

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI ANDERSON NEFF

3932 SOUTH 500 EAST
SALT LAKE CITY, UTAH 84107-1895
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GENERAL MANAGER
KERRY S. EPPICH

TRUSTEES
GILES DEMKE
C. KIM BLAIR

COUNSEL
KIRTON & McCONKIE

BOARD MEETING

A G E N D A

WEDNESDAY DECEMBER 6, 2023

3:00 P.M.



Administer Oath of Office to Newly Elected Trustee

1. Welcome and Introductions
2. Minutes of Board Meeting and Public Hearing – November 15, 2023
3. Board of Trustee Election Canvass November 21, 2023
4. Possible Closed Session to Discuss Strategy Regarding Pending or Reasonably Imminent Litigation
5. Financial Information
 - A. Review Mt. Olympus Payables and Disbursements
 - B. Review Central Valley Invoice
 - C. Review Financial Report
 - D. Discussion and Approval to Amend 2023 Budget
 - E. Review and Approval of 2024 Budget
 - F. Approval of State Treasurer's Resolution for the PTIF Accounts
6. Central Valley Report – Giles Demke
 - A. Entity Managers Meeting Report
7. Motion to Approve Giving General Manager Demke Authority to Make Changes to the District's Website, Taxes, Banking or Other Procedure's the General Manager Would Handle
8. Approval to Set January 2024 Board Meeting Date and Time
9. Discussion and Receipt of Conflict of Interest and Ethical Behavior Forms
10. Discussion and Approval of Fraud Risk Assessment
11. Annual Review of Personnel Policies
12. Manager's Report
 - A. Personnel Review
 - B. Operations Report
 - C. 2024 Holidays
 - D. 2024 Conferences
13. Information Items (No Action Required)
 - A. District Activity Reports
 - B. Central Valley Flow & Load Report
 - C. Utah Public Treasurer's Pool Yield
 - D. Annual Granite School District Billing for Sewer Fees
14. Board Recognition

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, INDIVIDUALS NEEDING SPECIAL ACCOMMODATIONS (INCLUDING AUXILIARY COMMUNICATIVE AIDS AND SERVICES) DURING THIS MEETING SHOULD NOTIFY KERRY EPPICH, GENERAL MANAGER, AT LEAST 24 HOURS PRIOR TO THE MEETING.

**BOARD MEETING
NOVEMBER 15, 2023
4:00 P.M.
MT. OLYMPUS IMPROVEMENT DISTRICT
3932 SOUTH 500 EAST**

SUMMARY

- 1. WELCOME AND INTRODUCTIONS**
- 2. MINUTES OF BOARD MEETING – OCTOBER 18, 2023**
- 3. POSSIBLE CLOSED SESSION TO DISCUSS STRATEGY REGARDING PENDING OR REASONABLY IMMINENT LITIGATION**
- 4. DISCUSSION AND POSSIBLE APPROVAL OF ENTERING INTO OLYMPUS HILLS CRA**
- 5. FINANCIAL INFORMATION**
 - A. REVIEW MT. OLYMPUS PAYABLES AND DISBURSEMENTS**
 - B. REVIEW CENTRAL VALLEY INVOICE**
 - C. REVIEW FINANCIAL REPORT**
- 6. CENTRAL VALLEY REPORT – GILES DEMKE**
 - A. ENTITY MANAGERS MEETING REPORT**
- 7. MANAGER’S REPORT**
 - A. PERSONNEL REVIEW**
 - B. OPERATIONS REPORT**
 - 1. UPDATE ON CAPITAL PROJECTS**
 - 2. UPDATE ON POSSIBLE LEGISLATION**
- 8. INFORMATION ITEMS**
 - A. DISTRICT ACTIVITY REPORTS**
 - B. CENTRAL VALLEY FLOW & LOAD REPORT**
 - C. UTAH PUBLIC TREASURER’S POOL YIELD**
- 9. 6:00 P.M. PUBLIC BUDGET AND FEE INCREASE HEARING**
 - A. MATT DUGDALE, FINANCIAL ADVISOR – DISCUSSION OF FINANCIAL MODEL AND EXPLANATION OF NEED FOR PROPOSED FEE INCREASE**
 - B. DISCUSSION OF PROPOSED FEE INCREASE**
 - C. DISCUSSION OF TENTATIVE 2024 BUDGET**
 - D. PUBLIC COMMENT**
 - E. POSSIBLE APPROVAL OF PROPOSED FEE INCREASE**

PRESENT: AMI NEFF, CHAIRMAN OF THE BOARD
C. KIM BLAIR, TRUSTEE
KEITH LORD, TRUSTEE, VIA CONFERENCE CALL
GILES DEMKE, GENERAL MANAGER
KERRY EPPICH, GENERAL MANAGER
STEPHEN ROHWER, ASSISTANT GENERAL MANAGER/CFO
DEAN AYALA, DISTRICT ENGINEER
TAMMY GONZALES, EXECUTIVE SECRETARY/DISTRICT CLERK

PRESIDING: CHAIR, AMI NEFF

GUESTS: MATT DUGDALE, FINANCIAL ADVISOR – STIFEL
WALLACE FELSTED, LEGAL COUNSEL
MIKE WINDER, MILLCREEK CITY
ALYSSA HENRIE, MILLCREEK CITY

**BOARD MEETING MINUTES
NOVEMBER 15, 2023
PAGE TWO**

1. WELCOME AND INTRODUCTIONS

Welcome and introductions were done. There were no members of the public in attendance.

2. MINUTES OF BOARD MEETING – OCTOBER 18, 2023

Motion to approve the October 18, 2023 Board Meeting minutes, with noted changes was made by Trustee C. Kim Blair and seconded by Trustee Keith Lord. The motion was approved by unanimous vote.

Votes: C. Kim Blair yes
 Keith Lord yes
 Ami Neff yes

Items three and four were switched to allow Trustee Keith Lord to participate in the meeting.

3. POSSIBLE CLOSED SESSION TO DISCUSS STRATEGY REGARDING PENDING OR REASONABLY IMMINENT LITIGATION

Motion to move into a closed session to discuss strategy regarding pending or reasonably imminent litigation was made by Trustee C. Kim Blair and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

Motion to move back into open session made by Trustee C. Kim Blair and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

4. DISCUSSION AND POSSIBLE APPROVAL OF ENTERING INTO OLYMPUS HILLS CRA

Mike Winder and Alyssa Henrie from Millcreek City were in attendance. Trustee Ami Neff asked if either would like to say anything. Mike wanted to clarify a couple of things: 1) is the parking structure accessible to the public? It is being built specifically for the parking requirements of Porche. There may be a portion that the public could use for parking. 2) another thing, there has to be 1300 feet right-away along Wasatch Blvd., where the development agreement requires that Porche has to put in place 1200 linear feet bike-path, and landscaping, which is part of City's general plan, and 3) the biggest public good, this improvement district receives \$237 a year from this piece of dirt and with the proposed value that this dealership and the adjacent development it would jump to \$7,476 per year. This benefits the public tax base.

Trustee Blair asked the question about the property purchase contract and was this transfer contingent on the CRA going forward and was there a property evaluation on it? Mike indicated that the property seller Craig Poulton did close on the property and that the CRA transaction does not help the land seller at all.

4. DISCUSSION AND POSSIBLE APPROVAL OF ENTERING INTO OLYMPUS HILLS CRA (CONTINUED)

Manager Eppich asked if the area in the CRA is changing to just this area we are talking about. Mike Winder stated no, the boundaries will stay the same.

Trustee Lord asked the question about the legality of the CRA and Manager Eppich stated that our legal counsel has responded and believes it is legal.

Trustee Neff asked if we could service this area. Manager Eppich stated we have asked for that information but have not heard back. Mike stated until we get more detailed site plans, we cannot get all that information to you. Engineer Dean stated we do have a 10-inch line there so we should be able to provide service there.

Alyssa Henrie stated that there is a change to Section Eight on page four states that further assurance that each party agrees that they will not use any District logos or likeness with the Porche promotion.

Assistant GM Rohwer stated that we have worked well with Millcreek City and would like to continue that relationship. Manager Eppich stated that he supports the City just not this CRA. GM Demke gave the same sentiments as Kerry; he supports Millcreek City just not this CRA.

Engineer Ayala stated that once we get the utility plan put together have them go out and get service letters from the other utilities so we can take a good look at them going forward.

Trustee Lord asked if our Engineer was satisfied with what they recommend. Engineer Ayala stated that we were hoping to see more information, but it is in the works and if we can get a commitment from them to have the utility plans prepared completely, have them submit a will serve letter then he can do his job. GM Demke stated that along with that they need to make sure they follow all the District's standards and specifications.

Wallace Felsted, District Legal Counsel stated that he would like to make a few minor changes to the document.

Trustee Neff asked Trustee Blair why he was not in favor of the CRA. Trustee Blair stated that he was not opposed to the project, he is opposed to the District participating in it. He feels that it is a green field development, one parcel vs a broadly previously development blighted area. He is concerned with the equity with the public in our service district, other landowners, and other developers that might be similarly situated, and are we setting a precedent for the District for future subsidization of grass roots development projects.

Mike stated that the difference between this project and a normal green field is the enormous development impediment.

Trustee Lord asked in terms of public construction, does the CRA improve the land development of private ownership into developing pieces of property within the CRA. Mike stated that this is private property, and they are willing to make a major improvement to benefit all taxing entities, but they will not come, and they cannot make that improvement without that \$6m parking structure development impediment hanging over them. Therefore, they are going to all taxing entities who will benefit from this and ask them to help subsidize this parking development.

4. **DISCUSSION AND POSSIBLE APPROVAL OF ENTERING INTO OLYMPUS HILLS CRA (CONTINUED)**

After much discussion and review, motion to approve the Olympus Hills CRA with the acknowledgment Millcreek City will make it right with our Engineer was made by Trustee Keith Lord and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: Keith Lord yes
 Ami Neff yes
 Kim Blair no

At this time Trustee Keith Lord left the meeting.

5. **FINANCIAL INFORMATION**

A. REVIEW MT. OLYMPUS PAYABLES AND DISBURSEMENTS

After review and discussion, motion to approve the Mt. Olympus Payables and Disbursements was made by Trustee C. Kim Blair and seconded by Trustee Keith Lord. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

B. REVIEW CENTRAL VALLEY INVOICE

After review and discussion, motion to approve the Central Valley Invoice was made by Trustee C. Kim Blair and seconded by Trustee Keith Lord. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

C. REVIEW FINANCIAL REPORT

After review and discussion, the Financial Report was accepted for filing by Board Members.

6. **CENTRAL VALLEY REPORT – GILES DEMKE**

GM Demke reported on the last Central Valley Board meeting. GM Demke attended the Central Valley Board meeting in place of Trustee Lord due to a scheduling conflict. Topics of discussion were:

- ***General Manager Comments*** –
 - ***December Board Meeting*** – Phil stated that the board meeting for December is on the 21st at noon.
 - ***WEFTEC Teams*** – Central Valley sent two teams to the WEFTEC operations challenge. There was a total of 55 teams competing overall. They took 13th place out of 23 teams in their division. The Allstar team took 5th place out of 23 teams in their division.

6. **CENTRAL VALLEY REPORT – GILES DEMKE (CONTINUED)**

- **2024 Final Budget** – Central Valley’s 2024 final budget was approved. There were no changes from the preliminary budget and there were no public comments.
- **Dewatering Belt Presses** – Motion was approved to award the purchase of the dewatering belt presses. They are buying two new ones which will give them a total of four. The cost came in at \$2,048.064.
- **Flow Meter Calibrations** – There was one individual that was opposed to them switching to every six-months calibrations. The rest of the board wanted to know how much it costs. Brian did not have those numbers available. They agreed to stay with the quarterly calibrations for at least another year.
- **Capital Projects** – there was a drone video shown on each project. GM Demke then went into detail on each project.
 - Blower Building Project
 - Side Stream Phosphorus Removal Project
 - Thickening and Straining Project
 - **Dewatering Design** – They have sent out to bid. The pre-bid meeting was held October 12, 2023. They hope to award that at the December meeting.
 - BNR Basins Project
 - Side Stream Nitrogen Removal Project

A. **ENTITY MANAGERS MEETING REPORT**

Manager Demke stated the following was discussed at the last managers meeting:

- 900 West property – Central Valley is renewing the lease for the 900 West property. They had it re-evaluated, and it came back at about three times the original amount. This is a five-year lease.
- The Fairfield property – Fairfield City is trying to regulate our biosolids land application. There has been some back and forth on whether or not a local government can do this where EPA has oversight. Holland and Hart has prepared a memo stating that whenever this goes to court, local governments get overwritten.
- Wasatch Front Water Quality Counsel – as you are aware, the entities through Central Valley participate in the Wasatch Front Water Quality Counsel. The Counsel has been given notice from Salt Lake City that they will be pulling out of the Counsel. They had an annual fee to the Counsel of \$100,000 which will limit the budget the Counsel has. This will affect how the Counsel operates and how many others will participate.
- Permit – as you are aware Central Valley operates under a permit with a variance for the technology-based phosphate limits. The new limit goes into effect January 1, 2025 and it is 1mg per liter. They just got a new permit that extended that completion date to July 1, 2026. Their current limit is 4mg per liter.
- Flow Meter Calibrations – Brian Mansell came back with a cost of \$9,000 per calibration cycle, of that \$4,500 goes to Hansen Allen & Luce, who is the third-party verification. This is then an in-house cost of \$4,500. GM Demke recommended that they continue with the quarterly calibrations and have Hansen Allen & Luce show up every six months.

6. **CENTRAL VALLEY REPORT – GILES DEMKE (CONTINUED)**

A. **ENTITY MANAGERS MEETING REPORT (CONTINUED)**

- Side Stream nitrogen process is up and running with one tank. They have two, the first one is pulling 85%-90% of the ammonia out of the stream at a flow rate of 80% of the design flow. It is running very well and is dropping the ammonia from 800mg per liter down to 40mg.
- Dewatering Project – bids are due on December 12, 2023.
- Brown and Caldwell Construction Management 2024 task order at a cost of \$6m.

7. **MANAGER’S REPORT**

There is an invitation to the Millcreek City grand opening tomorrow, starting at 4:00 p.m. – 8:00 p.m.

A. **PERSONNEL REVIEW**

There are no anniversaries at this time and all employees are doing well. There was one person hired which was Giles Demke, the new GM for the District.

B. **OPERATIONS REPORT**

- 900 East to 3900 S to 4500 S – Millcreek City is doing a big improvement project along this corridor. They did not contact us for a pre-construction meeting. There are two trunk lines in the road, a 27 inch and a 24 inch. GM Demke will discuss this with Mike Winder of Millcreek City.
- Holladay City – Relationship with Holladay City has not been the greatest. Dean and Zack have both received calls from them stating there are sink holes around our infrastructure. So, we went out to check on these. The first one we checked on showed that the line had been lined and was in good condition with no issues. After looking at our records we showed the second one was hit by a directional bore and repaired. That pipe is in great shape with no issues. We ran the camera down the third line and that pipe is in great shape as well. We have sent our information over to Holladay City. GM Demke has scheduled a meeting with the City Manager on the 27th of November.

1. **UPDATE ON CAPITAL PROJECTS**

- The 1100 West lift station is now in operation with the new pumps. Still need to install radar unit for level control and emergency floats for high- and low-level alarm.

2. **UPDATE ON POSSIBLE LEGISLATION**

Manager Demke discussed the following:

- Municipal and Special District Election Amendments – states that a county clerk shall be responsible to conduct all elections in the state and process, count, and tabulate ballots.

7. **MANAGER’S REPORT (CONTINUED)**

2. **UPDATE ON POSSIBLE LEGISLATION (CONTINUED)**

- Open and Public Meeting Act Amendments – this bill modifies the Open and Public Meetings Act, including deleting the definition of “convening” and modifying the definitions of “meeting” and “public body;” repeals a provision relating to the transmission of electronic messages; and repeals obsolete language and makes conforming and technical changes.
- Utility Relocation Cost Sharing Amendments – This bill amends provisions related to allocation of costs to relocate utility infrastructure within state highway and certain public transit rights of way.
- Conflict of Interest Disclosure Modifications – This bill would address the posting of conflict-of-interest disclosure forms for elected officials of political subdivisions and appointed members of specific state land authorities.
- Infrastructure Financing District – This bill authorized the creation of a type of special district for the purpose of financing infrastructure.

8. **INFORMATION ITEMS (NO ACTION REQUIRED)**

A. **DISTRICT ACTIVITY REPORTS**

Copies of the District’s activity reports were provided for Board review.

B. **CENTRAL VALLEY FLOW & LOAD REPORT**

A copy of the current Central Valley Flow & Load Report was not available.

C. **UTAH PUBLIC TREASURER’S POOL YIELD**

The Utah Public Treasurer’s Pool Yield for October 2023 was 5.358%.

At 5:57 p.m. motion to adjourn the public Board Meeting was made by Trustee C. Kim Blair and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

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9. 6:00 P.M. PUBLIC BUDGET AND FEE INCREASE HEARING

At 6:03 p.m. the public hearing was called to order.

PRESENT: AMI NEFF, CHAIRMAN OF THE BOARD
C. KIM BLAIR, TRUSTEE
GILES DEMKE, GENERAL MANAGER
KERRY EPPICH, GENERAL MANAGER
STEPHEN ROHWER, ASSISTANT GENERAL MANAGER/CFO
DEAN AYALA, DISTRICT ENGINEER
TAMMY GONZALES, EXECUTIVE SECRETARY/DISTRICT CLERK

PRESIDING: CHAIR, AMI NEFF

GUESTS: MATT DUGDALE, FINANCIAL ADVISOR – STIFEL
WALLACE FELSTED, LEGAL COUNSEL
TAMMY DEMKE, RESIDENT
DOROTHY ROMERO, RESIDENT
PAUL MARKOSIAN, RESIDENT
LIAM MARKOSIAN, RESIDENT
THOMAS WAHL, RESIDENT

Trustee Ami Neff welcomed the public that were in attendance.

**A. MATT DUGDALE, FINANCIAL ADVISOR – DISCUSSION AND EXPLANATION
OF NEED FOR PROPOSED RATE INCREASE**

Matt Dugdale from Stifel went over a presentation regarding the fee increase. He explained where the monies from the \$2.00 increase will go, and the history behind the fee increases for Central Valley. Matt commends the District for planning sizeable increases incrementally, doing what we need to do to keep the District financially stable. Based on the District's reserve balances, Matt recommends approving the \$2.00 rate increase.

B. DISCUSSION OF PROPOSED FEE INCREASE

Based on the preceding information we are recommending the \$2.00 fee increase. Trustee Neff asked for comments. Assistant GM Rohwer explained how we work with Central Valley (CV), the other seven entities that are associated with CV, our 23 percent ownership of the plant, as well as the costs associated with the rebuilding of the plant. GM Demke stated that put into prospective, Salt Lake City is also rebuilding their treatment plant at a cost of \$800m.

Paul Markosian (customer) asked where these sewer treatment plants were located. He also asked if we bonded for this project. Assistant GM Rohwer stated that yes, we have bonded for the CV project.

An Adopted/Proposed Rate & Fees schedule was shown.

C. DISCUSSION OF TENTATIVE 2024 BUDGET

Assistant GM Rohwer reported that the main change to the 2024 budget over the 2023 budget was an increase of the Districts monthly sewer fees from \$15.8 million to \$17.1 million.

9. 6:00 P.M. PUBLIC BUDGET AND FEE INCREASE HEARING (CONTINUED)

C. DISCUSSION OF TENTATIVE 2024 BUDGET (CONTINUED)

Revenues: Engineering fees increase from \$7,750 to \$15,000; nose on fees increase from \$10,500 to \$11,000; and increase late fee interest and administrative fees from \$100,000 to \$108,000.

Assistant GM Rohwer reported that the main change to the 2024 budget over the 2023 budget was an increase of the Districts monthly sewer fees from \$15.8 million to \$17.1 million.

Revenues: Engineering fees increase from \$7,750 to \$15,000; nose on fees increase from \$10,500 to \$11,000; and increase late fee interest and administrative fees from \$100,000 to \$108,000.

Expenses: Increase wages: COLA 3 percent and merit 0-2 percent; increase in benefits 1.64 percent; increase in property/liability insurance of 11 percent to \$17,750; decrease in lines budget of (\$92,386), increase in IT budget of \$15,122, increase in Central Valley O&M expense from \$6,479,769 to \$6,986,532 due to CVWRF budget; increase admin budget by \$143,222 due to wages & benefits and one new FTE (controller), decrease engineering budget by (\$15,867), and increase total operating expenses by 4.32 percent to \$556,854.

Capital: Increase I-15 main line project \$50,000; purchase bar screen for lift station \$60,000, purchase 2024 VacCon truck \$652,230, upgrade GPS units \$33,652, install steel privacy fence around transfer switch \$12,800, replace office furniture in building A \$11,397, sell 2018 Ford F150 truck (\$24,000).

The net effect of these changes is an increase in the reserves of \$155,855.

D. PUBLIC COMMENT

Dorothy Romero asked how far down does the I-15 project go? Engineer Ayala stated that we have three major trunk lines that cross under I-15. There are a couple on the south end and one on the north end of the District and run east and west. The project we will be working on is the one on the north end. A diagram was then shown showing the area.

