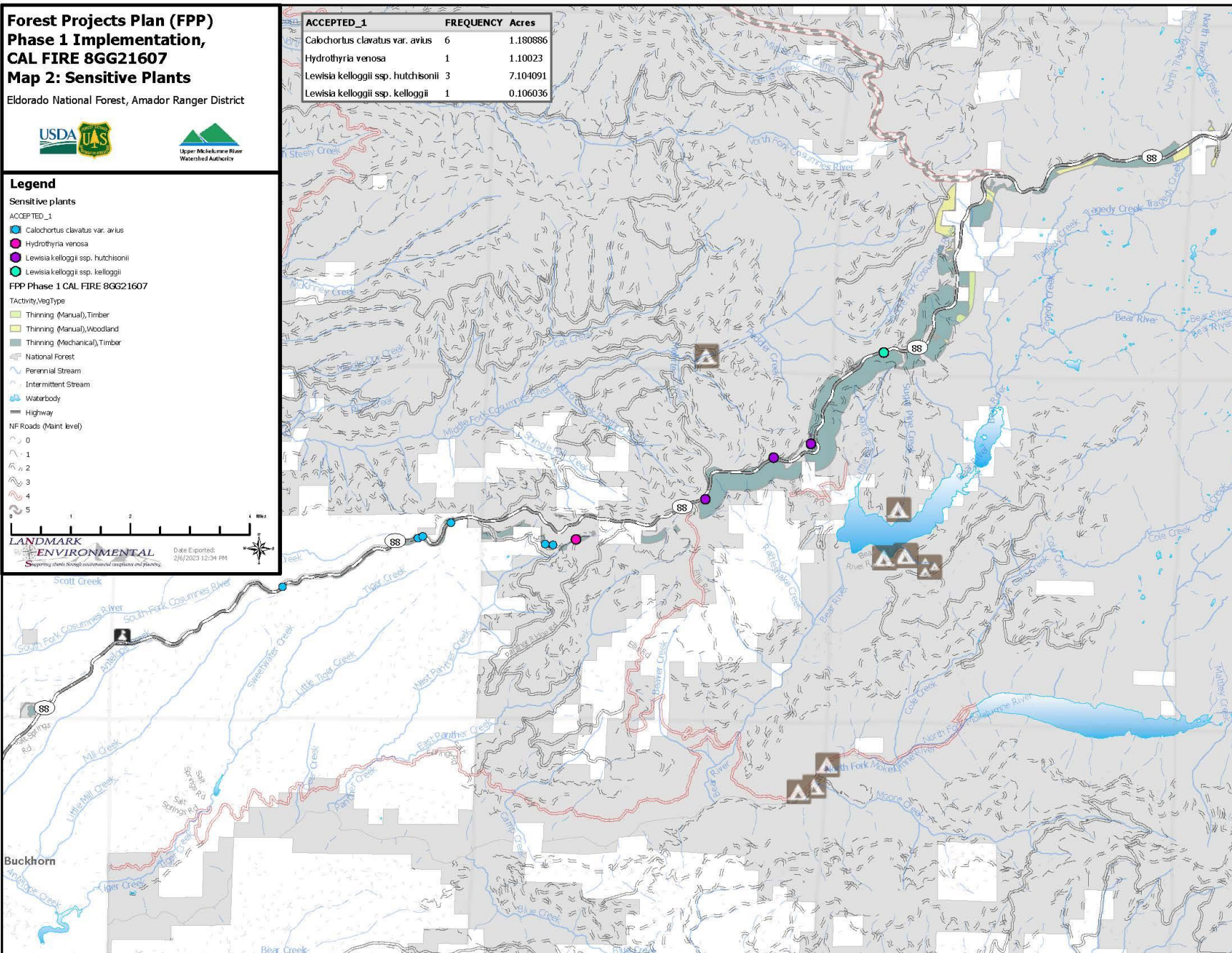
NF Roads (Maint level)

- 0
- 1
- 2
- 3
- 4
- 5

LANDMARK ENVIRONMENTAL
Supporting clients through environmental consulting and planning

Date E: 2/24/2023 12:24 PM

| ACCEPTED_1 | FREQUENCY | Acres |
|------------------------------------|-----------|----------|
| Calochortus clavatus var. avius | 6 | 1.180886 |
| Hydrothyria venosa | 1 | 1.10023 |
| Lewisia kelloggii ssp. hutchisonii | 3 | 7.104091 |
| Lewisia kelloggii ssp. kelloggii | 1 | 0.106036 |



**Forest Projects Plan (FPP)
Phase 1 Implementation,
CAL FIRE 8GG21607
Map 3: Invasive Plants**

Eldorado National Forest, Amador Ranger District



Legend

Invasive plants

- ACCEPTED_1
- | | | | |
|---|----------------------------------|---|-------------------------------|
|  | Aegilops triuncialis |  | Thinning (Mechanical), Timber |
|  | Bromus tectorum |  | National Forest |
|  | Centaurea diffusa |  | Perennial Stream |
|  | Centaurea solstitialis |  | Intermittent Stream |
|  | Centaurea stoebe ssp. micranthos |  | Waterbody |
|  | Chondrilla juncea |  | Highway |
|  | Hypericum perforatum | | NF Roads (Maint level) |
|  | Leucanthemum vulgare |  | 0 |
|  | Mellilotus officinalis |  | 1 |
|  | Salsola tragus |  | 2 |
|  | Sorghum halepense |  | 3 |
| | |  | 4 |
| | |  | 5 |
- FPP Phase 1 CAL FIRE 8GG21607
- Activity, Veg Type
- | | |
|---|---------------------------|
|  | Thinning (Manual), Timber |
|---|---------------------------|

FPP Phase 1 CAL FIRE 8GG21607

TActivity, Veg Type

Thinning (Manual), Timber

| ACCEPTED_1 | COMMON_NAM | FREQUENCY | Acres |
|----------------------------------|-------------------------|-----------|-----------|
| Aegilops triuncialis | barbed goatgrass | 4 | 1.216083 |
| Bromus tectorum | cheatgrass | 1 | 1.138544 |
| Centaurea diffusa | diffuse knapweed | 4 | 0.126413 |
| Centaurea solstitialis | yellow star-thistle | 7 | 10.29245 |
| Centaurea stoebe ssp. micranthos | spotted knapweed | 5 | 0.576048 |
| Chondrilla juncea | rush skeletonweed | 2 | 0.127554 |
| Hypericum perforatum | common St. Johnswort | 12 | 11.372994 |
| Leucanthemum vulgare | oxeye daisy | 1 | 0.513568 |
| Mellilotus officinalis | sweetclover | 5 | 3.060998 |
| Salsola tragus | prickly Russian thistle | 1 | 2.48243 |
| Sorghum halepense | Johnsongrass | 1 | 0.074769 |

