

Drinking Water State Revolving Fund Annual Report

State Fiscal Year 2022



State of Idaho
Department of Environmental Quality



July 1, 2021 to June 30, 2022

Acknowledgments

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1 Introduction

This annual report is prepared for and submitted to the United States Environmental Protection Agency (EPA) in compliance with the requirements of Section 1452 of the Safe Drinking Water Act. The reporting period is state fiscal year (SFY) 2022, which began July 1, 2021, and ended June 30, 2022. This report describes how the Idaho Department of Environmental Quality (DEQ) has met the goals and objectives of its Drinking Water State Revolving Fund (DWSRF) as identified in the Intended Use Plans (IUPs) and Capitalization Grant Applications. In addition to addressing these documents, this report reflects the sources and uses of all DWSRF funds during SFY 2022.

At the end of SFY 2022, the DWSRF was capitalized with 25 federal capitalization grants and the corresponding state match. Table 1 shows these funds by federal fiscal year (FFY) as well as the allocation of the funds for set-aside activities and loans.

Table 1. Idaho DWSRF funding through June 30, 2022.

Federal Fiscal Year	Capitalization Grant Amount (\$)	Less Set-Asides (\$)	Balance of Cap. Grant (\$)	20% State Match (\$)	Net Available for Drinking Water Loans (\$)
1997	14,157,800	2,406,826	11,750,974	2,831,560	14,582,534
1998	7,121,300	1,182,279	5,939,021	1,424,260	7,363,281
1999	7,463,800	1,791,312	5,672,488	1,492,760	7,165,248
2000	7,757,000	2,404,670	5,352,330	1,551,400	6,903,730
2001	7,789,100	2,414,621	5,374,479	1,557,820	6,932,299
2002	8,052,500	2,496,275	5,556,225	1,610,500	7,166,725
2003	8,004,100	2,481,271	5,522,829	1,600,820	7,123,649
2004	8,303,100	2,573,961	5,729,139	1,660,620	7,389,759
2005	8,285,500	2,568,505	5,716,995	1,657,100	7,374,095
2006	8,229,300	2,563,328	5,665,972	1,645,860	7,311,832
2007	8,229,000	2,550,990	5,678,010	1,645,800	7,323,810
2008	8,146,000	2,525,260	6,028,040	1,629,200	7,657,240
ARRA	24,500,000	0	24,500,000	0	24,500,000
2009	8,146,000	2,422,509	5,723,491	1,629,200	7,352,691
2010	13,573,000	3,674,817	9,898,183	2,714,600	12,612,783
2011	9,418,000	1,935,188	7,482,812	1,883,600	9,366,412
2012	9,080,824	1,851,845	7,228,979	1,816,165	9,045,144
2013	8,421,000	2,091,722	6,329,278	1,684,200	8,013,478
2014	8,845,000	2,441,950	6,403,050	1,769,000	8,172,050
2015	8,787,000	2,741,950	6,045,050	1,757,400	7,802,450
2016	8,312,000	2,576,720	5,735,280	1,662,400	7,397,680
2017	8,241,000	2,625,070	5,615,930	1,648,200	7,264,130
2018	11,107,000	3,443,170	7,663,830	2,221,400	9,885,230
2019	11,004,000	3,411,240	7,592,760	2,200,800	9,793,560
2020	11,011,000	3,413,410	7,597,590	2,202,200	9,799,790
2021	11,001,000	3,410,310	7,590,690	2,200,200	9,790,890

Federal Fiscal Year	Capitalization Grant Amount (\$)	Less Set-Asides (\$)	Balance of Cap. Grant (\$)	20% State Match (\$)	Net Available for Drinking Water Loans (\$)
Total	252,985,324	63,591,899	189,393,425	45,717,065	235,090,490

Figure 1 illustrates the flow of monies through the DWSRF. The Idaho Water Pollution Control Account perpetually appropriates the state match, and loan fees may also be used for match.

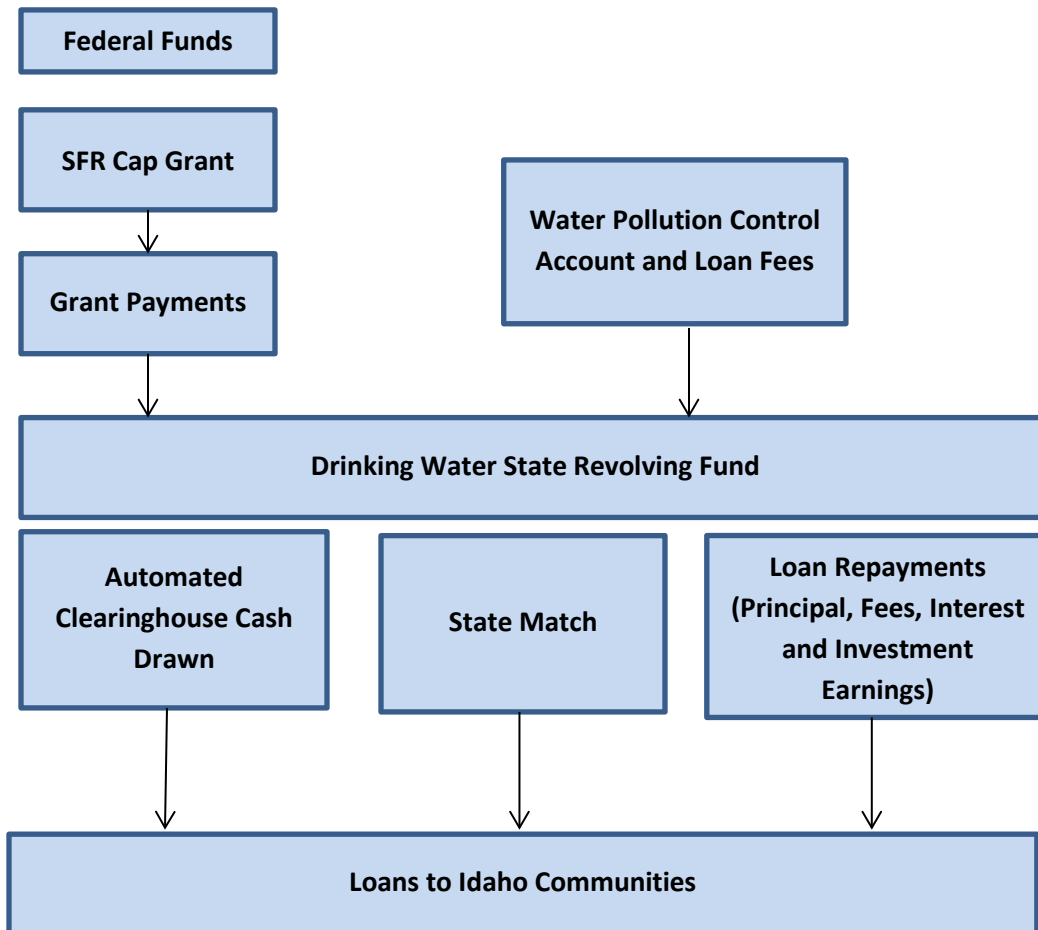


Figure 1. SRF and accounts flow chart.

2 Base Grant Long-Term Goals and Progress

The IUP, submitted to EPA with the capitalization grant application, identified six long-term goals. DEQ made progress toward achieving these long-term goals.

Grant Goal 1—Protect public health of citizens served by drinking water systems by offering financial assistance to construct the most cost-effective drinking water facilities.

Financial assistance includes below-market-rate loans, longer loan terms, and may include principal forgiveness for disadvantaged communities meeting specific criteria.

Progress

By June 30, 2022, DEQ completed 25 annual rounds of establishing priority lists to make the funding available. Historically, the need of all communities has been much larger than the available funds; as a result, DEQ has attempted to base funding for projects as much as possible on priority and readiness to proceed. This year, DEQ provided funding to everyone on the priority list (Appendix A). Loan applications were solicited for amounts equal to the funds available, which prevents communities from incurring the cost of preparing an application for which funds are not available.

DEQ staff communicates with other state and federal agencies that provide funding for drinking water projects to coordinate efforts. Likely, some future projects for which SRF loans will be awarded will also have Army Corps of Engineering grants, Community Development Block grants, and United States Department of Agriculture Rural Development grants and loans.

Grant Goal 2—Assist public water systems in achieving and maintaining statewide compliance with federal and state drinking water standards.

Progress

DEQ provided information and technical assistance, through presentations, brochures, social media, and auto-dialer phone and email, on topics such as the DWSRF, operator training and certification, Lead and Copper Rule Revisions, and ground water under the direct influence of surface water monitoring and treatment technology.

Grant Goal 3—Implement a capacity development strategy.

The goal of the capacity development program is to ensure that our current capacity to deliver safe, reliable water is both maintained and expanded to meet future needs. This goal is facilitated by supporting public water systems in maintaining and expanding their technical, financial, and managerial capacity.

Progress

The focus of the Idaho Capacity Development Program is to assist Idaho's public water system owners and operators in establishing and maintaining their technical, financial, and managerial capacity to deliver safe and reliable water to their customers, both now and into the future. To meet this goal, assistance is provided to public water systems by several methods. DEQ regional office and district health department staffs provide one-on-one technical assistance to owners and operators. The online Public Drinking Water Switchboard provides both technical assistance and compliance assistance to water systems. DEQ holds workshops for system operators on an as-needed basis. The Drinking Water Bureau continues to update its technical, financial, and managerial guidance documents to provide a foundation for the capacity development program. Additionally, the Bureau revised the *Capacity Development Strategy* to

incorporate how staff will encourage asset management as required in Section 2012 of the 2018 America's Water Infrastructure Act.

DEQ recognizes the needs of small water systems with assistance in the area of financial capacity by providing and maintaining a [public water system financial health evaluation tool](#). This tool evaluates a system's revenues, expenses, assets, liabilities, debt, and reserves. The information collected with this tool is used during engineering review of new or significantly modified systems, sanitary surveys, and grant and loan approvals.

Planning grants continue to be funded with the capacity development set-aside monies to assist public water system owners and operators in preparing the reports and documents necessary to apply for low-interest loans from the SRF program (Appendix B). These efforts provide significant assistance so that more water systems are located, designed, constructed, maintained, and operated to deliver safe and reliable water to their customers.

