

MT OLYMPUS IMPROVEMENT DISTRICT
2013 PROPOSED BUDGET

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ACCOUNT	ACTUAL	ACTUAL	10	PROJECTED	2012	2013	Proposed Budget	
NUME ACCOUNT DESCRIPTION	2010	2011	MONTHS	TOTAL	APPROVED	PROPOSED	Amount	%
			2012	2012	BUDGET	BUDGET	Change	Change
REVENUE:								
OPERATING REVENUE	3,832,299	4,498,696	4,197,215	5,055,938	3,784,284	5,180,922	\$ 1,396,638	36.906%
TAXES M & O	1,421,654	1,433,015	124,569	2,715,425	1,403,109	2,715,425	\$ 1,312,316	93.529%
DELINQUENT TAX COLLECTIONS	45,578	46,227	30,151	45,667	44,500	44,000	\$ (500)	-1.124%
FEE IN LIEU M & O	96,785	89,948	72,996	96,785	107,826	96,785	\$ (11,041)	-10.240%
TAXES M & O JUDGEMENT	0	0	0	0	0	0	\$ -	0.000%
FEE IN LIEU M & O JUDGEMENT	0	0	0	0	0	0	\$ -	0.000%
TAXES G. O.	0	0	0	0	0	0	\$ -	0.000%
DELINQUENT TAX COLLECTIONS	0	0	0	0	0	0	\$ -	0.000%
FEE IN LIEU G. O.	0	0	0	0	0	0	\$ -	0.000%
TAXES G. O. JUDGEMENT	0	0	0	0	0	0	\$ -	0.000%
FEE IN LIEU G. O. JUDGEMENT	0	0	0	0	0	0	\$ -	0.000%
SALE OF FIXED ASSETS	0	14,982	0	0	0	0	\$ -	0.000%
INTEREST INCOME	167,246	132,904	133,976	151,918	143,553	123,622	\$ (19,931)	-13.884%
CAPACITY FEES	181,650	169,540	161,605	193,926	151,375	103,000	\$ (48,375)	-31.957%
OTHER CONTRIBUTIONS	121,298	44,757	133,622	160,347	0	0	\$ -	0.000%
DISTRICTS SHARE OF CVWRF DEQ BONI	0	0	0	0	0	0	\$ -	0.000%
MISCELLANEOUS	0	0	0	0	0	0	\$ -	0.000%
USE OF RESERVES	1,200,036	496,480	548,947	(1,054,083)	1,852,631	609,808	\$ (1,242,823)	-67.084%
DEPRECIATION & AMORTIZATION	625,279	586,921	476,831	0	0	0	\$ -	0.000%
EQUITY LOSS JOINT VENTURE	285,381	0	0	0	0	0	\$ -	0.000%
TOTAL REVENUE	7,977,206	7,513,469	5,879,911	7,365,923	7,487,278	8,873,562	\$ 1,386,284	18.515%
ADJUSTMENT FOR ACCRUALS OR	2,759,906	7,775	0				\$ -	0.000%
NON-CASH ITEMS (DEPRECIATION)				(160,347)	0		\$ -	0.000%
ADJUSTED TOTALS	10,737,112	7,521,244	5,879,911	7,205,576	7,487,278	8,873,562	\$ 1,386,284	18.515%
							\$ -	
							\$ -	
CASH DISBURSEMENTS:								
SEWER LINES (SCHEDULE)	1,657,431	1,764,027	1,433,577	2,028,343	1,773,548	1,901,487	\$ 127,939	7.214%
PRETREATMENT (SCHEDULE)	132,634	97,656	0	0	140,967	282,175	\$ 141,208	100.172%
CVWR FACILITY (SCHEDULE)	2,736,082	2,711,288	1,824,468	2,713,374	2,848,808	2,693,692	\$ (155,115)	-5.445%
ADMINISTRATION (SCHEDULE)	884,288	941,552	737,109	942,854	957,429	1,103,889	\$ 146,460	15.297%
ENG/INSPECTION (SCHEDULE)	500,191	526,733	347,908	423,157	515,388	489,616	\$ (25,772)	-5.000%
CVWR PROJECT - EXISTING	868,892	240,555	178,245	417,204	702,043	461,736	\$ (240,307)	-34.230%
CVWR PROJECT - NEW	(285,747)	37,222	0	0	0	0	\$ -	0.000%
LAND FOR BIOSOLIDS APPLICATION	0	0	0	0	0	0	\$ -	0.000%
CVWRF CLARIFIERS & DISINFECTION-NI	(53,448)	0	0	0	0	0	\$ -	0.000%
INTEREST EXPENSE	226,365	80,836	65,535	78,642	175,750	77,600	\$ (98,150)	-55.846%
PAYING AGENT	1,329	3,240	3,240	1,240	1,340	3,340	\$ 2,000	149.254%
CVWRF RESERVE EPA MANDATE	0	0	0	0	0	224,932	\$ 224,932	2249.000%
ADDITIONS TO ASSETS	40,295	59,025	96,481	38,028	70,400	1,335,095	\$ 1,264,695	1796.441%
DISTRICT ADDITIONS TO MAIN LINES	0	0	0	0	0	0	\$ -	0.000%
ADDITIONS TO MAIN LINES	121,298	44,757	133,622	160,347	0	0	\$ -	0.000%
BOND REDEMPTION	2,996,842	265,000	300,000	300,000	301,607	300,000	\$ (1,607)	-0.533%
DEPRECIATION	625,279	586,921	476,831	0	0	0	\$ -	0.000%
EQUITY LOSS JOINT VENTURE	285,381	0	0	0	0	0	\$ -	0.000%
TOTAL CASH DISBURSEMENTS	10,737,112	7,358,811	5,597,015	7,103,189	7,487,278	8,873,562	\$ 1,386,284	18.515%
ADJUSTMENT FOR ACCRUALS OR	0						\$ -	0.000%
NON-CASH ITEMS (DEPRECIATION)		162,433	162,433	(160,347)	0	0	\$ -	0.000%
ADJUSTED TOTALS	10,737,112	7,521,244	5,759,448	6,942,842	7,487,278	8,873,562	\$ 1,386,284	18.515%