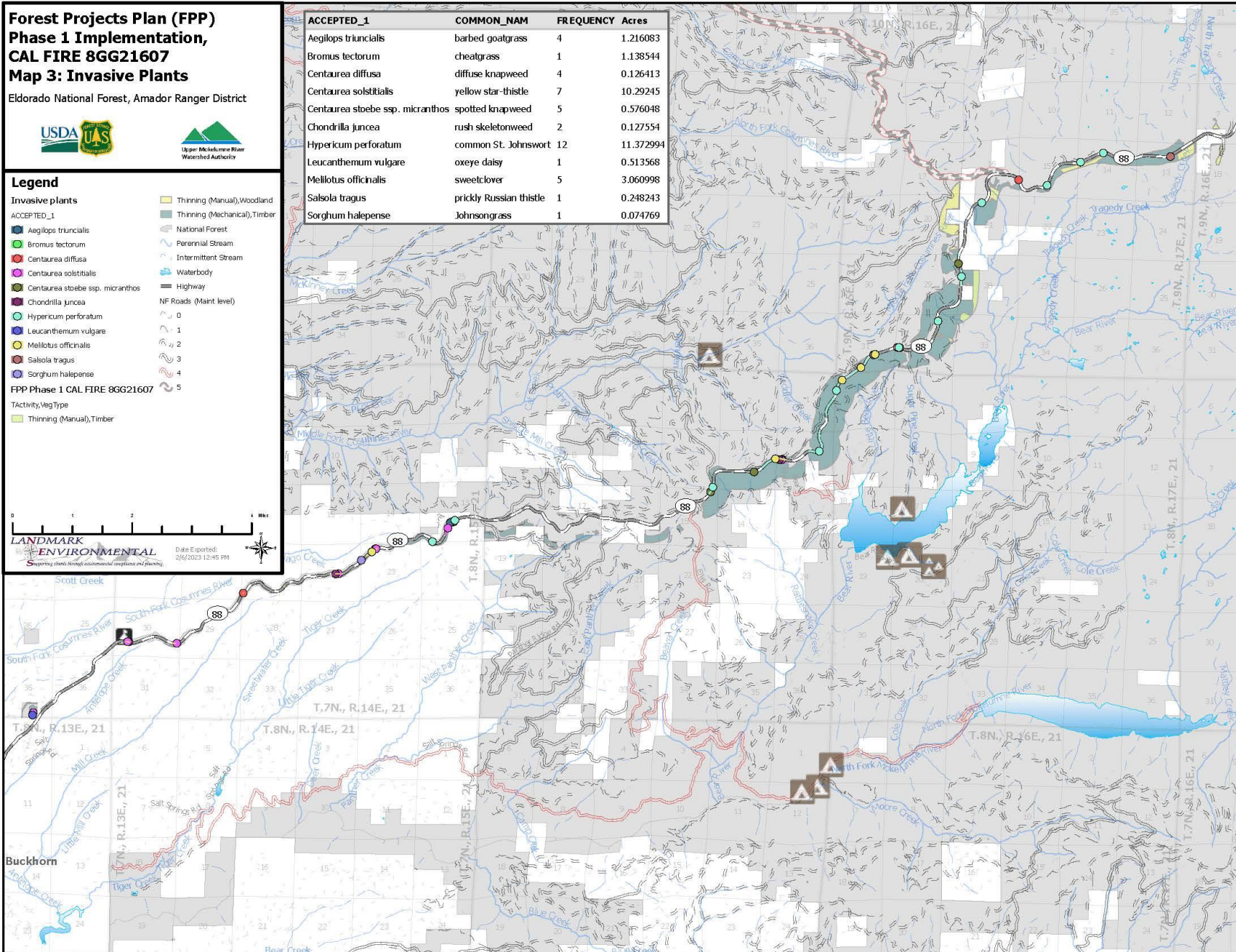


EXHIBIT D

PLANT LISTS

1. Invasive Plant List for the Eldorado National Forest 2/2/2022

Group 1 (Eradicate): Highly invasive species known to occur on the Eldorado National Forest. Species are uncommon and are a priority for inventory, control, and eradication. Infestations known to occur in the Forest Project Planning area are underlined.

Acroptilon repens Russian knapweed
Aegilops cylindrica Jointed goatgrass
Ailanthus altissima Chinese tree of heaven
Arundo donax Arundo
Centaurea calcitrapa purple starthistle
Centaurea diffusa diffuse (white) knapweed
Centaurea stoebe spotted knapweed
Cirsium arvense Canada thistle
Dittrichia graveolens stinkwort

Descurainia sophia herb sophia
Euphorbia oblongata oblong spurge
Isatis tinctoria dyer's woad
Lepidium latifolium tall whitetop
Lepidium draba whitetop
Lythrum salicaria purple loosestrife
Potentilla recta Sulfur cinquefoil
Sorghum halepense Johnson grass

Group 2 (Control): Established or widespread species known to occur on the Eldorado National Forest. Inventory all infestations. Annually treat a portion of known infestations, focusing first on eradicating/containing isolated outlying infestations and, over time, reducing the footprint of larger, less isolated infestations. Infestations known to occur in the Forest Project Planning area are underlined.

Aegilops triuncialis barbed goatgrass
Carduus pycnocephalus Italian thistle
Centaurea melitensis tocalote
Centaurea solstitialis yellow starthistle
Chondrilla juncea rush skeleton weed

Cytisus scoparius Scotch broom
Elymus caput-medusae medusahead
Foeniculum vulgare Fennel
Genista monspessulana French broom
Spartium junceum Spanish broom

Group 3 (Control): Established or widespread species known to occur on the Eldorado National Forest. Inventory and treat isolated leading edge infestations or where concurrent with higher priority infestations (Highlighted species are considered leading edge for the Forest Planning Project).

Brassica nigra black mustard
Bromus tectorum cheat grass
Chenopodium botrys Jerusalem-oak goosefoot
Cirsium vulgare bull thistle
Hedera helix English Ivy
Hypericum perforatum Klamath weed
Lathyrus latifolius perennial sweet pea
Leucanthemum vulgare Oxeye daisy
Melilotus alba white sweet clover

Melilotus officinalis yellow sweet clover
Rubus armeniacus Himalayan blackberry
Rubus laciniatus cut leaf blackberry
Salsola tragus Russian thistle/tumbleweed
Silybum marianum milk thistle
Torilis arvensis hedge parsley
Tribulus terrestris puncture vine
Vinca major periwinkle

Group 4 (Manage through education and prevention): Species are well established across forest or have minor economic or ecological impacts. Forest will use appropriate prevention and education measures to limit further spread.

Bromus diandrus ripgut brome
Bromus madritensis var. *rubens* red brome
Conium maculatum poison hemlock
Cynodon dactylon Bermuda grass
Cynosurus echinatus spiny dogtail
Dactylis glomerata Orchard grass

Festuca arundinacea tall fescue
Hirschfeldia incana mustard
Lychnis coronaria rose campion/ mullein pink
Sisymbrium altissimum Jim Hill mustard
Verbascum thapsus mullein

Potential invasives: Species not yet found on the Eldorado National Forest. If found, infestations should be inventoried and targeted for eradication or control.

