



Our Water. Our Future. Our Choice.

The District's purposes include planning for and facilitating the long-term conservation, development, protection, distribution, management, and stabilization of water rights and water supplies for domestic, irrigation, power, manufacturing, municipal, recreational, and other beneficial uses, including the natural stream environment, in a cost-effective way to meet the needs of the residents and growing population of Cache County.

www.cachewaterdistrict.com

CACHE WATER DISTRICT BOARD OF TRUSTEES MEETING MINUTES

October 7, 2024

The Cache Water District Board of Trustees convened for a regular meeting on Oct. 7, 2024, at 5:30 p.m. in the Cache County Historic Courthouse Council Chambers, 199 North Main Street, Logan, Utah.

MEMBERS OF THE BOARD IN ATTENDANCE:

Mark Anderson – Logan #3 Council
Jared Clawson – At-Large Position
Jonathan Hardman – South Council District
Kirt Lindley – At-Large Position
Beth Neilson – Southeast Council District
Jeff Ostermiller - Logan #1 Council District
Max Pierce – North Council District
Bret Randall – Northeast Council District
Brett Roper – At Large Position
Regan Wheeler – Agricultural Representative
Jeannie Simmonds – Logan #2 Council District

OTHERS IN ATTENDANCE: Eric Franson, Matt Jensen

CALL TO ORDER

Chairman Pierce called the meeting to order at 5:30 p.m.

ACTION: Mr. Clawson moved to approve tonight's agenda and the Sept. 4, 2024 meeting minutes as submitted. Mr. Randall seconded the motion. Motion approved (10-0).

Yea: Anderson, Clawson, Hardman, Lindley, Ostermiller, Pierce, Randall, Roper, Simmonds, Wheeler

Absent: Neilson (arrived at 5:40 p.m. after vote)

PUBLIC INPUT

No comments.

ANNUAL AUDIT

-See Attachment 1-

Matt from Rudd & Co presented to the Board,

Mr. Wheeler asked how much (with time and audit and bonding costs) CWD is spending on being able to facilitate the PL-566 projects. Mr. Daus said he can have the figures broken down for next month. Mr. Wheeler said serving the projects is a good idea and is the logical way it should be done, however, he would like to know what is being spent and what areas in the County it is impacting; the Board represents the entire Valley. Mr. Daus said in the future, a percentage fee can be included in the grant(s) to help offset costs.

CALENDAR EVENTS

- Oct. 9 – Utah Watershed Council @ 1:00 p.m.in SLC
- Oct. 15 – Utah Water Users Fall Summit - Layton
- Oct. 24 – Bear River Watershed Council @ 1:00 Brigham City
- Oct. 21 – APO @ 5:30 p.m. (work and prepare budget)
- Nov. 4 – CWD @ 5:30 p.m. – regular Board meeting, will also include budget and tax increase hearing. Tax increase notices will be going out soon.

Mr. Daus asked about topics for a fall conference; he suggested discussing the current PL-566 projects – could also have separate meetings for each project. Mr. Daus will work on scheduling. Chandler Rosenberg is scheduling a meeting to discuss legislative water issues. Ms. Simmonds recommended an outreach meeting to discuss possible upcoming legislation (possibly at the Logan Library for the January 2025 meeting).

MANAGER'S REPORT

PL-566 Projects Update

Logan River is wrapping up and will be submitting the first draft to NRCS. There will be public outreach and education that will occur at City Council and Canal Board meetings.

Wellsville/Mendon is having a meeting October 9 with some property owners and canal companies to finalize some right-of-way concerns. This will be going out for public comment once the internal issues are resolved.

State Funding

CWD has been awarded ~\$740,000 from the State (from project funds not used and turned back in) for studies for long-term water projects. The two requests submitted, at Rep. Synder's request, to study the data on increasing storage at Hyrum Dam and the potential Rock Creek Dam feasibility study. Another project that could be considered would be consolidating water systems in the north part of the county.

Slow the Flow

This campaign is moving to Utah Water Ways, which is tasked to promote water conservation through collaboration between government, non-profit groups, and private sector partners on "Conserving Utah's Water Resources". Currently, \$10,000 is being paid to the Slow the Flow program, Mr. Daus believes this new campaign will help

Charles Holmgren, Board Member of the Utah Division of Water Resources, representing Bear River District, term is ending and it will be Cache County's turn to have a representative serve. This is an 8-year commitment. If anyone knows someone who might be interested they should apply through their website. They would like to have a new representative in place by January 2025.

NOTICE PROPOSED TAX INCREASE

Cache Water District is proposing a tax increase of \$300,000. This will be an approximately %95.73 increase. The increase will fund conservation outreach and education and the purchase of water rights that are at risk of being lost. The public hearing on this item will be held November 4, 2024.

CLOUD SEEDING PRESENTATION

[-See Attachment 2-](#)

North American Weather Consultants (NAWC) presentation.

ADJOURN

The meeting adjourned at 6:30 p.m.

CACHE WATER DISTRICT



Certified Public Accountants, L.C.

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Brigham City, UT 84302
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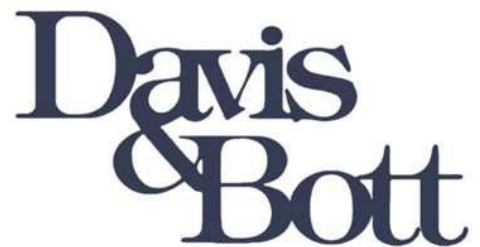
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SINGLE AUDIT REPORT DECEMBER 31, 2023

CACHE WATER DISTRICT

SINGLE AUDIT REPORT

DECEMBER 31, 2023



Certified Public Accountants, L.C.