Grant Goal 4—Implement a source water assessment and protection strategy.

This goal is supported by assessing public drinking water sources, conducting protection planning, and providing tools and technical assistance to implement protection strategies.

Progress

DEQ's ongoing implementation of its Source Water Assessment and Protection strategy focuses on three major components of source water protection: assessment, planning, and implementation.

Assessment

The state completed the Idaho Source Water Assessment (SWA) Plan in 1999, at which time it was approved and recognized by EPA. DEQ was successful in completing assessments on all recognized public water sources by May 2003, according to the timetable set by the state and approved by EPA. DEQ continues to complete assessments for new public water sources as well as update assessments as new information becomes available.

In SFY 2022, DEQ completed the following tasks:

- Completed 49 SWA reports. All assessments are available on [DEQ's SWA website](#) under the Assessment dropdown.
- Maintained the SWA database, website, and interactive mapper (SWA online). Roads and surface water features were also updated in the potential contaminant inventory for all sources in the source water assessment database.

Planning

DEQ assisted communities with planning efforts to protect drinking water sources by developing plans and ordinances. In SFY 2022, DEQ completed the following tasks:

- Participated in regional protection efforts throughout the state, including developing Ground Water Quality Improvement and Drinking Water Source Protection Plans for Washington and Canyon Counties.
- DEQ also contracted with Idaho Rural Water Association to provide information and assistance to cities and counties implementing source water protection ordinances using templates developed by Jerry Mason of Mason & Stricklin LLP.
- Certified or recertified 7 source water protection plans, including three plans developed with DEQ assistance and four developed with assistance from a DEQ contractor, Idaho Rural Water Association (IRWA), or a cooperative approach. All plans are reviewed by DEQ staff.
- Maintained the online source water protection planning application. The online planning application is a tool that water systems and communities can use to assist in developing a source water protection plan and emergency response plan. The application extracts information from the source water assessment, the Safe Drinking Water Information System (SDWIS), and other DEQ databases and allows users to input system-specific information and narrative to develop an automated source water protection plan and emergency response plan customized to their system. The emergency response plan framework meets the requirements for both DEQ's drinking water and source water protection programs.

Implementation

DEQ assists communities with implementing SWP activities by providing technical and financial assistance, educational materials, and training opportunities. In SFY 2021, DEQ completed or continued work on the following tasks:

- Maintained the online source water protection planning application;
- Maintained the source water assessment online application;
- Managed sub-grant with IRWA to provide technical assistance to PWS and communities to implement source water protection;
- Managed sub-grant with University of Idaho and City of Boise to provide Project WET curriculum in Idaho, and developed a sub-grant with the Museum of Idaho to provide Project Wet curriculum in Eastern Idaho;
- Managed and closed out sub-grant with Idaho Department of Water Resources to identify and close motor vehicle waste disposal wells (MVWDW) within SWP areas;
- Managed and closed out sub-grant with Idaho Project Learning Tree to incorporate source water into curriculum;
- Supported HABs monitoring plan, and preparing sub-award for a real-time monitoring proof of concept study;
- Continued the SWP grant program, reviewed applications, and selected 9 projects for funding in the SFY2022 subaward cycle.
- Managed the active SFY 2021–SFY 2022 Idaho SWP Grant program (Table 2). Twenty-three applications totaling over \$180,000 in requests were submitted and considered for funding. Thirteen projects were selected, totaling over \$100,000 in funding. Nine

of these projects were completed at the beginning of SFY 2022, three were extended, and one grant was declined by the grant recipient (Table 2).

- Coordinated with the NRCS as they develop their Source Water Protection efforts and designated HUC-12s;
- Worked with the Drinking Water Program to incorporate SWAs into monitoring waiver guidance and guidance for determining protected water sources.
- Participated in the Association of State Drinking Water Administrators and the Ground Water Protection Council (ASDWA/GWPC) SWP committee calls.
- Participated in 56 outreach activities including school presentations, community health fairs, and training events.

Table 2. Source water protection subawards.

Applicant Name	Project Summary	Amount Requested (\$)
Grants Completed		
City of Genesee	Fill in the pit around two abandoned wells for increased protection from surface water runoff and shallow ground water.	5,760
City of Gooding	Decommission Senior Ave Well due to <i>E. coli</i> detection and GWUDI determination.	9,928
City of Rexburg	Abandon an unused shallow municipal drinking water well located in the northwest corner of Smith Park.	10,000
City of American Falls	Abandon and seal well #1, which has historically tested high in nitrate.	9,321
City of Horseshoe Bend	Replace partial barbed wire fence with chain link and coded gate around the well, liquid O2 tank, water storage reservoir and water clarifying basin.	9,721
City of Cascade	Install five cattle gates and add metal doors to well houses and bars on windows.	8,500
City of Lava Hot Springs	Install a chain-link fence around the well providing 150-foot setback.	10,000
Waterkeeper Lake Pend Oreille	Educational events for the public where the drinking water sources are along two rivers and a lake.	8,774
Idaho Washington Aquifer Collaborative IWAC	Protection of SVRP Aquifer -Irrigation and Landscape Design Education (Webinar Production).	1,974
Grants Extended		
City of Donnelly	Build a 6-foot fence around well house and wells with locking gate.	10,000
City of Heyburn	Conduct an iron bacteria sampling plan that addresses foul odor and taste complaints to determine seasonality and source of bacteria. Knowing the locations and concentrations of the bacteria in and around the wells will allow the city to develop strategies for elimination or treatment of the bacteria.	10,000

Applicant Name	Project Summary	Amount Requested (\$)
City of Melba	Insert 2-inch casing into current 6-inch casing and use well for monitoring at 600-foot bgs. Six-inch casing is full of holes and can contaminate several aquifers with surface and ground water.	10,000
New Grants Awarded SFY 2022		
Valley Soil and Water Conservation District	South Lake Cascade Septic Pump-Out Pilot Program	10,000
City of Rexburg	Abandon old, hand dug well under city shop	10,000
City of Challis	City of Challis Clear Well Fencing	10,000
Idaho Soil and Water Conservation District	Nitrate reduction through soil testing education in Idaho County	1115
City of Kamiah	Clearwater River Contamination Monitoring - Kamiah Drinking Water Plant	9,698
Bannock County	Groundwater Working Group - Mitigating Impacts of Wastewater	15,000
City of Shoshone	Shoshone Storm Water Injection Well Abandonment	10,000
City of Richfield	Richfield Water Security System	4,000
City of Carey	City of Carey - Well head protection	10,000
Grant Deobligated		
Atomic City	Install fence, security cameras, and concrete pad around well.	5,100
Sum of all completed projects (SFY 2022)		\$73,976

Grant Goal 5—Administer Idaho's DWSRF to ensure its financial integrity, viability and revolving nature in perpetuity.

Progress

Loan applications have been scrutinized to ensure technical, managerial, and financial capacity and loan repayment. Loans are either secured by revenue bonds that will be held as collateral for the loan, or in the case of projects that are funded using the "ordinary and necessary" provisions allowed by the Idaho Constitution, are secured by promissory notes. All loans require establishing reserve accounts to be drawn upon to make a loan repayment in case of a shortfall in the collection of user charges.

Grant Goal 6—Monitor and evaluate imbalance between DWSRF and CWSRF loan funds availability.

Over several years, there has been an imbalance in the DWSRF and CWSRF loan funds' ability to serve the state's needs.

Progress

No transfers occurred in SFY 2022, but there is a \$10 million transfer from DWSRF to CWSRF are planned in SFY 2023. The demand on the CWSRF dollars versus the available funds requires that transferring dollars from the DWSRF are used to address that demand.

3 Short-term goals and Progress

Short-Term Goal 1—Provide appropriate loan assistance in a timely manner.

In the IUP, DEQ identified 10 short-term goals to implement in SFY 2022.

Progress

DEQ staff has worked diligently to obtain loan applications from any and all projects that were willing and able to proceed. Many meetings were held with potential loan applicants. Small systems continue to opt for USDA-Rural Development funding assistance due to extended rural development financing (40-year terms) and fewer federal requirements (i.e., Davis Bacon labor standards).

Short-Term Goal 2—Maintain the online loan handbook.

Progress

DEQ combined and simplified four handbooks into one. The new handbook serves all funding programs under the Idaho Department of Environmental Grant & Loan Bureau. The handbook is found on the website at [Construction Loans, Resources](#).

Short-Term Goal 3—Direct a minimum of approximately 10% of the capitalization grant to sustainability efforts (i.e., Green Project Reserve [GPR]) and ensure that 20% of the capitalization grant award is provided as a loan subsidy (i.e., principal forgiveness).

Progress

DEQ continues to implement the DWSRF GPR goal to prepare for the potential of sustainability grant conditions being reinstated by EPA and to encourage cost-effective infrastructure practices throughout the State. In SFY 2022 DEQ secured good faith commitments totaling \$4,251,650 for GPR eligible components during the LOI phase (Appendix C). These GPR commitments will be incorporated into executed funding agreements and subsequent construction contracts. At project closeout, the funding recipient will provide a GPR technical memorandum that documents final GPR construction costs. DEQ will continue to monitor and document SFY22 GPR eligible construction costs.

The goal to meet EPA's grant requirement to equitably distribute \$1,758,986 of principal forgiveness was accomplished by June 2022 (loans to the Cassandra Hills Owners Association, Laclede Water District, City of Grand View, Oden View Estates Improvement Association, Arrowhead Ranch Water Association, Little Blacktail Ranch Water District, Hoo Doo Water and

Sewer District, and City of St. Maries). Appendix D provides a full report on allocation of principal forgiveness associated with capitalization grants since FFY2010.

Loan Repayment Reductions and GPR

Over the past several years, repayment obligations were reduced for a portion of the loans awarded to SRF borrowers. To DEQ's knowledge, this practice will be continued by the United States Congress. To better assist loan recipients' planning efforts, the following describes how the loan reductions are made.