Paul Markosian asked about the ballot for the board of trustees' position. He said he contacted them, and they told him they were primarily there for oversight. What is the oversight on a group like this – do you have audits are things bid out? What's the push-back and how do we get ahold of information so we can study it? The response from the candidates sounded like they would just be reviewing projects. Increasing taxes implies that everyone who owns property is wealthy and that is simply not the case. Where is the visible check on whether we need this increase?

Paul Markosian (continued) when the huge trucks drive around do you shop around and bid out for those trucks?

9. 6:00 P.M. PUBLIC BUDGET AND FEE INCREASE HEARING (CONTINUED)

D. PUBLIC COMMENT (CONTINUED)

Assistant GM Rohwer responded that yes, we have an annual audit done every year that is required by the State, and we turn those reports into the State. The board reviews those audits. Since we are a government entity, we are able to participate in state contracts, so we get really good discounts on some of the products that we buy. We do go to trade shows to get bids on those large trucks. State law requires us to get three bids unless it is on a State contract. So yes, we do have oversight. He then asked where we could go to see this information. Assistant GM Rohwer stated it is online on our website. Manager Eppich stated we hold these board meetings every month and are open to the public. Manager Eppich stated that is the oversight, the trustees are elected, we report back to them, they are the oversight of us. There are two here tonight.

What power does the EPA have regarding the requirements being set. GM Demke stated that back in 1972 the EPA came out with legislation that is called the Clean Water Act. That gives them the authority to regulate sewer districts. They put provisions to allow individual states to assume those responsibilities. The division in Utah is called The Division of Water Quality. They are the ones that issue operating permits to all the treatment plants and also set the perimeters for what those treatment plants can discharge into their receiving waters (what goes back into the environment). We have to meet those regulations which are imposed by the State of Utah. The Division of Water Quality is governed by the Utah Legislature and the EPA and the Federal Government.

Thomas Wahl stated that he used to pay \$3.00 four times a year in 1994 and the price has gone up so much. He is upset that he is going to have to pay another two dollars for his sewer bill. He stated that we need to look out for the little guy and how we can cut costs for the residents of the District.

Trustee Neff stated that she and Trustee Blair are residents of the District and understand it's difficult to have to pay more for sewer service, but the fact of the matter is we have to pay to upgrade the plant and keep good people employed here so that when you flush your toilet it's gone. All of that takes money and we try our best to keep costs down. Mr. Wahl asked if there is any way to keep costs down by maybe letting our big trucks last longer. GM Demke stated that yes, these trucks are very expensive, and we run them for 10 years. They run 8-9 hours a day, five days a week and we run them as long as we can. Without these trucks we cannot clean the sewer lines.

Mr. Wahl asked about next year's budget increase. Assistant GM Rohwer stated that it is a 4.32 percent increase for next year's budget. If we excluded the CV out of the budget, it would only be a 0.7 percent increase. Mr. Wahl asked if the bonds could be paid for by the District and not the residents of the District. Assistant GM Rohwer stated that when we go out to bond, we have to pay the bond premium back. He feels that the District should pay back the bonds and not the residents of the District. He stated that everything (taxes) is going up and it is appalling.

**BOARD MEETING MINUTES
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9. 6:00 P.M. PUBLIC BUDGET AND FEE INCREASE HEARING (CONTINUED)

E. POSSIBLE APPROVAL OF PROPOSED FEE INCREASE

After review and discussion, motion to approve the proposed fee increase of \$2.00 per residential equivalent affective January 1, 2024, was made by Trustee C. Kim Blair and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

Motion to adjourn the Public Hearing was made by Trustee C. Kim Blair and seconded by Trustee Ami Neff. The motion was approved by majority vote.

Votes: C. Kim Blair yes
 Ami Neff yes

The meeting was adjourned at 7:10 p.m.

Ami Neff, Chairman of the Board

Mt. Olympus Improvement District Canvass Statistics

General Election 11/21/2023

Section 1 - Ballot Statistics

1A	28.6%	Voter Turnout
1B	60422	Active voters (Given to counties on the Monday before the election)
1C	17018	Number of counted ballots (Mail or Drop Box)
1D	233	Number of counted ballots (In-person)
1E	37	Number of ballots that were returned electronically (UOCAVA/disability)
1F	7	Number of counted ballots (Provisional)
1G	17294	Total number of ballots counted
1H	No	Does total ballots counted match the number of voters given vote history in VISTA
1I	1	If no, what is the difference
We attribute the difference in ballot totals to in-person fleeing voters, envelopes submitted without a ballot, and current election envelopes containing ballots for previous elections.		
1L	Explain:	

Section 2: Challenged and Uncounted Ballot Statistics

2A	139	Number of envelopes with a signature that does not match the voter's signature
2B	17	Number of unsigned envelopes
2C	8	Number of challenged ballots for other curable reasons
2D	283	Total number of ballots that were challenged (cured and not cured combined)
2E	164	Total number of curable that were not cured
2F	58.0%	Percentage of curable ballots that were not cured
2G	22	Total number of ballots where the voter submitted a disability affidavit*

Section 3: Rejected ballot statistics (ballots that cannot be cured)

3A	224	Number of ballots that were returned after the postmark deadline
3B	1	Number of ballots rejected for other non-curable reasons
3C	225	Total number of rejected that were not curable
3D	2.4%	Percentage of ballots that were returned as undeliverable

Section 4: Provisional ballot statistics

4A	9	Number of provisional ballots issued
4B	7	Number of provisional ballots counted
4C	2	Total Number of provisional ballots not counted
4D	0	Already Voted
4E	0	Insufficient ID
4F	0	Unsigned
4G	0	Incomplete Form
4H	2	Other
4I	77.8%	Percentage of provisionals that were counted
4J	6	Number of provisional ballots that are same-day registration

Section 5: County Clerk Certification

/s/ Lannie Chapman I certify that the information contained in this report is true and accurate.
Salt Lake County

This report must be sent to elections@utah.gov upon completion of the canvass

COTTONWOOD IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 2)

	Total	
Times Cast	17,030 / 53,648	31.74%

Candidate	Total	
JAMES DURRANT	8,909	35.42%
WESLEY J. FISHER	8,808	35.02%
MARK R. KATTER	7,437	29.57%
Total Votes	25,154	

KEARNS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

	Total	
Times Cast	3,541 / 19,853	17.84%

Candidate	Total	
GREGORY R CHRISTENSEN	1,939	57.23%
ROYCE GIBSON	1,449	42.77%
Total Votes	3,388	

MAGNA WATER DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

	Total	
Times Cast	3,124 / 12,424	25.14%

Candidate	Total	
DAN L STEWART	1,779	63.09%
SHAWN RON WALL	1,041	36.91%
Total Votes	2,820	

MIDVALLEY IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

	Total	
Times Cast	3,744 / 12,875	29.08%

Candidate	Total	
RON SPERRY	1,812	54.59%
JON WEST	1,507	45.41%
Total Votes	3,319	

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

	Total	
Times Cast	17,294 / 60,422	28.62%

Candidate	Total	
MICHELE RIVERA	10,525	65.05%
JAMES W. CARTER	5,656	34.95%
Total Votes	16,181	

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County	Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	County	Total Votes
	Electionwide						Electionwide	
CBL002	Vote by Mail	6	34	0	0	CBL002	Vote by Mail	5
	In-Person	0	34	0	0		In-Person	0
	Total	6	34	0	0		Total	5
HOL001	Vote by Mail	231	1,000	0	0	HOL001	Vote by Mail	144
	In-Person	2	1,000	1	0		In-Person	0
	Total	233	1,000	1	0		Total	144
HOL002	Vote by Mail	139	677	1	0	HOL002	Vote by Mail	78
	In-Person	0	677	0	0		In-Person	0
	Total	139	677	1	0		Total	78
HOL003	Vote by Mail	242	1,027	2	0	HOL003	Vote by Mail	142
	In-Person	5	1,027	0	0		In-Person	4
	Total	247	1,027	2	0		Total	146
HOL004	Vote by Mail	216	913	0	1	HOL004	Vote by Mail	131
	In-Person	1	913	0	0		In-Person	0
	Total	217	913	0	1		Total	131
HOL005	Vote by Mail	67	330	1	0	HOL005	Vote by Mail	31
	In-Person	0	330	0	0		In-Person	0
	Total	67	330	1	0		Total	31
HOL006	Vote by Mail	368	1,004	29	0	HOL006	Vote by Mail	210
	In-Person	4	1,004	0	0		In-Person	2
	Total	372	1,004	29	0		Total	212
HOL007	Vote by Mail	385	964	37	0	HOL007	Vote by Mail	226
	In-Person	2	964	0	0		In-Person	2
	Total	387	964	37	0		Total	228
JAMES W. CARTER	Vote by Mail	231	1,000	0	0	MICHELE RIVERA	Vote by Mail	144
	In-Person	2	1,000	1	0		In-Person	0
	Total	233	1,000	1	0		Total	144
MICHELE RIVERA	Vote by Mail	139	677	1	0	JAMES W. CARTER	Vote by Mail	78
	In-Person	0	677	0	0		In-Person	0
	Total	139	677	1	0		Total	78
JAMES W. CARTER	Vote by Mail	242	1,027	2	0	MICHELE RIVERA	Vote by Mail	142
	In-Person	5	1,027	0	0		In-Person	4
	Total	247	1,027	2	0		Total	146
MICHELE RIVERA	Vote by Mail	216	913	0	1	JAMES W. CARTER	Vote by Mail	131
	In-Person	1	913	0	0		In-Person	0
	Total	217	913	0	1		Total	131
JAMES W. CARTER	Vote by Mail	67	330	1	0	MICHELE RIVERA	Vote by Mail	31
	In-Person	0	330	0	0		In-Person	0
	Total	67	330	1	0		Total	31
MICHELE RIVERA	Vote by Mail	368	1,004	29	0	JAMES W. CARTER	Vote by Mail	210
	In-Person	4	1,004	0	0		In-Person	2
	Total	372	1,004	29	0		Total	212
JAMES W. CARTER	Vote by Mail	385	964	37	0	MICHELE RIVERA	Vote by Mail	226
	In-Person	2	964	0	0		In-Person	2
	Total	387	964	37	0		Total	228

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County			Registered Voters	Undervotes	Overvotes	Precinct	County			Total Votes	
	Electionwide							Electionwide				
HOL018	Vote by Mail	202	853	0	0	0	HOL018	Vote by Mail	116	86	MICHELE RIVERA	JAMES W. CARTER
	In-Person	2	853	0	0	0		In-Person	2	0		
	Total	204	853	0	0	0		Total	118	86		
HOL019	Vote by Mail	238	1,193	1	0	0	HOL019	Vote by Mail	136	101		
	In-Person	1	1,193	0	0	0		In-Person	1	0		
	Total	239	1,193	1	0	0		Total	137	101		
HOL021	Vote by Mail	18	101	0	0	0	HOL021	Vote by Mail	14	4		
	In-Person	0	101	0	0	0		In-Person	0	0		
	Total	18	101	0	0	0		Total	14	4		
HOL022	Vote by Mail	109	474	0	0	0	HOL022	Vote by Mail	52	57		
	In-Person	1	474	0	0	0		In-Person	0	1		
	Total	110	474	0	0	0		Total	52	58		
HOL023	Vote by Mail	26	179	0	0	0	HOL023	Vote by Mail	17	9		
	In-Person	2	179	0	0	0		In-Person	2	0		
	Total	28	179	0	0	0		Total	19	9		
HOL024	Vote by Mail	62	212	0	0	0	HOL024	Vote by Mail	32	30		
	In-Person	0	212	0	0	0		In-Person	0	0		
	Total	62	212	0	0	0		Total	32	30		
HOL025	Vote by Mail	2	11	0	0	0	HOL025	Vote by Mail	0	2		
	In-Person	0	11	0	0	0		In-Person	0	0		
	Total	2	11	0	0	0		Total	0	2		
HOL027	Vote by Mail	45	269	0	0	0	HOL027	Vote by Mail	26	19		
	In-Person	0	269	0	0	0		In-Person	0	0		
	Total	45	269	0	0	0		Total	26	19		

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County		Times Cast	Registered Voters	Undervotes	Overvotes	County		PRECINCT	JAMES W. CARTER	MICHELE RIVERA	Total Votes
	Electionwide						Electionwide					
HOL028	Vote by Mail		221	635	9	0	HOL028	Vote by Mail		77	135	212
	In-Person		5	635	0	0		In-Person		1	4	5
	Total		226	635	9	0		Total		78	139	217
HOL029	Vote by Mail		232	721	19	0	HOL029	Vote by Mail		71	142	213
	In-Person		4	721	0	0		In-Person		2	2	4
	Total		236	721	19	0		Total		73	144	217
HOL030	Vote by Mail		131	619	0	0	HOL030	Vote by Mail		57	74	131
	In-Person		1	619	0	0		In-Person		1	0	1
	Total		132	619	0	0		Total		58	74	132
HOL031	Vote by Mail		79	422	0	0	HOL031	Vote by Mail		33	46	79
	In-Person		1	422	0	0		In-Person		1	0	1
	Total		80	422	0	0		Total		34	46	80
MIL001	Vote by Mail		304	990	58	0	MIL001	Vote by Mail		48	198	246
	In-Person		4	990	1	0		In-Person		1	2	3
	Total		308	990	59	0		Total		49	200	249
MIL002	Vote by Mail		150	378	30	0	MIL002	Vote by Mail		29	91	120
	In-Person		5	378	1	0		In-Person		2	2	4
	Total		155	378	31	0		Total		31	93	124
MIL003	Vote by Mail		266	725	43	0	MIL003	Vote by Mail		73	150	223
	In-Person		3	725	1	0		In-Person		0	2	2
	Total		269	725	44	0		Total		73	152	225
MIL004	Vote by Mail		482	1,161	74	0	MIL004	Vote by Mail		143	265	408
	In-Person		9	1,161	2	0		In-Person		3	4	7
	Total		491	1,161	76	0		Total		146	269	415

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County	Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	County	James W. Carter	Michelle Rivera	Total Votes
	Electionwide						Electionwide			
MIL005	Vote by Mail	322	965	14	0	MIL005	Vote by Mail	111	197	308
	In-Person	3	965	0	0		In-Person	1	2	3
	Total	325	965	14	0		Total	112	199	311
MIL006	Vote by Mail	428	1,170	32	0	MIL006	Vote by Mail	129	267	396
	In-Person	8	1,170	0	0		In-Person	2	6	8
	Total	436	1,170	32	0		Total	131	273	404
MIL007	Vote by Mail	304	745	35	0	MIL007	Vote by Mail	85	184	269
	In-Person	3	745	0	0		In-Person	2	1	3
	Total	307	745	35	0		Total	87	185	272
MIL008	Vote by Mail	127	456	0	0	MIL008	Vote by Mail	37	90	127
	In-Person	2	456	0	0		In-Person	1	1	2
	Total	129	456	0	0		Total	38	91	129
MIL009	Vote by Mail	370	1,016	26	0	MIL009	Vote by Mail	100	244	344
	In-Person	7	1,016	0	0		In-Person	3	4	7
	Total	377	1,016	26	0		Total	103	248	351
MIL010	Vote by Mail	49	101	3	0	MIL010	Vote by Mail	23	23	46
	In-Person	0	101	0	0		In-Person	0	0	0
	Total	49	101	3	0		Total	23	23	46
MIL011	Vote by Mail	462	993	68	0	MIL011	Vote by Mail	156	238	394
	In-Person	7	993	1	0		In-Person	0	6	6
	Total	469	993	69	0		Total	156	244	400
MIL012	Vote by Mail	365	989	51	0	MIL012	Vote by Mail	76	238	314
	In-Person	7	989	1	0		In-Person	2	4	6
	Total	372	989	52	0		Total	78	242	320

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County				Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	County				MICHELE RIVERA	JAMES W. CARTER	Total Votes
	Electionwide									Electionwide						
MIL013	Vote by Mail	304	897	40	0				MIL013	Vote by Mail	182	82	264			
	In-Person	6	897	0	0					In-Person	4	2	6			
	Total	310	897	40	0					Total	186	84	270			
MIL014	Vote by Mail	27	87	1	0				MIL014	Vote by Mail	23	3	26			
	In-Person	0	87	0	0					In-Person	0	0	0			
	Total	27	87	1	0					Total	23	3	26			
MIL015	Vote by Mail	252	621	40	0				MIL015	Vote by Mail	133	79	212			
	In-Person	7	621	0	0					In-Person	6	1	7			
	Total	259	621	40	0					Total	139	80	219			
MIL016	Vote by Mail	251	565	50	0				MIL016	Vote by Mail	123	78	201			
	In-Person	5	565	1	0					In-Person	3	1	4			
	Total	256	565	51	0					Total	126	79	205			
MIL017	Vote by Mail	236	597	37	0				MIL017	Vote by Mail	134	65	199			
	In-Person	1	597	0	0					In-Person	0	1	1			
	Total	237	597	37	0					Total	134	66	200			
MIL018	Vote by Mail	97	466	0	0				MIL018	Vote by Mail	64	33	97			
	In-Person	0	466	0	0					In-Person	0	0	0			
	Total	97	466	0	0					Total	64	33	97			
MIL019	Vote by Mail	294	721	54	0				MIL019	Vote by Mail	172	68	240			
	In-Person	9	721	2	0					In-Person	6	1	7			
	Total	303	721	56	0					Total	178	69	247			
MIL020	Vote by Mail	227	619	48	0				MIL020	Vote by Mail	109	70	179			
	In-Person	4	619	0	0					In-Person	3	1	4			
	Total	231	619	48	0					Total	112	71	183			

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County				Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	MICHELE RIVERA	JAMES W. CARTER	Total Votes
	Electionwide											
	County											
MIL021	Electionwide				214	804	0	0	MIL021	119	95	214
	Vote by Mail											
	In-Person											
	Total											
MIL022	Electionwide				215	804	0	0	MIL022	120	95	215
	Vote by Mail											
	In-Person											
	Total											
MIL023	Electionwide				277	1,215	1	0	MIL023	161	115	276
	Vote by Mail											
	In-Person											
	Total											
MIL024	Electionwide				309	1,113	0	0	MIL024	202	107	309
	Vote by Mail											
	In-Person											
	Total											
MIL025	Electionwide				250	910	0	0	MIL025	169	81	250
	Vote by Mail											
	In-Person											
	Total											
MIL026	Electionwide				347	1,033	0	0	MIL026	224	123	347
	Vote by Mail											
	In-Person											
	Total											
MIL027	Electionwide				63	514	0	0	MIL027	46	17	63
	Vote by Mail											
	In-Person											
	Total											
MIL028	Electionwide				98	731	0	0	MIL028	77	21	98
	Vote by Mail											
	In-Person											
	Total											
	Electionwide				235	1,008	0	2	MIL028	149	84	233
	Vote by Mail											
	In-Person											
	Total											

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County	Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	County	James W. Carter	Michelle Rivera	Total Votes
Electionwide										
MIL037	Vote by Mail	163	696	0	0	MIL037	Vote by Mail	57	106	163
	In-Person	2	696	0	0		In-Person	1	1	2
	Total	165	696	0	0		Total	58	107	165
MIL038	Vote by Mail	85	442	1	0	MIL038	Vote by Mail	28	56	84
	In-Person	2	442	0	0		In-Person	2	0	2
	Total	87	442	1	0		Total	30	56	86
MIL039	Vote by Mail	111	511	1	0	MIL039	Vote by Mail	28	82	110
	In-Person	4	511	0	0		In-Person	1	3	4
	Total	115	511	1	0		Total	29	85	114
MIL040	Vote by Mail	192	850	0	0	MIL040	Vote by Mail	60	132	192
	In-Person	2	850	0	0		In-Person	2	0	2
	Total	194	850	0	0		Total	62	132	194
MIL041	Vote by Mail	277	903	1	0	MIL041	Vote by Mail	87	189	276
	In-Person	0	903	0	0		In-Person	0	0	0
	Total	277	903	1	0		Total	87	189	276
MIL043	Vote by Mail	27	135	0	0	MIL043	Vote by Mail	4	23	27
	In-Person	0	135	0	0		In-Person	0	0	0
	Total	27	135	0	0		Total	4	23	27
MIL046	Vote by Mail	269	1,158	0	0	MIL046	Vote by Mail	93	176	269
	In-Person	6	1,158	0	0		In-Person	1	5	6
	Total	275	1,158	0	0		Total	94	181	275
MIL049	Vote by Mail	83	293	0	0	MIL049	Vote by Mail	21	62	83
	In-Person	1	293	0	0		In-Person	0	1	1
	Total	84	293	0	0		Total	21	63	84