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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED
BY THE UNIFORM GUIDANCE, AND SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM
GUIDANCE**

The Board of Cache Water District Logan, UT 84321

Opinion on Each Major Federal Program

We have audited Cache Water District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Cache Water District's major federal programs for the year ended December 31, 2023. Cache Water District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Cache Water District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report. We are required to be independent of Cache Water District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cache Water District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cache Water District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cache Water District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cache Water District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Cache Water District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Cache Water District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Cache Water District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal

program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities of Cache Water District, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon, which contained unmodified opinions, dated 7001October 4, 2024. Our audit was conducted for the purpose of forming opinions on the Cache Water District's basic financial statements. The accompanying "Schedule of Expenditures of Federal Awards" is presented for purposes of additional analysis as required by Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America.

In our opinion, based on our audit and the report of other auditors, the "Schedule of Expenditures of Federal Awards" is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Davis & Bott

Davis & Bott
Certified Public Accountants, L.C.

Brigham City, UT 84302 October 4, 2024

Federal Grantor/Pass-Through Grantor/Program	ALN	Program or Award Amount	Disbursements/Expenditures
Title No.			
U.S. Department of Agriculture (USDA)			
Direct:			
Logan River Watershed Project	10.904	\$ 1,190,000	\$ 853,500
Wellsville Watershed Plan & Design Project	10.904	<u>1,460,000</u>	<u>455,452</u>
Total Department of Agriculture and ALN	number 10.904	<u>2,650,000</u>	<u>1,308,952</u>
U.S. Department of the Interior Direct:			
Lower Logan River Trapper Park River			
Restoration Project	15.507	<u>2,000,000</u>	<u>50,953</u>
Total federal awards		\$ 4,650,000	\$1,359,905
		<u><u> </u></u>	<u><u> </u></u>

NOTE 1. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") includes the federal grant activity of Cache Water District under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The information in the Schedule is presented in accordance with Uniform Guidance. The Schedule is prepared using the same accounting policies and basis of accounting as the basic financial statements. Most of the awards are reimbursement based. Therefore, as expenditures of Federal funds are made, revenue is recognized. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District does not use the 10% de minimis cost rate as allowed under Uniform Guidance.

Assistance Listing Numbers

Uniform Guidance requires the Schedule to show the total expenditures for each of the entity's federal financial assistance programs as identified in the Assistance Listing. The Assistance Listing Number (ALN) is a government-wide compendium of individual federal programs. Each program included in the ALN is assigned a five-digit program identification number (ALN number).

Major Programs

Uniform Guidance establishes the levels of expenditures or expenses and other criteria to be used in defining major federal financial assistance. The federal awards tested as major programs were both USDA Watershed Flood Prevention Operations grants under ALN 10.904.

I. Summary of Auditor's Results

- A. Type of report issued Unmodified
- B. Internal control over financial reporting
1. Material weakness identified No
2. Significant deficiencies identified that were not
considered to be material weaknesses No
- C. Noncompliance material to financial statements noted No
- D. Internal control over major programs
1. Material weakness identified..... No
2. Significant deficiencies identified that were not
considered to be material weaknesses No
- E. Type of auditors' report issued on compliance for major programs..... Unmodified
- F. Any audit findings disclosed that are required to be reported in
accordance with 2CFR Section 200.516(a)..... None
- G. Federal programs tested as major programs USDA
Watershed Flood
Prevention Ops
Grant ALN 10.904
- H. Dollar threshold used to distinguish between Type A and Type B programs .. \$750,000
- I. Auditee qualification as high or low risk:..... Cache Water
District does not
qualify as a low
risk auditee

II. Findings Related to the Financial Statements

No findings related to the financial statements for 2023.

III. Findings and Questioned Costs for Federal Awards No findings related to the federal awards for 2023

CACHE WATER DISTRICT

AUDITED FINANCIAL STATEMENTS

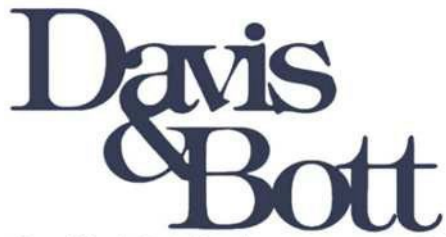
DECEMBER 31, 2023

CACHE WATER DISTRICT
DECEMBER 31, 2023

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INDEPENDENT AUDITORS' REPORT

The Board of Directors of Cache
Water District Logan, UT 84321

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of Cache Water District, Utah (District) as of and for the year ended December 31, 2023, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Cache Water District as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cache Water District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITORS' REPORT

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, that raise substantial doubt about Cache Water District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Cache Water District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

INDEPENDENT AUDITORS' REPORT

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cache Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, schedule of the proportionate share of the net pension liability and schedule of contributions on pages 5 - 10 and 34 - 36 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Cache Water District's internal control over financial reporting and compliance.

DAVIS & BOTT

Davis & Bott
Certified Public Accountants, L.C.

Brigham City, UT October 4,
2024

CACHE WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR
THE YEAR ENDED DECEMBER 31, 2023

As management of Cache Water District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2023.