Cardaria chalapensis small whitetop
Cardaria draba hoarycress
Cardaria pubescens whitetop
Carduus nutans musk thistle
Carthamus lanatus Woolly distaff thistle
Centaurea pratensis meadow knapweed
Centaurea sulphurea Sicilian starthistle
Cortaderia selloana pampas grass
Euphorbia esula leafy spurge

Linaria vulgaris yellow toadflax
Nicotiana glauca Tree tobacco
Onopordum acanthium Scotch thistle
Phragmites australis common reed
Polygonum cuspidatum Japanese knotweed
Polygonum sachalinensis Sakhalin knotweed
Sesbania punicea Scarlet wisteria
Tamarix chinensis Salt Cedar

Tanacetum vulgare tansy*Ulex europaeus* Gorse**2. Threatened, endangered, and sensitive plants known to occur or with suitable habitat on the ENF and in the project area.**

| Species | Status ¹ | On ENF ² | Known in Project Area | Suitable Habitat in Project Area | Rationale For Determination Of No Suitable Habitat/No Effect |
|---|---------------------|---------------------|-----------------------|----------------------------------|---|
| Three-bracted onion (<i>Allium tribracteatum</i>) | S | P | No | Yes | Grows on open ridges with gravelly lahar soils (lava cap communities) in chaparral and lower & upper montane coniferous forests from ~ 3,300 to 10,000 feet in elevation. |
| El Dorado manzanita (<i>Arctostaphylos nissenana</i>) | S | K | No | No | Grows on highly acidic slate and shale soils and is often associated with closed-cone conifer forest from about 1,400 to 3,600 feet. |
| Big-scale balsamroot (<i>Balsamorhiza macrolepis</i> var. <i>macrolepis</i>) | S | P | No | No | Grows in chaparral, vernal moist meadows & grasslands, grasslands within oak woodland, and ponderosa pine forest below 4,600 feet. |
| Upswept moonwort (<i>Botrychium ascendens</i>) | S | K | No | Yes | Grows in lower montane coniferous forest, meadows, and seeps from 4,900 to over 7,500 feet in elevation. |
| Scalloped moonwort (<i>Botrychium crenulatum</i>) | S | K | No | Yes | Grows in fens, lower montane coniferous forest, meadows, seeps, and freshwater marshes from 4,900 feet to 10,500 feet in elevation. |
| Common moonwort (<i>Botrychium lunaria</i>) | S | P | No | Yes | Grows in meadows, seeps, subalpine and upper montane coniferous forest from 7,450 feet to over 11,000 feet in elevation. |
| Mingan moonwort (<i>Botrychium minganense</i>) | S | K | No | Yes | Grows in fens, lower and upper montane coniferous forest, meadows, and seeps from 4,900 to 6,750 feet. |
| Mountain moonwort (<i>Botrychium montanum</i>) | S | K | No | Yes | Grows in lower and upper montane coniferous forest, meadows, and seeps from 4,900 feet to 7,000 feet in elevation. |
| Paradox moonwort (<i>Botrychium paradoxum</i>) | S | K | No | Yes | Grows in lower and upper montane coniferous forest, meadows, and seeps from 4,900 feet to 7,000 feet in elevation. |
| Stalked moonwort (<i>Botrychium pendunculatum</i>) | S | P | No | Yes | Grows in lower and upper montane coniferous forest, meadows, and seeps from 4,900 feet to 7,000 feet in elevation. |
| Bolander's bruchia (<i>Bruchia bolanderi</i>) | S | K | No | Yes | Grows in meadows and fens in montane and subalpine communities from about 5,500 to 9,000 feet. Grows in ephemeral habitats such as erosional ditches or small streamlets through wet meadows. |

| Species | Status ¹ | On ENF ² | Known in Project Area | Suitable Habitat in Project Area | Rationale For Determination Of No Suitable Habitat/No Effect |
|---|---------------------|---------------------|-----------------------|----------------------------------|---|
| Pleasant Valley mariposa lily (<i>Calochortus clavatus</i> var. <i>avius</i>) | S | K | Yes | Yes | Grows in openings in mixed conifer & ponderosa pine forest, usually on ridgetops and south-facing slopes from 2,500 to 5,600 feet. There are numerous Occurrences along Weber Mill Road and 11N38G. |
| Mountain lady's slipper (<i>Cypripedium montanum</i>) | S | P (H on inholding) | No | Yes | Grows in moist areas and upland sites with northerly aspects, loamy soils and shade, from 3,500 to 5,700 feet (generally <5,000 ft). |
| Branched Collybia (<i>Dendrocollybia racemosa</i>) | S | K | No | No | Grows on remains of decayed mushrooms or occasionally in duff/leaf litter, in mid-mature to old-growth stands of mixed hardwood-conifer forests. Evidence of timber harvest at some extant occurrences. |
| Tahoe draba (<i>Draba asterophora</i> var. <i>asterophora</i>) | S | H | No | No | Restricted to rocky ledges and talus slopes in subalpine and alpine habitats above 8,200 feet. |
| Cup Lake draba (<i>Draba asterophora</i> var. <i>macrocarpa</i>) | S | K | No | No | Restricted to sandy slopes, rocky ledges, and talus slopes in subalpine and alpine habitats above 8,200 ft. |
| Tripod buckwheat (<i>Eriogonum tripodum</i>) | S | K | No | No | Grows on serpentine soils in foothill and cismontane woodlands below 5,300 feet. |
| Blandow's bog-moss (<i>Helodium blandowii</i>) | S | P | No | Yes | Grows in wet meadows, fens, & seeps in subalpine coniferous forest and alpine lakes from 6,100 to 9,000 feet. |
| Parry's horkelia (<i>Horkelia parryi</i>) | S | K | No | No | Grows on stony, disturbed, slightly acidic soils in open chaparral and cismontane woodland below 3,400 feet. |
| Hutchison's lewisia (<i>Lewisia kelloggii</i> ssp. <i>hutchisonii</i>) | S | K | Yes | Yes | Grows in openings in upper montane coniferous forest, often on slate soils and on soils that are sandy granitic to erosive volcanic from 4,800 to 7,000 feet. |
| Kellogg's lewisia (<i>Lewisia kelloggii</i> ssp. <i>kelloggii</i>) | S | K | Yes | Yes | Grows on granitic and volcanic balds from about 5,000 to 8,000 feet. |
| Long-petaled lewisia (<i>Lewisia longipetala</i>) | S | K | No | No | Restricted to subalpine & alpine slopes or basins with deep snow accumulations, above 8,200 feet. |
| Saw-toothed lewisia (<i>Lewisia serrata</i>) | S | K | No | No | Restricted to steep, nearly vertical cliffs in inner gorges of perennial streams and rarely near seeps and intermittent streams. Grows between 2,800 and 4,800 feet in the American River watershed. |
| Broad-nerved hump-moss (<i>Meesia uliginosa</i>) | S | P | No | Yes | Grows in permanently wet, primarily spring-fed meadows and fens in montane to subalpine coniferous forest from 4,200 to 9,200 feet. |

| Species | Status ¹ | On ENF ² | Known in Project Area | Suitable Habitat in Project Area | Rationale For Determination Of No Suitable Habitat/No Effect |
|--|---------------------|---------------------|-----------------------|----------------------------------|---|
| Elongate Copper Moss (<i>Mielichhoferia elongata</i>) | S | P | No | No | Grows on metamorphic, sedimentary, limestone, and serpentine rock outcrops that often contain copper or other heavy metals and that are seasonally moist or less commonly on moist soil. Usually in foothill woodland habitats dominated by oaks or chaparral and sometimes with scattered incense cedar, Douglas-fir, and ponderosa pine. Grows from sea level to 3550 feet. |
| Yellow-lip pansy monkeyflower (<i>Diplacus pulchellus</i>) | S | K | No | Yes | Habitat is vernal wet to moist sites which are open and flat or slightly sloping. Typically found on lava caps but soils can be clay, volcanic, or granitic. Grows from 2,200 to 6,400 feet. |
| Yellow bur navarretia (<i>Navarretia prolifera</i> ssp. <i>lutea</i>) | S | K | No | No | Grows in openings in or adjacent to mixed conifer forest or cismontane woodland on rocky ridgelines, saddles, or eroding ephemeral drainages from 2,300 to 5,000 feet. |
| Adder's tongue (<i>Ophioglossum pusillum</i>) | S | P | No | Yes | Grows in moist habitat including wet meadows and roadside ditches. |
| Layne's ragwort (<i>Packera layneae</i>) | T, S | K | No | No | Grows on rocky, gabbroic or serpentinitic soils in chaparral and cismontane woodland below 3,000 feet. |
| Veined water lichen (<i>Peltigera gowardii</i>) | K | K | Yes | Yes | Grows on rocks in cold, unpolluted spring-fed streams without marked seasonal fluctuation. Submerged most of year. Peak flows must not scour the rocks & gravels where this species attaches. Located on the ENF in 2008. |
| Stebbins' phacelia (<i>Phacelia stebbinsii</i>) | S | K | No | No | Grows on dry, open, rocky sites (bedrock outcrops, rubble or talus) on ledges or moderate to steep slopes and on damp, mossy inner gorges from 2,000 to 6,800 feet. |
| Olive phaeocollybia (<i>Phaeocollybia olivacea</i>) | S | P (K on inholding) | No | No | Conifer and hardwood forests where it grows in the humus layer. Logging disturbance, when present, is not intense (e.g. clear-cut or patch-cut). |
| Whitebark pine (<i>Pinus albicaulis</i>) | C, S | K | No | Yes | Whitebark pine typically occurs on cold and windy high elevation sites in western north America (7,000-12,000 feet). |
| Sierra blue grass (<i>Poa sierrae</i>) | S | K | No | No | Grows in lower montane coniferous forest on steep, shady, moist slopes from 1,200 feet to 3,800 feet. |