MT OLYMPUS IMPROVEMENT DISTRICT
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ACCOUNT		ACTUAL	ACTUAL	10	PROJECTED	2012	2013	Proposed Budget	
NUMBER	ACCOUNT DESCRIPTION	2010	2011	MONTHS	TOTAL	APPROVED	PROPOSED	Amount	%
				2012	2012	BUDGET	BUDGET	Change	Change
SEWER LINES EXPENSE:									
4010	SALARIES & WAGES	717,534	739,224	569,575	683,490	769,637	822,910	53,273	6.92%
4011	TEMPORARY HELP	29,253	28,948	30,208	36,250	31,180	0	(31,180)	-100.00%
4020	EMPLOYEES BENEFITS	420,120	444,941	317,005	380,406	463,174	534,319	71,145	15.36%
4030	SUBSCRIPTION & TRAINING	2,951	6,612	6,429	7,715	8,657	7,707	(950)	-10.97%
4035	TELEPHONE & INTERNET	5,116	4,486	3,318	3,981	4,363	4,363	-	0.00%
4040	COMPACTORS	0	0	238	286	100	100	-	0.00%
4045	FORK LIFT	22	59	48	58	120	120	-	0.00%
4048	AIR COMPRESSORS	0	0	0	0	100	100	-	0.00%
4050	6 INCH TRASH PUMP	0	0	0	0	100	100	-	0.00%
4055	SMALL PUMPS & SAW	173	937	145	148	500	500	-	0.00%
4075	WELDERS	79	0	12	15	100	200	100	100.00%
4080	TOOLS	42	2,844	409	491	1,000	1,000	-	0.00%
4085	LINES REPAIR & MAINTENANCE	331,523	368,405	357,388	753,866	1,000,000	300,000	(700,000)	-70.00%
4090	INSURANCE	44,506	44,894	41,247	41,247	45,000	45,000	-	0.00%
4110	SUPPLIES	4,030	4,530	4,000	4,800	5,000	5,400	400	8.00%
4115	COMPUTER/SOFTWARE MAINT.		0	0	0			-	#DIV/0!
4120	SAFETY EQUIPMENT	1,122	0	150	180	1,400	1,400	-	0.00%
4129	HEAT	4,521	5,095	2,535	3,041	5,400	5,400	-	0.00%
4130	ELECTRICITY	10,248	8,761	8,082	8,899	9,000	9,000	-	0.00%
4131	WATER	1,538	1,283	1,588	1,826	1,320	1,320	-	0.00%
4140	UNIFORMS	6,202	6,393	5,512	6,764	6,204	6,504	300	4.84%
4150	WARNING SIGNS	0	0	0	0	1,000	1,000	-	0.00%
4151	TRAILERS	30	529	634	655	629	725	96	15.26%
4152	CASE 580D TRACTOR & TRAILER	104	738	702	730	665	905	240	36.09%
4153	2012 FORD F150 CREW CAB	854	3,904	3,301	3,822	3,803	4,000	197	5.18%
4154	2005 CHEV 1/4 TON 4X4 PICKUP	1,622	1,983	3,115	3,598	3,603	4,000	397	11.02%
4156	2011 FORD F250 4X4 PICKUP	2,366	3,538	1,094	1,191	4,150	3,715	(435)	-10.48%
4157	Sold - 79 dump truck		0	0	0	0	0	-	0.00%
4158	1999 INT 4900 DUMP TRUCK	1,043	1,307	1,103	1,168	2,200	2,386	186	8.45%
4159	2007 GMC W/ PLOW	693	991	1,042	1,121	2,650	2,740	90	3.40%
4160	PERMALINER TRAILER	538	601	768	801	850	1,214	364	42.82%
4161	1995 CHEV COBRA TV VAN	3,548	6,192	11,159	11,822	8,800	11,043	2,243	25.49%
4162	2006 VAC CON FLUSHING TRUCK	18,884	12,054	9,504	11,254	14,000	13,862	(138)	-0.99%
4163	1979 GMC RODDER	385	844	751	785	1,200	1,183	(17)	-1.42%
4165	2002 WORKHORSE COBRA TV VAN	4,894	5,510	15,152	16,053	8,050	10,110	2,060	25.59%
4166	2005 INT WATERTANK TRUCK	4,044	7,286	5,159	6,012	7,600	6,000	(1,600)	-21.05%
4167	2001 INT 4700 FLATBED	1,775	1,493	1,892	2,095	4,000	3,971	(29)	-0.73%
4168	2003 STERLING VAC CON TRUCK	11,655	15,291	15,974	17,568	17,300	16,025	(1,275)	-7.37%
4169	1997 FORD VAC CON TRUCK	16,160	18,342	13,150	14,780	17,000	17,325	325	1.91%
4170	EMERGENCY	9,858	16,013	1,187	1,425	10,840	35,840	25,000	230.63%
4194	CONTINGENCY	0	0	0	0	20,000	20,000	-	0.00%
TOTAL SEWER LINES EXPENSE		1,657,431	1,764,027	1,433,577	2,028,343	2,480,695	1,901,487	(579,208)	-23.35%