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County			Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	County			James W. Carter	Michelle Rivera	Total Votes
	Electionwide								Electionwide					
MIL050	Vote by Mail	200	725	2	0	MIL050	Vote by Mail	115	83	198				
	In-Person	1	725	0	0		In-Person	1	0	1				
	Total	201	725	2	0		Total	116	83	199				
MIL051	Vote by Mail	105	306	11	0	MIL051	Vote by Mail	77	17	94				
	In-Person	2	306	0	0		In-Person	2	0	2				
	Total	107	306	11	0		Total	79	17	96				
MIL901	Vote by Mail	0	0	0	0	MIL901	Vote by Mail	0	0	0				
	In-Person	0	0	0	0		In-Person	0	0	0				
	Total	0	0	0	0		Total	0	0	0				
MOL002	Vote by Mail	2	2	0	0	MOL002	Vote by Mail	0	2	2				
	In-Person	0	2	0	0		In-Person	0	0	0				
	Total	2	2	0	0		Total	0	2	2				
MUR006	Vote by Mail	115	397	2	0	MUR006	Vote by Mail	67	46	113				
	In-Person	0	397	0	0		In-Person	0	0	0				
	Total	115	397	2	0		Total	67	46	113				
MUR007	Vote by Mail	81	363	3	0	MUR007	Vote by Mail	52	26	78				
	In-Person	1	363	0	0		In-Person	1	0	1				
	Total	82	363	3	0		Total	53	26	79				
MUR037	Vote by Mail	41	303	0	0	MUR037	Vote by Mail	24	17	41				
	In-Person	0	303	0	0		In-Person	0	0	0				
	Total	41	303	0	0		Total	24	17	41				
MUR050	Vote by Mail	4	27	2	0	MUR050	Vote by Mail	0	2	2				
	In-Person	0	27	0	0		In-Person	0	0	0				
	Total	4	27	2	0		Total	0	2	2				

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County			County		
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MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	County	Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	MICHELE RIVERA	JAMES W. CARTER	Total Votes
County Electionwide					County Electionwide				
SSL011					SSL011				
	Vote by Mail	262	903	23	0	Vote by Mail	169	70	239
	In-Person	6	903	1	0	In-Person	3	2	5
	Total	268	903	24	0	Total	172	72	244
SSL012					SSL012				
	Vote by Mail	326	876	36	0	Vote by Mail	194	96	290
	In-Person	3	876	0	0	In-Person	2	1	3
	Total	329	876	36	0	Total	196	97	293
SSL015					SSL015				
	Vote by Mail	129	432	15	0	Vote by Mail	83	31	114
	In-Person	5	432	1	0	In-Person	1	3	4
	Total	134	432	16	0	Total	84	34	118
SSL016					SSL016				
	Vote by Mail	110	362	10	0	Vote by Mail	75	25	100
	In-Person	2	362	1	0	In-Person	1	0	1
	Total	112	362	11	0	Total	76	25	101
SSL018					SSL018				
	Vote by Mail	30	123	5	0	Vote by Mail	14	11	25
	In-Person	0	123	0	0	In-Person	0	0	0
	Total	30	123	5	0	Total	14	11	25
SSL019					SSL019				
	Vote by Mail	73	319	10	0	Vote by Mail	44	19	63
	In-Person	2	319	0	0	In-Person	1	1	2
	Total	75	319	10	0	Total	45	20	65
SSL020					SSL020				
	Vote by Mail	57	285	7	0	Vote by Mail	33	17	50
	In-Person	3	285	0	0	In-Person	1	2	3
	Total	60	285	7	0	Total	34	19	53
Electionwide - Total		17,294	60,422	1,108	5	Electionwide - Total	10,525	5,656	16,181
Cumulative					Cumulative				
Vote by Mail		0	0	0	0	Vote by Mail	0	0	0

MT. OLYMPUS IMPROVEMENT DISTRICT BOARD OF TRUSTEES AT-LARGE (Vote for 1)

Precinct	Times Cast	Registered Voters	Undervotes	Overvotes	Precinct	MICHELE RIVERA	JAMES W. CARTER	Total Votes
County					County			
Electionwide					Electionwide			
In-Person	0	0	0	0	In-Person	0	0	
Total	0	0	0	0	Total	0	0	
Cumulative - Total	0	0	0	0	Cumulative - Total	0	0	
County - Total	17,294	60,422	1,108	5	County - Total	10,525	5,656	16,181

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI NEFF

3932 SOUTH 500 EAST
SALT LAKE CITY, UTAH 84107-1895
PHONE 262-2904
FAX# 265-0551

GENERAL MANAGERS
GILES E. DEMKE
KERRY S. EPPICH

TRUSTEES
C. KIM BLAIR
KEITH LORD

COUNSEL
KIRTON & McCONKIE

ELECTION RESULTS OF THE MT. OLYMPUS IMPROVEMENT DISTRICT NOVEMBER 21, 2023 TRUSTEE ELECTION

The Board of Canvassers for Mt. Olympus Improvement District has prepared a report of the election results for the November 21, 2023 Board of Trustee Election. Michele Rivera was elected to the 4-year position of Trustee. The number of votes received by the candidates were as follows: Michele Rivera – 10,525, James A. Carter – 5,656.

You may view or obtain a copy of the entire certified report at the District office at 3932 South 500 East, Salt Lake City, Utah 84107, 801-262-2904 or on the District's website at mtoid.org.

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI NEFF

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FAX# 265-0551

GENERAL MANAGERS
GILES E. DEMKE
KERRY S. EPPICH

TRUSTEES
C. KIM BLAIR
KEITH LORD

COUNSEL
KIRTON & McCONKIE

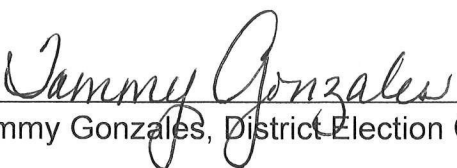
December 6, 2023

The Honorable Lt. Governor Deidre Henderson
Utah State Capitol Complex, Ste #220
Salt Lake City, Utah 84114

RE: Mt. Olympus Improvement District's November 21, 2023 Board of Trustee Election

To the Honorable Lt. Governor Deidre Henderson:

Mt. Olympus Improvement District conducted a Declaration of Candidacy for one position for the office of Board of Trustee. Michele Rivera won the election. Attached is the official canvass for Mt. Olympus Improvement District's 2023 Board of Trustee Election.



Tammy Gonzales, District Election Clerk

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI NEFF

3932 SOUTH 500 EAST
SALT LAKE CITY, UTAH 84107-1895
PHONE 262-2904
FAX# 265-0551

GENERAL MANAGERS
GILES E. DEMKE
KERRY S. EPPICH

TRUSTEES
C. KIM BLAIR
KEITH LORD

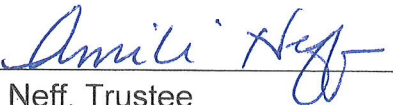
COUNSEL
KIRTON & McCONKIE


December 6, 2023


Board of Canvassers, Mt. Olympus Improvement District
3932 South 500 East
Salt Lake City, Utah 84107


The OFFICIAL CANVASS OF VOTES for the November 21, 2023 Local District Board of Trustees Election, convened in the Board Room of the Mt. Olympus Improvement District office on December 6, 2023. The results were presented to the Board for certification.

The Board of Canvassers and the Election Officer certify that the attached report is an accurate copy of the official final results of the election that was conducted by Salt Lake County.


Ami Neff, Trustee


C. Kim Blair, Trustee


Keith J. Lord, Trustee


Tammy Gonzales, District Election Clerk

Mt Olympus Improvement District

Monthly Cash Distribution Report

For the Month of: November 2023

Checking Account Disbursements

Date	Description	Check Sequence	Disbursement Amount
11/5/2023	Accounts Payable	40165-40184	\$ 8,883.88
11/15/2023	Accounts Payable	40185-40200	\$ 59,778.12
11/27/2023	Accounts Payable	40201-40228	\$ 27,869.82
Sub-total			\$ 96,531.82

Electronic Payment Disbursements

Date	Description	Journal Entry / Ref #	Disbursement Amount
11/2/2023	XPRESS BILL PAY	JV1101	\$ 7,063.03
11/2/2023	AMERICAN EXPRESS-MERCH	JV1102	\$ 1,343.18
11/2/2023	PAYMENTECH MERCH	JV1103	\$ 6,675.09
11/10/2023	ZIONS BANK	JV1116	\$ 347.93
11/5/2023	Payroll	1056432-1056458	\$ 63,384.93
11/5/2023	Utah Retirement Systems	JV1105	\$ 23,730.66
11/5/2023	EFTPS (taxes)	JV1106	\$ 22,948.00
11/5/2023	Health Equity (HDSA)	JV1107	\$ 3,460.77
11/22/2023	CVWRF-	Approved 11/15/23	\$ 905,712.91
11/19/2023	Payroll	1056459-1056483	\$ 62,095.94
11/19/2023	Utah Retirement Systems	JV1123	\$ 24,371.59
11/19/2023	EFTPS (taxes)	JV1124	\$ 21,494.23
11/19/2023	Health Equity (HDSA)	JV1125	\$ 3,251.15
11/17/2023	AMEX CC PMT	JV1111	\$ 14,732.11
11/15/2023	PEHP MEDICAL PREM	JV1120	\$ 38,603.08
11/21/2023	PEHP (LIFE & AD&D)	JV1122	\$ 1,558.86
11/16/2023	Rocky Mnt Power (1) to 10/31/23	JV1117	\$ 1,417.11
11/17/2023	Rocky Mnt Power (3) to 10/30/23	JV1118	\$ 10.84
11/18/2023	Rocky Mnt Power (5) to	JV1119	\$ 17.77
			\$ 1,202,219.18

Description		Disbursement Amount
11/28/2023	Capacity Fees Transfer from Checking To PTIF 8603 (prior mnth)	JV1131 \$ 758.00
11/15/2023	Funds transfer from Checking to PTIF	JV1115 \$ 400,000.00
11/28/2023	Funds transfer from Checking to PTIF	JV1132 \$ 600,000.00
Sub-total		\$ 1,000,758.00
Total Disbursement		\$ 2,299,509.00

Mt Olympus Improvement District

Monthly Cash Distribution Report

For the Month of: December 2023

Checking Account Disbursements

Date	Description	Check Sequence	Disbursement Amount
12/6/2023	Accounts Payable	40229-40248	\$ 17,922.43
	Accounts Payable		
	Accounts Payable		
Sub-total			\$ 17,922.43

Electronic Payment Disbursements

Date	Description	Journal Entry / Ref #	Disbursement Amount
12/4/2023	XPRESS BILL PAY	JV1201	\$ 7,528.54
	AMERICAN EXPRESS-MERCH		
	PAYMENTECH MERCH		
	ZIONS BANK		
12/3/2023	Payroll	1056484-1056508	\$ 66,666.84
12/3/2023	Utah Retirement Systems	JV1205	\$ 25,836.56
12/3/2023	EFTPS (taxes)	JV1206	\$ 28,369.30
12/3/2023	Health Equity (HDSA)	JV1207	\$ 3,251.15
	CVWRF-	Not Received	
	Payroll		
	Utah Retirement Systems		
	EFTPS (taxes)		
	Health Equity (HDSA)		
	AMEX CC PMT		
12/6/2023	PEHP MEDICAL PREM	JV1208	\$ 41,993.12
	PEHP (LIFE & AD&D)		
	Rocky Mnt Power (1) to 10/31/23		
	Rocky Mnt Power (3) to 10/30/23		
	Rocky Mnt Power (5) to		
			\$ 173,645.51

Description	Disbursement Amount
Capacity Fees Transfer from Checking To PTIF 8603 (prior mnth)	
Funds transfer from Checking to PTIF	
Funds transfer from Checking to PTIF	
Sub-total	\$ -
Total Disbursement	\$ 191,567.94

Report Criteria:

Report type: Summary

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice Seq	Invoice GL Account	Discount Taken	Check Amount
11/23	11/28/2023	40201	29500	% ILSE OR RONALD WIGHTMAN	20112700	1	1175	.00	42.00
11/23	11/28/2023	40202	29501	% KRISTEN BAKER AND MARYANN	20141200	1	1175	.00	46.00
11/23	11/28/2023	40203	10880	AT&T	2870167393	1	4435	.00	122.61
11/23	11/28/2023	40204	11730	BOLT & NUT SUPPLY CO	670072	1	4085	.00	19.06
11/23	11/28/2023	40205	11880	BRERETON, TROY	111523	1	4640	.00	125.00
11/23	11/28/2023	40206	12700	CERTIFIED SHRED	163986	1	4502	.00	78.00
11/23	11/28/2023	40207	12880	CINTAS	Multiple	2	4140	.00	380.24
11/23	11/28/2023	40208	13000	CLEVERLY, KEVIN	283344	1	4640	.00	125.00
11/23	11/28/2023	40209	17320	DEX IMAGING	AR10387722	1	4502	.00	174.41
11/23	11/28/2023	40210	29147	EDGINGTON, JEFF	438878	1	4140	.00	117.96
11/23	11/28/2023	40211	15160	FILTER TECHNOLOGIES	0398314-IN	2	4485	.00	102.42
11/23	11/28/2023	40212	15400	FP MAILING SOLUTIONS	RI105988520	1	4503	.00	98.85
11/23	11/28/2023	40213	15880	GENUINE NAPA PARTS COMPANY -	423004	3	4110	.00	111.10
11/23	11/28/2023	40214	16060	GRAINGER INCORPORATED	Multiple	2	4085	.00	170.11
11/23	11/28/2023	40215	17705	JAN-PRO of Utah	339731	1	4485	.00	917.00
11/23	11/28/2023	40216	18440	KIRTON AND MCCONKIE	Multiple	1	4425	.00	4,772.53
11/23	11/28/2023	40217	21240	OFFICE DEPOT BUSINESS CREDIT	2216-0678-1	1	4502	.00	675.66
11/23	11/28/2023	40218	21460	OSSINE SHOES	U33703	1	4140	.00	169.60
11/23	11/28/2023	40219	22020	PERRY, TODD	681691419	1	4020	.00	536.98
11/23	11/28/2023	40220	23240	ROHWER, STEPHEN	111623	1	4590	.00	73.12
11/23	11/28/2023	40221	19100	STANDARD INSURANCE	Multiple	1	2046	.00	2,485.49
11/23	11/28/2023	40222	29050	T-MOBILE	969460211-1	3	4035	.00	238.73
11/23	11/28/2023	40223	29502	TOTTEN, MICHAEL	17037200	1	1175	.00	46.00
11/23	11/28/2023	40224	26090	UTAH LOCAL GOVERNMENTS TRU	1610398	1	2035	.00	1,363.28
11/23	11/28/2023	40225	26200	UTAH STATE TAX COMMISSION	Multiple	1	2034	.00	8,473.32
11/23	11/28/2023	40226	27880	ZIONS BANK	8950-111423	1	4266	.00	4,286.26
11/23	11/28/2023	40227	27900	ZIONS BANKCARD CENTER	Multiple	1	4085	.00	685.54
11/23	11/28/2023	40228	27920	ZIONS BANKCARD CENTER	Multiple	1	4485	.00	1,433.55
12/23	12/06/2023	40229	29048	ALLRED, MONTE	22.0925.00	1	1175	.00	511.00
12/23	12/06/2023	40230	10700	APELLO	111317-01 D	1	4170	.00	270.35
12/23	12/06/2023	40231	10940	AYALA, DEAN	120123	1	4670	.00	400.00
12/23	12/06/2023	40232	11600	BLUE STAKES OF UTAH	UT20230323	1	4680	.00	940.50
12/23	12/06/2023	40233	29504	BRINTON, REID & JOANNE	12.2122.01	1	1175	.00	25.00
12/23	12/06/2023	40234	29503	BRUNNER, KAY	21.2329.00	1	1175	.00	576.00
12/23	12/06/2023	40235	12880	CINTAS	Multiple	1	4120	.00	636.53
12/23	12/06/2023	40236	13760	DAWSON INFRASTRUCTURE SOLU	213234	1	4165	.00	737.93
12/23	12/06/2023	40237	13860	DEMKE, GILES	Multiple	1	4470	.00	675.00
12/23	12/06/2023	40238	16310	GS TRACKME LLC	28520	14	4169	.00	350.00
12/23	12/06/2023	40239	29506	HADLEY PINES PARTNERS LLC	2382 E MUR	1	2062	.00	600.00
12/23	12/06/2023	40240	17100	HOSE & RUBBER SUPPLY	01864023	1	4085	.00	29.90
12/23	12/06/2023	40241	17480	INTERSTATE IMAGE INC	2023-2150	1	4166	.00	250.00
12/23	12/06/2023	40242	25960	MOUNTAINLAND POWER EQUIPME	109674, 1136	1	4156	.00	1,365.00
12/23	12/06/2023	40243	29444	NORTH STAR BUILDERS	1947 E 3300	1	2062	.00	1,000.00
12/23	12/06/2023	40244	21350	OLYMPUS EQUIPMENT LLC	1557	7	4164	.00	6,409.18
12/23	12/06/2023	40245	23240	ROHWER, STEPHEN	120123	1	4470	.00	400.00
12/23	12/06/2023	40246	24980	STONE, DARREN	120123	1	4235	.00	125.00
12/23	12/06/2023	40247	27600	WORKSPACE ELEMENTS	21589	1	4460	.00	2,621.04

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
1175	1,246.00	.00	1,246.00
2020	11.82	45,804.07-	45,792.25-
2034	8,473.32	.00	8,473.32
2035	1,363.28	.00	1,363.28
2046	2,485.49	.00	2,485.49
2062	1,600.00	.00	1,600.00
4020	536.98	.00	536.98
4030	150.00	.00	150.00
4035	42.85	.00	42.85
4085	305.54	11.82-	293.72
4110	87.96	.00	87.96
4120	256.29	.00	256.29
4140	1,956.19	.00	1,956.19
4145	25.00	.00	25.00
4153	25.00	.00	25.00
4156	1,390.00	.00	1,390.00
4159	25.00	.00	25.00
4161	156.91	.00	156.91
4164	1,047.44	.00	1,047.44
4165	786.07	.00	786.07
4166	275.00	.00	275.00
4168	2,275.00	.00	2,275.00
4169	3,461.74	.00	3,461.74
4170	270.35	.00	270.35
4235	125.00	.00	125.00
4266	4,286.26	.00	4,286.26
4425	4,772.53	.00	4,772.53
4435	400.64	.00	400.64
4460	2,621.04	.00	2,621.04
4470	950.00	.00	950.00
4485	1,298.92	.00	1,298.92
4502	928.07	.00	928.07
4503	98.85	.00	98.85
4556	25.00	.00	25.00
4590	129.57	.00	129.57
4635	42.85	.00	42.85
4640	355.76	.00	355.76
4645	112.67	.00	112.67
4657	25.00	.00	25.00
4658	25.00	.00	25.00
4659	25.00	.00	25.00
4670	400.00	.00	400.00
4680	940.50	.00	940.50
Grand Totals:	45,815.89	45,815.89-	.00

Report Criteria:

Report type: Summary

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AS OF NOVEMBER 30, 2023
(UNAUDITED)

<u>ASSETS</u>			
<u>CURRENT ASSETS</u>			
	CASH ON HAND		
1113	PETTY CASH	450.00	
	TOTAL CASH ON HAND		450.00
	CASH IN BANK - CHECKING & SAVINGS		
1121	ZFNB CHECKING	240,343.98	
1135	PTIF 8603- CF	1,445,128.64	
1170	CLEARING - XBP DEPOSIT	294,258.31	
1175	UTILITY CASH CLEARING ACCOUNT	511.00	
	TOTAL CASH IN BANK - CHECKING & SAVINGS		1,980,241.93
	CURRENT SECURITIES		
1501	PTIF 8604 - RESERVE	6,589,150.66	
	TOTAL CURRENT SECURITIES		6,589,150.66
	ACCOUNTS RECEIVABLE		
1301	ACCOUNTS RECEIVABLE	826.00	
1303	SEWER FEES	497,806.05	
1305	LIENS	537,056.22	
1307	PREPAID INSURANCE	39,476.00	
	TOTAL ACCOUNTS RECEIVABLE		1,075,164.27
	INVENTORY		
1372	GAS, OIL, PARTS	31,904.52	
	TOTAL INVENTORY		31,904.52
	TOTAL CURRENT ASSETS		9,676,911.38
	RESTRICTED ASSETS		
1502	MT OLYMPUS I D RESERVE 301	5,911,610.32	
1503	MT OLYMPUS/CVWRF RESERVE 302	3,689,663.69	
1508	NET PENSION ASSET	899,549.00	
	TOTAL RESTRICTED ASSETS		10,500,823.01

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AS OF NOVEMBER 30, 2023
(UNAUDITED)

CVWR FACILITY PROJECT		
1551	INVEST IN CVWR (NET POSITION)	32,134,323.66
1553	CVWRF CONST IN PROGRESS	645,246.49
1554	CVWR STATE RESERVE FUND	10,148.88
1555	CVWRF-2020A LOAN DSRF	495,243.42
1556	CVWR 2020A LOAN DS	1,160,520.50
1557	CVWR- 2021A BNK OF UT BOND	1,110,851.45
1558	CVWRF - 2021 BOND	5,108,716.93
		<hr/>
TOTAL CVWR FACILITY PROJECT		40,665,051.33
FIXED & LONG TERM ASSETS - AT COST		
1610	SEWER MAINS-SUBDIVISIONS	14,085,618.12
1620	SEWER SYSTEMS	20,990,592.48
1625	CONST. IN PROGRESS	55,343.29
1640	OFFICE & GARAGE IMPROVEMENT	3,956,699.01
1650	FURNITURE & FIXTURES	132,850.97
1660	AUTOMOBILE & TRUCKS	2,871,893.70
1670	TOOLS, EQUIPMENT & COMPUTERS	308,722.41
1695	LESS ACCUMULATED DEPR	(28,089,723.43)
1700	LAND	449,836.48
1950	DEFERRED PENSION OUTFLOW	555,584.00
		<hr/>
TOTAL FIXED & LONG TERM ASSETS - AT COST		15,317,417.03
		<hr/>
TOTAL ASSETS		76,160,202.75
		<hr/> <hr/>