FINANCIAL HIGHLIGHTS

- A. The assets of the District exceeded its liabilities at December 31, 2023, by \$530,241. Of this amount, unrestricted net position of \$530,241 may be used to meet the District's ongoing obligations to citizens and creditors.
- B. The total net position increased by \$64,256 over the fiscal year ended December 31, 2022, all related to the governmental activities.
- C. As of the close of the fiscal year ended December 31, 2023, the District's governmental fund reported ending fund balance of \$523,837, an increase in comparison with the prior fiscal year. Of this amount, \$523,837 was unassigned and available for spending. There was no restricted fund balance.
- D. At the end of the December 31, 2023, fiscal year, unassigned fund balance for the general fund was \$523,837, or 30 percent of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District principally supported by taxes and intergovernmental revenues (governmental activities) from other functions intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include program functions and administration. The District has no business-type activities.

Fund Financial Statements. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District only has one Governmental Fund and does not currently have any Proprietary Funds, but Proprietary Funds are explained below.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the two when there are differences.

The District maintains one individual governmental fund. Information is presented in the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances for the general fund. The general fund is considered a major fund.

The District adopts a one-year budget for its governmental fund. A budgetary comparison statement has been provided for the general fund.

Proprietary Funds. The District currently does not have an Enterprise fund, but may at some

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

point so we will describe them here. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Information is presented in the proprietary statement of net position and the proprietary statement of revenues, expenses and changes in fund net position for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At December 31, 2023, the District's assets exceeded liabilities by \$530,241. The entire fund balance is unrestricted and available to be used by the District.

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

Net Position

	<u>2023</u>	<u>2022</u>
Other assets	\$ 660,045	\$ 465,869
Total assets	660,045	465,869
Deferred outflows	10,462	-
Total assets and		
deferred outflows	670,507	465,869
Long-term liabilities	3,965	-
Other liabilities	136,208	(114)
Total liabilities	140,173	(114)
Deferred inflows	93	-
Total liabilities and		
deferred		
inflows	140,266	(114)
Net position:		
Unrestricted	530,241	465,983
Total net position	530,241	465,983
Total liabilities, deferred	outflows and net	position

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

\$	670,507	\$	465,869	<u> </u>	<u> </u>
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The balance of unrestricted net position \$530,241(100 percent) may be used to meet the District's ongoing obligations to citizens and creditors.

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

At the end of the December 31, 2023, fiscal year the District was able to report positive balances in net position for the government as a whole.

Changes in Net Position

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 1,497,904	\$ 834,170
General revenues:		
Property taxes	<u>322,627</u>	<u>117,106</u>
Total revenues	<u>1,820,531</u>	<u>951,276</u>
Expenses:		
Program functions	1,569,788	781,104
Administration	<u>186,487</u>	<u>152,693</u>
Total expenses	<u>1,756,275</u>	<u>933,797</u>
Increase (decrease) in net position	<u>64,256</u>	<u>17,479</u>
Net position beginning	<u>465,985</u>	<u>448,506</u>
Net position ending	<u>\$ 530,241</u>	<u>\$ 465,985</u>

CACHE WATER DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) (CONTINUED) FOR THE YEAR

Governmental Activities. Governmental activities increased the District's net position by \$64,256 or 14 percent. The governmental net position increased primarily due to grants, property taxes and contributions from local governments.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Government Funds. The purpose of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the District's chief operating fund. At December 31, 2023, the unassigned fund balance of the general fund was \$523,837, which comprises 100 percent of the total fund balance. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance and total fund balance to total fund expenditures. Unassigned general fund balance represents 30 percent of total general fund expenditures. The fund balance of the District's general fund increased by \$57,852 due primarily to increased property tax and grant revenue.

GENERAL FUND BUDGETARY HIGHLIGHTS

The originally submitted budget for the fiscal year ended December 31, 2023 was not modified from the original budget.

**CACHE WATER DISTRICT STATEMENT
OF NET POSITION DECEMBER 31,
2023**

ASSETS	<u>Governmental Activities</u>
Cash and cash equivalents	\$ 336,706
Accounts receivable	<u>323,339</u>
Total assets	<u>660,045</u>
Deferred outflows of resources:	
Deferred outflows - pension	<u>10,462</u>
Total deferred outflows	<u>10,462</u>
Total assets and deferred outflows	<u>670,507</u>
LIABILITIES	
Accounts payable and accrued liabilities	<u>136,208</u>
Noncurrent liabilities:	
Net pension liability	<u>3,965</u>
Total liabilities	<u>140,173</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows - pension	<u>93</u>
Total deferred inflows	<u>93</u>
Total liabilities and deferred inflows	<u>140,266</u>
NET POSITION	
Unrestricted	<u>530,241</u>
Total net position	<u>530,241</u>
Total liabilities, deferred inflows and net position	\$ <u>670,507</u>

The accompanying notes are an integral

part of this financial statement.

CACHE WATER DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

			Program Revenue		Net (Expense) Revenue and Changes in Net Assets
Function/Program	Expenses	Charges for	Operating	Capital Grants and	
Governmental		Services	Grants and	Contributions	Total
			Contributions		
activities:					
Program functions	\$ 1,569,788	\$ -	\$1,497,904	\$ -	\$ (71,884)
Administration Total	<u>186,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(186,487)</u>
government-					
type activities	<u>1,756,275</u>	<u>-</u>	<u>1,497,904</u>	<u>-</u>	<u>(258,371)</u>
Total primary					
activities	<u>\$ 1,756,275</u>	<u>\$ -</u>	<u>\$1,497,904</u>	<u>\$ -</u>	<u>(258,371)</u>
government					
General revenues:					
Taxes:					
Property taxes					<u>322,627</u>
Change in net assets					64,256
Net assets - beginning					<u>465,985</u>
Net assets - ending					<u>\$ 530,241</u>

The accompanying notes are an integral part of this financial statement.