57.79% 81.77% % of Budget

(2,028,343) SAVINGS/(LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 PROPOSED BUDGET

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ACCOUNT	ACTUAL	ACTUAL	10 MONTHS	PROJECTED	2012	2013	Proposed Budget		
NUMBER ACCOUNT DESCRIPTION	2010	2011	2012	TOTAL	APPROVED	PROPOSED	Amount	%	
				2012	BUDGET	BUDGET	Change	Change	
INFORMATION TECHNOLOGY									
4210	SALARIES & WAGES	0	0	121,571	145,285	146,564	150,333	3,769	2.57%
4220	EMPLOYEES BENEFITS	0	0	64,309	77,171	83,608	87,989	4,381	5.24%
4230	SUBSCRIPTION & TRAINING	0	0	3,344	3,113	3,526	8,052	4,526	128.36%
4231	TOOLS	0	0	0	0	0	200	200	200.00%
4235	TELEPHONE & INTERNET	0	0	1,614	1,877	2,047	1,848	(199)	-9.72%
4240	UNIFORMS	0	0	0	72	80	160	80	160.00%
4245	INSURANCE	0	0	0	0	0	0	0	0.00%
4252	SOFTWARE & LICENSING	0	0	19,295	20,154	21,493	13,993	(7,500)	-34.90%
4266	PARTS & EQUIPMENT	0	0	9,052	15,062	16,550	17,100	550	3.32%
4270	SUPPLIES	0	0	0	0	0	0	0	0.00%
4298	CONTINGENCY	0	0	0	0	2,500	2,500	0	0.00%
TOTAL PRETREATMENT EXPENSI		0	0	219,186	262,734	276,368	282,175	5,808	2.06%