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AS OF NOVEMBER 30, 2023
(UNAUDITED)

<u>LIABILITIES AND EQUITIES</u>		
<u>CURRENT LIABILITIES</u>		
2050	ESCHEATMENTS PAYABLE	953.56
2062	MANHOLE DEPOSITS	49,800.00
2090	UNEARNED SEWER FEES	1,139,242.22
		<hr/>
	TOTAL CURRENT LIABILITIES	1,189,995.78
<u>LONG TERM LIABILITIES</u>		
2140	ACCRUED SICK LEAVE	419,980.89
2150	ACCRUED VACATION LEAVE	165,149.16
2250	DEFERRED PENSION INFLOW	1,270,613.00
		<hr/>
	TOTAL LONG TERM LIABILITIES	1,855,743.05
<u>EQUITIES</u>		
CONTRIBUTIONS		
2410	COUNTY PROPERTY TAXES	23,785,528.69
2411	DELINQUENT TAX COLLECTIONS	425,130.32
2412	FEE IN LIEU G. O.	742,917.60
2413	TAXES GO BONDS JUDGEMENT	13,578.41
2414	FEE IN LIEU GO BOND JUDGEMNT	2,094.28
2420	OTHER CONTRIBUTIONS	15,464,996.58
2440	CAPACITY FEES	16,745,890.30
		<hr/>
	TOTAL CONTRIBUTIONS	57,180,136.18
RETAINED EARNINGS		
2500	RETAINED EARNINGS	8,837,438.42
	REVENUE OVER EXPENDITURES - YTD	7,096,889.32
		<hr/>
	TOTAL RETAINED EARNINGS	15,934,327.74
		<hr/>
	TOTAL LIABILITIES & EQUITIES	76,160,202.75
		<hr/> <hr/>

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>OPERATING REVENUE</u>						
SEWER FEES	1,379,210.74	14,500,025.03	15,827,220.00	91.6	1,327,194.97	3020
ENGINEERING FEES	.00	23,120.00	7,750.00	298.3	(15,370.00)	3025
SEWER AVAILABILITY LETTER	.00	.00	.00	.0	.00	3030
TAXES M & O	1,716,428.86	1,918,962.95	3,047,253.00	63.0	1,128,290.05	3035
DELINQUENT TAX COLLECTIONS	3,104.10	50,918.41	54,445.00	93.5	3,526.59	3036
FEE IN LIEU M & O	8,394.83	96,484.40	113,539.00	85.0	17,054.60	3037
RDA TAXES	.00	.00	25,000.00	.0	25,000.00	3038
INSPECTION FEES	1,550.00	22,800.00	25,000.00	91.2	2,200.00	3040
NOSE ON FEES	1,000.00	11,750.00	10,500.00	111.9	(1,250.00)	3060
INTEREST AND ADMIN FEES	9,552.84	128,759.91	100,000.00	128.8	(28,759.91)	3070
MISCELLANEOUS INCOME	.00	3,644.01	3,500.00	104.1	(144.01)	3090
TOTAL OPERATING REVENUE	3,119,241.37	16,756,464.71	19,214,207.00	87.2	2,457,742.29	
<u>OPERATING EXPENSES</u>						
SEWER LINES	146,567.74	2,735,288.25	3,191,535.00	85.7	456,246.75	
INFORMATION TECHNOLOGY EXPENSES	34,388.46	333,551.19	419,609.00	79.5	86,057.81	
CVWR FACILITY EXPENSES	444,093.00	4,720,225.92	6,479,769.00	72.9	1,759,543.08	
ADMINISTRATIVE	126,463.38	1,289,120.71	1,860,069.00	69.3	570,948.29	
ENGINEERING AND INSPECTION	48,634.33	640,177.75	807,038.00	79.3	166,860.25	
OTHER OPER REVENUE DEDUCTION						
DEPRECIATION	67,165.58	738,821.38	.00	.0	(738,821.38)	
TOTAL OTHER OPERATING EXPENSE	867,312.49	10,457,185.20	12,758,020.00	82.0	2,300,834.80	
<u>NON-OPERATING INCOME</u>						
INTEREST INCOME	73,708.12	797,609.81	750,000.00	106.4	(47,609.81)	
GAIN (LOSS) SALE FIXED ASSETS	.00	.00	.00	.0	.00	
GAIN ON PUR OF DISTRICT BONDS	.00	.00	.00	.0	.00	
MISCELLANEOUS INCOME	.00	.00	.00	.0	.00	
TOTAL NON-OPERATING INCOME	73,708.12	797,609.81	750,000.00	106.4	(47,609.81)	
<u>NON-OPERATING EXPENSE</u>						
INTEREST EXPENSE	.00	.00	1,920,918.00	.0	1,920,918.00	
TRUST AND PAYING AGENT FEES	.00	.00	2,167.00	.0	2,167.00	
ACTUARIAL & BENEFIT PENSION EXPENSE	.00	.00	.00	.0	.00	
TOTAL NON-OPERATING EXPENSE	.00	.00	1,923,085.00	.0	1,923,085.00	
NET (GAIN) LOSS	(2,325,637.00)	(7,096,889.32)	(5,283,102.00)	(134.3)	1,813,787.32	

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>SEWER LINES</u>						
SALARIES AND WAGES	86,571.28	909,545.19	1,125,441.00	80.8	215,895.81	4010
TEMP HELP / URS PURCH	.00	125,058.18	.00	.0 (	125,058.18)	4011
EMPLOYEE BENEFITS	47,108.61	501,106.76	664,597.00	75.4	163,490.24	4020
SUBSCRIPTIONS & TRAINING	1,432.80	16,331.64	12,830.00	127.3 (	3,501.64)	4030
PHONE & INTERNET	295.31	4,401.96	8,437.00	52.2	4,035.04	4035
COMPACTORS	.00	.00	100.00	.0	100.00	4040
FORK LIFT	.00	183.67	120.00	153.1 (	63.67)	4045
AIR COMPRESSORS	.00	725.70	100.00	725.7 (	625.70)	4048
6 INCH TRASH PUMP	.00	.00	100.00	.0	100.00	4050
SMALL PUMPS & SAW	.00	33.37	300.00	11.1	266.63	4055
WELDERS	.00	.00	100.00	.0	100.00	4075
TOOLS	.00	2,036.20	2,100.00	97.0	63.80	4080
LINES REPAIRS & MAINTENANCE	1,897.05	824,570.79	1,000,000.00	82.5	175,429.21	4085
INSURANCE	.00	63,977.61	65,076.00	98.3	1,098.39	4090
SUPPLIES	87.96	1,908.02	5,486.00	34.8	3,577.98	4110
COMPUTER/SOFTWARE -CLOSED	.00	.00	.00	.0	.00	4115
SAFETY EQUIPMENT	188.23	2,936.75	4,100.00	71.6	1,163.25	4120
HEAT	217.02	5,041.18	7,000.00	72.0	1,958.82	4129
ELECTRICITY	731.74	8,480.23	8,694.00	97.5	213.77	4130
WATER	411.06	4,042.40	3,840.00	105.3 (	202.40)	4131
UNIFORMS	2,586.87	12,083.85	19,106.00	63.3	7,022.15	4140
2022 DODGE RAM 1500	25.00	5,196.05	4,000.00	129.9 (	1,196.05)	4145
WARNING SIGNS	.00	.00	1,000.00	.0	1,000.00	4150
TRAILERS	.00	.00	150.00	.0	150.00	4151
CASE 580D TRACTOR	.00	119.35	800.00	14.9	680.65	4152
2021 FORD F150 CREWCAB 4X4	258.81	6,390.21	5,925.00	107.9 (	465.21)	4153
CLOSED ACCT	.00	.00	.00	.0	.00	4154
CLOSED ACCT	.00	.00	.00	.0	.00	4155
2021 FORD F250 4X4 PICKUP	131.30	2,297.27	4,869.00	47.2	2,571.73	4156
1979 GMC DUMP TRK *CLOSED*	.00	.00	.00	.0	.00	4157
1999 INT 4900 DUMP TRUCK	.00	1,541.78	2,533.00	60.9	991.22	4158
2021 FORD F350 W/PLOW & DUMP	(769.06)	2,028.69	2,754.00	73.7	725.31	4159
2006 PERMA LINER TRAILER	.00	1,060.00	1,328.00	79.8	268.00	4160
2014 FORD F450 BOX TV VAN	665.53	8,950.94	15,896.00	56.3	6,945.06	4161
CLOSED ACCT	.00	.00	.00	.0	.00	4162
1979 GMC RODDER	.00	1,232.22	1,400.00	88.0	167.78	4163
2017 FREIGHTLINER JET TRUCK	788.54	16,086.68	18,855.00	85.3	2,768.32	4164
2014 FORD F350 BOXVAN / TV	359.03	16,576.83	12,034.00	137.8 (	4,542.83)	4165
2005 INT WATER TANK TRUCK	496.88	7,475.13	11,847.00	63.1	4,371.87	4166
2001 INT 4700 FLATBED W/CRANE	.00	2,039.42	4,121.00	49.5	2,081.58	4167
2020 WESTERN STAR RECYCLER	846.59	18,606.33	27,165.00	68.5	8,558.67	4168
2015 FREIGHTLINER/VAC CON	1,457.58	19,147.35	29,331.00	65.3	10,183.65	4169
EMERGENCY	779.61	144,076.50	100,000.00	144.1 (	44,076.50)	4170
CONTINGENCY FUND	.00	.00	20,000.00	.0	20,000.00	4194
TOTAL SEWER LINES EXPENSE	146,567.74	2,735,288.25	3,191,535.00	85.7	456,246.75	

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>INFORMATION TECHNOLOGY EXPENSES</u>						
SALARIES & WAGES	16,606.40	192,920.04	227,074.00	85.0	34,153.96	4210
EMPLOYEE BENEFITS	7,975.48	93,364.44	125,302.00	74.5	31,937.56	4220
SUBSCRIPTION & TRAINING	.00	5,224.99	8,041.00	65.0	2,816.01	4230
TOOLS	.00	.00	200.00	.0	200.00	4231
PHONE & INTERNET	201.80	2,142.29	3,919.00	54.7	1,776.71	4235
UNIFORMS	.00	.00	160.00	.0	160.00	4240
INSURANCE	.00	8,232.44	11,697.00	70.4	3,464.56	4245
SOFTWARE & LICENSING	762.44	15,705.67	24,866.00	63.2	9,160.33	4250
PARTS & EQUIPMENT	8,842.34	15,930.72	15,850.00	100.5 (	80.72)	4266
SUPPLIES	.00	30.60	.00	.0 (	30.60)	4270
CONTINGENCY FUND	.00	.00	2,500.00	.0	2,500.00	4298
TOTAL INFORMATION TECHNOLOGY EXPENSE	34,388.46	333,551.19	419,609.00	79.5	86,057.81	

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>CVWR FACILITY EXPENSES</u>						
CVWR TREATMENT CONTRACT	409,482.30	4,348,576.32	5,798,759.00	75.0	1,450,182.68	4320
CVWR ADMINISTRATION	.00	.00	.00	.0	.00	4325
CVWR PRETREATMENT	14,666.45	159,961.78	165,025.00	96.9	5,063.22	4330
CVWR LABORATORY	19,944.25	211,687.82	291,709.00	72.6	80,021.18	4335
CVWR INTERCEPTOR MONITORING	.00	.00	.00	.0	.00	4340
CVWR ENGINEERING/SAFETY	.00	.00	.00	.0	.00	4345
CVWR CONTINGENCY	.00	.00	224,276.00	.0	224,276.00	4398
TOTAL CVWR FACILITY EXPENSE	444,093.00	4,720,225.92	6,479,769.00	72.9	1,759,543.08	

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>ADMINISTRATIVE EXPENSES</u>						
SALARIES AND WAGES	53,141.83	536,423.78	677,564.00	79.2	141,140.22	4410
EMPLOYEE BENEFITS	25,145.84	258,286.85	344,773.00	74.9	86,486.15	4420
LEGAL FEES	4,772.53	71,247.71	86,400.00	82.5	15,152.29	4425
DISTRICT TRUSTEE FEES	.00	2,500.00	15,000.00	16.7	12,500.00	4426
ADDL BOARD MEETING PER DIEM	.00	1,550.00	3,540.00	43.8	1,990.00	4427
SUBSCRIPTION & TRAINING	4,463.16	41,374.70	56,067.00	73.8	14,692.30	4430
PHONE & INTERNET	1,506.28	5,925.34	7,158.00	82.8	1,232.66	4435
INSURANCE	.00	24,213.09	26,183.00	92.5	1,969.91	4450
EQUIPMENT EXPENSE	.00	4,593.01	5,700.00	80.6	1,106.99	4460
AUTO EXPENSE REIMBURSEMENT	950.00	5,042.36	7,250.00	69.6	2,207.64	4470
BUILDING MAINTENANCE	1,398.43	22,768.24	25,774.00	88.3	3,005.76	4485
GROUNDS MAINTENANCE	1,326.21	11,408.28	19,635.00	58.1	8,226.72	4486
EMERGENCY GENERATOR	.00	200.81	1,500.00	13.4	1,299.19	4487
COVID 19 SUPPLIES	.00	.00	3,425.00	.0	3,425.00	4501
OFFICE SUPPLIES	2,041.74	11,391.81	9,354.00	121.8 (	2,037.81)	4502
POSTAGE	6,509.52	69,299.32	82,528.00	84.0	13,228.68	4503
ADVERTISING	.00	240.00	4,250.00	5.7	4,010.00	4506
BAD DEBT EXPENSE	.00	145.00	3,500.00	4.1	3,355.00	4510
ELECTION EXPENSE	.00	.00	101,000.00	.0	101,000.00	4512
RDA TAXES	.00	.00	25,000.00	.0	25,000.00	4515
OTHER EXPENSE	.00	.00	20,000.00	.0	20,000.00	4520
HEAT	217.02	5,041.14	9,500.00	53.1	4,458.86	4529
ELECTRICITY	713.98	7,500.76	8,365.00	89.7	864.24	4530
WATER	411.06	4,042.39	3,504.00	115.4 (	538.39)	4531
CLOSED VEH ACCT	.00	.00	.00	.0	.00	4555
2019 FORD F150 CREWCAB	164.69	2,048.39	2,633.00	77.8	584.61	4556
2021 FORD F150 XLT CREWCAB	231.33	5,778.75	6,780.00	85.2	1,001.25	4557
BANK CHARGES	15,169.23	138,463.58	138,636.00	99.9	172.42	4560
ACCOUNTING & AUDITING	.00	11,000.00	12,000.00	91.7	1,000.00	4565
DATA PROCESSING	1,651.00	22,612.00	21,320.00	106.1 (	1,292.00)	4567
PROFESSIONAL SERVICES	4,778.25	22,666.50	100,000.00	22.7	77,333.50	4582
WATER REUSE DEMONSTRATION PROJ	.00	.00	.00	.0	.00	4585
MISCELLANEOUS	1,871.28	3,356.90	11,730.00	28.6	8,373.10	4590
CONTINGENCY FUND	.00	.00	20,000.00	.0	20,000.00	4594
TOTAL ADMINISTRATIVE EXPENSE	126,463.38	1,289,120.71	1,860,069.00	69.3	570,948.29	

MT. OLYMPUS IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION WITH BUDGET COMPARISON
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2023

	CURRENT PERIOD ACTUAL	YTD ACTUAL	YEAR BUDGET	BDGT PCNT	BUDGET REMAINING	ACCOUNT NO
<u>ENGINEERING & INSPECTION EXPENSES</u>						
SALARIES AND WAGES	30,210.76	371,125.46	449,994.00	82.5	78,868.54	4610
EMPLOYEE BENEFITS	15,059.53	204,649.74	262,502.00	78.0	57,852.26	4620
SUBSCRIPTION & TRAINING	.00	8,447.93	13,023.00	64.9	4,575.07	4630
PHONE & INTERNET	909.78	6,959.68	7,530.00	92.4	570.32	4635
UNIFORMS	532.20	1,773.68	2,218.00	80.0	444.32	4640
SUPPLIES	112.67	2,635.35	2,650.00	99.5	14.65	4645
INSURANCE	.00	5,782.86	6,029.00	95.9	246.14	4650
CLOSED ACCT	.00	.00	.00	.0	.00	4654
CLOSED ACCT	.00	.00	.00	.0	.00	4655
CLOSED ACCT	.00	.00	.00	.0	.00	4656
2021 FORD F150 CREWCAB 4X4	125.86	3,338.27	5,686.00	58.7	2,347.73	4657
2018 FORD F150 CREWCAB XLT	104.76	2,737.71	4,555.00	60.1	1,817.29	4658
2018 FORD F150 CREWCAB	168.07	3,668.42	4,685.00	78.3	1,016.58	4659
NOSE ON EXPENSE	.00	5,101.85	6,360.00	80.2	1,258.15	4660
AUTO EXPENSE REIMBURSEMENT	400.00	4,400.00	4,800.00	91.7	400.00	4670
BLUE STAKES	1,010.70	18,915.80	30,956.00	61.1	12,040.20	4680
GPS EXPENSES	.00	641.00	2,450.00	26.2	1,809.00	4690
CONTINGENCY FUND	.00	.00	3,600.00	.0	3,600.00	4698
TOTAL ENGINEERING & INSPECTION EXPENSE	48,634.33	640,177.75	807,038.00	79.3	166,860.25	

MT OLYMPUS IMPROVEMENT DISTRICT
CAPITAL BUDGET VARIANCE REPORT 2023

11/30/2023

					YTD CAPITAL PURCHASES		% of	REMAINING						
	Units	Asset	Unit Price		Total	GL	INCURRED	OPEN PO'S	BUDGET USED	BUDGET				
TAB	ADMIN / OFFICE													
	1		\$	-	\$	-	1640	\$	-	\$	-			
	1		\$	-	\$	-	1640	\$	-	\$	-			
	-		\$	-	\$	-		\$	-	\$	-			
	TOTAL				\$	-		\$	-	0%	\$	-		
ENGINEERING														
3	1	Reseal Parking Lot	\$	35,600.00	\$	35,600.00	1640	\$	26,841.00		75%	\$	8,759.00	
	1	Contingency for Asphalt products/pricing	\$	3,560.00	\$	3,560.00	1640	\$	-		0%	\$	3,560.00	
	1	Replace Grass Park Strip with hard landscape	\$	20,000.00	\$	20,000.00	1640	\$	-		0%	\$	20,000.00	
	1	Chopper Pumps - Vaughan model	\$	52,500.00	\$	52,500.00	1620	\$	37,310.00	\$	15,000.00	71%	\$	190.00
	1	Contingency -Chopper Pumps	\$	10,500.00	\$	10,500.00	1620	\$	-		0%	\$	10,500.00	
	1	Steel Privacy fence and hardscape around tra	\$	12,800.00	\$	12,800.00	1640	\$	-	\$	-	0%	\$	12,800.00
	1	I-15 Project	\$	100,000.00	\$	100,000.00	1625	\$	55,343.29		55%	\$	44,656.71	
	TOTAL				\$	234,960.00		\$	119,494.29	\$	15,000.00	57%	\$	100,465.71
LINES / COLLECTION SYSTEM														
	1	Retro fit 4161, 2015 F450 Equip Only	\$	255,000.00	\$	255,000.00	1660	\$	284,354.36		112%	\$	(29,354.36)	
	1	Trade in old TV equipment	\$	(25,000.00)	\$	(25,000.00)	1660	\$	-		0%	\$	(25,000.00)	
	1	Camera software not included by Lines Sup.	\$	59,900.00	\$	59,900.00	1660	\$	53,900.00		0%	\$	6,000.00	
	1	Replace Water Tanker 4166	\$	214,934.00	\$	214,934.00	1660	\$	217,434.00		0%	\$	(2,500.00)	
	1	Sale/Trade in 2005 International Water Tank	\$	(45,000.00)	\$	(45,000.00)	1660	\$	-		0%	\$	(45,000.00)	
	1		\$	-	\$	-	1660				0%	\$	-	
	TOTAL				\$	459,834.00		\$	555,688.36	\$	-	121%	\$	(95,854.36)
IT / COMPUTER SYSTEM														
	-		\$	-	\$	-	1670	\$	-	\$	-	0%	\$	-
			\$	-	\$	-	1670	\$	-				\$	-
	TOTAL				\$	-	1670	\$	-	\$	-	0%	\$	-
TOTAL CAPITAL OUTLAY					\$	694,794.00		\$	675,182.65	\$	15,000.00	97.2%	\$	4,611.35

SEWER MAIN & SYSTEM ADDITIONS

1	DISTRICT ADDITION TO MAIN LINES	\$ 495,935.00	1610
	DISTRICT ADDITION TO SYSTEM	\$ 37,310.00	1620
	DISTRICT DISPOSITION OF ASSETS - WIP	\$ -	1625
	DISTRICT DISPOSITION OF ASSETS	\$ -	
	DISTRICT GAIN ON SALE OF VEHICLES	\$ -	1660

		Totals from				
		GL#	Above	From GL	diff	
Sewer Main- Subdivision	1610	\$	495,935	\$ 495,935	\$ -	✓
Sewer System	1620	\$	37,310	\$ 37,310	\$ -	✓
Const. In Progress	1625	\$	55,343	\$ 55,343	\$ -	✓
Office & Garage Improvements	1640	\$	26,841	\$ 26,841	\$ -	✓
Furniture & Fixtures	1650	\$	-	\$ -	\$ -	✓
Automobiles & Trucks	1660	\$	555,688	\$ 555,688	\$ -	✓
Tools & Equipment	1670	\$	-	\$ -	\$ -	✓
Gain on Sale of Assets		\$	-	\$ -	\$ -	
		\$	1,171,118	\$ 1,171,118	\$ -	✓