¹ T = Federally Listed as Threatened C = Federally Listed as Candidate; S = Forest Service Sensitive

² K = known to occur on ENF; P = suspected to occur on ENF; H = historic record on ENF

3. Eldorado National Forest Watch List Species- August 04, 2021

| Species | Common Name | CNPS Ranking | Habitat | Distribution on Eldorado | Lower Elevation (ft) | Upper Elevation (ft) |
|--|--------------------------|--------------|--|---|--|----------------------|
| <i>Allium sanbornii</i> var. <i>congdonii</i> | Congdon's onion | 4.3 | Serpentine outcrops | Traverse Creek | Up to 4,000 | |
| <i>Allium sanbornii</i> var. <i>sanbornii</i> | Sanborn's onion | 4.2 | Serpentine outcrops | Potential - occurs on Tahoe NF | Up to 5,020 | |
| <i>Astragalus austini</i> | Austin's milkvetch | 1B.3 | Alpine boulder & rock field in subalpine coniferous forest. | Along Shealar Lake trail | 7,600 | 8,825 |
| <i>Astragalus whitneyi</i> var. <i>lenophyllus</i> | Whitney's milk-vetch | 4.3 | Alpine boulder & rock field in subalpine coniferous forest. | Originally identified at Kirkwood Mountain Resort. Misidentified -no known occurrences on Forest. | Above 4,900 | |
| <i>Bolandra californica</i> | Sierra bolandra | 4.3 | Rock crevices and wet cliffs along streams. | Alder Creek, Jaybird Canyon | 3,100 | 4,200 |
| <i>Botrychium simplex</i> | Yosemite moonwort | -- | Moist and wet meadow, seeps, fens and streamside habitats about 6,000 feet in elevation. | Widespread | Above 5,000 | |
| <i>Brasenia schreberi</i> | Watershield | 2B.3 | Marsh, swamp, and wetland | Lake Audrain | Up to 7,200 | |
| <i>Calystegia vanzuukiae</i> | Van Zuuk's morning glory | 1B.3 | Serpentine outcrops | Traverse Creek, Little Bald Mountain | 1,640 | 3,900 |
| <i>Carex cyrtostachya</i> | arching sedge | 1B.2 | Narrow endemic from the western slope of the northern Sierra Nevada of California | Traverse Creek, Blodgett, Kings Meadow near headwaters of Slab Creek | 2,000 | 4,460 |
| <i>Carex davyi</i> | Davy's sedge | 1B.3 | Upper montane coniferous forest to Subalpine coniferous forest; Dry often sparse meadows or rocky areas. | Indian Valley?, Lake Winnemucca, Hermit Valley, Slippery Ford (1897 herbarium record) | Above 4,500 | |
| <i>Climacium dendroides</i> | Tree Climacium moss | 2B.1 | Occurs in occasionally flooded mineral soil, especially on lake and river margins | Soldier Creek | Above ~3,500 (limited information available) | |
| <i>Ceanothus fresnensis</i> | Fresno ceanothus | 4.3 | Cismontane woodland (openings), lower montane coniferous forest | Chaix Mountain, Telephone Ridge, Bunker Hill | 3,650 | 6,900 |
| <i>Chaenactis douglasii</i> var. <i>alpina</i> | alpine dusty maindens | 2B.3 | Alpine boulder and rock field (granitic), Rocky or gravelly ridges, talus, fell-fields, crevices | Kirkwood Mountain Resort, Round Top, Carson Pass area | Above 9,800 | |

| Species | Common Name | CNPS Ranking | Habitat | Distribution on Eldorado | Lower Elevation (ft) | Upper Elevation (ft) |
|---|-------------------------------------|--------------|--|---|----------------------|----------------------|
| Chlorogalum grandiflorum | red hills soapwort | 1B.2 | Serpentine outcrops, open shrubby or wooded hills; Chaparral, Foothill Woodland, Yellow Pine Forest | Widespread- western Georgetown District | Up to 3,150 | |
| Clarkia biloba ssp. brandegeae | Brandegee's clarkia | 4.2 | Foothill woodland, chaparral, cismontane woodland, lower montane coniferous forest. Often found growing in road cuts | Slab Creek Reservoir and Ralston Ridge | Up to 3,000 | |
| Clarkia virgata | Sierra clarkia | 4.3 | Foothill woodland, cismontane woodland, lower montane coniferous forest, yellow pine forest | Nevada Point Ridge; Herbarium records from Forebay Rd, Sugarloaf, Riverton, Plum Creek Ridge, | 2,460 to 5,675 | |
| Claytonia megarhiza | fell-fields claytonia | 2B.3 | Subalpine, alpine gravel, talus, crevices, growing in crevices between rocks in rocky or gravelly soils. | Potential - Dick's Peak in Desolation Wilderness | Above 8,500 | |
| Corallorhiza trifida | northern coralroot; Early coralroot | 2B.1 | Wet, open to shaded, generally coniferous forest. In California, under firs, in partial shade | Potential - CNDDDB records from Plumas County. One report from Lake Tahoe region. | 4,500 | 5,600 |
| Collomia tenella | Slender collomia | 2B.2 | Dry sandy bare areas. | East of Schneider Cow Camp | 5570 | 8,530 |
| Drosera anglica | English sundew | 2B.3 | Fens, meadows and seeps often with Sphagnum | Potential - Sagehen Creek Field Station, Tahoe National Forest | 4,250 | 6,500 |
| Drosera rotundifolia | round leaf sundew | -- | Fens, meadows and seeps often with Sphagnum | Widespread | Up to 8,900 | |
| Dryopteris filix-mas | male fern | 2B.3 | Upper montane coniferous forest (granitic, rocky); Granitic cliffs | Historic herbarium record from Cole Creek Road | Above 7,800 | |
| Eriophorum gracile | Cotton Grass | 4.3 | Fens, springs, wet meadows | Ring Fen and Echo Summit Snow Park | 4,000 | 9,500 |
| Fritillaria eastwoodiae | Butte County Fritillaria | 3.2 | Chaparral, Cismontane woodland, Lower montane coniferous forest (openings) sometime serpentine | Little Bald Mountain (Herbarium specimen from Dean Taylor) | Up to 4900 | |
| Githopsis pulchella ssp. serpentinicola | Serpentine bluecup | 4.3 | Cismontane woodland, serpentine or Ione Formation soils | SMUD transmission line/Iowa Hill area on Placerville RD | 1,000 | 2,000 |
| Jensia yosemitana | Yosemite tarweed | 3.2 | Spring-wet, sunny, sandy places, meadows | Bassi Falls | 4000 | 7500 |