CACHE WATER DISTRICT
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2023

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 336,706
Other receivables	<u>323,339</u>
Total assets	<u>\$ 660,045</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accrued liabilities	<u>136,208</u>
Total liabilities	<u>136,208</u>
Fund balances:	
Unassigned	<u>523,837</u>
Total fund balance	<u>523,837</u>
Total liabilities and fund balances	<u>\$ 660,045</u>

The accompanying notes are an integral part of this financial statement.

CACHE WATER DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUND TO
THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

Total fund balance - general fund	\$ 523,837
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Amounts reported for governmental activities in the statement of net assets are different because:

Long-term assets and liabilities related to pensions, as well as deferred inflows and outflows of resources related to pensions are included on the government-

wide statements.	<u>6,404</u>
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Net assets of government activities

	<u>\$ 530,241</u>
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The accompanying notes are an integral part of this financial statement.

CACHE WATER DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund
Revenues: Taxes:	
Property	\$ 322,627
Intergovernmental grants	<u>1,497,904</u>
Total revenues	<u>1,820,531</u>
Expenditures: Current:	
Administration	192,891
Program services	<u>1,569,788</u>
Total expenditures	<u>1,762,679</u>
Net change in fund balances	57,852
Fund balances - beginning	<u>465,985</u>
Fund balances - ending	\$ <u>523,837</u>

The accompanying notes are an integral part of this financial statement.

CACHE WATER DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES

DECEMBER 31, 2023

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

Net change in fund balance - general fund	\$ 57,852
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The Statement of Activities shows pension benefits and

pensions expenses from the adoption of GASB 68 that are

not shown on the fund statements.	<u>6,404</u>
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Change in net assets of governmental activities	<u>\$ 64,256</u>
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The accompanying notes are an integral part of this financial statement.

CACHE WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

NOTE 1. *SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

A. Reporting Entity

The government of the District is governed by an elected board consisting of members from the different districts in Cache County and three at large members.

B. Government-Wide and Fund Financial Statements

The District's basic financial statements include both government- wide (reporting the District as a whole) and fund financial statements (reporting the District's major fund). Both the government-wide and fund financial statements categorize primary activities as governmental.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, of which the District has none, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment.

Program revenues include: 1) grants and contributions restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The accounts of the government are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The government has the following fund type:

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are “measurable” and “available”).

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 30 days after year end. Expenditures are recorded when the related fund liability is incurred.

Governmental funds include the following fund types:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government.

D. Assets, Liabilities and Equity

Cash and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with the original maturities of three months or less from the date of acquisition. Currently, there are only cash deposits, no investments.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budget and Budgetary Accounting

The District follows the budget and budgetary accounting procedures established by Utah law and described in the Uniform Accounting Manual for Special Districts. The current year budget was amended according to Utah law.

F. Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance. Fund Balances may be classified as follows:

1. *Nonspendable* – Fund balances that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. *Restricted fund balance* – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors or contributors.
3. *Committed fund balance* – Fund balances are reported as committed when the board formally designates the use of resources by ordinance or resolution for a specific purpose and cannot be used for any other purpose unless the District board likewise formally changes the use.
4. *Assigned fund balance* – Fund balances are reported as assigned when the District board or management intends to use funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in special revenue, debt service and capital projects funds are by their nature assigned to the purpose of those respective funds.
5. *Unassigned fund balance* – Fund balances in the general fund are reported as unassigned when they are neither restricted, committed nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unassigned fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

committed funds, then assigned funds and finally unassigned funds, as needed, unless the District board has provided otherwise in its commitment or assignment actions.

G. Subsequent Events

Management has made a review for events subsequent to year end, and as of our audited financial statements report date of October 4, 2024, there were no subsequent events requiring disclosure.

H. Property Tax

Property taxes are attached as an enforceable lien on property as of January 1. Taxes are levied on June 15 and are due November 30. Property tax revenues are not recognized when levied because they are not expected to be collected within 60 days after the end of the current year. This policy meets the criteria of GASB. Property taxes received within thirty (30) days of year end are recognized as revenue at year end.

I. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) including additions to and deductions from URS's fiduciary net position, have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds or employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. *DEPOSITS AND INVESTMENTS*

The State of Utah Money Management Board has the responsibility to advise the state treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The District follows the requirements of the Utah Money Management Act (Utah Code, Section 51, Chapter 7) in handling its depository and investment transactions. The Act requires the deposit of the District's funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Board.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

A. Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. As of December 31, 2023, \$86,599 of the District's bank balances were uninsured and uncollateralized.

B. Investments

The Utah Money Management Act defines the types of securities authorized as appropriate investments for the District's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers or directly with issuers of the investment securities.

These statutes authorize the District to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes and bonds; bonds, notes and other evidence of indebtedness of political subdivisions of the state; fixed rate corporate obligations and variable rate securities rated "A"

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurer's Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Board which oversees the activities of the State Treasurer and the PTIF, and details the types of authorized investments.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains and losses – net of administration fees - of the PTIF are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

As of December 31, 2023, the District had no investments other than cash deposits.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

C. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits and fixed rate corporate obligations from 270 to 365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years.

D. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing its exposure to credit risk is to comply with the Utah state's Money Management Act, as previously discussed.

At December 31, 2023, the District had no investments other than cash deposits.

E. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's policy for reducing this risk of loss is to comply with the rules of the Utah Money Management Board, as applicable.

NOTE 3. *DEFERRED INFLOWS OF RESOURCES*

The District follows the provisions of GASB 63. These provisions provide that deferred outflows or inflows of resources be reported separately on the financial statements. The District also follows GASB 68, which also creates deferred inflows and outflows of resources related to pensions. See Note 6 for additional information on the retirement reporting.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 4. STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY

The District had no departments in the general fund that incurred expenditures in excess of budget.

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; and natural disasters. All general liability, real property and all vehicles, including heavy equipment, are insured through a commercial policy (errors and omissions), and injuries to employees are self-insured. Settled claims have not exceeded the District's insurance coverage for any of the past three years. For insured programs, there have been no significant reductions in insurance coverage.

NOTE 6. RETIREMENT

General Information About the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems (Systems). The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

1. Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake District, Utah 84102 or visiting the website: www.urs.org/general/publications.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 6. RETIREMENT (Continued)

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 Years	30 years, any age		
		25 years, any age*	2.00% per year all	Up to 4%
		20 years, age 60*	years	
		10 years, age 62*		
		4 years, age 65		

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

**Actuarial reductions are applied*

***All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.*

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2023 are as follows:

	Employer		
	Employee	Employer	401(k)
Contributory System:			
111- Local Government Div - Tier 2	-	16.01%	0.18%
Noncontributory System:			
15- Local Government Div - Tier 1	-	17.97%	0.00%
Tier 2 DC Only:			
211- Local Government	-	6.19%	10.00%

****Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.*

NOTE 6. RETIREMENT (Continued)

For fiscal year ended December 31, 2023, the employer and employee contributions to the System were as follows:

System	Employer Contributions	Employee Contributions
Tier 2 DC Public Employees	\$4,995	\$0
Total Contributions	\$4,995	\$0

Contributions reported are the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources

CACHE WATER DISTRICT

Relating to Pensions **NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER**

At December 31, 2023, we reported a net pension asset of \$0 and a net pension liability of \$3,965.

(Measurement Date): December 31, 2022

	Net Pension	Net Pension	Propor- tionate	Proportionate Share	Change
	Asset	Liability	Share	12/31/2021	(Decrease)
Noncontributory System	\$0	\$3,965	0.0023152%	0.0024240%	-0.0001088%
	<u>\$0</u>	<u>\$3,965</u>			

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2023, we recognized pension expense of \$5,584.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 6. RETIREMENT (Continued)

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,345	\$ -
Changes in assumptions	650	16
Net difference between projected and actual earnings on pension plan investments	2,616	-
Changes in proportion and differences between contributions and proportionate share of contributions	856	77
Contributions subsequent to the measurement date	4,995	-
Total	\$ 10,462	\$ 93

The \$4,995 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2023	\$ 217
2024	89
2025	1,051
2026	4,017
2027	-
Thereafter	-

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2023, we recognized pension expense of \$5,584.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 6. RETIREMENT (Continued)

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,345	\$ -
Changes in assumptions	650	16
Net difference between projected and actual earnings on pension plan investments	2,616	-
Changes in proportion and differences between contrib- utions and proportionate share of contributions	856	77
Contributions subsequent to the measurement date	-	-
Total	\$ 5,467	\$ 93

The \$0 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	(Inflows) of Deferred Outflows Resources
2023	\$ 217
2024	89
2025	1,051
2026	4,017
2027	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2023, we recognized pension expense of \$0.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 6. RETIREMENT (Continued)

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual		
earnings on pension plan investments	-	-
Changes in proportion and differences between contrib-		
utions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	4,995 -	-
Total	\$ 4,995	\$ -

The \$4,995 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	(Inflows) of	Deferred Outflows Resources
2023	\$	-
2024		-
2025		-
2026		-
2027		-
Thereafter		-

Actuarial Assumptions

The total pension liability in December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.50 Percent

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

Salary increases	3.25 – 9.25 percent, average, including inflation
return	Investment rate of 6.85 percent, net of pension plan investment expense, including
inflation	

NOTE 6. RETIREMENT (Continued)

Mortality rates were adopted from an actual experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate, with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022 valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Expected Return Arithmetic Basis			
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected portfolio real rate of return
Equity Securities	35%	6.58%	2.30%
Debt securities	20%	1.08%	0.22%
Real assets	18%	5.72%	1.03%
Private equity	12%	9.80%	1.18%
Absolute return	15%	2.91%	0.44%
Cash and cash equivalents	0%	-0.11%	0.00%
Totals	100%		5.17%
Inflation			2.50%
Expected arithmetic nominal return			7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

CACHE WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED) DECEMBER

NOTE 6. RETIREMENT (Continued)

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase 7.85%
Noncontributory System	\$24,991	\$3,965	(\$13,603)
Total	\$24,991	\$3,965	(\$13,603)

****Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Cache Water District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems: 401(k) Plan.