		12/31/2022	12/31/2023	ytd change	
Sewer Main- Subdivision	1610	\$ 13,589,683	\$ 14,085,618	\$ 495,935.00	✓
Sewer System	1620	\$ 20,953,282	\$ 20,990,592	\$ 37,310.00	✓
Const. In Progress	1625	\$ -	\$ 55,343	\$ 55,343.29	✓
Office & Garage Improvements	1640	\$ 3,929,858	\$ 3,956,699	\$ 26,841.00	✓
Furniture & Fixtures	1650	\$ 132,851	\$ 132,851	\$ -	✓
Automobiles & Trucks	1660	\$ 2,316,205	\$ 2,871,894	\$ 555,688.36	✓
Tools & Equipment	1670	\$ 308,722	\$ 308,722	\$ -	✓
less Accumulated Depreciation	1695	\$ 27,350,902.05	\$ 28,022,557.85	\$ 671,655.80	✓
Land	1700	\$ 449,836.48	\$ 449,836.48	\$ -	✓
Deferred Pension	1950	\$ 84,259.00	\$ 84,259.00	\$ -	✓
Total Assets		\$ 69,502,665.86	\$ 71,429,698.31	\$ 1,927,032.45	✓

Mt Olympus Improvement District

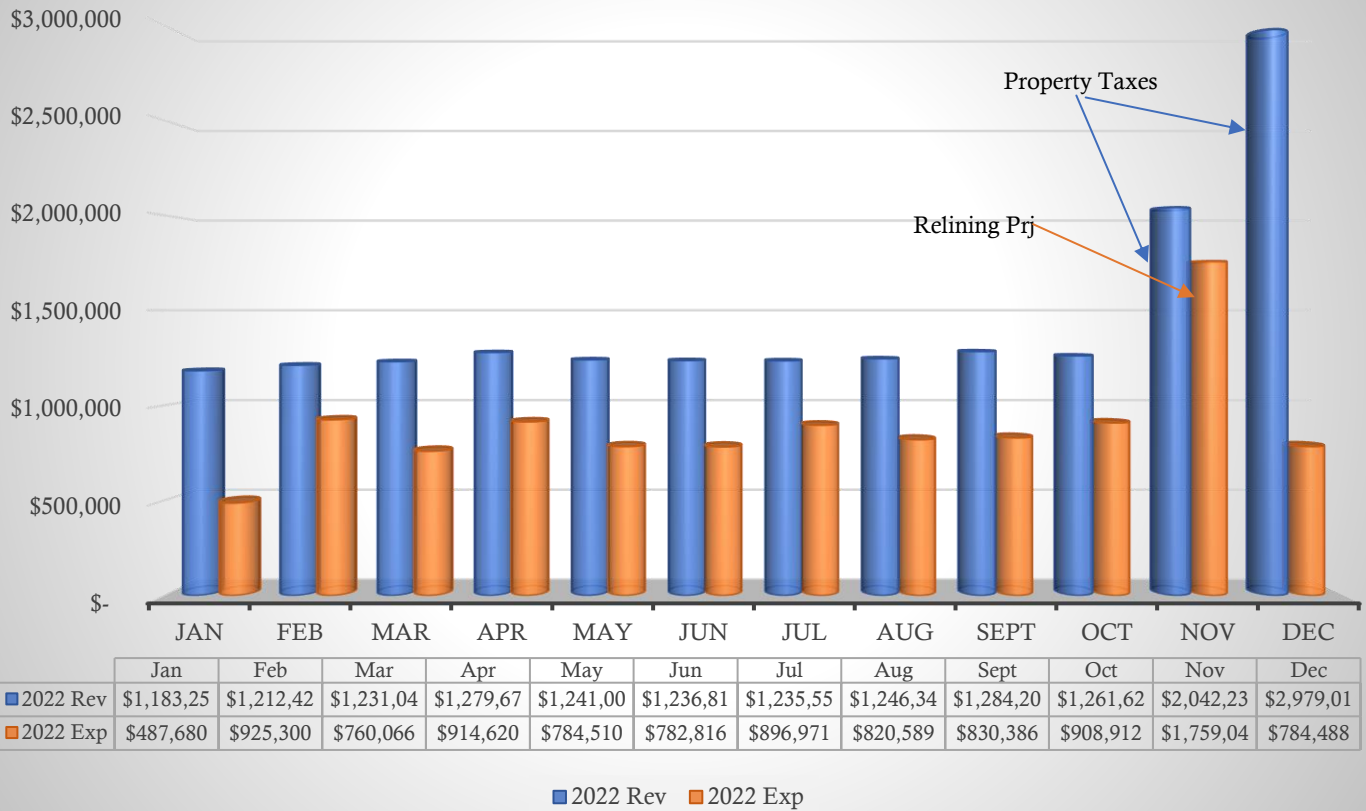
Financial Summary

Period Ending November 2023

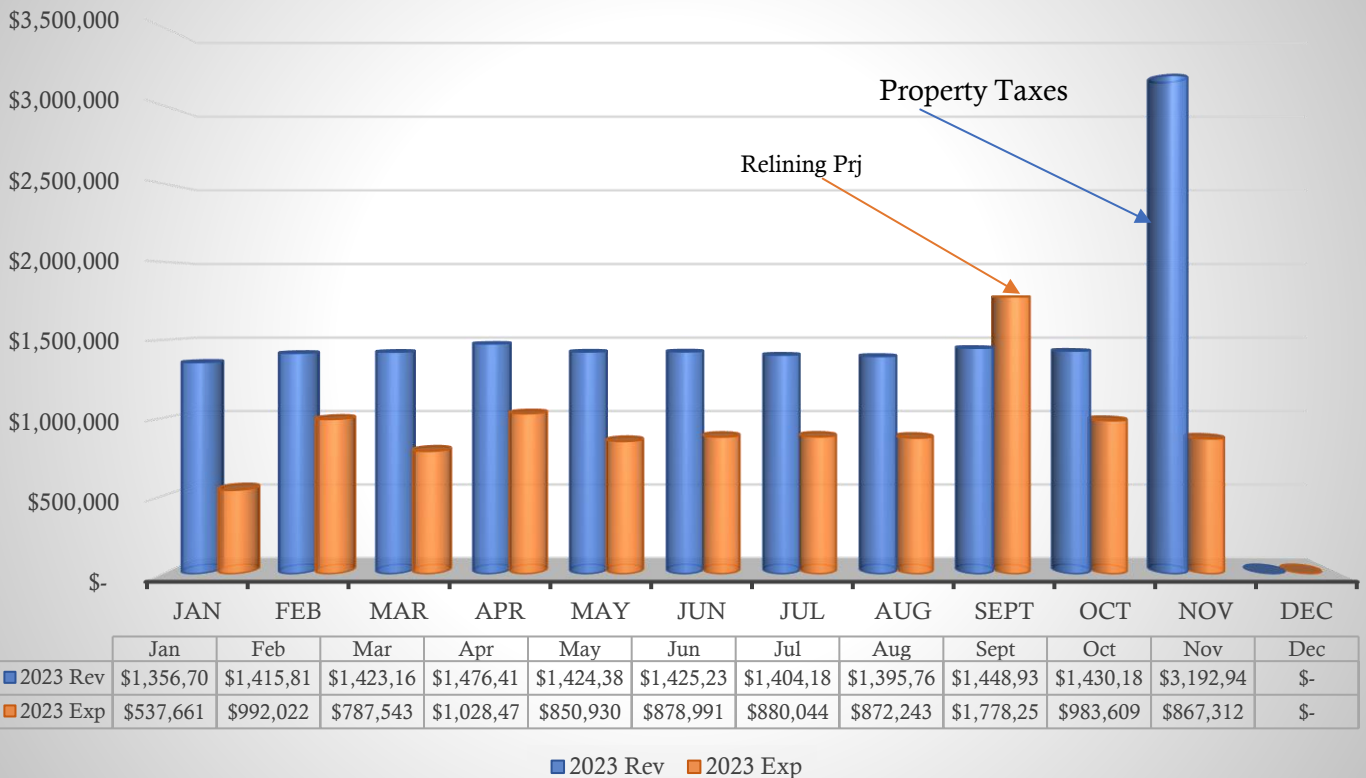
- Reserves: \$18.2 million
 - Increase of \$2.1m from the prior month, mainly due to taxes received of \$1.7m and Granite School District payment of \$66k
- Current Assets increased by \$2.2m due to Taxes and sewer fees received and prepaid insurance for 2024
- Current Liabilities increased by \$348k
 - Unearned sewer fees earned in November
- Operational Revenues are at 87.2% of the Budget. The cash basis target is 92% as of November
 - Tax Revenues: 64% (ok- Nov settlement outstanding)
 - Sewer Revenue Fees: 91.6%
 - Engineering Fees: 298% or \$15k over
 - Inspection Fees: 91.2%
 - Nose on Fees: 111.9%
 - Late Fee interest and Certification Fee Revenue: 128.8% or over 29k
 - Misc. Revenues: 104%
- Operational expenses are at 82% of the Budget. The cash basis target is 92% for November
 - Lines Department: 85.7%.
 - IT Dept: 79.5%
 - CVWRF: 72.9%,
 - Admin Dept: 69.3%
 - Eng. Dept: 79.3%
- Currently down 1 FTE’s – plan to hire in spring 2024

Reserve Name	Current Balance	Reserve Policy	(Under) / Over Funded	%
Operating Reserve (200 days)	\$ 7,123,752.95	\$ 6,901,653.15	\$ 222,100	103.2%
Capacity Fee Reserve	\$ 1,445,128.64	\$ 1,445,128.64	\$ -	100.0%
MOID Capital Reserve (3yr)	\$ 5,911,610.32	\$ 7,980,000.00	\$ (2,068,390)	74.1%
CVWRF Capital Reserve (3yr)	\$ 3,689,663.69	\$ 3,747,527.00	\$ (57,863)	98.5%
Self-Funded Insurance Reserve	\$ -	\$ -	\$ -	0.0%

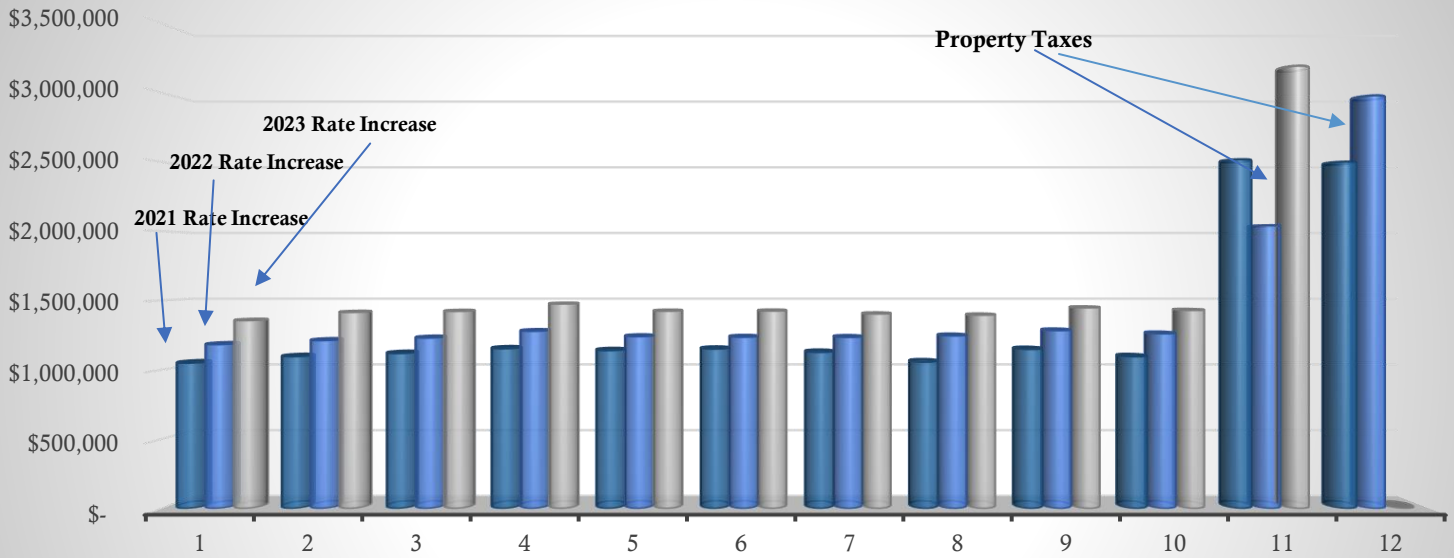
2022 Revenues & Expenses (O&M Only)



2023 Revenues & Expenses (O&M Only)



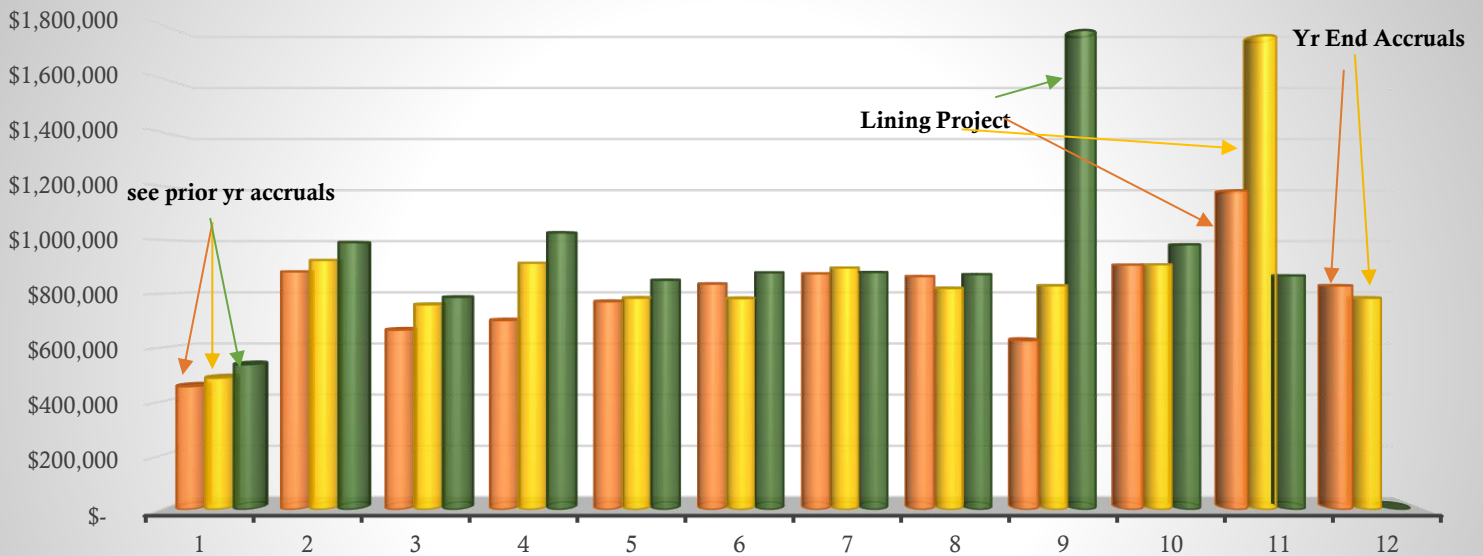
Prior Yr's vs Current Yr Revenues



	1	2	3	4	5	6	7	8	9	10	11	12
2021 Rev	\$1,049,51	\$1,096,34	\$1,119,32	\$1,153,90	\$1,140,41	\$1,151,14	\$1,127,87	\$1,057,30	\$1,148,94	\$1,095,81	\$2,518,30	\$2,500,76
2022 Rev	\$1,183,25	\$1,212,42	\$1,231,04	\$1,279,67	\$1,241,00	\$1,236,81	\$1,235,55	\$1,246,34	\$1,284,20	\$1,261,62	\$2,042,23	\$2,979,01
2023 Rev	\$1,356,70	\$1,415,81	\$1,423,16	\$1,476,41	\$1,424,38	\$1,425,23	\$1,404,18	\$1,395,76	\$1,448,93	\$1,430,18	\$3,192,94	\$-

2021 Rev 2022 Rev 2023 Rev

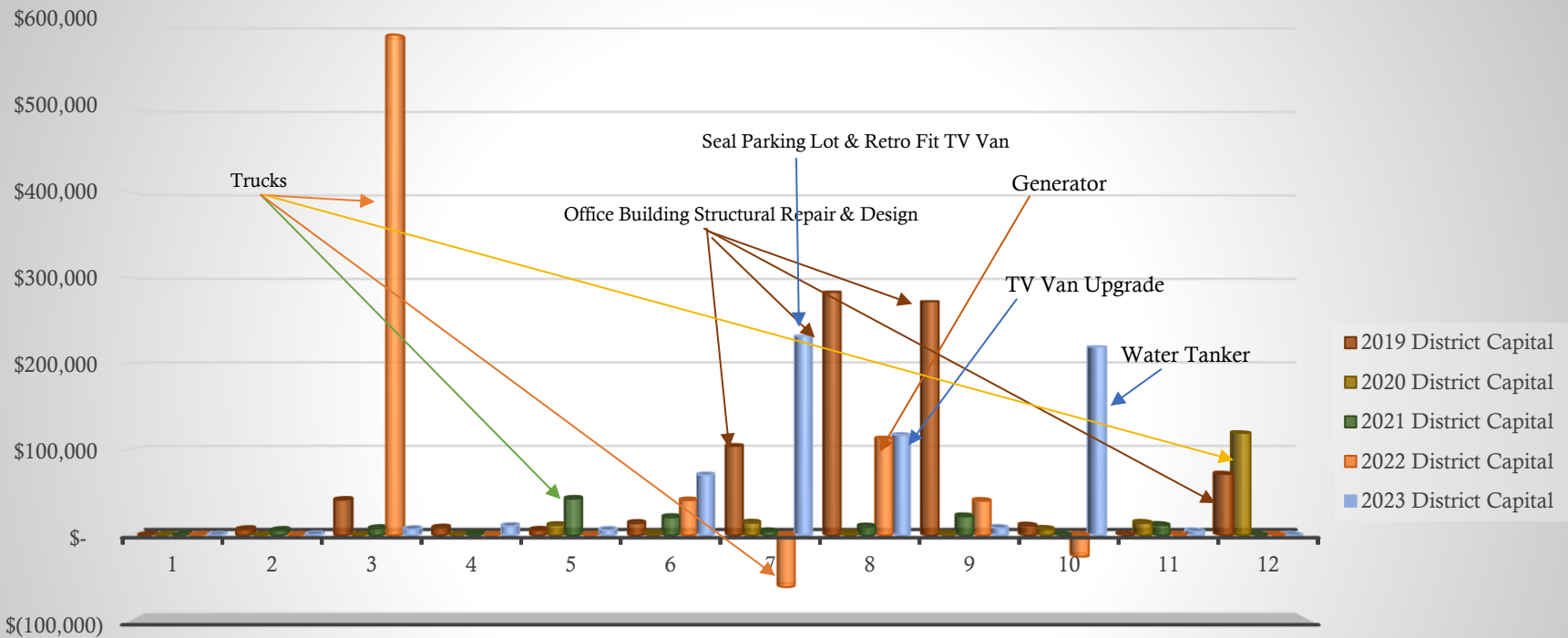
Prior Yr's vs Current Yr Expenses (O&M Only)



	1	2	3	4	5	6	7	8	9	10	11	12
2021 Exp	\$456,410	\$882,377	\$666,054	\$701,565	\$771,326	\$836,933	\$875,255	\$864,968	\$626,689	\$907,906	\$1,183,64	\$830,326
2022 Exp	\$487,680	\$925,300	\$760,066	\$914,620	\$784,510	\$782,816	\$896,971	\$820,589	\$830,386	\$908,912	\$1,759,04	\$784,488
2023 Exp	\$537,661	\$992,022	\$787,543	\$1,028,47	\$850,930	\$878,991	\$880,044	\$872,243	\$1,778,25	\$983,609	\$867,312	\$-