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79.31% 95.067% % of Budget

13,634 SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 PROPOSED BUDGET

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ACCOUNT		ACTUAL	ACTUAL	9 MONTHS	PROJECTED	2012	2013	Budget to Budget	
NUMBER ACCOUNT DESCRIPTION		2010	2011	2012	TOTAL	APPROVED	PROPOSED	Amount	%
					2012	BUDGET	BUDGET	Change	Change
CVWR FACILITY EXPENSE:									
4320	TREATMENT CONTRACT	2,109,575	2,077,188	1,425,414	2,129,925	2,275,260	2,055,044	(220,216)	-9.68%
4325	ADMINISTRATION	351,206	306,115	157,210	188,032	218,630	178,322	(40,308)	-18.44%
4330	PRETREATMENT	12,161	52,269	66,139	80,925	64,675	92,255	27,580	42.64%
4335	LABORATORY	140,539	140,199	101,948	155,399	158,206	134,221	(23,985)	-15.16%
4340	INTERCEPTION MONITORING	10,283	8,416	5,593	7,750	7,750	8,045	295	3.81%
4345	ENGINEERING/SAFETY	112,318	127,102	68,165	107,926	109,370	128,957	19,587	17.91%
4398	CONTINGENCY	0	0	0	43,417	48,225	96,848	48,623	100.83%
TOTAL CVWR FACILITY EXPENSE		2,736,082	2,711,288	1,824,468	2,713,374	2,882,116	2,693,692	(188,424)	-6.54%

63.303% 94.145% % of Budget

168,742 SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
 2013 PROPOSED BUDGET

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ACCOUNT		ACTUAL	ACTUAL	10 MONTHS	PROJECTED	2012	2013	Budget to Budget	
NUMBER	ACCOUNT DESCRIPTION	2010	2011	2012	TOTAL	APPROVED	PROPOSED	Amount	%
					2012	BUDGET	BUDGET	Change	Change
ADMINISTRATION EXPENSE:									
4410	SALARIES & WAGES	402,784	383,576	315,874	395,049	405,040	423,172	18,132	4.28%
4420	EMPLOYEES BENEFITS	181,601	190,249	136,758	180,109	200,987	224,619	23,632	11.76%
4425	LEGAL FEES	27,809	51,625	50,538	62,646	60,000	54,000	(6,000)	-10.00%
4426	DISTRICT TRUSTEE FEES	15,000	13,333	11,250	13,500	15,000	15,000	0	0.00%
4427	ADDITIONAL BOARD MEETING PER DIEM	2,170	1,830	0	2,500	3,540	3,540	0	0.00%
4430	SUBSCRIPTION & TRAINING	30,012	35,833	25,781	32,937	33,672	41,999	8,327	24.73%
4435	TELEPHONE & INTERNET	8,888	8,872	5,021	5,025	5,839	6,019	180	3.08%
4450	INSURANCE	9,315	9,526	9,437	9,437	9,550	9,550	0	0.00%
4460	EQUIPMENT EXPENSE	2,123	1,697	1,944	2,333	3,620	2,920	(700)	-19.34%
4470	AUTO EXPENSE REIMBURSEMENT	9,000	10,200	8,500	9,800	10,300	10,300	0	0.00%
4485	BUILDING MAINTENANCE	16,063	13,385	10,126	12,151	14,050	14,550	500	3.56%
4486	GROUNDS MAINTENANCE	11,187	12,065	5,378	8,454	11,650	19,300	7,650	65.67%
4487	EMERGENCY GENERATOR	69	0	0	0	200	200	0	0.00%
4502	OFFICE SUPPLIES	5,255	6,982	6,092	7,310	7,512	7,512	0	0.00%
4503	POSTAGE	71,503	74,778	61,856	74,227	76,300	84,300	8,000	10.48%
4506	ADVERTISING	2,984	7,706	3,899	4,679	7,350	6,470	(880)	-11.97%
4510	BAD DEBT EXPENSE	0	5,124	4,795	4,795	5,000	5,000	0	0.00%
4515	COMPUTER/SOFTWARE MAINT	25,861	34,470	0	0	0	0	0	0.00%
4512	ELECTION EXPENSE	0	274	0	0	0	47,500	47,500	941.00%
4529	HEAT	4,521	5,095	2,534	3,041	5,379	5,150	(229)	-4.26%
4530	ELECTRICITY	7,910	6,714	6,892	7,671	7,828	7,828	0	0.00%
4531	WATER	1,765	1,425	1,647	1,926	1,450	1,450	0	0.00%
4556	2006 FORD EXPLORER	535	879	797	957	1,320	1,320	0	0.00%
4560	BANK CHARGES	18,459	17,544	9,089	14,907	17,760	17,760	0	0.00%
4565	ACCOUNTING & AUDITING	11,000	11,600	11,400	11,400	13,100	13,100	0	0.00%
4567	DATA PROCESSING	9,529	13,471	15,488	16,586	12,740	17,840		
4582	PROFESSIONAL SERVICES	3,658	15,602	30,380	56,457	93,000	35,500	(57,500)	-61.83%
4585	WATER REUSE DEMONSTRATION PROJ.	0	0	0	0	0	0	0	0.00%
4590	MISCELLANEOUS	5,288	7,696	1,631	4,957	7,990	7,990	0	0.00%
4594	CONTINGENCY	0	0	0	0	20,000	20,000	0	0.00%
TOTAL ADMINISTRATION EXPENSE		884,288	941,552	737,109	942,854	1,050,177	1,103,889	\$ 53,712	4.87%