- The amount that DEQ can provide for loan reductions is set as a range by EPA (20% to 50% of the capitalization grant).
- In the IUP, all of the principal forgiveness for the upcoming year is identified in the Fundable List. Any project cost increases identified after the Fundable List is finalized will not be "matched" with proportional increases to the amount of loan reduction.
- The amount of the repayment reduction identified on the Fundable List is based upon the cost of the project identified on the Fundable List, so if a project cost decreases, the repayment reduction will also proportionately decrease.
- If any of the systems identified on the annual Fundable List do not come forward for loans during the year, the amount of repayment reduction associated with those systems will be allocated to those systems that did come forward for loans during the year.
- The repayment reductions are only available to loan recipients for a given year's IUP (i.e., closed loans are not eligible for retroactive repayment reductions).
- Reallocations of repayment reductions are only available to those loan recipients that entered into loans during the year the annual reduction amount was offered.
- Whenever a loan recipient with a repayment reduction closes their loan, no further repayment reductions may occur. However, if the first loan recipient with a repayment reduction closes, and their project is under budget, then the repayment reduction savings will be shared with the other loan recipients that entered into loans in the same year and have a reduced repayment schedule.
- If a loan recipient's project cost is reduced to the extent that rates no longer exceed the "disadvantaged community" threshold of 1.5% of median household income, then the loan recipient will not receive a repayment reduction.

The GPR goal was to identify \$1,100,100 of GPR costs (10% of the most recent DWSRF grant). DEQ, in partnership with the communities, identified \$1,096,000 of GPR costs, primarily related to water conservation and energy conservation measures from loans that were signed in FY2022.

Short-Term Goal 4—Make necessary changes to the FFY 2021 EPA capitalization grant application.

Progress

The FFY 2021 grant application was successfully submitted. No significant changes were required.

Short-Term Goal 5—Work with software developers and stakeholders to develop and implement a new loan servicing software application.

This is a continued goal from SFY20. The software is expected to achieve reporting efficiencies, better serve DEQ project managers in their day-to-day administration of loan projects, allow DEQ State Office staff to better manage the loan fund with long-term forecasting, and reduce duplicate data entry. The software is being purchased with an equal mix of DWSRF and CWSRF loan fees.

Progress

DEQ contracted with Northbridge for development of Loan and Grant Tracking Software (LGTS) in 2021. The system went into testing phase December 2021. The system was partially implemented in SFY 2022 and was used for the Letter of Interest process. The state staff are still updating the information in the LGTS and are looking to fully implement by the end of SFY 2023, which will include the ability of regional staff to submit reimbursement requests in the system and to use for project management.

Short-Term Goal 6—Dedicate a portion of the additional subsidization to reduce the risk of lead in systems that are influenced by corrosive water (Appendix A).

Progress

Financial assistance was available, and we issued \$500,000 to the City of St. Marie's for planning full replacement of lead water and service lines.

Short-Term Goal 7—Monitor and take necessary actions to ensure annual capitalization grant is spent within 2 years.

Set-aside funds will be transferred into the loan fund if it appears that the set-aside funds will not be disbursed within 2 years.

Progress

The annual capitalization grant set-asides from FFY20 Source Water Protection \$428,451 and \$594,061 from Program Management (aka SDWIS) were extended another year by EPA.

Short-Term Goal 8—Implement funding for emergency situations.

Progress

A total of \$200,720 was issued to public drinking water systems throughout the state to address emergency issues. Emergency funding was allocated to the following: \$98,515 to Cassandra Hills Owners Association to drill a new well; \$27,000 to Hoo Doo Water and Sewer District, Inc. for well analysis, and water hauling; \$37,916 to Little Blacktail Ranch Water District to reconnect a water line; and to Arrowhead Ranch Water Association, Inc. \$37,289 to install a new pump.

Short-Term Goal 9—Research the potential to allow DWSRF to leverage through the Idaho State Bond Bank.

A contract between Public Financial Management, Inc. and DEQ is agreed upon. Assessments are ongoing to establish the ability to leverage and to what extent. With the implementation of American Rescue Plan Act funding and the potential of Idaho general funds surplus dollars, this goal was delayed. DEQ continues to have discussions with the Idaho Bond Bank and the Governor's Office.

4 DWSRF Loan and Set-Aside Activities

The following discusses the DWSRF activities during SFY 2022. Details are provided on the sources of program funding, status of loan activities, and status of set-aside activities.

Table 3 and Table 4 provide information about the sources and uses of DWSRF funding. Table 3 shows new sources of DWSRF funds available in SFY 2022. The table also shows the binding commitments, work plan commitments, and administrative funding commitments made each year from those funds. Table 4 shows Idaho's actual disbursements in SFY 2022. (Note: disbursed funds reflect cash outlays from the current year's committed funds as well as from the funds committed in previous years.)

4.1 Sources of DWSRF Funding

The DWSRF received funding from the following sources in SFY 2022.

Capitalization Grants

EPA awarded Idaho \$11,001,000 of regular SRF federal capitalization grants for FFY2021, for SFY2022.

Since 1997, EPA has awarded Idaho \$252,985,324 in federal capitalization grants through June 30, 2022, and \$5,000,000 was provided by the United States Department of Education.

State Match

Idaho deposited \$2,200,200 as the required 20% state match for the FFY 2021 capitalization grant into the DWSRF. The source of the state match was the Water Pollution Control Account, which is perpetually appropriated by Idaho statute. When Automated Standard Application for Payment (ASAP) cash draws are made, the appropriate state match is transferred.

Table 3. Sources and uses of committed DWSRF funding.

Sources	Amount (\$)
Capitalization Grant	11,001,000
State Match	2,200,200
Investment Interest Earnings	84,951
Principal Repayments	10,155,532
Loan Interest Earnings	730,219
Sources Total	24,171,902
Uses	
Loans	
DWSRF Loan Account Binding Commitments	11,389,335
<i>Loans Subtotal</i>	11,389,335
Set-Aside Workplan Commitments	
Technical Assistance (maximum of 2%) - 1452(g)(2)	220,020
State Program Management (maximum of 10%) - 1452(g)(2)	
PWSS Program	1,100,100
<i>State Program Management Subtotal</i>	1,100,100
Wellhead Protection	1,100,100
Capacity Development	550,050
<i>Set-Aside Workplan Commitments Subtotal</i>	2,970,270
Set-Aside Administration Commitments	
Administration (4% for FFY 2016) - 1452(g)(2)	440,040
<i>Set-Aside Administration Commitments Subtotal</i>	3,410,310
Uses Total	14,799,645

Table 4. Uses of disbursed DWSRF funding.^a

Loan Uses	Amount (\$)
Standard Loans - 1452(a)	0
Small Systems (<10,000 pop.) - 1452(a)(2)	
Standard	11,389,335
Disadvantaged Communities - 1452(d)	9,464,470
<i>Committed Subtotal</i>	11,389,335
<i>Loan Disbursement Subtotal</i>	11,389,335
Set-Aside Uses	
Technical Assistance (maximum of 2%) - 1452(g)(2)	220,020
State Program Management (maximum of 10%) - 1452(g)(2)	
PWSS Program	886,360

Sources	Amount (\$)
Other State Programs (maximum of 15%) - 1452(k)	
Capacity Development	388,078
Wellhead Protection	962,350
<i>Other State Programs Subtotal</i>	1,350,428
DWSRF Administration -1452(g)(2)	545,257
<i>Set-Aside Subtotal</i>	3,002,065
Uses Total	14,391,400

a. DWSRF uses a grant-specific proportionality method for cash draws.

Percentages of federal funds drawn from each capitalization grant:

80.58% for FFY 1997

80.66% for FFY 1998

79.17% for FFY 1999

77.53% for FFY 2000 through 2005

77.49% for FFY 2006

77.53% for FFY 2007 through 2021

Interest Earnings

There was \$84,951 in cash basis interest earnings on investments during the reporting period. The long-term investments earned 1.73%, and the short-term investments earned 1.15%.

Repayments

DEQ received \$10,885,751 in cash basis loan repayments during SFY 2022. The repayments consisted of \$730,219 in interest and \$10,155,532 in principal.

4.2 Uses of DWSRF Funds

To fund set-aside activities, \$3,410,310 was made available from the FFY 2021 capitalization grant. Specific information regarding set-asides is provided in section 4.4.

4.3 Loan Assistance Status

The DWSRF entered into 9 new loan agreements and one amendment to existing loan agreements with public water systems for a total of new commitments of \$11,389,335 during the reporting period. A list and description of the funded projects are provided in Table 5.

Binding Commitments

On a cumulative basis, including deobligations, the DWSRF has obligated \$348,154,032 of available loan funds to projects. This amount of commitments exceeds the total capitalization grants *available for loans* and their related state match by \$94,780,373.

- Small Systems—All states are required to provide at least 15% of DWSRF funds available to small systems (serve fewer than 10,000 people). Since 1997, 128 small systems have been funded totaling \$236,929,014 or 68% of all obligated loans.

- Disadvantaged Community Systems—Three disadvantaged loans were issued during SFY 2022 with \$8,390,750 in total commitments and \$1,058,266 of principal forgiveness (i.e., subsidy).
- Disbursements—\$16,103,285 was disbursed to loan recipients during SFY 2021.

Table 5. Funded projects in SFY 2022.

Loan Number	Loan Recipient	Loan Accepted Date	SFY 2022 Loan Amount (\$)	SFY 2022 Subsidy (\$)	Population
DW2201	Cassandra Hills Owners Association	07/28/2021	98,515.	98,515	50
DW2202	Hoo Doo Water and Sewer District	09/29/2021	27,000	27,000	83
DW2203	City of Dayton	11/18/2021	1,197,800	0	463
DW2204	Oden View Estates Improvement Assoc.	03/08/2022	300,000	273,290	64
DW2205	Laclede Water District	06/21/2022	5,320,000	,721,321	615
DW2206	Arrowhead Ranch Water Assoc.	04/05/2022	37,289	37,289	30
DW2207	Little Blacktail Ranch Water District	05/03/2022	37,916	37,916	90
DW2208	City of St. Maries	06/08/2022	500,000	500,000	3152
DW2006(C)	Carlin Bay Property Owners Assoc.	09/27/2021	400,000	0	428
DW2106(A)	Remington Recreational Water Dist.	02/16/2022	833,550	0	1069
DW2209	City of Grand View	06/22/2022	\$2,770,750	63,655	352
Total Commitments Prior to Deobligations =			11,522,820		
Deobligations	Loans: DW1806	Various	(133,485)		Various
			11,389,335	1,758,986	

4.4 Set-Aside Activity Status

The following provides an overview of activities funded with DWSRF set-aside monies in SFY 2022.