2021 Exp 2022 Exp 2023 Exp

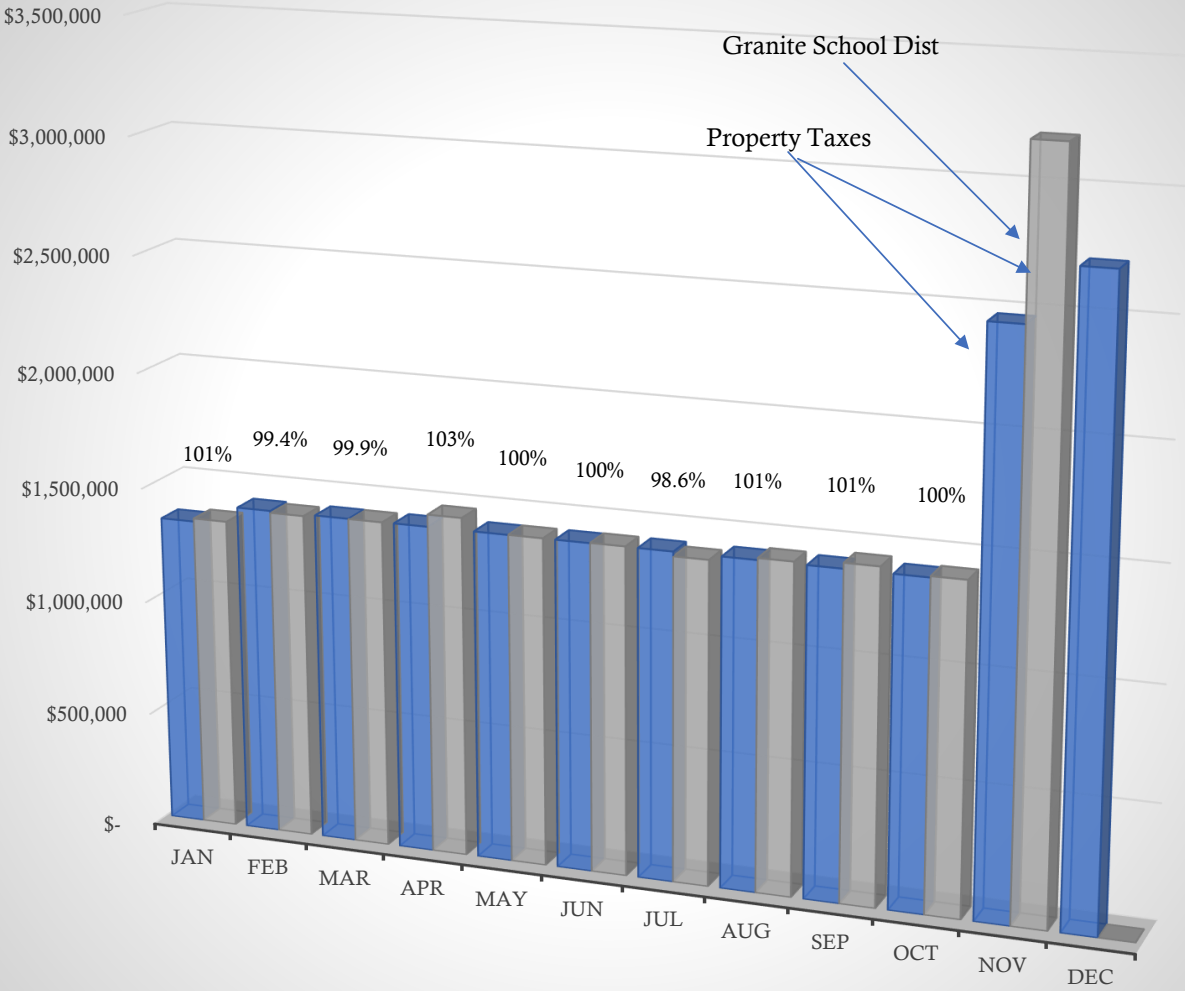
District Capital - 5 Year History



	1	2	3	4	5	6	7	8	9	10	11	12
2019 District Capital	\$-	\$6,700	\$41,161	\$8,540	\$5,919	\$13,887	\$103,834	\$283,721	\$272,638	\$10,840	\$-	\$71,132
2020 District Capital	\$-	\$-	\$-	\$-	\$11,448	\$1,785	\$14,305	\$2,040	\$1,388	\$7,017	\$14,104	\$119,016
2021 District Capital	\$-	\$5,677	\$7,808	\$1,843	\$42,414	\$20,785	\$4,149	\$9,702	\$21,789	\$-	\$11,587	\$-
2022 District Capital	\$-	\$-	\$583,522	\$-	\$-	\$40,587	\$(60,468)	\$112,620	\$39,996	\$(25,000)	\$-	\$-
2023 District Capital	\$-	\$518	\$6,871	\$10,439	\$5,815	\$70,213	\$232,374	\$116,755	\$8,276	\$219,665	\$4,257	\$-

2023 Budget to Actual Revenue

Year to Date

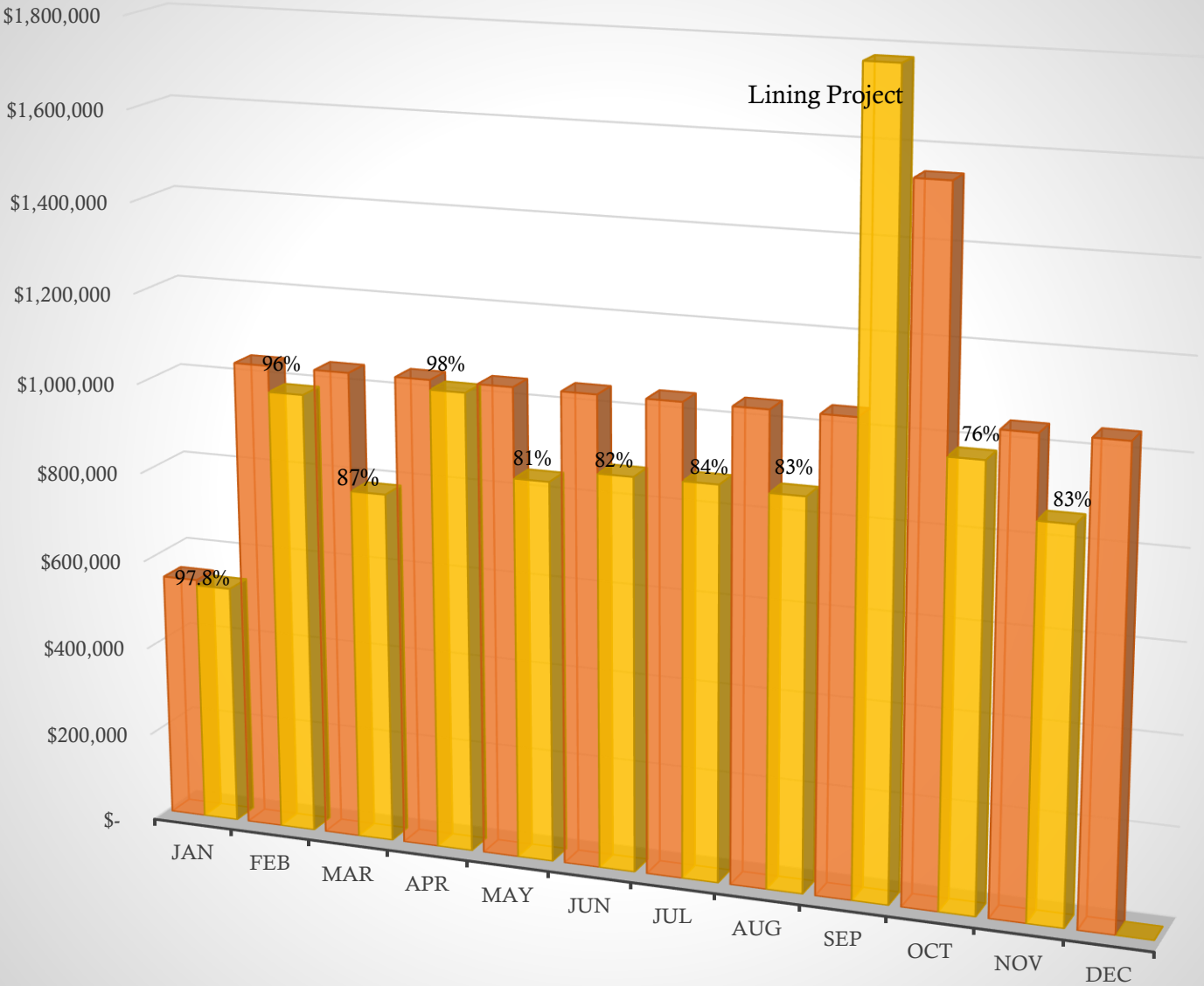


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	\$1,343,22	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$1,424,04	\$2,474,67	\$2,717,13
Actual	\$1,356,70	\$1,415,81	\$1,423,16	\$1,476,41	\$1,424,38	\$1,425,23	\$1,404,18	\$1,432,91	\$1,448,93	\$1,430,18	\$3,192,94	\$-

2023 Budget to Actual Expenses

Year to Date

YTD 82.0%



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	\$549,627	\$1,049,62	\$1,049,62	\$1,049,62	\$1,049,62	\$1,049,62	\$1,049,62	\$1,049,62	\$1,049,62	\$1,549,62	\$1,049,62	\$1,049,62
Actual	\$537,661	\$992,022	\$787,643	\$1,028,47	\$850,930	\$878,991	\$880,044	\$872,243	\$1,778,25	\$983,609	\$867,312	\$-

Budget

Actual

MT. OLYMPUS IMPROVEMENT DISTRICT
Proposed Amendments to the 2023 Budget
12/6/2023

Amended Budget Highlights

Increase/(Decrease)

Revenues

	\$	-
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Expenses

* Increase Lines Budget: URS Yrs of Service from \$0.00 to \$125,100	\$	125,100.00
Note: Fund purchasing URS yrs of service per 2023 retirement option	\$	-
* Increase Lines Budget: Emergency Backup from \$100,000 to \$144,100	\$	44,100.00
Note: Fund Emergency Backup Acct for remainder of Tuerpe claim	\$	-
* Decrease Lines Budget: Lines Repair & Maint. from \$1,000,000 to \$830,000	\$	(169,200.00)
Note: move excess maintenace funds to URS Yr of Service and Emergency Backup accounts		

	\$	-
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Capital

	\$	-
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*** Additions to Reserves	\$	-
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MT OLYMPUS IMPROVEMENT DISTRICT

Adopted/Proposed Rates & Fees

The following rates have been adopted or are to be considered by Mt Olympus Improvement District.

Sewage Collection Fee	Adopted		Proposed
	2022	2023	2024
Current Residential (RE) Rate per Month	\$ 21.00	\$ 23.00	\$ 25.00

Engineering Fees	2022	2023	2024
Inspection Fee	\$ 50.00	\$ 50.00	\$ 50.00
Nose-On Connection	\$ 250.00	\$ 250.00	\$ 250.00
New Connection	\$ 758.00	\$ 758.00	\$ 758.00
Overtime / After hours Inspection (hourly)	\$ 150.00	\$ 150.00	\$ 150.00

Lines Cleaning & Repair Fees	2022	2023	2024
Jet Truck & 2 Men (hourly)	\$ 160.00	\$ 160.00	\$ 160.00
TV Van and 2 Men (+1.75/ft) (hourly)	\$ 165.00	\$ 165.00	\$ 165.00
Vac-Con Truck & 2 Men (hourly)	\$ 170.00	\$ 170.00	\$ 170.00
Rodder Truck & 2 Men (hourly)	\$ 150.00	\$ 150.00	\$ 150.00
Supervisor & Truck (hourly)	\$ 145.00	\$ 145.00	\$ 145.00

Administration Fees	2022	2023	2024
Return Check Fee	\$ 20.00	\$ 20.00	\$ 20.00
Grama Request Copies	\$ 0.15	\$ 0.15	\$ 0.15

MT. OLYMPUS IMPROVEMENT DISTRICT**Proposed 2024 Budget**

11/15/2023

Budget HighlightsIncrease/Decrease**Revenues**

* Increase Sewer Fees from \$15,827,220 to \$17,196,900	\$ 1,369,680.00
Note: Due to the rebuild of CVWRF Plant and MOID Self Insured Plan (MOID \$9.50 / CVWRF \$15.50 per month)	
* Increase Engineering Fees from \$7,750 to \$15,000	\$ 7,250.00
Note: Due to YTD projections and project concerns	
* Increase Nose on Fees from \$10,500 to \$11,000	\$ 500.00
Note: slight increase due to projections for 2024	
* Increase Penalty Interest & Cert. Admin Fees from \$100,000 to \$108,000	\$ 8,000.00
Note: Restate Taxes based upon prior year revenues received.	

Expenses

* Increase in Wages: 3% COLA Increase and Merit of 0% to 2%	\$ 134,790.00
Note: SSA COLA for 2024 is 3.2%, addition of 1FTE (Controller)	
* Increase in Benefits: 1.64% Medical, Dental & Vision Cost	\$ 87,307.00
Note: PEHP Renewal for 2024 is 1.64% (single:\$643, double: \$1333, family: \$1803)	
* Increase in Property / Liability Ins Premiums from \$140,153 to \$157,903	\$ 17,750.00
Note: Due to increase rates and exposure, with General Liab/property/excess liab being greatest contributors (11%)	
* Decrease Lines Budget from \$3,331,035 to \$3,238,650	\$ (92,386.00)
Note: Due to Retirement of Lines Superintendent and sale/transfer of vehicles (-2.77%)	
* Increase IT Budget from \$419,609 to \$434,731	\$ 15,122.00
Note: Due to wage & benefit increases and an increase in department contingency (3.6%)	
* Increase CVWRF Budget from \$6,479,769 to \$6,986,532	\$ 506,763.00
Note: Due to wage (COLA 5.66%), increased operational, chemical, maintenance & insurance costs (7.82%)	
* Increase Admin Budget from \$1,860,068 to \$2,003,290	\$ 143,222.00
Note: Due to wage & benefits inc, 1 FTE (Controller), and other administrative costs (7.70%)	
* Decrease Engineering Budget from \$807,037 to \$791,170	\$ (15,867.00)
Note: Due to wage & benefits inc, less personel change (-1.97%)	
* Increase in Total Operating Expenses from \$12,897,519 to \$13,454,373	\$ 556,854.00
Note: 4.32% increase (0.7% inc if exclude CVWRF)	

Capital

* Increase I-15 Main line Project from \$100,000 to \$150,000	\$ 50,000.00
Note: Capitalize Engineering Design for I-15 trunk line	
* Purchase Bar Screen for Lift Station	\$ 60,000.00
Note: help solve rag issue at pump station	
* Purchase 2024 VacCon Truck	\$ 652,230.00
Note: VacCon V-TA312HEN/1500L Truck with Arrow board	
* Upgrade GPS Units	\$ 33,652.00
Note: Replace old GPS units with 2 Topcon Hiper VR GPS units	
* Install Steel privacy Fence around Transfer Switch	\$ 12,800.00
Note: Install privacy fence and hardscape are around new transfer switch	
* Replace original office furniture in Bldg A	\$ 11,397.26
Note: Replace original 1980 office furniture (2 offices- desks, cradenzas, chairs)	
* Sale 2018 Ford F150 XLT Truck +85k miles	\$ (24,000.00)
Note: Sale 2018 F150 that has exceed the mileage limit	
	\$ 796,079.26

***** Additions to Reserves**

\$ 155,855.00

MT OLYMPUS IMPROVEMENT DISTRICT
2023 Approved Budget with Period 10 Actuals w Proposed 2024 Budget

14-Nov-23
9:32 AM

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2021	ACTUAL 2022	10 MONTHS 2023	PROJECTED TOTAL 2023	2023 APPROVED BUDGET	June 2023 AMENDED BUDGET	2024 PROPOSED BUDGET	Budget Change Amount	Budget Change %
OPERATING REVENUE:										
3020	SEWER FEES	12,770,450	14,268,705	13,120,814	15,744,977	15,827,220	15,827,220	17,196,900	1,369,680	9%
3025	ENGINEERING FEES	15,920	6,509	23,120	27,744	2,500	7,750	15,000	7,250	94%
3030	SEWER AVAILABILITY LETTER	1,260	0	0	0	0	0	0	0	0%
3035	TAXES M & O	3,002,461	3,055,926	202,534	3,006,790	3,006,790	3,047,253	3,047,253	0	0%
3036	DELINQUENT TAX COLLECTIONS	62,613	54,445	47,814	62,613	62,613	54,445	54,445	0	0%
3037	FEE IN LIEU M & O	129,122	113,539	88,090	129,122	129,122	113,539	113,539	0	0%
3038	RDA TAXES	34,190	0	0	34,190	34,190	25,000	25,000	0	0%
3040	INSPECTION FEES	22,192	24,800	21,250	25,500	25,000	25,000	25,000	0	0%
3060	NOSE ON FEES	8,100	10,750	10,750	12,900	10,500	10,500	11,000	500	5%
3070	INTEREST & ADMIN FEES	97,858	109,332	119,207	143,048	100,000	100,000	108,000	8,000	8%
3090	MISCELLANEOUS INCOME	3,676	3,409	3,644	4,373	3,500	3,500	3,500	0	0%
TOTAL OPERATING REVENUE		16,147,844	17,647,415	13,637,223	19,191,257	19,201,435	19,214,207	20,599,637	1,385,430	7.2%
OPERATING EXPENSES:										
SEWER LINES (SCHEDULE)		2,248,744	2,837,377	2,588,721	2,908,366	3,137,729	3,331,035	3,238,650	(92,386)	-2.77%
INFO TECH (SCHEDULE)		339,485	355,268	299,162	358,510	419,609	419,609	434,731	15,122	3.60%
CVWR FACILITY (SCHEDULE)		4,762,367	5,411,826	4,276,133	6,948,716	6,479,769	6,479,769	6,986,532	506,763	7.82%
ADMINISTRATION (SCHEDULE)		1,520,348	1,445,164	1,162,657	1,446,998	1,751,374	1,860,068	2,003,290	143,222	7.70%
ENG/INSPECTION (SCHEDULE)		616,497	694,343	591,543	714,091	807,038	807,037	791,170	(15,867)	-1.97%
TOTAL OPERATING EXPENSES		9,487,443	10,743,979	8,918,217	12,376,681	12,595,519	12,897,519	13,454,373	556,854	4.32%
OTHER OPERATING EXPENSES:										
4710	DEPRECIATION & AMORTIZATION	774,886	805,987	671,656	805,987	0	0	0	0	
TOTAL OPERATING DEDUCTIONS		10,262,329	11,549,967	9,589,872	13,182,668	12,595,519	12,897,519	13,454,373	556,854	4.32%
OPERATING GAIN (LOSS)		5,885,515	6,097,448	4,047,351	6,008,589	6,605,916	6,316,688	7,145,264	828,576	13.12%
NON OPERATING INCOME:										
5010	INTEREST INCOME	90,536	100,434	723,902	868,682	150,000	750,000	750,000	0	0.00%
5015	GAIN (LOSS) ON SALE OF FIXED ASSE	81,863	147,688	0	0	0	0	0	0	0.00%
5050	MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0	0.00%
TOTAL NON OPERATING INCOME		172,399	248,121	723,902	868,682	150,000	750,000	750,000	0	0.00%
NON OPERATING EXPENSES:										
5110	INTEREST EXPENSE- BONDS	0	0	0	0	1,920,918	1,920,918	2,448,411	527,493	27.46%
5120	TRUST AND PAYING AGENT FEES	0	0	0	0	2,167	2,167	127,739	125,572	5794.74%
URS PENSION & BENEFIT EXPENSE		(224,938)	(470,119)	0	0	0	0	0	0	#DIV/0!
TOTAL NON OPERATING EXPENSES		(224,938)	(470,119)	0	0	1,923,085	1,923,085	2,576,150	653,065	33.96%
NET INCOME / (LOSS)		6,282,852	6,815,688	4,771,253	6,877,271	4,832,831	5,143,603	5,319,114	175,511	3.41%
LOSS FROM JOINT VENTURE		0	0	0	0	0	0	0	0	
NET GAIN / (LOSS)		6,282,852	6,815,688	4,771,253	6,877,271	4,832,831	5,143,603	5,319,114	175,511	3.41%
CONTRIBUTIONS:										
2410	TAXES G. O. BONDS	0	0	0	0	0	0	0	0	0.000%
2411	DELINQUENT TAX COLLECTIONS	0	0	0	0	0	0	0	0	0.000%
2412	FEES IN LIEU G. O.	0	0	0	0	0	0	0	0	0.000%
2420	OTHER CONTRIBUTIONS	275,151	174,390	495,935	495,935	0	0	0	0	0.000%
2440	CAPACITY FEES	621,588	137,198	259,994	311,993	125,070	125,070	151,600	26,530	21.212%
TOTAL CONTRIBUTIONS		896,739	311,588	755,929	807,928	125,070	125,070	151,600	26,530	21.212%
CAPITAL OUTLAY:										
1551	CVWR PROJECT	2,939,112	457,505	45,896	0	0	0	0	0	0.00%
1553	CVWR PROJECT (Con. in Prog./PayGo)	0	0	512,190	1,574,324	1,766,196	1,766,196	1,900,461	134,265	7.60%
1554	CVWRF STATE RESERVE FUND	0	10,149	0	258,305	742,465	742,465	753,378	10,913	1.47%
1555	CVWRF 2020A LOAN DSRF	139,004	356,239	0	268,764	278,749	278,749	505,400	226,651	81.31%
1556	CVWRF 2020A LOAN DS	85,203	290,554	702,051	702,051	208,096	208,096	0	(208,096)	-100.00%
1557	CVWRF 2021A BNK OF UT BOND	276,184	541,410	261,891	1,235,263	752,021	752,021	283,150	(468,871)	-62.35%
1558	CVWRF 2021 BOND	1,100,520	2,000,847	1,794,477	1,794,477	0	0	976,390	976,390	100.00%
1559	CVWR CLARIFIERS & DISINFECTION-	0	0	0	0	0	0	0	0	0.00%
CVWRF RESERVE EPA MANDATE		0	0	0	0	0	0	0	0	0.00%
1640-1670	ADDITION TO ASSETS	59,367	606,989	644,084	571,257	494,960	694,794	896,079	201,285	28.97%
1620	DISTRICT ADDITION TO MAIN LINES	0	0	0	0	0	0	0	0	0.00%
1610	ADDITION TO MAIN LINES	275,151	174,390	495,935	495,935	0	0	0	0	0.00%
BOND PAYMENTS		0	0	0	0	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY		4,874,540	4,438,083	4,456,524	6,900,376	4,242,487	4,442,321	5,314,858	872,537	19.64%
REDUCTION OF RESERVES:										
RESERVES FOR OPERATIONS										
(USE OF) ADDITION TO RESERVES		2,305,050	2,689,194	1,070,658	784,823	715,414	826,352	155,855		