NOTE 6. RETIREMENT (Continued)

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31 were as follows:

401(k) Plan	2023	2022	2021
Employer Contributions	\$ 8,069	\$ 7,176	\$ 6,900

NOTE 7. LEASES

A lease is defined as a contractual agreement that conveys control of the right to use another entity's nonfinancial asset, for a minimum contractual period of greater than one year, in an exchange or exchange- like transaction. Lease obligations are presented in the amounts equal to the present value of lease payments, payable during the remaining lease term. As the lessee, a lease liability and the associated lease asset is recognized on the government-wide *Statement of Net Position*. The District currently doesn't have any leases.

Required Supplementary Information

CACHE WATER DISTRICT

BUDGET COMPARISON SCHEDULE - GENERAL FUND (UNAUDITED) FOR THE YEAR ENDED DECEMBER 31, 2023

	Original			
	Budget	Final Budget	Actual	Variance
Revenues:				
Taxes:				
Property	\$ 275,000	\$ 275,000	\$ 322,627	\$ 47,627
Grants received	1,500,000	1,500,000	1,497,904	(2,096)
Miscellaneous revenue	25,000	25,000	-	(25,000)
Total revenues	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,820,531</u>	<u>20,531</u>
Expenditures:				
Current:				
Program functions	1,730,000	1,730,000	1,569,788	160,212
Administration	329,000	329,000	192,891	136,109
Total expenditures	<u>2,059,000</u>	<u>2,059,000</u>	<u>1,762,679</u>	<u>296,321</u>
Excess of revenues over (under) expenditures	<u>(259,000)</u>	<u>(259,000)</u>	<u>57,852</u>	<u>(275,790)</u>
Fund balances beginning	<u>465,985</u>	<u>465,985</u>	<u>465,985</u>	<u>-</u>
Fund balances ending	\$ 206,985	\$ 206,985	\$ 523,837	\$ 316,852
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

CACHE WATER DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

**FOR THE YEAR ENDE DECEMBE 31, 2023
D R**

	<u>12/31/2023</u>
Noncontributory Retirement System	
Proportion of the net pension liability/(asset)	0.0023152%
Proportionate share of the net pension liability/(asset)	\$ 3,965
Covered payroll	\$ -
Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	0.00%
Plan fiduciary net position as a percentage of total pension liability/(asset)	97.50%

**CACHE WATER DISTRICT
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Tier 2 DC	2021	\$ 4,616	\$ 4,616	\$ -	\$68,999	6.69%
Public Employees	2022	\$ 4,621	\$ 4,621	\$ -	\$71,759	6.44%
	2023	\$ 4,995	\$ 4,995	\$ -	\$80,690	6.19%

Supplementary Information



Certified Public Accountants, L.C.

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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*

The Board of Cache Water District Logan, UT 84321

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and general fund of Cache Water District (District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise Cache Water District's basic financial statements and have issued our report thereon dated October 4, 2024.

Report on Internal Control over Financial
Reporting

In planning and performing our audit of the financial statements, we considered Cache Water District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cache Water District's internal control. Accordingly, we do not express an opinion on the effectiveness of Cache Water District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Purpose of this Report

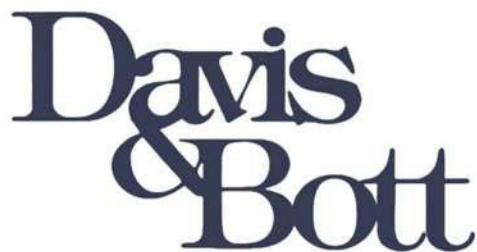
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in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

DAVIS & BOTT

Davis & Bott
Certified Public Accountants, L.C.

I . Findings

No findings for 2023



Certified Public Accountants, L.C.

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS
REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

The Board of Directors of Cache Water District Logan, Utah 84321

Opinion on Each Compliance Requirement

We have audited Cache Water District's, (District) compliance with the following applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended December 31, 2023.

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Special and Local Service District Board Members
- Public Treasurer's Bond
- Open and Public Meetings Act

In our opinion, Cache Water District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements outlined in the *State Compliance Audit Guide* (Guide), issued by the Office of the State Auditor. Our responsibilities under those standards and the Guide are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cache Water District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Cache Water District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Cache Water District's government programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Cache Water District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Cache Water District's compliance with the requirements referred to above as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Cache Water District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Cache Water District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of Cache Water District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance from the current year, and three instances of noncompliance from the prior year, which are required to be reported in accordance with the *State Compliance Audit Guide* and are described in the accompanying Schedule of Findings and Recommendations as item 2022- 001, 2022-002 and 2022-003. Our opinion on compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Cache Water District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The District's response was not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A deficiency in internal control over compliance 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, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of Report

The purpose of this report on internal control is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this communication is not suitable for any other purpose.

DAVIS & BOTT

Davis & Bott
Certified Public Accountants, L.C.

Brigham City, Utah October 4,
2024

Current Findings

No additional findings in 2023.

Prior Year Findings

2022-001

Finding – Open and Public Meetings Act

Condition – Not all board members received the required Open and Public Meetings Act training.

Criteria – All members of the governing body are to be provided with annual training on the requirements of open and public meetings.

Cause – There was no evidence that all of the governing body had received the training.

Effect – If training is not provided the governing body might not be complying with laws.

Recommendation – Ensure that all members of the governing body are provided with annual training on the requirements of open and public meetings.

Response – The District will ensure that all board members are trained each year.

Current Status – All members of the governing body received training during the year.

Finding – Utah Associated of Special Districts Training

Condition – Not all board members received the required training on Special Districts.