Set-Aside: Administration

The amount of \$440,040 was set-aside from the FFY 2021 capitalization grant (Table 6). The majority of funds from this set-aside paid salaries and associated expenses of personnel administering the DWSRF program. The DWSRF program is using fees to supplement available set-aside funds. In the last year, the DWSRF staff completed the following administrative activities:

- Developed comprehensive priority list of projects.
- Project selection and development of IUP.

- Conducted public notice of priority list and IUP.
- Prepared capitalization grant application.
- Developed set-aside work plans.
- Scoped project management software needs.
- Solicitated applications.
- Awarded of 9 new loan and increases to 2 existing loans.
- Closed 3 existing loans.

Table 6. Administration set-aside.

Funds Available 7/1/21 (\$)	Funds Spent SFY 2022 (\$)	Funds Available 6/30/22 (\$)
FFY20—31,288	31,288	0
FFY21—440,040	440,040	0

Set-Aside: Small Systems Technical Assistance

The amount of \$220,020 was set-aside from the FFY 2021 capitalization grant (Table 7). The FFY 2021 set-aside amount will be used to complete plan and specification reviews for drinking water systems serving populations under 10,000. This level of funding is sufficient to cover less than 40% of the cost associated with this activity.

Table 7. Small systems technical assistance set-aside.

Funds Available 7/1/21 (\$)	Funds Spent SFY 2022 (\$)	Funds Available 6/30/22 (\$)
FFY21—220,020	220,020	0

Set-Aside: State Program Management

The amount of \$1,100,100 was set-aside from the FFY 2021 capitalization grant (Table 8). These funds have been used mostly to maintain the Drinking Water Program's computer databases and related compliance activities. A portion of the funding has been used for contracts with the district health departments around the state that assist small drinking water systems.

Table 8. State program management set-aside.

Funds Available 7/1/21 (\$)	Funds Spent SFY 2022 (\$)	Funds Available 6/30/22 (\$)
FFY2019 234,196	234,196	0
FFY20—1,101,100	468,524	632,576
FFY21—1,100,100	140,846	959,254

Set-Aside: Local Assistance and Other Programs

Idaho set-aside funds for wellhead protection and capacity development.

Wellhead Protection

The amount of \$1,100,100 was set-aside from the FFY 2021 capitalization grant to implement wellhead/source water protection efforts (Table 9). These funds are continuing to be used to (1) perform delineations and assess the vulnerability of new public water sources to

contamination and (2) develop and implement source water protection activities throughout the state.

Within Idaho, the focus of the Wellhead/Source Water Protection program is continuing to transition from primarily an *assessment* program to a *protection* program. The goal of source water protection is to implement preventive measures to minimize the possibility that land uses will contaminate the water used by public water systems. Source water protection measures include (1) public education efforts, (2) implementation of on-the-ground source water protection projects, and (3) community assistance with developing and implementing both *local* and *regional* source water protection plans.

Table 9. Wellhead protection set-aside.

Funds Available 7/1/21 (\$)	Funds Spent SFY 2022 (\$)	Funds Available 6/30/22 (\$)
FFY19—202,592	202,592	0
FFY20—1,101,100	672,549	428,511
FFY21—1,100,100	47,057	1,053,043

Capacity Development and Operator Training and Certification

The amount of \$550,050 was set-aside from the FFY 2021 capitalization grant and designated for capacity development efforts (Table 10). The set-aside is used to implement the state's capacity development strategy and to fund facility-planning efforts. Developments in the programs include using a smart management financial tool that allows water systems to assess their financial health and using a preliminary inspection findings form to coordinate technical assistance with third-party service providers. Full details of program activities can be reviewed in the latest Drinking Water Program annual reports. These reports are found at DEQ's Public Water System Switchboard under [Capacity Development](#).

Table 10. Capacity development set-aside.

Funds Available 7/1/21 (\$)	Funds Spent SFY 2022 (\$)	Funds Available 6/30/22 (\$)
FFY19—221,730	221,730	0
FFY20—190,011	199,011	00
FFY21---550,050	0	0

5 Compliance with Operating Agreement and Grant Conditions

Idaho has complied with the conditions of the DEQ/EPA Operating Agreement and Capitalization Grants. The DWSRF program has met and continues to be in compliance with the following conditions:

- Establish state instrumentality and authority.
- Comply with applicable state laws and procedures.
- Review technical, financial, and managerial capacity of loan recipients.
- Establish DWSRF loan account and set-aside accounts.

- Deposit all funds in appropriate accounts.
- Follow state accounting and auditing procedures.
- Require loan recipient accounting and auditing procedures.
- Submit IUP and use all funds according to the plan.
- Comply with enforceable requirements of the Safe Drinking Water Act.
- Establish capacity development authority.
- Develop and submit priority ranking system.
- Meet principal forgiveness minimum grant requirements.
- Take payments based on payment schedule.

Related to compliance with applicable state laws and procedures, the Idaho Legislature passed the “Anti-Boycott Against Israel Act” that became effective July 1, 2021. DEQ began inserting language in the Special Conditions for loan agreements that states:

Certification Concerning Boycott of Israel. Pursuant to Idaho Code 67-2346, if payments under the Contract exceed one hundred thousand dollars (\$100,000) and Contractor employs ten or more persons, Contractor certifies that it is not currently engaged in, and will not for the duration of the Contract engage in, a boycott of goods or services from Israel or territories under its control. The terms in this section defined in Idaho Code section 67-2346 shall have the meaning defined therein.

Payments were received based upon the schedule included in the grant awards for SFY 2022.

- **Deposit state matching funds**—The state matching funds are derived from loan fees and the Water Pollution Control Account, which by law is perpetually appropriated.
- **Submit annual report and annual audit**—The required annual report is due November 30, 2022.
The legislative auditor conducted an annual audit under an agreed upon procedure of the DWSRF. The completed audit will be made available to EPA to fulfill that responsibility.
DEQ will request that due dates for the annual report be changed for future fiscal years.
- **Ensure that borrowers have a dedicated source of repayment**—The ability to pay by each loan applicant is reviewed by DEQ. This review determines that the user charge is sufficient to repay the loan, any previous loans, as well as ongoing operation and maintenance expenses. All loan agreements require that applicants issue a revenue bond, general obligation bond, local improvement district bond, or promissory note as collateral for the loan. Additionally, a pledge of system revenue is made by the loan applicant along with a reserve account to accumulate a full payment.
- **Use funds in a timely and expeditious manner**—For projects that have been awarded loans, DWSRF staff will monitor construction progress to ensure that operations are initiated within a reasonable period.
- **Ensure recipient compliance with applicable federal cross-cutting authorities**—The DWSRF program and the loan recipients have complied with all applicable federal crosscutting authorities.
An availability analysis was conducted to determine an overall fair share objective for Disadvantaged Business Enterprises (DBE). All loan recipients are required to solicit DBE participation in bid solicitations and are required to submit annual reports on DBE

utilization. DWSRF staff has compiled the project reports into single annual reports that were submitted to EPA.

- **Encourage loan recipients to comply with Single Audit Act requirements**—DEQ included Office of Management and Budget Circular A-133 Single Audit Act (SAA) compliance requirements in loan agreements that met or exceeded the amount of capitalization grants received. DEQ's Financial Office has taken the lead on monitoring ongoing loan recipient compliance.
- **Conduct environmental reviews**—Of the six water systems receiving environmental determinations during FY 2022, DEQ issued one Finding of No Significant Impact (Laclede Water District), and five met Categorical Exclusion criteria (City of Grangeville, Kootenai County Water District #1, City of Clark Fork, City of Grand View, and Syringa Heights Water District).
- **Implement operator certification program**—The Idaho Legislature passed a bill in 1997 that gave DEQ authority to adopt and implement a mandatory drinking water operator certification program. Under authority of this legislation, DEQ requires in rule that all surface water and all community and nontransient noncommunity public water systems must be operated by qualified operators. Rules necessary to implement certification went into effect on April 15, 2000. The operator certification program was moved in 2008 to the Idaho Bureau of Licensing's Board of Water and Wastewater Professionals. DEQ submits a separate annual report to EPA regarding the status of the operator certification program.
- **Report on interfund transfers**—In SFY 2022, DEQ made no transfers from the DWSRF to the CWSRF.
- **Meet minimum principal forgiveness grant requirements**—See Appendix D.

Appendix A. FY 2021 Fundable Projects and Priority List

Appendix A. Fundable List of Drinking Water Loan Projects
 State of Idaho, Drinking Water State Revolving Loan Fund
 for the Period of July 1, 2021 through June 30, 2022

Rank	Project	Rating Points	Regional Office	System Type	Green Infrastructure Cost	System Number	Pop. Served	Proposed Funding Terms	Loan Amt. and Est. Loan Date	Project Description
1	Murray Water Association	125	Coeur d'Alene	Private	\$0	ID1400039	32	30 years at 1.50% with \$373,826 of PF	\$735,000 July 2021	Add new wells, pumps, generator, and upgrade distribution system
2*	City of Challis	99	Idaho Falls	Public	\$100,000	ID7190013	1020	30 years at 1.50% with \$68,108 of PF	\$3,000,000 November 2021	Upgrade treatment, well house and booster pumps
3	City of Grand View	94	Boise	Public	\$20,000	ID3370010	470	30 years at 1.50% with \$63,655 of PF	\$2,000,000 July 2021	Upgrade treatment and distribution system
5**	City of Dayton	85	Pocatello	Public	\$226,000	ID6210004	487	20 years at 2.25%	\$1,032,000 July 2021	Add new wells, upgrade to treatment and distribution system
6*	Laclede Water District	73	Coeur d'Alene	Public	\$850,000	ID1090073	615	30 years at 1.50% with \$721,321 of PF	\$5,320,000 July 2021	Upgrade treatment, intake and distribution system
7	Oden View Estates Improvement Association	69	Coeur d'Alene	Private	\$0	ID1090091	64	30 years at 1.50% with \$273,290 of PF	\$300,000 July 2021	Development of Planning document
19	Systems w/Corrosive Water or Lead Fixtures Presenting a Public Health Hazard	Unk	All	All	All	Unk	Unk	\$500,000 of principal forgiveness	\$500,000	Fund Planning, Design and Construction to remediate corrosive/aggressive water situations that present a clear threat to public health
20	Emergency	Unk	All	All	Unknown	Unk	Unk	\$200,000 of principal forgiveness	\$200,000	See Section 5.2 of Intended Use Plan
Totals ==>					\$1,196,000			\$2,200,200	\$13,087,000	