				10	PROJECTED	2023	Jun-23	2024	Ammended 2023 Budget	
ACCOUNT		ACTUAL	ACTUAL	MONTHS	TOTAL	APPROVED	AMENDED	PROPOSED	Amount	%
NUMBER	ACCOUNT DESCRIPTION	2021	2022	2023	2023	BUDGET	BUDGET	BUDGET	Change	Change
SEWER LINES EXPENSE:										
4010	SALARIES & WAGES (13 FTE)	934,141	951,573	822,974	1,004,569	1,125,441	1,125,441	1,151,336	\$ 25,895	2.30%
4011	EMPLOYEE BENEFITS - URS YEAR:	0	0	125,058	125,058	-	139,500	-	\$ (139,500)	-100.00%
4020	EMPLOYEES BENEFITS	552,462	553,265	453,998	554,798	664,597	664,597	656,835	\$ (7,763)	-1.17%
4030	SUBSCRIPTION & TRAINING	2,412	8,440	14,899	15,479	10,280	12,830	16,682	\$ 3,852	30.02%
4035	TELEPHONE & INTERNET	7,546	8,964	4,107	4,928	8,437	8,437	9,489	\$ 1,052	12.47%
4040	COMPACTORS	0	0	0	0	100	100	100	\$ -	0.00%
4045	FORK LIFT	49	62	184	220	120	120	920	\$ 800	666.67%
4048	AIR COMPRESSORS	528	0	726	871	100	100	100	\$ -	0.00%
4050	6 INCH TRASH PUMP	0	6	0	0	100	100	100	\$ -	0.00%
4055	SMALL PUMPS & SAW	22	18	33	40	300	300	300	\$ -	0.00%
4075	WELDERS	66	203	0	0	100	100	100	\$ -	0.00%
4080	TOOLS	2,009	1,918	2,036	2,443	2,100	2,100	3,500	\$ 1,400	66.67%
4085	LINES REPAIR & MAINTENANCE	538,011	1,040,459	822,674	837,208	1,000,000	1,000,000	1,000,000	\$ -	0.00%
4090	INSURANCE	51,588	55,308	63,978	63,978	65,076	65,076	73,575	\$ 8,499	13.06%
4110	SUPPLIES	2,656	5,115	1,820	2,110	5,486	5,486	5,480	\$ (6)	-0.11%
4120	SAFETY EQUIPMENT	3,099	3,101	2,749	3,298	3,750	4,100	6,635	\$ 2,535	61.83%
4129	HEAT	3,370	4,685	4,824	5,389	5,444	7,000	6,800	\$ (200)	-2.86%
4130	ELECTRICITY	8,075	9,448	7,748	9,298	8,694	8,694	9,180	\$ 486	5.59%
4131	WATER	3,714	2,501	3,631	4,858	3,840	3,840	3,840	\$ -	0.00%
4140	UNIFORMS	11,474	11,119	9,497	11,396	19,106	19,106	19,416	\$ 310	1.62%
4145	2022 DODGE RAM 1500	2,183	7,779	5,171	5,722	3,365	4,000	-	\$ (4,000)	-100.00%
4150	WARNING SIGNS	556	0	0	0	1,000	1,000	1,000	\$ -	0.00%
4151	TRAILERS	37	115	0	0	150	150	150	\$ -	0.00%
4152	CASE 580D TRACTOR & TRAILER	91	74	119	143	800	800	800	\$ -	0.00%
4153	2021 FORD 150 CREWCAB	1,266	5,680	6,131	7,085	5,925	5,925	6,262	\$ 337	5.69%
4154	2021 FORD 150 CREWCAB	3,512	0	0	0	-	-	3,852	\$ 3,852	3852.00%
4156	2021 FORD F250 4X4 PICKUP	4,063	3,030	2,166	2,342	4,869	4,869	4,607	\$ (262)	-5.38%
4158	1999 INT 4900 DUMP TRUCK	1,236	1,709	1,542	1,590	2,533	2,533	2,501	\$ (32)	-1.26%
4159	2021 F-350 W/PLOW & DUMP	2,321	1,871	2,798	3,088	2,754	2,754	2,770	\$ 16	0.58%
4160	PERMALINER TRAILER	972	988	1,060	1,060	1,328	1,328	1,320	\$ (8)	-0.60%
4161	2015 FORD F450 BOXVAN / TV	11,921	7,304	8,285	9,339	10,897	15,896	11,015	\$ (4,881)	-30.71%
4163	1979 GMC RODDER	1,094	1,346	1,232	1,250	1,400	1,400	1,400	\$ -	0.00%
4164	2017 FREIGHTLINER JET TRUCK	12,507	18,572	15,298	17,805	18,855	18,855	19,585	\$ 730	3.87%
4165	2014 FORD F350 BOXVAN / TV	15,903	13,007	16,218	18,760	12,034	12,034	17,305	\$ 5,271	43.80%
4166	2005 INT WATERTANK TRUCK	5,081	12,900	6,978	7,985	11,847	11,847	12,100	\$ 253	2.14%
4167	2001 INT 4700 FLATBED	1,818	1,877	2,039	2,103	4,121	4,121	4,121	\$ -	0.00%
4168	2020 WESTERN STAR RECYCLER	23,715	18,546	17,760	20,327	27,165	27,165	28,325	\$ 1,160	4.27%
4169	2015 FRETIGHTLINER VAC CON	18,711	22,617	17,690	20,470	29,331	29,331	30,941	\$ 1,610	5.49%
4170	EMERGENCY/LOSS	20,534	63,776	143,297	143,356	56,284	100,000	102,100	\$ 2,100	2.10%
4194	CONTINGENCY	0	0	0	0	20,000	20,000	24,109	\$ 4,109	20.55%
TOTAL SEWER LINES EXPENSE		2,248,744	2,837,377	2,588,721	2,908,366	3,137,729	3,331,035	3,238,650	(92,386)	-2.77%

87.31%

of Budget

422,669

PROJECTED SAVINGS/(LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT

14-Nov-23

2023 Approved Budget with Period 10 Actuals w Propased 2024 Budget

9:32 AM

				10	PROJECTED	2023	Jun-23	2024	Ammended 2023 Budget	
ACCOUNT		ACTUAL	ACTUAL	MONTHS	TOTAL	APPROVED	AMENDED	PROPOSED	Amount	%
NUMBE	ACCOUNT DESCRIPTION	2021	2022	2023	2023	BUDGET	BUDGET	BUDGET	Change	Change
INFORMATION TECHNOLOGY										
4210	SALARIES & WAGES (2 FTE)	194,886	207,727	176,314	212,576	227,074	227,074	237,142	10,068	4.43%
4220	EMPLOYEES BENEFITS	103,813	103,768	85,389	104,067	125,302	125,302	129,006	3,704	2.96%
4230	SUBSCRIPTION & TRAINING	2,367	5,342	5,225	6,270	8,041	8,041	8,098	57	0.71%
4231	TOOLS	0	0	0	0	200	200	200	0	0.00%
4235	TELEPHONE & INTERNET	3,252	3,278	1,940	2,329	3,919	3,919	4,791	872	22.25%
4240	UNIFORMS	0	0	0	0	160	160	160	0	0.00%
4245	INSURANCE	2,240	9,157	8,232	8,233	11,697	11,697	11,746	49	0.42%
4250	SOFTWARE & LICENSING	18,091	15,023	14,943	16,529	24,866	24,866	24,156	(710)	-2.86%
4266	PARTS & EQUIPMENT	14,836	10,973	7,088	8,506	15,851	15,851	16,196	345	2.18%
4270	SUPPLIES	0	0	30	0	0	0	0	0	0.00%
4298	CONTINGENCY	0	0	0	0	2,500	2,500	3,236	736	29.45%
TOTAL IT EXPENSE		339,485	355,268	299,162	358,510	419,609	419,609	434,731	15,122	3.60%

71.30%

85.44%

of Budget

61,099

PROPOSED SAVINGS (LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT

14-Nov-23

2023 Approved Budget with Period 10 Actuals w Propased 2024 Budget

9:32 AM

ACCOUNT	ACTUAL	ACTUAL	8 MONTHS	PROJECTED TOTAL	2023 APPROVED	June 2023 AMENDED	2024 PROPOSED	Budget to Budget	
NUMBER ACCOUNT DESCRIPTION	2021	2022	2023	2023	BUDGET	BUDGET	BUDGET	Amount	%
								Change	Change
CVWR FACILITY EXPENSE:									
4320 TREATMENT CONTRACT & ADMIN/S	4,387,695	5,000,742	3,939,094	6,401,028	5,798,759	5,798,759	6,207,249	408,490	7.04% A
4330 PRETREATMENT	155,733	178,705	145,295	236,105	165,025	165,025	205,771	40,746	24.69% C
4335 LABORATORY	218,939	232,380	191,744	311,583	291,709	291,709	338,992	47,283	16.21% D
4340 INTERCEPTION MONITORING	0	0	0	0	0	0	0	0	0.00% E
4398 CONTINGENCY	0	0	0	0	224,276	224,276	234,520	10,244	4.57% G
TOTAL CVWR FACILITY EXPENSE	4,762,367	5,411,826	4,276,133	6,948,716	6,479,769	6,479,769	6,986,532	506,763	7.82%

66.0% 85.0%
of Budget
(468,947)
SAVINGS (LOSS)

O&M 110.39%
PRET 143.07%
LAB 106.81%
INTERC 0.00%

Wet Yr adjustment per calcaultion = 2.0%
6,752,012 A+B+C
2.00%

\$ 135,040.24

\$ 6,986,532.24

cvwrf capital \$ 5,693,530.00

\$ 12,680,062.24

5.3%

2023 Approved Budget with Period 10 Actuals w Proposed 2024 Budget

9:32 AM

				10	PROJECTED	2023	June 2023	2024	Budget to Budget	
ACCOUNT		ACTUAL	ACTUAL	MONTHS	TOTAL	APPROVED	AMENDED	PROPOSED	Amount	%
NUMBER	ACCOUNT DESCRIPTION	2021	2022	2023	2023	BUDGET	BUDGET	BUDGET	Change	Change
ADMINISTRATION EXPENSE:										
4410	SALARIES & WAGES (6 FTE, 3BM)	535,970	568,134	483,282	583,938	613,324	677,564	787,036	109,472	16.16%
4420	EMPLOYEES BENEFITS	282,953	295,632	233,141	283,769	314,318	344,773	444,087	99,314	28.81%
4425	LEGAL FEES	156,340	125,475	66,475	79,770	86,400	86,400	86,400	0	0.00%
4426	DISTRICT TRUSTEE FEES	7,500	10,000	2,500	10,000	15,000	15,000	15,000	0	0.00%
4427	ADDITIONAL BOARD MEETING PER DIEM	0	0	1,550	1,860	3,540	3,540	3,540	0	0.00%
4430	SUBSCRIPTION & TRAINING	30,732	32,957	36,912	41,955	56,067	56,067	58,588	2,521	4.50%
4435	TELEPHONE & INTERNET	4,898	5,868	4,419	5,303	7,158	7,158	10,191	3,033	42.37%
4450	INSURANCE	19,953	19,793	24,213	24,213	26,183	26,183	27,115	932	3.56%
4460	EQUIPMENT EXPENSE	4,284	1,838	4,593	5,004	5,700	5,700	5,700	0	0.00%
4470	AUTO EXPENSE REIMBURSEMENT	4,800	4,819	4,092	4,911	5,050	7,250	18,250	11,000	151.72%
4485	BUILDING MAINTENANCE	15,342	20,692	21,370	24,844	20,274	25,774	23,350	(2,424)	-9.40%
4486	GROUNDS MAINTENANCE	13,987	16,213	10,082	13,598	19,635	19,635	19,500	(135)	-0.69%
4487	EMERGENCY GENERATOR	122	1,535	201	241	1,500	1,500	1,500	0	0.00%
4501	COVID-19 SUPPLIES	265	0	0	0	3,425	3,425	3,100	(325)	-9.49%
4502	OFFICE SUPPLIES	8,825	7,143	9,350	10,920	9,354	9,354	10,500	1,146	12.25%
4503	POSTAGE	80,243	67,857	62,790	75,348	82,528	82,528	80,528	(2,000)	-2.42%
4506	ADVERTISING	1,321	197	240	288	4,250	4,250	3,750	(500)	-11.76%
4510	BAD DEBT EXPENSE	14,490	525	145	174	3,500	3,500	3,500	0	0.00%
4512	ELECTION EXPENSE	0	0	0	14,000	101,000	101,000	0	(101,000)	-100.00%
4515	RDA TAXES (new requirement 2015)	34,190	37,645	0	25,000	25,000	25,000	38,000	13,000	52.00%
4520	URS PENSION EXPENSE	0	0	0	0	20,000	20,000	20,000	0	0.00%
4529	HEAT	3,370	4,685	4,824	5,789	5,300	9,500	8,480	(1,020)	-10.74%
4530	ELECTRICITY	7,141	8,247	6,787	8,144	8,365	8,365	8,365	0	0.00%
4531	WATER	3,713	2,501	3,631	4,358	3,504	3,504	3,504	(0)	-0.01%
4556	2019 FORD F150 CREWCAB	3,872	1,651	1,884	2,034	2,633	2,633	0	(2,633)	-100.00%
4557	2021 FORD F150 CREWCAB	4,447	3,549	5,547	6,182	4,680	6,780	0	(6,780)	-100.00%
4560	BANK CHARGES	121,228	137,581	123,294	147,953	138,636	138,636	161,220	22,584	16.29%
4565	ACCOUNTING & AUDITING	11,000	11,000	11,000	11,000	12,000	12,000	12,000	0	0.00%
4567	DATA PROCESSING	19,086	19,524	20,961	25,153	21,320	21,320	22,168	848	3.98%
4582	PROFESSIONAL SERVICES	128,881	36,625	17,888	29,466	100,000	100,000	100,000	0	0.00%
4590	MISCELLANEOUS	1,395	3,479	1,486	1,783	11,730	11,730	13,005	1,275	10.87%
4594	CONTINGENCY	0	0	0	0	20,000	20,000	14,913	(5,087)	-25.44%
TOTAL ADMINISTRATION EXPENSE		1,520,348	1,445,164	1,162,657	1,446,998	1,751,373	1,860,068	2,003,290	137,711	7.40%

62.5%

77.8%

of Budget

413,070

PROJECTED SAVINGS/(LOSS)

MT OLYMPUS IMPROVEMENT DISTRICT

14-Nov-23

2023 Approved Budget with Period 10 Actuals w Proposed 2024 Budget

9:32 AM

				10	PROJECTED	2023	June 2023	2024	Budget to Budget	
ACCOUNT		ACTUAL	ACTUAL	MONTHS	TOTAL	APPROVED	AMENDED	PROPOSED	Amount	%
NUMBER	ACCOUNT DESCRIPTION	2021	2022	2023	2023	BUDGET	BUDGET	BUDGET	Change	Change
ENGINEERING/INSPECTION EXPENSE										
4610	SALARIES & WAGES (4 FTE)	346,810	410,216	340,915	413,098	449,994	449,994	439,349	(10,645)	-2.37%
4620	EMPLOYEES BENEFITS	190,945	208,834	189,590	229,908	262,502	262,502	254,554	(7,948)	-3.03%
4630	SUBSCRIPTION & TRAINING	5,929	10,258	8,448	10,138	13,023	13,023	12,792	(231)	-1.77%
4635	TELEPHONE & INTERNET	7,465	7,598	6,050	7,260	7,530	7,530	7,996	466	6.19%
4640	UNIFORMS	1,941	1,904	1,241	1,490	2,218	2,218	2,318	100	4.51%
4645	SUPPLIES	1,411	2,629	2,523	3,027	2,650	2,650	2,500	(150)	-5.66%
4650	INSURANCE	3,719	5,175	5,783	5,783	6,029	6,029	6,476	447	7.42%
4654	2019 FORD F150 CREWCAB 4X4 - Blue	0	0	0	0	0	0	5,618	5,618	100.00%
4655	2021 FORD F150 CREWCAB 4X4- Engine	0	0	0	0	0	0	4,776	4,776	100.00%
4656	2022 DODGE RAM 1500 4X4 - Blue Stake	0	0	0	0	0	0	4,535	4,535	100.00%
4657	2021 FORD F150 CREWCAB 4X4 - Trnfr	3,635	3,488	3,212	3,603	5,686	5,686	0	(5,686)	-100.00%
4658	2018 FORD F150 CREWCAB 4X4 - Inspe	5,048	2,904	2,633	2,934	4,555	4,555	4,592	37	0.82%
4659	2018 FORD F150 CREWCAB 4X4 -4sale	3,602	3,808	3,500	3,973	4,685	4,685	1,935	(2,750)	-58.70%
4660	NOSE ON EXPENSE	5,823	6,320	5,102	5,822	6,360	6,360	4,800	(1,560)	-24.53%
4670	AUTO EXPENSE REIMBURSEMENT	4,800	4,800	4,000	4,800	4,800	4,800	450	(4,350)	-90.63%
4680	BLUE STAKES	34,837	24,762	17,905	21,486	30,956	30,956	30,140	(816)	-2.64%
4690	GPS EXPENSES	533	1,649	641	769	2,450	2,450	2,450	0	0.00%
4698	CONTINGENCY	0	0	0	0	3,600	3,600	5,890	2,290	63.60%
TOTAL ENGINEERING/INSPECTION EXP		616,497	694,343	591,543	714,091	807,037	807,037	791,170	(15,867)	-1.97%

73.30%

88.48%
of Budget

MT OLYMPUS IMPROVEMENT DISTRICT

PROPOSED CAPITAL BUDGET 2024

11/14/2023 9:32

Units	Asset	Unit Price	Proposed	
ADMIN / OFFICE				
1		\$ -	\$ -	#
1		\$ -	\$ -	#
TOTAL			\$ -	#
ENGINEERING				
-	Reseal Parking Lot (2023) (every 3yrs)	\$ -	\$ -	#
-	Continginey for Asphalt product & pricing	\$ -	\$ -	#
-	Replace grass park strip with hard landscaping	\$ 20,000.00	\$ -	#
1	Bar Screen for Lift Station	\$ 60,000.00	\$ 60,000.00	#
-	Flow Tote Equipment – replace av9000	\$ 6,437.50	\$ -	#
1	Steel privacy fence and hardscape around automatic transfer switch & break area	\$ 12,800.00	\$ 12,800.00	#
1	I-15 Project	\$ 150,000.00	\$ 150,000.00	#
2	Upgrade GPS Units - Topcon Hiper VR	\$ 16,826.00	\$ 33,652.00	
TOTAL			\$ 256,452.00	#
LINES / COLLECTION SYSTEM				
1	2024 VacCon V-TA312HEN/1500L	\$ 638,230.00	\$ 638,230.00	#
1	Arrow Board (\$4k) & Contingency (\$10K)	\$ 14,000.00	\$ 14,000.00	#
1	Sale 2018 F150 XLT (4659)	\$ (24,000.00)	\$ (24,000.00)	#
1	Office Furniture Bldg A- Element Space	\$ 11,397.26	\$ 11,397.26	#
-	Bldg A - Kitchen Remodel 2025	\$ -	\$ -	
-	Bldg A -Locker Room Remodel 2025	\$ -	\$ -	
-		\$ -	\$ -	
-		\$ -	\$ -	#
-		\$ -	\$ -	#
TOTAL			\$ 639,627.26	#
IT / COMPUTER SYSTEM				
-	Replace Data and Network Servers	\$ -	\$ -	
			\$ 0	
TOTAL			\$ -	#
TOTAL CAPITAL OUTLAY			\$ 896,079.26	#



Office of the
State Treasurer

Public Entity Resolution

1. Certification of Authorized Individuals

I, _____ (Name) hereby certify that the following are authorized: to add or delete users to access and/or transact with PTIF accounts; to add, delete, or make changes to bank accounts tied to PTIF accounts; to open or close PTIF accounts; and to execute any necessary forms in connection with such changes on behalf of _____ (Name of Legal Entity). Please list at least two individuals. Each individual must have a unique email.

Name	Title	Email	Signature(s)
------	-------	-------	--------------

The authority of the named individuals to act on behalf of _____ (Name of Legal Entity) shall remain in full force and effect until written revocation from _____ (Name of Legal Entity) is delivered to the Office of the State Treasurer.

2. Signature of Authorization

I, the undersigned, _____ (Title) of the above named entity, do hereby certify that the forgoing is a true copy of a resolution adopted by the governing body for banking and investments of said entity on the _____ day of _____, 20____, at which a quorum was present and voted; that said resolution is now in full force and effect; and that the signatures as shown above are genuine.