| Species | Common Name | CNPS Ranking | Habitat | Distribution on Eldorado | Lower Elevation (ft) | Upper Elevation (ft) |
|---|-------------------------------|--------------|---|---|----------------------|----------------------|
| <i>Juncus digitatus</i> | Finger rush | 1b.2 | Lava caps | Located on SPI lands north of Jenkison Lake in 2019. | 2,165 | 2,591 |
| <i>Mimulus laciniatus</i> | Cutleaf monkey flower | 4.3 | Growing on decomposed granite in moist sandy places. | Salt Springs Reservoir, Cole Creek Diversion | Above 3,100 | |
| <i>Myrica hartwegii</i> | Sierra sweet bay | 4.3 | streambanks and other moist places in foothill and low montane forest | Big Grizzly Canyon, Stumpy Meadows, Alder Creek, Camp Creek | Up to 6,000 | |
| <i>Orthotrichum holzingeri</i> | Holzinger's orthotrichum moss | 1B.3 | Usually on rock in and along streams, rarely on tree limbs. | North shore of Salt Springs Reservoir | 2,345 | 6,000 |
| <i>Perideridia bacigalupii</i> | Mother Lode Yampah | 4.2 | Sites in which it occurs include open rocky areas, chaparral openings, slopes, and road cuts. Usually on serpentine | Potential - Historic Stebbins's collection from Rescue | Up to 3,500 | |
| <i>Piperia colemanii</i> | Coleman's Rein Orchid | 4.3 | Open conifer forest, scrub; often in sandy soils. | Nevada Point Ridge, Gerle Creek, Loon Lake Rd, Bassi Creek | 3,900 | 7,545 |
| <i>Piperia leptopetala</i> | petaled rein orchid | 4.3 | Generally dry sites, scrub, woodland; Chaparral, Foothill Woodland, Yellow Pine Forest, Red Fir Forest. | Big Meadow Campground and Hell Hole Reservoir | 1,100 | 7,300 |
| <i>Potamogeton epihydrus</i> | Ribbonleaf pondweed | 2B.2 | Lakes and Ponds | Wrights Lake, South Fork Silver Creek | 1,300 | 6,233 |
| <i>Potamogeton praelongus</i> | White stemmed pondweed | 2B.3 | Lakes and Ponds | northwest shore of Lake Margaret | 5,900 | 9,800 |
| <i>Pseudostellaria sierrae</i> | Sierra Starwort | 4.2 | Meadows, dry understory of mixed oak or conifer forest | Junction Reservoir | 4,000 | 7,200 |
| <i>Rhynchospora alba</i> | white beaked-rush | 2B.2 | Wet meadows, fens, seeps, and marshes | Potential - on Plumas and Lassen NF and historic occurrence from Yosemite Valley | Up to 6,700 | |
| <i>Rhynchospora capitellata</i> | brownish beakrush | 2B.2 | Wet meadows, fens, seeps, and marshes | Kings Meadow according to Laurence Janeway (2007) | Up to 6,560 | |
| <i>Sambucus nigra</i> L. ssp. <i>caerulea</i> | Blue Elderberry | -- | Riparian areas; of concern below 3,000' as host plant for Threatened Valley Elderberry Longhorn Beetle | Widespread | Up to 3,200 | |

| Species | Common Name | CNPS Ranking | Habitat | Distribution on Eldorado | Lower Elevation (ft) | Upper Elevation (ft) |
|-----------------------------------|----------------------------|--------------|---|--|----------------------|----------------------|
| <i>Sparganium natans</i> | Small bur reed | 4.3 | Wetland-riparian, lake margins. | Lower Blue Lakes | 2,800 | 8,560 |
| <i>Streptanthus longisiliquus</i> | Long-fruit jewel-flower | 4.3 | Mixed-conifer forest | Peavine/Telegraph/Jaybird Ridges on Pacific RD | 2,500 | 5,000 |
| <i>Taxus brevifolia</i> | Pacific yew | -- | Mixed Evergreen Forest, Douglas-Fir Forest, Yellow Pine Forest, Red Fir Forest | Widespread- Eldorado NF is near the southern edge of the species range | Up to 4,600 | |
| <i>Torreya californica</i> | California nutmeg | -- | Mixed Evergreen Forest, Douglas-Fir Forest, Yellow Pine Forest | Widespread | Up to 3,000 | |
| <i>Viburnum ellipticum</i> | oval-leaved viburnum | 2B.3 | Chaparral, Cismontane woodland, Lower montane coniferous forest. Chaparral, yellow-pine forest, generally n-facing slopes | Potential -City of Placerville, Lake Clementine, Forest Hill Road | Up to 4,500 | |
| <i>Wyethia reticulata</i> | El Dorado County mule ears | 1B.2 | Stony red clay and gabbroic soils; often in openings in gabbro chaparral | Potential - Cameron Park/Pine Hill | Up to 2,060 | |
| <i>Xerophyllum tenax</i> | Beargrass | -- | Dry open slopes, ridges, montane conifer forest | Silver Hill Ridge | Up to 7500 | |

EXHIBIT E

PLANT OCCURRENCE FORM- Eldorado National Forest

☐ Sensitive ☐ Watch List

OCCURRENCE NUMBER: Occ Number SCIENTIFIC NAME: Enter Name

EXAMINERS: Enter Examiners JOB TITLE: Enter Title DATE: Select

DISTRICT: Choose District QUAD: Choose Quad COUNTY: Choose County

UTM (NAD83, Zone 10): Enter UTM.

PHOTO IDs :

[Enter Habitat, Site Features, Disturbances]

LOCATION/DIRECTIONS (include hand drawn map on reverse as needed):

[Click here to enter text.](#)

IS THIS A ☐ NEW OCCURRENCE, ☐ EXTENSION, or ☐ REVISIT?

INITIAL ID/MONITORING HISTORY:

Enter Monitoring Information

ADDITIONAL FIELD WORK NEEDED? ☐ Yes / ☐ No

Suitability for monitoring:

[Click here to enter sampling ease](#)

Population Description:

Plants: Enter Density Estimate: ☐ Yes / ☐ No

Area (acres): [Enter Area.]

Evidence of:

☐ disease, ☐ competition, ☐ predation,
☐ collecting, ☐ trampling, or ☐ herbivory

[Percent%] Vegetative

[Percent%] Flower/Bud,

[Percent%] Fruit/Dispersed

[Percent%] Seed/Juvenile

Pollinator Observed? ☐ Yes / ☐ No

Population Comments: distribution, changes in occurrence, etc.

Pollinator Type: Choose an item.

Habitat:

Slope [% Enter Slope] Elevation (ft.): Enter Elevation Aspect: Choose an aspect

Light Exposure: ☐ Full Sun, ☐ Partial, ☐ Full Shade

Moisture: ☐ Dry, ☒ Moist, ☐ Wet

Topography: Choose Location Type

Soil Type/Texture (☐ Field / ☐ Map determination): Enter Soil Information.

Substrate: Choose an item.

Habitat Description: Plant Associates, Microhabitat, Timber type, etc.