NOTES: *Challis and Laclede Water District are expected to meet the state's cross-cutting and reporting requirements which are required of loans that equal the state's annual capitalization grant award amount. **Increase of \$359,000 is required in the following fiscal year to fully fund project

Appendix A. Priority List of Drinking Water Loan Projects
 State of Idaho, Drinking Water State Revolving Loan Fund
 for the Period of July 1, 2021 through June 30, 2022

Rank	Project	Rating Points	Regional Office	System Type	System Number	Pop. Served	Project Cost	Project Description
1	Murray Water Association	125	Coeur d'Alene	Private	ID1400039	32	\$735,000	Add new wells, pumps, generator, and upgrade distribution system
2	City of Challis	99	Idaho Falls	Public	ID7190013	1020	\$3,000,000	Upgrade treatment, well house and booster pumps
3	City of Grand View	94	Boise	Public	ID3370010	470	\$2,000,000	Upgrade treatment and distribution system
4	City of Genesee	89	Lewiston	Public	ID2290015	959	\$3,500,000	Add new well, well house, replace booster station and make distribution improvements
5	City of Dayton	85	Pocatello	Public	ID6210004	487	\$1,891,000	Add new wells, upgrade to treatment and distribution system
6	Laclede Water District	73	Coeur d'Alene	Public	ID1090073	615	\$5,320,000	Upgrade treatment, intake and distribution system
7	Oden View Estates Improvement Association	69	Coeur d'Alene	Private	ID1090091	64	\$300,000	Development of planning document
8	Cave Bay Community System	64	Coeur d'Alene	Private	ID1280041	437	3,500,000	Upgrade distribution system, existing well house, add new well source and storage.
9	Scenic Properties Water Association, Inc.	60	Boise	Private	ID1090136	490	\$2,100,000	Upgrades to booster station and distribution system
10	City of McCammon	54	Pocatello	Public	ID6030038	849	\$7,778,000	Upgrade distribution system, improve storage tank, and install water meters

Rank	Project	Rating Points	Regional Office	System Type	System Number	Pop. Served	Project Cost	Project Description
11	Evans Water Corporation & Homeowners Association	47	Boise	Private	ID4010055	138	\$200,000	Replace distribution system
12	City of Grangeville	45	Boise	Public	ID2250023	3,182	\$12,127,800	Add new well and storage reservoir.
13	Remington Recreational Water & Sewer District	42	Coeur d'Alene	Public	ID1280270	900	\$2,835,000	Improve or add wells
14	City of Blackfoot	42	Pocatello	Public	ID6060007	11,584	\$10,000,000	Upgrade distribution system
15	City of Wilder	41	Boise	Public	ID3140138	1,533	\$2,742,000	Upgrade distribution system and add booster pump station
16	Meander Point HOA	34	Twin Falls	Private	ID5420040	140	\$40,000	Install treatments system
17	Syringa Heights Water District	23	Coeur d'Alene	Public	ID1090136	490	\$550,000	Upgrade booster station and distribution system
18	Country Haven Utilities Association	16	Pocatello	Private	ID6060013	150	\$744,000	Upgrade treatment system, distribution system and install water meters
19	Systems w/Corrosive Water or Lead Fixtures Presenting a Public Health Hazard	20	All	All	All	Unk	\$500,000	Fund Planning, Design and Construction to remediate corrosive/aggressive water situations that present a clear threat to public health.
20	Emergency	Unk	All	All	All	Unk	\$200,000	See section IV.A. of the Intended Use Plan
Totals ==>							<u>\$60,262,800</u>	

Appendix B. FY 2022 Drinking Water Grants

Fiscal Year	Customer Name	Grant Number	Total Project Cost	Grant Amount
2022	Evans Water Corporation and HOA	DWG-230-2022-1	\$33,400	\$16,700
2022	Drake Subdivision Water and Irrigation Corp.	DWG-231-2022-2	\$40,000	\$20,000
2022	City of Preston	DWG-232-2022-3	\$81,100	\$40,550
2022	City of Notus	DWG-233-2022-4	\$50,000	\$25,000
2022	Panorama Hills Water Co.	DWG-234-2022-5	\$30,000	\$15,000
TOTAL			\$234,500	\$117,250
Grant Increases				
2022	City of Twin Falls (INCREASE)	DWG-213-2020-9		\$69,975
2022	City of Hagerman (INCREASE)	DWG-214-2020-10		\$30,000

Appendix C. FY 2022 Project Benefit Reporting Summary

Drinking Water SRF Reporting GPR Funding for Idaho – 2022 Cap Grant EPA Region 10

System Name	Total Cost	GPR Amount
City of Grand View	\$2,000,000	\$20,000
City of Wilder	\$2,742,000	\$840,000
Evans Water Corporation & Homeowners Association	\$200,000	\$200,000
Scenic Properties Water Association Inc.	\$2,100,000	\$420,000
Laclede Water District	\$5,320,000	\$850,000
Remington Recreational Water & Sewer District	\$2,835,000	\$100,500
City of Challis	\$3,200,000	\$100,000
City of Genesee	\$3,500,000	\$700,000
City of Grangeville	\$12,127,800	\$50,000
City of Dayton	\$1,891,000	\$226,000
City of McCammon	\$7,778,000	\$647,150
Country Haven Utilities Association	\$744,000	\$98,000
Total	\$59,562,800	\$4,251,650

Appendix D. Principal Forgiveness Allocation

PRINCIPAL FORGIVENESS RECONCILIATION								
DWSRF FUND 0532 12				MONTH ENDING			06/30/2022	(FY22)
GRANT #	PH	Award Requirements for PF %	Federal Award	PF Plan vs Actual	PF Plan vs Actual	Diff Between	Grant Expenditure	Diff Between
		Award Requirements for PF \$	Amount	Planned Grant PF	Actual Grant PF	Plan & Actual	by SFY	Grant Exp & Actual
E24101	06	NOT REQUIRED	8,229,300.00	303,000.00	303,000.00	0.00	303,000.00	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	07	NOT REQUIRED	8,229,000.00	1,630,975.00	1,570,021.00	60,954.00	1,570,021.00	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	08	NOT REQUIRED	8,146,000.00	688,664.50	688,664.50	-	688,664.50	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	09	NOT REQUIRED	8,146,000.00	2,344,336.00	2,344,336.00	-	2,344,336.00	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	10	30% MIN. 100% MAX 4,071,900 MIN. 13,573,000 MAX	13,573,000.00	4,071,900.14	4,007,755.14	64,145.00	4,007,755.14	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	11	30% MIN. 100% MAX 2,825,400 MIN. 9,418,000 MAX	9,418,000.00	4,220,915.00	4,203,117.38	17,797.62	3,703,117.38	(500,000.00)
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	12	20% MIN. 30% MAX 1,795,000 MIN. 2,692,500 MAX	9,080,824.00	2,692,800.00	2,543,341.00	149,459.00	2,325,865.00	(217,476.00)
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	

E24101	13	20% MIN. 30% MAX. 1,684,200 MIN. 2,526,300 MAX	8,421,000.00	1,795,000.00	1,774,915.00	20,085.00	1,774,915.00	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	14	20% MIN. 30% MAX. 1,769,000 MIN. 2,653,500 MAX	8,845,000.00	2,211,250.00	2,211,250.00	0.00	2,211,250.00	0.00
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	15	20% MIN. 30% MAX. 1,769,000 MIN. 2,653,500 MAX	8,787,000.00	2,251,750.00	1,855,153.00	396,597.00	1,854,130.00	(1,023.00)
				<i>pg 3</i>	<i>pg 3</i>	<i>pg 3</i>	<i>pg 7</i>	
E24101	16	20% MIN 50% MAX 1,662,400 MIN 4,156,000 MAX	8,312,000.00	2,351,188.00	2,318,647.00	32,541.00	2,318,647.00	0.00
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 7</i>	
E24101	17	20% MIN 50% MAX 1,648,200 MIN 4,120,500 MAX	8,241,000.00	2,219,260.00	1,989,016.00	230,244.00	1,905,831.00	(83,185.00)
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 7</i>	
E24101	18	20% MIN 50% MAX 2,221,400 MIN 5,553,500 MAX	11,107,000.00	3,122,357.00	2,984,800.00	137,557.00	2,833,782.00	(151,018.00)
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 7</i>	-
E24101	19	20% MIN 50% MAX 2,200,800 MIN 5,502,000 MAX	11,004,000.00	4,420,726.00	3,129,791.00	1,290,935.00	1,790,744.00	(1,339,047.00)
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 7</i>	
E24101	20	14% MIN 50% MAX 1,541,540 MIN 5,505,500 MAX	11,011,000.00	3,424,012.00	424,485.00	2,999,527.00	272,268.00	0.00
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 7</i>	
E24101	21	14% MIN - MAX = 100% of Fed Share 1,540,140 MIN	11,001,000.00	125,515.00	107,255.00	18,260.00	107,255.00	0.00
				<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	CONTRACTUAL:	\$ 30,011,581.02

TOTAL ALL GRANTS		151,551,124.00	37,873.648.64	32,455,547.02	5,418,101.62	30,011,581.02	(2,291,749.00)	
<i>pg 4</i>	<i>pg 4</i>	<i>pg 4</i>	<i>pg 8</i>					
RECONCILE GRANT EXPENDITURE REPORT TO STARS DAFR 8180				FY22 - Ending Balance GL-1003		\$17,892,778.38		
STARS DAFR 8180 25(V)		2,757,475.00 <i>pg 5</i>						
DAFR8180 GL 1306 FY22 - Ending Balance:							\$ 138,769,185.86	
E24101	11	NOT #1 NOT FEDERAL FUNDS - DW1211					\$	(500,000.00)
E24101	12						\$	(217,476.00)
E24101	15						\$	(1,023.00)
E24101	17						\$	(83,185.00)
E24101	18						\$	(151,018.00)
E24101	19						\$	(1,339,047.00)
TOTAL:							\$	(2,291,749.00)