Criteria – All members of the governing body are to receive training on Special Districts within one year after taking office or election to a new term.

Cause – There was no evidence that all of the governing body had received the training.

Effect – If training is not provided the governing body might not be complying with state law.

Recommendation – Ensure that all members of the governing body are provided with annual training on Special Districts.

Response – The District will ensure that all board members are trained each year.

Current Status – All members of the governing body received training during the year.

2022-003

Finding – Public Treasurer’s Bond

Condition – The Treasurer was not bonded in accordance with Utah Administrative Code R628-4-4.

Criteria – The Treasurer is required to be bonded at an amount determined by the size of the budget of the District.

Cause – The District neglected to take out a bond for the Treasurer.

Effect – The District is not in compliance with state law.

Recommendation – The District needs to take out a bond for the Treasurer based upon the size of the District’s budget.

Response – The District will get a bond for the Treasurer.

Current Status – The Treasurer is still not bonded.

-ATTACHMENT 2-

Cloud Seeding In Northern Utah

The Science of Cloud Seeding

Understanding Water in the Atmosphere

Illustration from the Pacific Northwest National Laboratory:

It is surprisingly difficult for water to freeze just below its melting point. Water resists freezing unless it has something to get it started, like dust or other solid particles to cling to. For pure water, it takes an energetic nudge to jostle the molecules into the special arrangement needed to freeze.



Seeding Presentation

Formation of Precipitation

- Water in a cloud deck can remain a liquid until it reaches temperatures as low as -39°C , although typically freezes by about -15°C
- Precipitation (the cold, or “glaciogenic” process) occurs when water freezes and forms ice crystals that congregate to form snowflakes.
- Eventually the snowflakes grow heavy enough to fall.
- **Nucleating agents** expedite the formation of snowflakes by providing the necessary energetic nudge.
- Nucleating agents can be **natural** (fine dust particles), **circumstantial** (pollution and smog) or **intentional** (cloud-seeding).

Seeding Presentation

Artificial Induction of Nucleating (Seeding) Agents



Seeding Presentation

Microphysical Process (converting liquid to ice)



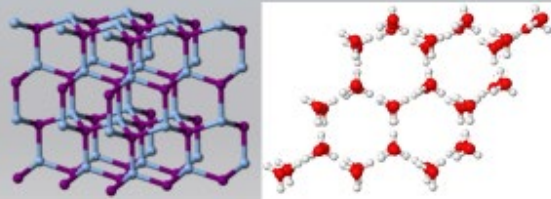
Seeding Presentation

Silver Iodide as a Seeding Agent

Silver Iodide molecules exhibit strong electrical polarity



Silver Iodide crystals have a shape similar to ice crystals.



Observation of Seeding Impacts:

Radar Tracking of Seeded Clouds

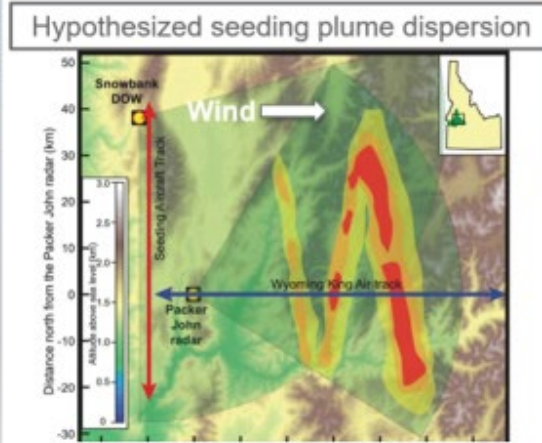
SNOWIE Research

Seeded and Natural Orographic Wintertime clouds: The Idaho Experiment

Using recent advancements in instrumentation and computer modeling, the SNOWIE project (Seeded and Natural Orographic Wintertime Clouds: the Idaho Experiment) observed the microphysical response from seeding orographic clouds addressing the critical questions about using cloud seeding to enhance precipitation.

Seeding Presentation

SNOWIE - Methodology and Predictions



Seeding Presentation

SNOWIE – Results

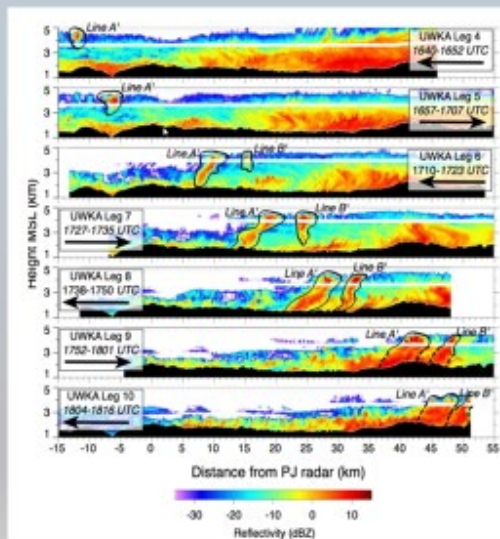
High Resolution Radar – Composite Reflectivity

- High resolution radar (Doppler on Wheels and aerial radar) were used to monitor the composite reflectivity of the clouds before, during and after seeding.
- During the SNOWIE experiment the DoW validated lab and wind-tunnel tests, proving the impact of cloud seeding in orographic storm systems.