Disturbances/Threats: Choose Threat, Choose Threat, Choose Threat

Disturbance or Threat Comment

Land Use Response/Comment: [Click here to enter text.](#)

Protection Measures Taken: [Click here to enter text.](#)

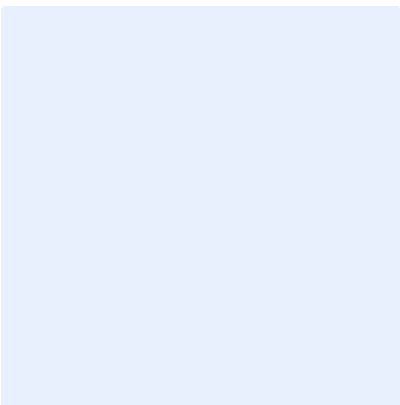
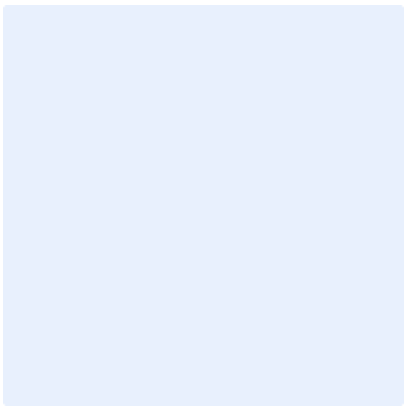
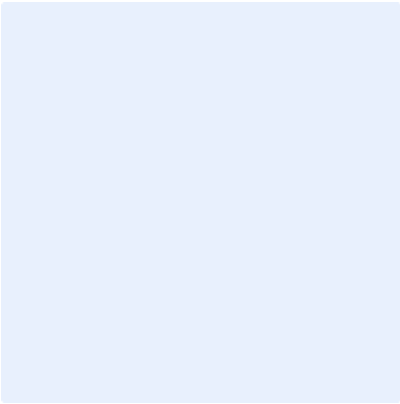


EXHIBIT F

FINAL REPORT TEMPLATE

Eldorado NF
Forest Project Planning Phase I Botany Survey Final Report
Minimum Standard for the Final Report

Cover page, signed by Principle Botanist

Executive Summary

Table of Contents

I. Introduction

- a. Project Overview
- b. Purpose
- c. Project Location and Setting
- d. Maps

II. Methods

- a. Literature/Pre-field Reconnaissance
- b. Field Surveys (include dates and who surveyed)
- c. GPS/GIS Mapping Standards
- d. Constraints to Surveys and Field Data

III. Results

- a. Areas Surveyed
- b. Species Discovered
- c. Special habitats

IV. Discussion

- a) Survey results (any outstanding issues, potential habitats identified when target species are not identifiable, etc)
- b) Recommendations

V. References

VI. List of Contributors

VII. Attachments

- a) Original Occurrence Monitoring Forms
- b) Photos
- c) ArcGIS Layers (Invasive Plant Infestations, Survey Area)

EXHIBIT G

GIS DATA ATTRIBUTE TABLE

| Area surveyed Feature required attributes | | |
|---|---|---|
| Attribute | Values | Notes |
| Survey ID | FPP-XX | Each Survey area will be labeled starting with FPP-01. Survey IDs will start at the western edge of the project and will continue labeling units consecutively from west to east. |
| Target Focus | TESP-IS or IS | Roadside surveys targeted for invasive species should be labeled IS. All other surveys should be labeled TESP-IS where the target is both rare plants and invasive plants |
| Survey Type | Intuitive Controlled or Complete | |
| Visit Dates | MM/DD/YYYY | |
| Examiners | | full names of all individuals that surveyed area |
| Rare plant targeted | NRCS codes of targeted species | |
| Rare habitat found | NRCS codes for species where suitable habitat was identified | |
| Rare Plant found | NRCS plant code for species detected in survey polygon | |
| Comments | | Any specific comments from the survey |
| Invasive Feature required attributes | | |
| Attribute | Value | notes |
| Infestation | SpCode-FFP-001 or existing Infestation ID for existing infestation. | Each new infestation will be labeled starting with NRCS plant codes followed by "FFP" and then assigned consecutive #s as found. |
| Date | MM/DD/YYYY | |
| Species Code | Uses USDA PLANTS database codes, which can be found at: http://plants.usda.gov/ | |
| Examiner(s) | full name of consultant that identified or monitored the infestation | |
| % Cover | | |
| Count | Number of plants observed | |
| Phenology | preflowering, flowering, fruiting, senescent | |
| Comments | | |
| Photos | | ID of photos taken for site |

| Rare Plant Feature required attributes | | |
|--|---|--|
| Attribute | Value | notes |
| status | Sensitive, watch list, or California rare | |
| Site ID | Spcode-FPP-001 or existing ENF site ID | Each new infestation will be labeled starting with NRCS plant codes followed by "FPP" and then assigned consecutive #s as found. |
| Date | MM/DD/YYYY | |
| Species Code | Uses USDA PLANTS database codes, which can be found at: http://plants.usda.gov/ | |
| Count | number of plants observed | |
| Examiners | full name of consultant that identified or monitored the infestation | |

| Special Habitat Feature required attributes | | |
|---|--|-------|
| Attribute | Value | notes |
| Habitat Type | lava cap, spring, fen, meadow | |
| Date | MM/DD/YYYY | |
| Examiners | full name of consultant that identified or monitored special habitat | |
| Comments | - | |
| | | |
| | | |

| Project photos required attributes | | |
|------------------------------------|---|--|
| Attribute | Value | notes |
| Photo type | Invasive, Sensitive, Watchlist, California rare, Habitat, General | |
| Photo ID | FPP-001 | Each photo will be labeled starting with "FPP" and then assigned consecutive #s. |
| Date | MM/DD/YYYY | |
| Description | | Description of photo |
| Attachment | - | Include attached photos in feature |

EXHIBIT H

[illegible]



UPPER MOKELUMNE RIVER WATERSHED AUTHORITY

FISCAL YEARS ENDED SEPTEMBER 30, 2022 AND 2021 BASIC FINANCIAL STATEMENTS

Focused
on YOU



UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

Table of Contents

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| <i>Management's Discussion and Analysis</i> | 4 |
| <i>Basic Financial Statements</i> | |
| Statements of Net Position..... | 7 |
| Statements of Revenues, Expenses and Changes in Net Position | 8 |
| Statements of Cash Flows | 9 |
| Notes to Basic Financial Statements | 10 |
| <i>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i> | 14 |



INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Upper Mokelumne River Watershed Authority
Oakland, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the Upper Mokelumne River Watershed Authority (the "Authority") as of and for the years ended September 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority as of September 30, 2022 and 2021, and the respective changes in financial position for the years 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), 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 Standards for California Special Districts. 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 Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore



To the Board of Directors
Upper Mokelumne River Watershed Authority
Oakland, California

is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Controller's Minimum Audit Standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority'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 Authority'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.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed on 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.



To the Board of Directors
Upper Mokelumne River Watershed Authority
Oakland, California

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2023 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Lance, Soll & Lingham, LLP

Sacramento, California
March 8, 2023

**UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
MANAGEMENT'S DISCUSSION & ANALYSIS
SEPTEMBER 30, 2022 AND 2021**

This section presents management's analysis of the Upper Mokelumne River Watershed Authority's financial condition and activities as of and for the years ended September 30, 2022 and 2021. Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the Authority's basic financial statements. The MD&A represents management's examination and analysis of the System's financial condition and performance.