70.189% 89.780% % of Budget

161,035 SAVINGS/(LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT
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ACCOUNT		10	PROJECTED	2012	2013	Budget to Budget			
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	MONTHS	TOTAL	APPROVED	PROPOSED	Amount	%
		2010	2011	2012	2012	BUDGET	BUDGET	Change	Change
ENGINEERING/INSPECTION EXPENSE									
4610	SALARIES & WAGES	318,896	332,156	218,753	266,504	273,740	280,852	7,112	2.60%
4620	EMPLOYEES BENEFITS	155,589	160,181	97,618	117,141	138,719	155,305	16,586	11.96%
4630	SUBSCRIPTION & TRAINING	3,394	6,911	4,150	6,979	9,292	10,874	1,582	17.03%
4635	TELEPHONE & INTERNET	2,884	3,423	2,967	3,561	3,482	3,990	508	14.60%
4640	UNIFORMS	933	790	416	799	1,004	1,004	0	0.00%
4645	SUPPLIES	665	650	503	364	1,000	1,000	0	0.00%
4650	INSURANCE	1,592	2,402	2,612	2,624	2,500	2,550	50	2.00%
4654	2006 GMC CANYON / 2012 FORD F150	2,176	3,437	3,545	4,254	4,738	4,651	(87)	-1.83%
4656	VEHICLE SOLD	0	0	0	0	0	0	0	0.00%
4657	2008 GMC 1/2 TON 4X4 PICKUP	3,444	5,084	3,659	4,391	4,260	5,010	750	17.61%
4660	NOSE ON EXPENSE	0	709	3,522	3,656	1,550	3,600	2,050	132.26%
4670	AUTO EXPENSE REIMBURSEMENT	3,000	3,600	3,000	3,290	3,600	3,600	0	0.00%
4680	BLUE STAKES	7,618	7,390	7,146	8,575	9,120	9,180	60	0.66%
4690	GPS EXPENSES	0	0	16	1,019	4,400	4,400	0	0.00%
4698	CONTINGENCY	0	0	0	0	3,600	3,600	0	0.00%
TOTAL ENGINEERING/INSPECTION EXP		500,191	526,733	347,908	423,157	461,005	489,616	\$ 28,611	6.21%

75.467% 91.790% % of Budget

(423,157) SAVINGS / (LOSS)