- In 3 Intensive Observing Periods (IOPs) during SNOWIE, unambiguous lines attributed to seeding were observed by the DOW radar
- These IOPs have allowed us to study the microphysical response to cloud seeding using both in situ measurements and radar observations
- We have also quantified the snowfall reaching the ground in these cases
- These cases are also ideal for evaluating and improving numerical modeling of cloud seeding impacts

SNOWIE – Results



Northern Utah Cloud Seeding Program

Seeding Presentation

Location and Brief History of the Cloud Seeding Program



- Program began in Water Year 1989. Cloud seeding site array has changed slightly throughout the years.
- Target areas include the northern Wasatch Range and Raft River watershed of far northwestern Utah (green areas on map), which contribute to the Bear River and the Great Salt Lake as well as local water supplies in Cache and Box Elder Counties.
- Program has utilized manually operated ground-based sites although with limited aircraft seeding in this area in some recent seasons. Remotely operated sites are being added to the area.

Seeding Presentation

Ground Based Seeding – Manually Operated Sites



CNG (Cloud Nuclei Generator)

- Seeding depends mostly on orographic lift (movement of air over mountain barriers)
- Create a continuous plume of seeding material
- Inexpensive to install and efficient to operate for extended periods of time

Ground Based Seeding – Remote Generators



Remotely Operated Nuclei Generators

- Deliver a higher concentration of silver iodide than manually operated sites
- Operated remotely by a meteorologist based on weather conditions
- Can be placed in otherwise inaccessible locations during winter conditions

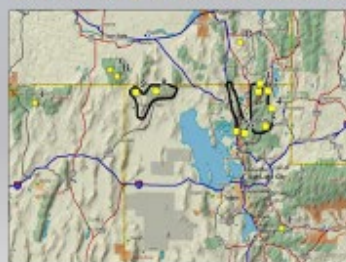
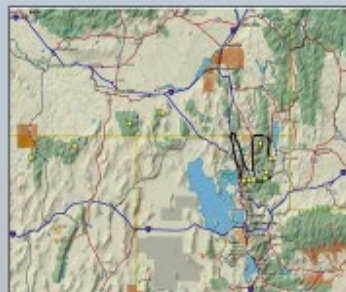
2023-2024 Northern Utah Seeding Program

- Program was operational from December 1 – March 31
- 29 operations periods on portions of 35 days, with a cumulative 2,060 operational hours
- Above normal precipitation and snowpack for a second consecutive season
- Figure shows illustration of seeding plumes from the HYSPLIT model for a February 7, 2024 event

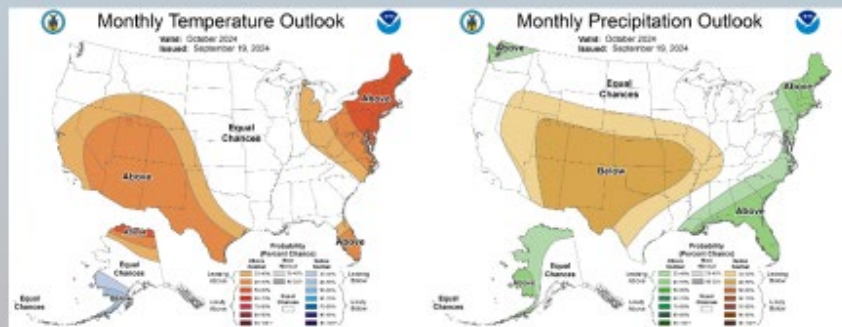


Northern Utah Program Results

- Maps at right show approximate snowpack and precipitation target and control SNOTEL data points that have been used over the history of the program. Results from this analysis are being applied to runoff with use of snowpack vs. streamflow regressions.
- Evaluations suggest anywhere from about 5-13% increases in seasonal precipitation and snowpack. Taking the more conservative estimates (5-6% snowpack increase) yields estimates seasonal streamflow increases of about 7-11% from the seeding program.

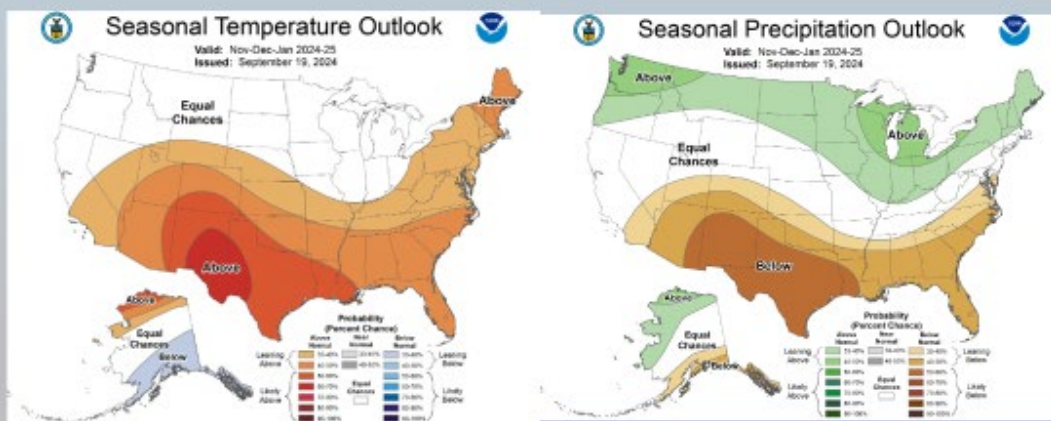


October 2024 Outlook issued in September



Seeding Presentation

November/December/January 2024-2025 Outlook



Seeding Presentation

February/March/April 2025 Outlook