Appendix E. FY 2021 Financial Statements

FINANCIAL STATEMENTS

STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

ASSETS	0532-12 LOAN ACTIVITIES	0532-14 SET-ASIDE PROGRAMS	TOTAL
Current Assets			
Cash	\$ 17,892,778		\$ 17,892,778
Cash - Loan Fees		\$ 1,687,769	1,687,769
Investments	34,468,868		34,468,868
Interest Rec - Fund Balance	58,650		58,650
Interest Rec - Loans	42,429		42,429
Interest Rec - Loan Fees		1,136	1,136
Loans Receivable	5,275,367		5,275,367
Fees Receivable		709,546	709,546
Due From EPA		539,155	539,155
Total Current Assets	\$ 57,738,092	\$ 2,937,606	\$ 60,675,698
Non-Current Assets			
Loans Receivable	\$ 133,493,819		\$ 133,493,819
Interest Receivable - Loans	1,316,124		1,316,124
Fees Receivable - Loan LT		\$ 354,024	354,024
Total Non-Current Assets	\$ 134,809,943	\$ 354,024	\$ 135,163,967
TOTAL ASSETS	\$ 192,548,035	\$ 3,291,630	\$ 195,839,665
LIABILITIES			
Current Liabilities			
Due to State	\$ 425,940	\$ 499	\$ 426,439
Set Asides Payable		537,509	537,509
Loan Admin Payable		1,147	1,147
Total Current Liabilities	\$ 425,940	\$ 539,155	\$ 965,095
TOTAL LIABILITIES	\$ 425,940	\$ 539,155	\$ 965,095
NET POSITION			
Unrestricted	\$ 192,122,096	\$ 2,752,475	\$ 194,874,571
TOTAL NET POSITION	\$ 192,122,096	\$ 2,752,475	\$ 194,874,571

UNAUDITED

STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	0532-12 LOAN ACTIVITIES	0532-14 SET ASIDE PROGRAMS	TOTAL
OPERATING REVENUES			
EPA Operating Revenue	\$ -	\$ 2,685,226	\$ 2,685,226
Loan Service Fee Revenue		976,228	976,228
Other Income		0	0
Total Operating Revenues	\$ -	\$ 3,661,454	\$ 3,661,454
OPERATING EXPENSES			
Program Administration			
Personnel	\$ -	\$ 387,720	\$ 387,720
Operating		25,492	25,492
Travel		0	0
Indirect		114,476	114,476
Total Program Admi	\$ -	\$ 527,689	\$ 527,689
Program Set - Asides			
Personnel	\$ -	\$ 1,642,367	\$ 1,642,367
Operating		288,213	288,213
Travel		0	0
Grants		206,845	206,845
Indirect		769,601	769,601
Total Program Set -	\$ -	\$ 2,907,026	\$ 2,907,026
Total Operating Expenses	\$ -	\$ 3,434,714	\$ 3,434,714
Operating Income	\$ -	\$ 226,740	\$ 226,740
NON-OPERATING REVENUES (EXPENSES)			
Contributions - EPA	\$ 7,590,690		\$ 7,590,690
Contributions - State	2,163,014		2,163,014
Contributions - Related Party	0	\$ 221,531	221,531
Interest Earned - Fund Balance	\$ 567,541		\$ 567,541
Interest Earned - Loans	1,138,628		1,138,628
Interest Earned - Loan Fees		\$ 5,740	5,740
Loan Forgiveness	(2,491,781)		(2,491,781)
Realized Gain/(Loss) of Investments	1,918		1,918
Net Gain (Loss) in FMV of Investments	(541,028)		(541,028)
Total Non-Operating Revenue	\$ 8,428,982	\$ 227,271	\$ 8,656,252
Change in Net Assets	\$ 8,428,982	\$ 454,011	\$ 8,882,993
Net Assets - Beginning of Year	\$177,985,276	\$1,526,653	\$ 179,511,929
Net Assets - End of Year	\$ 186,414,258	\$ 1,980,664	\$ 188,394,922

UNAUDITED

STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	0532-12 LOAN ACTIVITIES	0532-14 SET ASIDE PROGRAMS	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received From EPA		\$ 2,393,893	\$ 2,393,893
Cash Received - Loan Fees	\$ -	403,993	403,993
Cash Received - Other		(221,531)	(221,531)
Cash Disbursed - Admin. Expenses		(545,258)	(545,258)
Cash Disbursed - Other Program Expenses		(2,558,440)	(2,558,440)
Net Cash Provided by Operating Activities	\$ -	\$ (527,343)	\$ (527,343)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Cash Received From EPA	\$ 7,590,690		\$ 7,590,690
Cash Received as State Match	2,202,200		2,202,200
Cash Transferred to Related Party	0	\$ 221,531	221,531
Net Cash Used by Non-Capital Financing Activities	\$ 9,792,890	\$ 221,531	\$ 10,014,421
CASH FLOWS FROM INVESTING ACTIVITIES			
Loans and Interest Cash Flows			
Cash Received - Investment Interest	\$ 84,951		\$ 84,951
Cash Received - Loan Fees Interest		\$ 4,904	4,904
Cash Received - Loan Interest Payments	730,219		730,219
Cash Received - Loan Principal Repayments	10,155,532		10,155,532
Loan Disbursements	(28,545,033)		(28,545,033)
Sale of Investments			0
Net Cash Used by Investing Activities	\$ (17,574,330)	\$ 4,904	\$ (17,569,426)
Net Increase (Decrease) in Cash	\$ (7,781,440)	\$ (300,907)	\$ (8,082,347)
Cash Balance - Beginning of Year	\$ 16,473,075	\$ 1,083,476	\$ 17,556,551
Cash Balance - End of Year	\$ 8,691,635	\$ 782,569	\$ 9,474,204
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	\$ -	\$ 226,740	\$ 226,740
Adjustments to Reconcile Operating Income to Net Cash Used by Operating Activities			
Change in Fees Receivable		\$ (572,235)	\$ (572,235)
Change in Due From EPA		324,849	\$324,849
Change in Administration Payable		17,569	\$17,569
Change in Program Set-Asides Payable		(348,586)	(\$348,586)
Net Cash Provided by Operating Activities	\$ -	\$ (578,403)	\$ (578,403)
Net Cash Provided by Operating Activities	\$ -	\$ (351,663)	\$ (351,663)

UNAUDITED

**STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 1 - Summary of Significant Accounting Policies

Organization of the Fund

The Idaho Drinking Water State Revolving Fund (DWSRF) was established pursuant to the federal *Safe Drinking Water Act* (the Act) *Amendments of 1996* (Pub. L 104-182). The Act established the DWSRF to assist public water systems to finance the costs of infrastructure needed to achieve or maintain compliance with the Act requirements and to protect public health. Section 1452 of the Act authorizes the Administrator of the Environmental Protection Agency (EPA) to award capitalization grants to states, which in turn can provide low-cost loans and other forms of assistance to eligible systems. The Act also established a strong emphasis on preventing contamination and enhancing water systems management by allowing states to use some of the Act funds for source water protection, capacity development, and operator certification.

The DWSRF is in the process of being capitalized by the U.S. Environmental Protection Agency through a series of grants beginning in 1997. States are required to provide an additional 20 percent of the federal capitalization grant as matching funds in order to receive a grant. As of June 30, 2022, Congress authorized the EPA to award \$228,485,324 in capitalization grants to Idaho. The State is required to contribute \$45,697,065 in matching funds. DWSRF loan repayments, including interest and principal, must be returned to the DWSRF. DWSRF money is to be used for eligible purposes in perpetuity. In accordance with the Act, the corpus of the federal and state capital contributions to the DWSRF will be maintained. All disbursements, repayments, contributions from federal and state sources, and related transactions are accounted for within the DWSRF.

The *American Recovery and Reinvestment Act of 2009* provided the DWSRF with \$24,500,000 of additional funding with no required state match.

The DWSRF is administered by the Idaho Department of Environmental Quality (DEQ). The DWSRF does not have any full-time employees. Instead, DEQ charges the DWSRF for time spent on DWSRF activities by DEQ employees, and the DWSRF reimburses the DEQ Fund for such costs. The charges include the salaries and benefits of the employees, as well as indirect costs allocated to the DWSRF based on direct salary costs. Employees charging time to the DWSRF are covered by the benefits of the State. The DWSRF is also charged indirect costs of the State through the cost allocation plan for general state expenses.

The financial statements are intended to present the financial position and results of the operations of the DWSRF, a component of the State of Idaho. These statements are not intended to present the financial position or results of operations for the Idaho Department of Environmental Quality, of which the DWSRF is a part.

Basis of Accounting and Measurement Focus

Enterprise funds, in accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, are required to apply applicable GASB pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: *Statements and Interpretations of Financial Accounting Standards Board (FASB)*; *Accounting Principles Board Opinions*; and *Account Research Bulletins of the Committee on Accounting Procedures*. In addition, an enterprise activity may apply all FASB statements and interpretations issued after November 30, 1989, except those that conflict with or contradict GASB pronouncements. The DWSRF has elected not to follow FASB pronouncements issued after November 30, 1989.

**STATE OF IDAHO
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The DWSRF presents its financial statements as an enterprise fund. Enterprise funds are reported using the economic resources measurement focus and the accrual basis of accounting. The State's central accounting system records transactions on a cash basis of accounting. The financial records of the DWSRF have been converted as necessary to the accrual basis. The accrual basis of accounting requires recording revenues when earned and expenses when incurred.

Operating and Non-Operating Revenue and Expenses

Operating and non-operating revenue and expenses are presented separately on the operating statement. Operating revenue and expenses result from transactions associated with the administrative activity of the DWSRF, for example, administrative expenses and contributions from the EPA for administrative costs. All other transactions are reported as non-operating revenue, such as loan disbursements, collections, interest earned, and contributions from the EPA and the State for loan disbursements.

Cash and Cash Equivalents

Pursuant to *Idaho Code*, all cash of the DWSRF is deposited with the Office of the State Treasurer. The State Treasurer is responsible for the investment of the cash balances of the State.