This information should be read in conjunction with the audited financial statements that follow this section. The information in the MD&A is presented under the following headings:

- Organization and Business
- Overview of the Financial Statements
- Financial Analysis
- Request for Information

Organization and Business

The Upper Mokelumne River Watershed Authority ("Authority") is a public entity established pursuant to California Government Code Chapter 5 of Division 7 of Title 1. The Authority was created in accordance with the terms of a Joint Exercise of Powers Agreement, dated August 15, 2000, and amended on April 22, 2005 and June 6, 2008, among the Alpine County Water Agency (ACWA), the Amador Water Agency (AWA), the Calaveras County Water District (CCWD), the Calaveras Public Utility District (CPUD), the East Bay Municipal Utility District (EBMUD), the Jackson Valley Irrigation District (JVID), and the Counties of Alpine, Amador and Calaveras. The goals of the Authority are the enhancement of Mokelumne River water supply and the protection of water quality and the environment. The Authority may acquire, construct, operate and maintain watershed projects and provide services to its member entities related to water and other utility-related matters.

For additional information, please see the notes to the basic financial statements.

Overview of the Financial Statements

The financial statements include a *statement of net position*, a *statement of revenues, expenses, and changes in fund net position*, a *statement of cash flows*, and *notes to the financial statements*. The report also contains other required supplementary information in addition to the basic financial statements.

The Authority's basic financial statements include:

The *Statements of Net Position* presents information on the Authority's assets and liabilities, with the difference between the two reported as net position. It provides information about the nature and amount of resources and obligations at year-end.

The *Statements of Revenues, Expenses, and Changes in Fund Net Position* presents the results of the Authority's operations over the course of the fiscal year and information as to how the *fund net position* changed during the year.

The *Statements of Cash Flows* presents changes in cash and cash equivalents resulting from operational and noncapital activities. This statement summarizes the annual flow of cash receipts and cash payments, without consideration of the timing of the event giving rise to the obligation or receipt.

The *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 the basic financial statements can be found on pages 10 to 13 of this report.

**UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
MANAGEMENT'S DISCUSSION & ANALYSIS
SEPTEMBER 30, 2022 AND 2021**

Financial Analysis

For fiscal year ended September 30, 2022, the Authority's current assets increased by \$149,779 and the total net position increased by \$138,013. Major components of the total net position are:

- Current assets consist of cash at bank and receivables from member agency billings and interest earnings in the amount of \$997,582.
- Current liabilities consist of outstanding accounts payable in the amount of \$264,473.
- Unrestricted assets consist of cash available and receivables less accounts payable in the amount of \$733,109.

**Table 1
Summary of Net Position
September 30, 2022 and 2021**

| | <u>2022</u> | <u>2021</u> | <u>Variance</u> |
|---------------------|-------------------|-------------------|-------------------|
| Assets: | | | |
| Current assets | \$ 997,582 | \$ 847,803 | \$ 149,779 |
| Total assets | <u>997,582</u> | <u>847,803</u> | <u>149,779</u> |
| Current liabilities | <u>264,473</u> | <u>252,707</u> | <u>11,766</u> |
| Net position: | | | |
| Unrestricted assets | <u>733,109</u> | <u>595,096</u> | <u>138,013</u> |
| Total net position | <u>\$ 733,109</u> | <u>\$ 595,096</u> | <u>\$ 138,013</u> |

**UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
MANAGEMENT'S DISCUSSION & ANALYSIS
SEPTEMBER 30, 2022 AND 2021**

Results of Operations

- Operating revenues during the fiscal years ended September 30, 2022 and 2021 totaled \$1,046,115 and \$1,238,750 respectively. This decrease of \$192,635 was due to a decrease in state grant monies.
- Operating expenses during the fiscal years ended September 30, 2022 and 2021 totaled \$908,543 and \$1,169,995 respectively. This decrease of \$261,452 was due to a decrease in grant expenditures.
- Change in net position during the fiscal years ended September 30, 2022 and 2021 totaled \$138,013 and \$69,021 respectively. This increase of \$68,992 was primarily due to a greater reduction in state grant expenditures than grant receipts.

Table 2
Summary of Revenues, Expenses and Changes in Net Position
Years ended September 30, 2022 and 2021

| | <u>2022</u> | <u>2021</u> | <u>Variance</u> |
|------------------------|--------------------------|-------------------------|-------------------------|
| Operating revenue | \$ 1,046,115 | \$ 1,238,750 | \$ (192,635) |
| Operating expenses | <u>(908,543)</u> | <u>(1,169,995)</u> | <u>261,452</u> |
| Net operating income | 137,572 | 68,755 | 68,817 |
| Nonoperating revenue | <u>441</u> | <u>266</u> | <u>175</u> |
| Change in net position | \$ <u><u>138,013</u></u> | \$ <u><u>69,021</u></u> | \$ <u><u>68,992</u></u> |

Request for Information

This financial report is designed to provide readers with a general overview of the Upper Mokelumne River Watershed Authority's finances and demonstrate the Authority's accountability for the monies it manages. If you have any questions about this report or need additional information, please contact: the UMRWA Authority Treasurer, MS #402, P.O. Box 24055, Oakland, California 94623-1055.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
STATEMENTS OF NET POSITION
SEPTEMBER, 30 2022 AND 2021

| Assets | 2022 | 2021 |
|------------------------------------|-------------------|-------------------|
| Current assets: | | |
| Cash and cash equivalents (Note 2) | \$ 721,523 | \$ 556,940 |
| Investments (Note 2) | 64,126 | 64,000 |
| Grants receivable | 211,725 | 226,828 |
| Accrued interest receivable | 208 | 35 |
| | <u>997,582</u> | <u>847,803</u> |
| Total current assets | | |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable | 264,473 | 252,707 |
| | <u>264,473</u> | <u>252,707</u> |
| Total current liabilities | | |
| Net position (Note 1B) | | |
| Unrestricted | 733,109 | 595,096 |
| | <u>733,109</u> | <u>595,096</u> |
| Total net position | <u>\$ 733,109</u> | <u>\$ 595,096</u> |

See Notes to Basic Financial Statements.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

| | <u>2022</u> | <u>2021</u> |
|--------------------------------|--------------------------|--------------------------|
| Operating revenue: | | |
| Member contributions | \$ 238,500 | \$ 158,500 |
| State grants | 807,615 | 1,080,250 |
| Total operating revenue | <u>1,046,115</u> | <u>1,238,750</u> |
| Operating expenses: | | |
| Planning and development | (126,862) | (80,286) |
| General and administration | (128,053) | (85,644) |
| Grant awards to sponsors | (653,628) | (1,004,065) |
| Total operating expense | <u>(908,543)</u> | <u>(1,169,995)</u> |
| Net operating income | 137,572 | 68,755 |
| Nonoperating revenue: | | |
| Interest and other income | <u>441</u> | <u>266</u> |
| Change in net position | 138,013 | 69,021 |
| Total net position - beginning | <u>595,096</u> | <u>526,075</u> |
| Total net position - ending | <u><u>\$ 733,109</u></u> | <u><u>\$ 595,096</u></u> |

See Notes to Basic Financial Statements.

**UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

| | <u>2022</u> | <u>2021</u> |
|--|--------------------------|--------------------------|
| Cash flows from operating activities: | | |
| Cash received from members | \$ 238,500 | \$ 348,662 |
| Cash received from state grants | 822,718 | 1,745,098 |
| Cash paid for supplies and services | <u>(896,777)</u> | <u>(1,624,238)</u> |
| Net cash provided by operating activities | <u>164,441</u> | <u>469,522</u> |
| Cash provided by investing activities: | | |
| Interest and other income received | <u>268</u> | <u>359</u> |
| Net change in cash and cash equivalents | 164,709 | 469,881 |
| Cash and equivalents, and investments at beginning of period | <u>620,940</u> | <u>151,059</u> |
| Cash and equivalents, and investments at end of period | <u><u>\$ 785,649</u></u> | <u><u>\$ 620,940</u></u> |
| Reconciliation of cash and cash equivalents, and investments to amounts reported on the statement of net position: | | |
| Cash and cash equivalents | \$ 721,523 | \$ 556,940 |
| Investments | <u>64,126</u> | <u>64,000</u> |
| Cash and equivalents, and investments at end of period | <u><u>\$ 785,649</u></u> | <u><u>\$ 620,940</u></u> |
| Reconciliation of operating income to net cash provided (used) in operating activities: | | |
| Operating income | \$ 137,572 | \$ 68,755 |
| Adjustments to reconcile operating income to net cash provided (used) in operating activities: | | |
| Changes in operating assets and liabilities | | |
| Grants receivable | 15,103 | 664,848 |
| Unearned revenue | - | 190,162 |
| Accounts payable | <u>11,766</u> | <u>(454,243)</u> |
| Net cash provided by operating activities | <u><u>\$ 164,441</u></u> | <u><u>\$ 469,522</u></u> |

See Notes to Basic Financial Statements.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

| |
|--|
| NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES |
|--|

A. Description of Reporting Entity

The Upper Mokelumne River Watershed Authority (the Authority) is a public entity established pursuant to California Government Code Chapter 5 of Division 7 of Title 1. The Authority was created in accordance with the terms of a Joint Exercise of Powers Agreement, dated August 15, 2000 as amended on April 22, 2005, and June 6, 2008, among Alpine County Water Agency (ACWA), Amador Water Agency (AWA), Calaveras County Water District (CCWD), Calaveras Public Utility District (CPUD), East Bay Municipal Utility District (EBMUD), Jackson Valley Irrigation District (JVID), and the Counties of Alpine, Amador and Calaveras. The Authority was initially established in the year 2000 for the purpose of effectuating the acquisition, operation and maintenance of Project No. 137 and any future Watershed Projects. The 2005 amendments to the Joint Exercise of Powers Agreement specify the purposes of the Authority to include enhancement of Mokelumne River water supply and protection of water quality and the environment. The 2008 amendments to the joint powers agreement added regional water supply planning, water supply projects, and projects outside the boundary of the Upper Mokelumne River watershed as eligible Authority activities.

Members contribute funds in support of approved programs and projects in accordance with a funding formula that is reviewed annually and adjusted as needed. Funding contributions for the year ending September 30, 2022 were allocated twenty-two percent to Amador members (Amador Water Agency, Amador County and Jackson Valley Irrigation District), twenty-four percent to Calaveras members (Calaveras County Water District, Calaveras County and Calaveras Public Utility District), and fifty-four percent to EBMUD.

B. Basis of Accounting and Presentation

The accompanying financial statements report the financial position of the Authority in accordance with accounting principles generally accepted in the United States of America. As the Authority is a governmental entity, the preparation of its financial statements is governed by the pronouncements of the Governmental Accounting Standards Board (GASB).

The Authority as a proprietary enterprise is accounted for on a flow of economic resources measurement focus using the accrual basis of accounting. Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements.

The Authority distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing deliverable goods in connection with the Authority's principal ongoing operations. Operating expenses for the Authority include the cost of sales and services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

| |
|--|
| NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) |
|--|

Statement of Net Position – The statement of net position is designed to display the financial position of the Authority. The Authority's fund equity is report as net position, which is the excess of all of the agency's assets over all of its liabilities. Net position is divided into two captions under GASB Statement 34. As of September 30, 2022 and 2021, the Authority reported the following classifications of net position:

Unrestricted describes the portion of Net Position which is not restricted to use.

Statement of Revenues, Expenses, and Changes in Net Position – The statement of revenues, expenses, and changes in net position is the operating statement for proprietary funds. Revenues are reported by major source. This statement distinguishes between operating and nonoperating revenues and expenses and presents a separate subtotal for operating revenues, operating expenses, and operating income.

C. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain 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.

D. Cash and Cash Equivalents

The Authority considers all highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

E. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

NOTE 2 - CASH AND INVESTMENTS

A. Composition

The Authority's cash and cash equivalents consisted of the following at September 30:

| | 2022 | 2021 |
|---------------------------------|-------------------|-------------------|
| Demand deposits with banks | \$ 721,523 | \$ 556,940 |
| Local Agency Investment Fund | 64,126 | 64,000 |
| Total cash and cash equivalents | <u>\$ 785,649</u> | <u>\$ 620,940</u> |

B. Collateralization of Cash and Cash Equivalents

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the Authority's cash on deposit or first trust deed mortgage notes with a value of 150% of the Authority's cash on deposit as collateral for these deposits. Under California Law this collateral is held in an investment pool by an independent financial institution in the Authority's name and places the Authority ahead of general creditors of the institution pledging the collateral. The Authority has waived collateral requirements for the portion of deposits covered by federal deposit insurance.

The Authority's investments are carried at fair value, as required by generally accepted accounting principles. The Authority adjusts the carrying value of its investments to reflect the fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

C. Credit Risk

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. As an investment pool, the Local Agency Investment Fund was not rated as of September 30, 2022 and 2021.

D. Fair Value Hierarchy

The Authority 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 fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The California Local Agency Investment Fund is exempt from the classification for fair value hierarchy.

E. 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 Authority generally manages its interest rate risk by holding investments to maturity. The Authority's only investment is in the California Local Agency Investment Fund which has a maturity of less than twelve months.

UPPER MOKELUMNE RIVER WATERSHED AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2022 AND 2021

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

F. Local Agency Investment Fund (LAIF)

The Authority is a participant in the Local Agency Investment Fund (LAIF), which is regulated by California Government Code §16429 under the oversight of the Treasurer of the State of California. The value of the pool shares in LAIF is determined on an amortized cost basis, which is different from the fair value of its position in the pool. The Authority's investments with LAIF at September 30, 2022 and 2021 included a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments included the following:

- Structured Notes are debt securities (other than asset-backed securities) whose cash-flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.
- Asset-Backed Securities, the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets, such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

At September 30, 2022 and 2021, the Authority had investments of \$64,126 and \$64,000, respectively, invested in LAIF, which had invested 2.43% and 2.05% of the pooled investment funds in Structured Notes and Asset-Backed Securities.

NOTE 3 – RELATED PARTY TRANSACTION

Two of the Authority's members directly support the Authority's activities. Amador County provides legal services to the Authority with Amador County Counsel serving as Authority Counsel. EBMUD provides professional and administrative support services with staff serving as Treasurer and Authority Secretary. In addition, EBMUD provides certain treasury management and accounting services including all cash transactions and providing for the annual audit. According to the agreement, most of the services provided by members are considered contributions and should not be billed to the Authority.

NOTE 4 – RISK MANAGEMENT

The Authority's operations currently consist solely of consulting and education activities and related administrative governance over those activities. All professional services contracts require consultants to have specified comprehensive general liability, workers' compensation and professional liability insurance. Members who provide services for the Authority are responsible for managing their own risk, including their insurance.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Upper Mokelumne River Watershed Authority
Oakland, 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 Upper Mokelumne River Watershed Authority (the "Authority"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 8, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority'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 Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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



To the Board of Directors
Upper Mokelumne River Watershed Authority
Oakland, California

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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Lance, Soll & Loughard, LLP". The signature is written in a cursive, flowing style.

Sacramento, California
March 8, 2023