In accordance with the *Safe Drinking Water Act* and *Idaho Code*, all cash of the DWSRF is perpetually appropriated for program purposes.

Capital Assets

Capital assets are generally defined as land, land improvements, buildings, fixtures, equipment, and property under construction, and are recorded at cost. The DWSRF owns no land, land improvements, buildings, fixtures, or property under construction and has no plans to acquire any.

Loans Receivable and Interest Capitalization

Loan funds are disbursed to the local agencies as the agencies incur costs for the purposes of the loan and request loan disbursements from the DWSRF. Typically, interest is calculated from the date that funds are advanced. After final disbursement has been made, the repayment schedule identified in the loan agreement is adjusted for the actual amounts disbursed and interest accrued during the project period. At the loan closing, the loan recipient is given the opportunity to pay off any accrued interest during the construction phase or to capitalize the interest into the loan principal, subject to the available debt capacity of the loan recipient as stated in the loan award.

Management considers all loans to be fully collectible; therefore, no allowance for uncollectible accounts is made.

Indirect Costs - Specific DWSRF Liabilities

Certain liabilities, such as Compensated absences, Pension plan obligations, and Commitments under non-capitalized (operating) leases are obligations of the Department of Environmental Quality and the DWSRF receives an allocation of these costs, either through direct expenses as incurred or through the application of a negotiated indirect rate.

For the year ended June 30, 2022, the DWSRF does not have separate specific liabilities for compensated absences, pension plan obligations, and commitments under non-capitalized (operating) leases.

**STATE OF IDAHO
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

State Match

Under *Idaho Code*, the state match is perpetually appropriated from the Water Pollution Control Account. The State is only required to deposit a cash match into the DWSRF when an actual cash draw from the EPA is made.

Loan Servicing Fees

To support the administration of the DWSRF in perpetuity, a loan servicing fee of 1% is assessed on the outstanding loan receivable balance. The fees are deposited to an account outside the DWSRF and will be used for administration costs of the program.

Loan Servicing Fees	
Beginning Balance - July 1, 2021	\$1,193,306
Collections	711,090
Interest Income - Loan Servicing Fee Account	4,904
Expenditures	<u>(221,531)</u>
Ending Balance - June 30, 2022	\$1,687,769

Note 2 - Cash and Investments

The DWSRF participates in two of the State Treasurer's investment pools. In accordance with *Idaho Code*, Sections 67-1210 and 67-1210A, the State Treasurer invests in various types of investments, including certificates of deposit, repurchase agreements, securities lending, and federal, state, and local government securities.

The Idle Fund is an involuntary investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in the Idle Fund, which is unrated. The DWSRF has total deposits of \$19,580,547 in the pool. Deposits are stated at cost, which approximates market.

The DWSRF also participates in the Diversified Bond Fund, an external investment pool. This pool is sponsored by the State Treasurer's Office under the authority of *Idaho Code*, Sections 67-1301 and 67-2328. As of June 30, 2022, the DWSRF investment in the Diversified Bond Fund had a fair value of \$34,468,868 with a weighted average maturity of less than one year. A copy of the State's *Comprehensive Annual Financial Report (CAFR)*, including the investment pool's financial statements, is available from the Office of the State Controller.

The State of Idaho has not adopted a formal investment policy that addresses credit and interest rate risk to the Idle Fund and the DBF investments.

**STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Note 3 - Loans Receivable

Extent, Nature, and Terms of Financial Instruments

The DWSRF makes loans to qualified agencies for projects that meet the eligibility requirements of the Act. Loans are financed by capitalization grants, state match, and revolving funds. The stated interest rate on loans ranges from 0% to 4% and loans are generally repaid over 20 years (30-year loans are available) starting within one year after the project is completed.

Collateral

At the loan closing, the State of Idaho receives collateral, typically a sewer revenue bond, local improvement district bond or promissory note, from the borrower. As of June 30, 2022, the Office of the State Treasurer held \$40,124,915 of promissory notes and \$86,073,799 of bonds as collateral for the DWSRF.

Loans by Category

Completed projects are loans in the repayment phase. Projects in progress are in construction or the disbursement phase. Loans that have been paid in full are excluded. Loan authorized amounts are shown net of principal forgiveness. Loans receivable on June 30, 2022, are as follows:

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	\$131,342,288	\$51,373,945	\$ 0	\$79,976,347
Projects in Progress	<u>117,566,656</u>	<u>0</u>	<u>59,194,747</u>	<u>58,882,820</u>
Totals	<u>\$248,908,944</u>	<u>\$51,373,945</u>	<u>\$59,194,747</u>	\$138,859,167
Less: Amount Due Within 1 Year (Current)				<u>5,275,367</u>
Loans Receivable, Net of Current Maturities				<u>\$133,583,801</u>

The projected principal repayments in subsequent years are as follows:

Year Ending June 30:	Amount
2023	\$ 5,275,367
2024	6,079,322
2025	5,886,257
2026	5,930,283
2027	5,547,522
Thereafter	<u>110,140,416</u>
Total Loans Receivable	<u>\$138,859,167</u>

**STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Major Loans to Idaho Agencies

As of June 30, 2022, the DWSRF had made loans to the agencies listed below that, in aggregate, exceeded \$6 million. The outstanding balance of these loans represents approximately 48% of the total loans receivable, as follows:

Local Agency	Authorized Loan Amount	Outstanding Balance
City of Lewiston	\$ 41,073,495	\$ 3,267,498
City of Fruitland	14,800,000	9,172,680
Central Shoshone County	11,803,354	7,597,203
City of Rexburg	8,888,750	7,425,549
City of Chubbuck	8,500,000	8,176,513
City of Orofino	7,141,735	5,831,271
Hayden Lake Irrigation	6,500,000	4,716,428
City of Salmon	<u>6,460,500</u>	<u>3,553,275</u>
Totals	<u>\$105,167,834</u>	<u>\$49,740,417</u>

The authorized loan amount includes both completed projects and projects in progress. As of June 30, 2022, principal repayments on completed projects by the above agencies was \$14,051,160 and remaining amounts to be disbursed on projects in progress was \$41,376,257.

Note 4 - Interest Receivable

The interest rate on loans ranges from 0% to 4% and loans are generally repaid over 20 years (30 years loans are available) starting within one year after the project is completed. Details of loan interest receivable as of June 30, 2022, are as follows:

Interest Receivable by Category

Completed Projects	\$ 407,123
Projects in Progress	<u>1,328,218</u>
Total Interest Receivable	<u>\$1,735,341</u>

**STATE OF IDAHO
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DRINKING WATER STATE REVOLVING FUND
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Note 5 - Contingencies

The DWSRF is exposed to various risks of loss related to torts, thefts of assets, errors or omissions, injuries to state employees while performing DWSRF business. The DWSRF maintains insurance (through the Idaho State Department of Administration, Bureau of Risk Management) for all risks of loss. The cost of insurance is included in the indirect costs charged to the DWSRF. There have not been any claims against the DWSRF since its inception in 1997.

Note 6 - EPA Capitalization Grant and State Contributions

The capitalization grants authorized under Section 1452 of the *Safe Drinking Water Act* are generally divided between two purposes: part of each capitalization is deposited into the DWSRF for providing loans for drinking water infrastructure projects; the other part is to be deposited into a set-aside account for other programs and activities that do not receive assistance from the Fund. The following schedules are intended to allow the reader to view the separate parts and total usage of the EPA capitalization grant:

Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
DWSRF Administration					
1997	\$ 566,312	\$ 566,312	\$ 0	\$ 566,312	\$ 0
1998	284,852	284,852	0	284,852	0
1999	298,552	298,552	0	298,552	0
2000	310,280	310,280	0	310,280	0
2001	311,564	311,564	0	311,564	0
2002	322,100	322,100	0	322,100	0
2003	320,164	320,164	0	320,164	0
2004	332,124	332,124	0	332,124	0
2005	331,420	331,420	0	331,420	0
2006	330,752	330,752	0	330,752	0
2007	329,160	329,160	0	329,160	0
2008	325,840	325,840	0	325,840	0
2009	325,840	325,840	0	325,840	0
2010	542,920	542,920	0	542,920	0
2011	376,720	376,720	0	376,720	0
2012	98,331	98,331	0	98,331	0
2013	336,840	336,840	0	336,840	0
2014	353,800	353,800	0	353,800	0
2015	353,800	353,800	0	353,800	0
2016	332,480	332,480	0	332,480	0
2017	400,000	400,000	0	400,000	0
2018	444,280	444,280	0	444,280	0

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2019	440,160	440,160	0	440,160	0
2020	440,440	440,440	0	440,440	0
2021	<u>440,040</u>	<u>0</u>	<u>440,040</u>	<u>440,040</u>	<u>0</u>
Totals	\$8,948,771	\$8,508,731	\$440,040	\$8,948,771	\$ 0

Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Technical Assistance					
1997	\$ 283,156	\$ 283,156	\$ 0	\$ 283,156	\$ 0
1998	78,584	78,584	0	78,584	0
2000	155,140	155,140	0	155,140	0
2001	155,782	155,782	0	155,782	0
2002	161,050	161,050	0	161,050	0
2003	160,082	160,082	0	160,082	0
2004	166,062	166,062	0	166,062	0
2005	165,710	165,710	0	165,710	0
2006	165,376	165,376	0	165,376	0
2007	164,580	164,580	0	164,580	0
2008	162,920	162,920	0	162,920	0
2009	162,920	162,920	0	162,920	0
2010	271,460	271,460	0	271,460	0
2011	188,360	188,360	0	188,360	0
2012	0	0	0	0	0
2013	0	0	0	0	0
2014	176,900	176,900	0	176,900	0
2015	176,900	176,900	0	176,900	0
2016	166,240	166,240	0	166,240	0
2017	164,820	164,820	0	164,820	0
2018	222,140	222,140	0	222,140	0
2019	220,080	220,080	0	220,080	0
2020	220,220	220,220	0	220,220	0
2021	<u>220,020</u>	<u>0</u>	<u>220,020</u>	<u>220,020</u>	<u>0</u>
Totals	\$4,008,502	\$3,788,482	\$220,020	\$4,008,502	\$ 0

**STATE OF IDAHO
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Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Assistance: Local 1997 = Source Water Assessment, 1998-2018 = Wellhead Protection					
1997	\$ 1,415,780	\$1,415,780	\$ 0	\$1,415,780	\$ 0
1998	712,130	712,130	0	712,130	0
1999	746,380	746,380	0	746,380	0
2000	775,700	775,700	0	775,700	0
2001	778,910	778,910	0	778,910	0
2002	805,250	805,250	0	805,250	0
2003	800,410	800,410	0	800,410	0
2004	830,310	830,310	0	830,310	0
2005	828,550	828,550	0	828,550	0
2006	826,880	826,880	0	826,880	0
2007	822,900	822,900	0	822,900	0
2008	814,600	814,600	0	814,600	0
2009	814,600	814,600	0	814,600	0
2010	1,357,300	1,357,300	0	1,357,300	0
2011	941,800	941,800	0	941,800	0
2012	897,500	897,500	0	897,500	0
2013	842,100	842,100	0	842,100	0
2014	784,500	784,500	0	784,500	0
2015	884,500	884,500	0	884,500	0
2016	831,200	831,200	0	831,200	0
2017	824,100	824,100	0	824,100	0
2018	1,110,700	1,078,380	0	1,110,700	0
2019	1,100,400	897,808	202,592	1,100,400	0
2020	1,101,100	0	672,549	672,549	428,511
2021	1,100,100	0	47,057	47,057	1,053,043
Totals	\$22,747,700	\$20,311,588	\$922,198	\$21,266,106	\$1,481,554

	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Operator Certification					
Totals	\$641,858	\$641,858	\$0	\$641,858	\$0

The operator certification set-aside has been inactive since 2006.

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Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
PWSS: DWIMS - SDWIS					
1999	\$ 671,742	\$ 671,742	\$ 0	\$ 671,742	\$ 0
2000	698,130	698,130	0	698,130	0
2001	701,019	701,019	0	701,019	0
2002	724,725	724,725	0	724,725	0
2003	800,410	800,410	0	800,410	0
2004	788,795	788,795	0	788,795	0
2005	787,122	787,122	0	787,122	0
2006	826,880	826,880	0	826,880	0
2007	822,900	822,900	0	822,900	0
2008	814,600	814,600	0	814,600	0
2009	814,600	814,600	0	814,600	0
2010	1,061,564	1,061,564	0	1,061,564	0
2011	334,958	334,958	0	334,958	0
2012	407,264	407,264	0	407,264	0
2013	491,732	491,732	0	491,732	0
2014	484,500	484,500	0	484,500	0
2015	884,500	884,500	0	884,500	0
2016	831,200	831,200	0	831,200	0
2017	824,100	824,100	0	824,100	0
2018	1,110,700	1,110,700	0	1,110,700	0
2019	1,100,400	866,204	234,196	1,100,400	0
2020	1,101,100	0	468,524	468,524	632,576
2021	<u>1,100,100</u>	<u>0</u>	<u>140,846</u>	<u>140,846</u>	<u>959,254</u>
Totals	\$18,183,041	\$15,747,645	\$843,566	\$16,591,211	\$1,591,830

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Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Capacity Development					
2000	\$ 387,850	\$ 387,850	\$ 0	\$ 387,850	\$ 0
2001	389,455	389,455	0	389,455	0
2002	402,625	402,625	0	402,625	0
2003	400,205	400,205	0	400,205	0
2004	415,155	415,155	0	415,155	0
2005	414,275	414,275	0	414,275	0
2006	413,440	413,440	0	413,440	0
2007	411,450	411,450	0	411,450	0
2008	0	0	0	0	0
2009	304,549	304,549	0	304,549	0
2010	441,573	441,573	0	441,573	0
2011	93,350	93,350	0	93,350	0
2012	448,750	448,750	0	448,750	0
2013	421,050	421,050	0	421,050	0
2014	442,250	442,250	0	442,250	0
2015	442,250	442,250	0	442,250	0
2016	415,600	415,600	0	415,600	0
2017	412,050	395,204	0	412,050	0
2018	555,350	555,350	0	555,350	0
2019	550,200	328,470	221,730	550,550	0
2020	550,550	0	199,011	199,011	0
2021	<u>550,050</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>550,050</u>
Totals	\$8,862,027	\$7,522,851	\$420,741	\$7,960,788	\$550,050

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Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Total Set – Asides					
1997	\$ 2,406,826	\$ 2,406,826	\$ 0	\$ 2,406,826	\$ 0
1998	1,182,279	1,182,279	0	1,182,279	0
1999	1,791,312	1,791,312	0	1,791,312	0
2000	2,404,670	2,404,670	0	2,404,670	0
2001	2,414,621	2,414,621	0	2,414,621	0
2002	2,496,275	2,496,275	0	2,496,275	0
2003	2,481,271	2,481,271	0	2,481,271	0
2004	2,573,961	2,573,961	0	2,573,961	0
2005	2,568,505	2,568,505	0	2,568,505	0
2006	2,563,328	2,563,328	0	2,563,328	0
2007	2,550,990	2,550,990	0	2,550,990	0
2008	2,117,960	2,117,960	0	2,117,960	0
2009	2,422,509	2,422,509	0	2,422,509	0
2010	3,674,817	3,674,817	0	3,674,817	0
2011	1,935,188	1,935,188	0	1,935,188	0
2012	1,851,845	1,851,845	0	1,851,845	0
2013	2,091,722	2,091,722	0	2,091,722	0
2014	2,241,950	2,241,950	0	2,241,950	0
2015	2,741,950	2,741,950	0	2,741,950	0
2016	2,576,720	2,576,720	0	2,576,720	0
2017	2,625,070	2,625,070	0	2,625,070	0
2018	3,443,170	3,443,170	0	3,443,170	0
2019	3,411,240	2,752,722	658,158	3,411,240	0
2020	3,413,410	660,660	1,340,084	2,000,744	1,412,666
2021	<u>3,410,310</u>	<u>0</u>	<u>847,963</u>	<u>847,963</u>	<u>2,562,347</u>
Totals	\$63,391,899	\$56,570,321	\$2,846,205	\$59,416,886	\$3,975,013

**STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
DWSRF Loans					
1997	\$11,750,974	\$11,750,974	\$ 0	\$11,750,974	\$ 0
1998	5,939,021	5,939,021	0	5,939,021	0
1999	5,672,488	5,672,488	0	5,672,488	0
2000	5,352,330	5,352,330	0	5,352,330	0
2001	5,374,479	5,374,479	0	5,374,479	0
2002	5,556,225	5,556,225	0	5,556,225	0
2003	5,522,829	5,522,829	0	5,522,829	0
2004	5,729,139	5,729,139	0	5,729,139	0
2005	5,716,995	5,716,995	0	5,716,995	0
2006	5,665,972	5,665,972	0	5,665,972	0
2007	5,678,010	5,678,010	0	5,678,010	0
2008	6,028,040	6,028,040	0	6,028,040	0
2009	5,723,491	5,723,491	0	5,723,491	0
2010	9,898,183	9,898,183	0	9,898,183	0
2011	7,482,812	7,482,812	0	7,482,812	0
2012	7,228,979	7,228,979	0	7,228,979	0
2013	6,329,278	6,329,278	0	6,329,278	0
2014	6,603,050	6,603,050	0	6,603,050	0
2015	6,045,050	6,045,050	0	6,045,050	0
2016	5,735,280	5,735,280	0	5,735,280	0
2017	5,615,930	5,615,930	0	5,615,930	0
2018	7,663,830	7,663,830	0	7,663,830	0
2019	7,592,760	7,592,760	0	7,592,760	0
2020	7,597,590	7,597,590	0	7,597,590	0
2021	7,590,690	0	7,590,690	7,590,690	0
Totals	\$165,093,425	\$157,502,735	\$7,590,690	\$165,093,425	\$ 0

**STATE OF IDAHO
DEPARTMENT OF ENVIRONMENTAL QUALITY
DRINKING WATER STATE REVOLVING FUND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

Year	Grant Amount	Total Draws June 30, 2021	Draws During SFY 2022	Total Draws June 30, 2022	Balance at June 30, 2022
Total DWSRF Capitalization Grant					
1997	\$ 14,157,800	\$14,157,800	\$ 0	\$14,157,800	\$ 0
1998	7,121,300	7,121,300	0	7,121,300	0
1999	7,463,800	7,463,800	0	7,463,800	0
2000	7,757,000	7,757,000	0	7,757,000	0
2001	7,789,100	7,789,100	0	7,789,100	0
2002	8,052,500	8,052,500	0	8,052,500	0
2003	8,004,100	8,004,100	0	8,004,100	0
2004	8,303,100	8,303,100	0	8,303,100	0
2005	8,285,500	8,285,500	0	8,285,500	0
2006	8,229,300	8,229,300	0	8,229,300	0
2007	8,229,000	8,229,000	0	8,229,000	0
2008	8,146,000	8,146,000	0	8,146,000	0
2009	8,146,000	8,146,000	0	8,146,000	0
2010	13,573,000	13,573,000	0	13,573,000	0
2011	9,418,000	9,418,000	0	9,418,000	0
2012	9,080,824	9,080,824	0	9,080,824	0
2013	8,421,000	8,421,000	0	8,421,000	0
2014	8,845,000	8,845,000	0	8,845,000	0
2015	8,787,000	8,787,000	0	8,787,000	0
2016	8,312,000	8,312,000	0	8,312,000	0
2017	8,241,000	8,241,000	0	8,241,000	0
2018	11,107,000	11,107,000	0	11,107,000	0
2019	11,004,000	10,353,482	658,158	11,004,000	0
2020	11,011,000	8,258,250	1,340,084	9,598,334	1,412,666
2021	11,001,000	0	8,438,653	8,438,653	2,562,347
Totals	\$228,485,324	\$214,081,056	\$10,436,895	\$224,510,311	\$3,975,013

As of June 30, 2021, and 2022, the state match contributions were:

	Committed State Match	Total Match Provided June 30, 2021	State Match Provided in SFY 2022	Total Match Provided June 30, 2022	Available State Match Balance June 30, 2022
Idaho	\$45,697,065	\$43,496,865	\$2,200,200	\$45,697,065	\$ 0