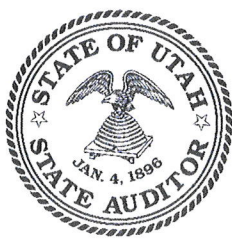
Signature	Date	Printed Name	Title
-----------	------	--------------	-------

STATE OF UTAH)
)
COUNTY OF _____)

Subscribed and sworn to me on this _____ day of _____, 20____, by _____ (Name), as _____ (Title) of _____ (Name of Entity), proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

(seal)

Signature _____



Conflict of Interest Disclosure Form

As of December 1, 2023

Annual Conflict of Interest Disclosure Form

The following disclosures are required to be made annually by all officers of Mt. Olympus Improvement District pursuant to Utah Code Annotated 17-16a-6, 7, and 8. If additional space is needed, please use a separate sheet of paper. Per statute, the information provided shall be kept on file with Mt. Olympus Improvement District and may be subject to disclosure to the public.

I, _____ am the duly elected/appointed
_____ of Mt. Olympus Improvement
District.

- 1) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which are subject to the regulation of Mt. Olympus Improvement District, and within such business entities, I hold the following positions:

Business Entity Name:

Position within Business Entity:

Ownership of a substantial interest is defined in U.C.A. 17-16a-3(8) as an interest of 10% or more of the shares of a corporation, or a 10% or more ownership interest in other entities, legally or equitably held or owned by the officer, the officer's spouse, or the officer's children.

*Note: There is no case law or statutory guidance as to what constitutes a business entity "subject to regulation of the County." A business which is simply issued a business license by the County may or may not be deemed by a court, administrative agency, an auditor, or member of the public to be an entity regulated by the County. Businesses regulated by interlocal agencies of which the County is a member may or may not be deemed to be a business regulated by the County (i.e., a restaurant subject to regulations imposed by an interlocal agency).

A business entity which requires a conditional use permit to operate may more likely be deemed to be a business entity regulated by the District than a business that simply receives a business license from the County.

- 2) I am an officer, director, agent, employee or owner of a substantial interest in the following business entities which do business with or anticipate doing business with Mt. Olympus Improvement District:

Business Entity Name:

Position within Business Entity:

Please note that pursuant to U.C.A. §17-16a-7, an officer must disclose his or her interest or involvement in such an entity immediately prior to any discussion in an open and public meeting pertaining to business that the District may do with any such entity, regardless of whether a disclosure of interest or involvement in the business was made in this document.

- 3) The following personal interests or investments of mine create a potential or actual conflict between my personal interest and my public duties:

*** OPTIONAL DISCLOSURES ***

- 4) The following disclosures of other business interests, investments, and other matters are not required to be made by law, but are made with the intent to more fully disclose other interests that may be deemed relevant to the administration of public duties, or in furtherance of my intent to provide a more complete disclosure of my economic or personal activities, or for other reasons:

DATED THIS _____ DAY OF _____ 2023

By: _____

Title/Office: _____

SWORN TO AND SUBSCRIBED BY ME

THIS _____ DAY OF _____ 2023

NOTARY PUBLIC



Ethical Behavior Pledge Form

AS OF DECEMBER 1, 2023

Annual Ethics Pledge

The following pledge is required to be made annually by all officers and trustees of Mt. Olympus Improvement District:

I, _____ am the duly elected/appointed
_____ of Mt. Olympus Improvement
District.

I pledge to adhere to the code of ethics as approved by the Board of Trustees of Mt. Olympus Improvement District. These topics include, but are not limited to: improper use of official position, accepting gifts or loans, disclosing privileged information, retaining a financial or beneficial interest in a transaction, nepotism, misuse of public resources or property, outside employment, political activity, fair and equal treatment, and conduct after leaving office or employment. Additionally, I pledge to disclose all conflicts of interest on the conflict of interest disclosure form. I understand that state statute and District Regulations provide penalties for violation of specific unethical behavior. Signing this document verifies that I have been provided time to read applicable statutes and ordinances, as well as the Mt. Olympus Improvement District code of ethics.

DATED THIS _____ DAY OF _____, 2023

By: _____

Title/Office: _____

SWORN TO AND SUBSCRIBED BY ME

THIS _____ DAY OF _____, 2023

NOTARY PUBLIC

Fraud Risk Assessment

Continued

*Total Points Earned: 370/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Yes	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Yes	5
b. Procurement?	Yes	5
c. Ethical behavior?	Yes	5
d. Reporting fraud and abuse?	Yes	5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?	Yes	5
g. Personal use of entity assets?	Yes	5
h. IT and computer security?	Yes	5
i. Cash receipting and deposits?	Yes	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Yes	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	Yes	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	Yes	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Yes	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	Yes	20
7. Does the entity have or promote a fraud hotline?	Yes	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	Yes	20

*Entity Name: Mt Olympus Improvement District

*Completed for Fiscal Year Ending: 2023 *Completion Date: 12/4/2023

*CAO Name: Kerry S Eppich / Giles Demke *CFO Name: Stephen M Rohwer

*CAO Signature:  *CFO Signature: 

*Required



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	Yes			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	Yes			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			MC	
4. Are all the people who have access to blank checks different from those who are authorized signers?	Yes			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	Yes			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	Yes			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	Yes			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	Yes			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	Yes			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	Yes			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Yes			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	Yes			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI NEFF

3932 SOUTH 500 EAST
SALT LAKE CITY, UTAH 84107-1895
PHONE 262-2904
FAX # 265-0551

GENERAL MANAGER
GILES E. DEMKE

TRUSTEES
C. KIM BLAIR
KEITH LORD

COUNSEL
KIRTON & MCCONKIE

2024 HOLIDAYS

NEW YEAR'S DAY MONDAY, JANUARY 1

MARTIN LUTHER KING JR DAY..... MONDAY, JANUARY 15

PRESIDENT'S DAY MONDAY, FEBRUARY 19

MEMORIAL DAY MONDAY, MAY 27

JUNETEENTH NATIONAL INDEPENDENCE DAY MONDAY, JUNE 17

INDEPENDENCE DAY..... THURSDAY, JULY 4

PIONEER DAY WEDNESDAY, JULY 24

LABOR DAY MONDAY, SEPTEMBER 2

VETERAN'S DAY MONDAY, NOVEMBER 11

THANKSGIVING DAY..... THURSDAY, NOVEMBER 28

DAY AFTER THANKSGIVING FRIDAY, NOVEMBER 29
(BACK ONLY)

CHRISTMAS DAY..... WEDNESDAY, DECEMBER 25

MT. OLYMPUS IMPROVEMENT DISTRICT

CHAIRMAN
AMI NEFF

3932 SOUTH 500 EAST
SALT LAKE CITY, UTAH 84107-1895
PHONE 262-2904
FAX 265-0551

GENERAL MANAGER
GILES E. DEMKE

TRUSTEES
C. KIM BLAIR
KEITH LORD

COUNSEL
KIRTON & MCCONKIE

2024 CONFERENCES

WWETT - JANUARY 24 - 27, 2024 - INDIANAPOLIS, IN
.....**GILES / ZACK / JEFF**

WEF UTILITY MGT- FEBRUARY 13 - 16, 2024 - PORTLAND, OR
.....**GILES / STEPHEN / DEAN**

UGFOA - APRIL 8 - 11, 2024 - ST. GEORGE, UT
..... **STEPHEN / CONTROLLER**

WEF COLLECTIONS CONFERENCE- APRIL 9 - 12, 2024 - HARTFORD, CT
.....**BOARD / GILES / ZACK**

WEAU ANNUAL CONFERENCE - APRIL 23 - 26, 2024 - ST. GEORGE, UT
.....**BOARD / GILES / DEAN / ZACK**

GFOA NATIONAL - JUNE 9 - 12, 2024 - ORLANDO, FL
..... **STEPHEN / CONTROLLER**

WEFTEC 2024 - OCTOBER 5 - 9, 2024 - NEW ORLEANS, LA
.....**BOARD / GILES / DEAN**

CASELLE 2024 - OCTOBER 15 - 16, 2024 - SALT LAKE CITY
.....**STEPHEN / CONTROLLER / ADMIN STAFF**

UASD - NOVEMBER 6 - 8, 2024 - LAYTON, UT
.....**BOARD / GILES / STEPHEN**



Mt. Olympus Improvement District

2024 Renewal Summary

Policy 165409

Thank you for choosing Standard Insurance Company (The Standard) as your employee benefits partner since January 1, 2019. We appreciate your business and the opportunity to renew our commitment. We strive to provide Mt. Olympus Improvement District and your employees outstanding value, expertise and personal service.

As always, our goal is to help you take care of your business and your employees. Our team remains committed to helping you achieve strategic goals for your benefits program, streamline administration and increase employee satisfaction. In short — better results with less noise. Thank you again for your continued business.

Our Approach to Renewals — Continued Partnership

The renewal rates for your Group Life, Disability insurance will be effective January 1, 2024.

For your renewal, we utilized manual rates to determine the appropriate rate for renewal. Our manual rates use the demographics of your employees to determine the appropriate rates. Factors such as gender, age, salary, occupation and plan design contribute to determining the manual rate.

Please consider this renewal package the next step in our ongoing conversation about how we can best meet your needs. We may be able to work together to help you get more value out of your benefits program or reduce overall costs. We'd be happy to re-evaluate your plan design and benefits usage and discuss your options.

Your Basic Life Renewal

We understand that handling a Life insurance claim takes a special touch. Our Life benefits analysts complete annual grief training. This program helps them empathize with beneficiaries and recognize when

Effective date of new rates: 1/1/24

Monthly Change in Cost

Group Life	+ \$18.00
Short Term Dis.	+ \$23.00
Long Term Dis.	\$.00

Age 50+ Benefit Volume Increase

Group Life	47% to 54%
Short Term Dis.	57% to 64%
Long Term Dis.	57% to 63%

Two-year rate guarantee.

- Life Services Tool Kit
- Travel Assistance
- Employee Assistance Program

they need special attention. We strive to help you make a tough time easier. Our goal is to provide support with easy claim filing, timely decisions, and prompt payment of approved claims.

Census Demographics for Basic Life

Categories	Prior Calculation	Current Calculation	Change
Female Lives	3	3	0
Male Lives	22	20	-2
Benefit Volume	\$1,215,000	\$1,097,500	\$-117,500
% Benefit Volume Age 50 +	47%	54%	7%

Based on our thorough analysis, we're offering the renewal rate[s] listed below.

Renewal Date	Current Rate *	Renewal Rate *	Monthly Premium Change **
January 1, 2024	\$0.265	\$0.281	\$18

* Rate mode is Per \$1000 of Benefit

** Final premium change will be determined based on your group's composition at billing time

Rate will be guaranteed for 2 years until January 1, 2026.

The Standard is committed to helping you provide employees and their beneficiaries with the support they need. Below is a reminder of the additional services and tools offered with your Life plan.

The Life Services Toolkit

For employees, online services include estate planning and state-specific will preparation, identity theft prevention, financial calculators, wellness resources and more. For beneficiaries, the Life Services Toolkit offers grief and loss support by phone, online and face-to-face. They can also take advantage of access to financial counselors, legal consultation and other support services. This service is offered through a vendor that is not affiliated with The Standard.

Travel Assistance

Travel Assistance can provide a sense of security for your employees and their eligible family members anytime they travel with minimal restrictions. Available 24 hours a day — with access online or through a single phone call — Travel Assistance offers a full range of trip planning and travel support, including emergency evacuation services and medical, legal, and translation service referrals. This service is offered through a vendor that is not affiliated with The Standard.

Your Long Term Disability Renewal

The Standard's Long Term Disability insurance helps your employees protect a portion of their incomes. Our holistic approach can also support productivity by helping employees stay at or return to work.

This coverage includes a Reasonable Accommodation Expense Benefit, which reimburses employers for approved workplace modifications of up to \$25,000 that enable disabled employees to return to or remain at work. The Reasonable Accommodation Expense Benefit is separate from the LTD benefit payment.

Census Demographics for Long Term Disability

Categories	Prior Calculation	Current Calculation	Change
Female Lives	3	3	0
Male Lives	22	20	-2
Benefit Volume	\$165,514	\$179,612	\$14,098
% Benefit Volume Age 50 +	57%	63%	6%

Based on our thorough analysis, we're offering the renewal rate[s] listed below.

Renewal Date	Current Rate *	Renewal Rate *	Monthly Premium Change **
January 1, 2024	\$0.875	\$0.875	\$0

* Rate mode is Percent of Insured Earnings

** Final premium change will be determined based on your group's composition at billing time

Rate will be guaranteed for 2 years until January 1, 2026.

The Standard is committed to offering services that help employees feel successful at work and at home. To make sure you're aware of what's offered with your LTD plan, we've highlighted key services below.

Employee Assistance Program

The Employee Assistance Program (EAP) can help employees and managers resolve personal and workplace issues. The EAP provides 24/7 support from masters-degreed clinicians by phone, online, live chat, email and text. Employees and family members can receive referrals to support groups, a network counselor, community resources and face-to-face counseling sessions. EAP services can help with depression, family issues, life improvement, addictions, financial concerns, workplace conflicts and more. The EAP can also be connected to your health plan and other benefits you offer. This service is offered through a vendor not affiliated with The Standard.

Your Short Term Disability Renewal

Our approach to your Disability insurance focuses on creating a circle of support for your employees. We strive to make prompt claim decisions to help ensure employees with complex claims get the help they need to return to work.

Census Demographics for Short Term Disability

Categories	Prior Calculation	Current Calculation	Change
Female Lives	3	3	0
Male Lives	22	20	-2
Benefit Volume	\$22,917	\$25,058	\$2,141
% Benefit Volume Age 50 +	57%	64%	7%

Based on our thorough analysis, we're offering the renewal rate[s] listed below.

Renewal Date	Current Rate *	Renewal Rate *	Monthly Premium Change **
January 1, 2024	\$0.170	\$0.179	\$23

* Rate mode is Per \$10.00 of Benefit

** Final premium change will be determined based on your group's composition at billing time

Rate will be guaranteed for 2 years until January 1, 2026.

The Standard is committed to helping you provide innovative benefits programs that support your employees' needs. We want to make sure you're aware of the services offered with your STD plan as outlined below.

Health Advocacy Select

When employees are receiving disability benefits, we can help them navigate the health care system with Health Advocacy Select, a service provided through a partnership with Health Advocate, a leading health assistance and support company. This highly personalized service offers employees a dedicated personal health advocate who can assist with a wide range of health care issues, from medical paperwork to scheduling appointments and getting second opinions.

Thank You and Next Steps

We appreciate the opportunity to continue our partnership with Mt. Olympus Improvement District.

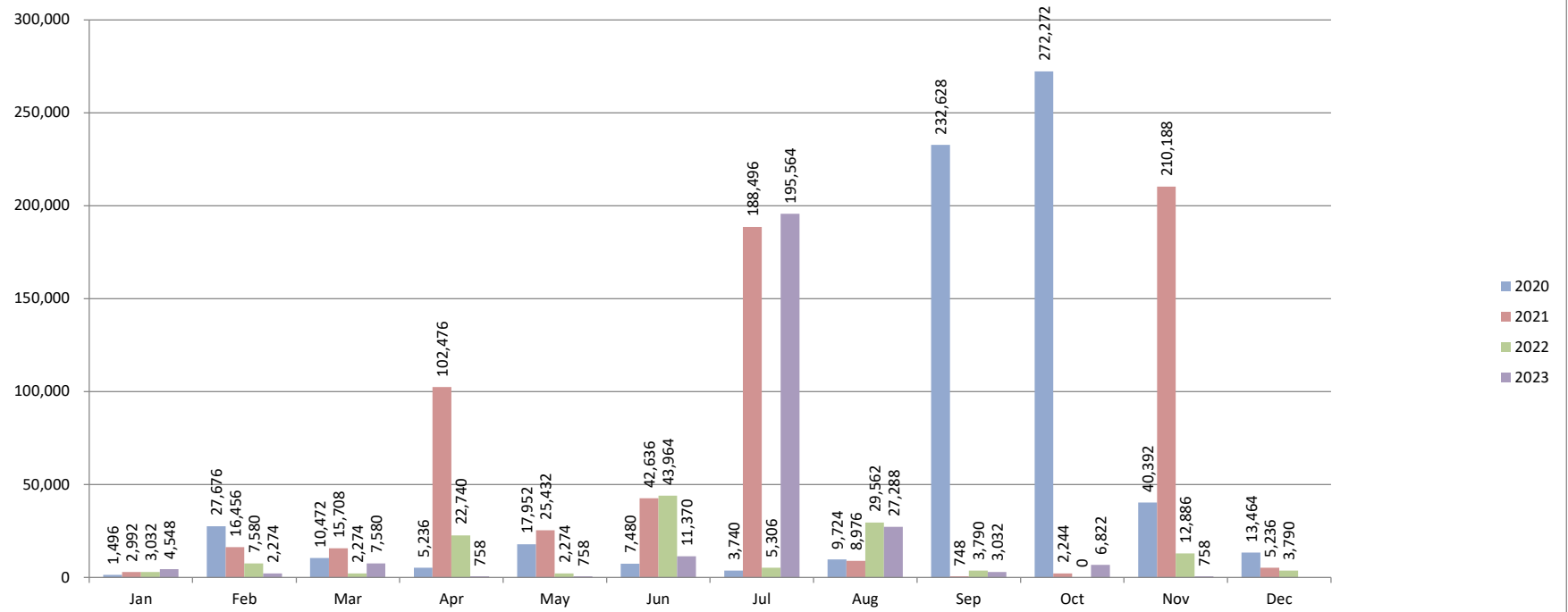
A summary of our Renewal Offer is in the chart below. Thank you for allowing Standard Insurance Company the opportunity to support your insurance needs.

Product & Services *	Through 12/31/23	Effective 01/01/24
Basic Life	\$0.265 Per \$1000 of Benefit	\$0.281 Per \$1000 of Benefit
Travel Assistance	Included in Rates for Life	Included in Rates for Life
Basic AD&D	\$0.028 Per \$1000 of Benefit	\$0.028 Per \$1000 of Benefit
LTD	\$0.875 Percent of Insured Earnings	\$0.875 Percent of Insured Earnings
Employee Assistance Program	Included in Rates for LTD	Included in Rates for LTD
STD	\$0.170 Per \$10.00 of Benefit	\$0.179 Per \$10.00 of Benefit
Health Advocacy Select	Included in rates for STD	Included in rates for STD

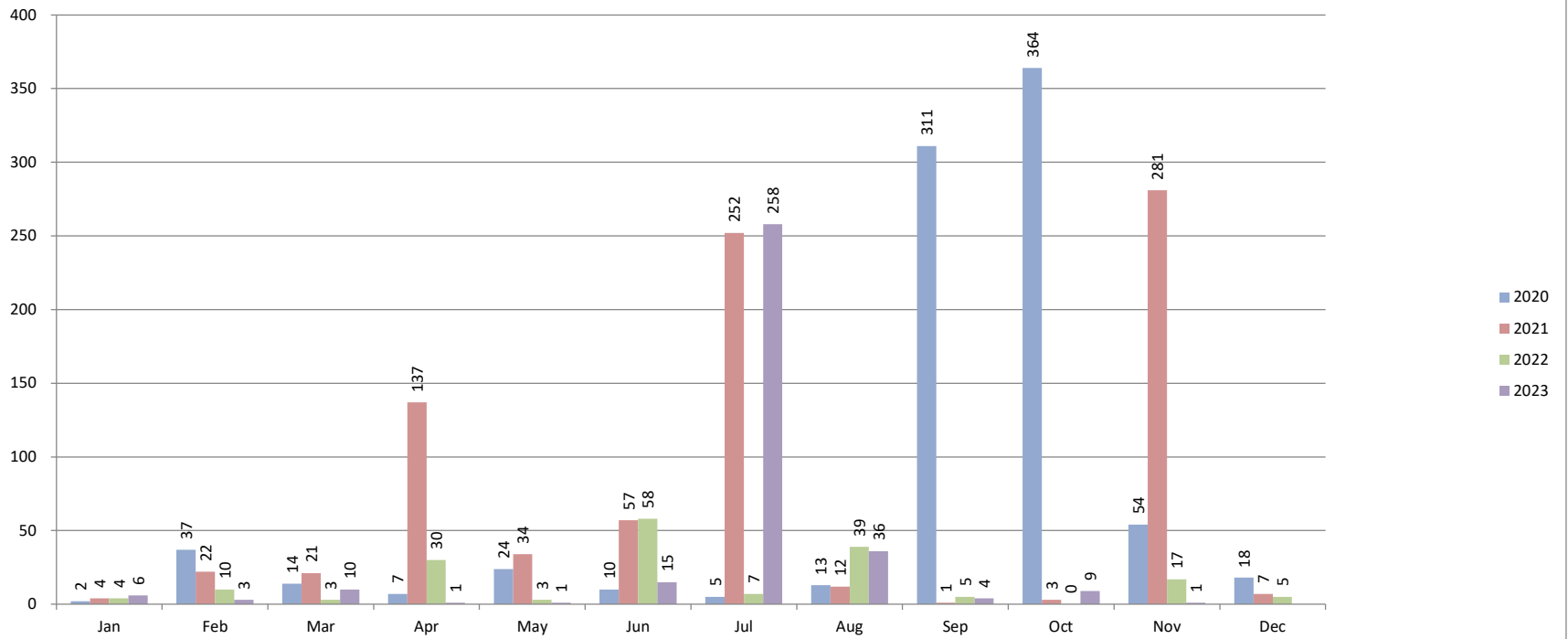
*The above shown rates are monthly.

You can count on us to help you retain and attract employees by providing the benefits and services they value – now and for years to come. We're always available to address any questions you have about this renewal or for any service needs. Please reach out to the Denver group office at (0) - and we'll be happy to help.

CAPACITY FEES - DOLLARS

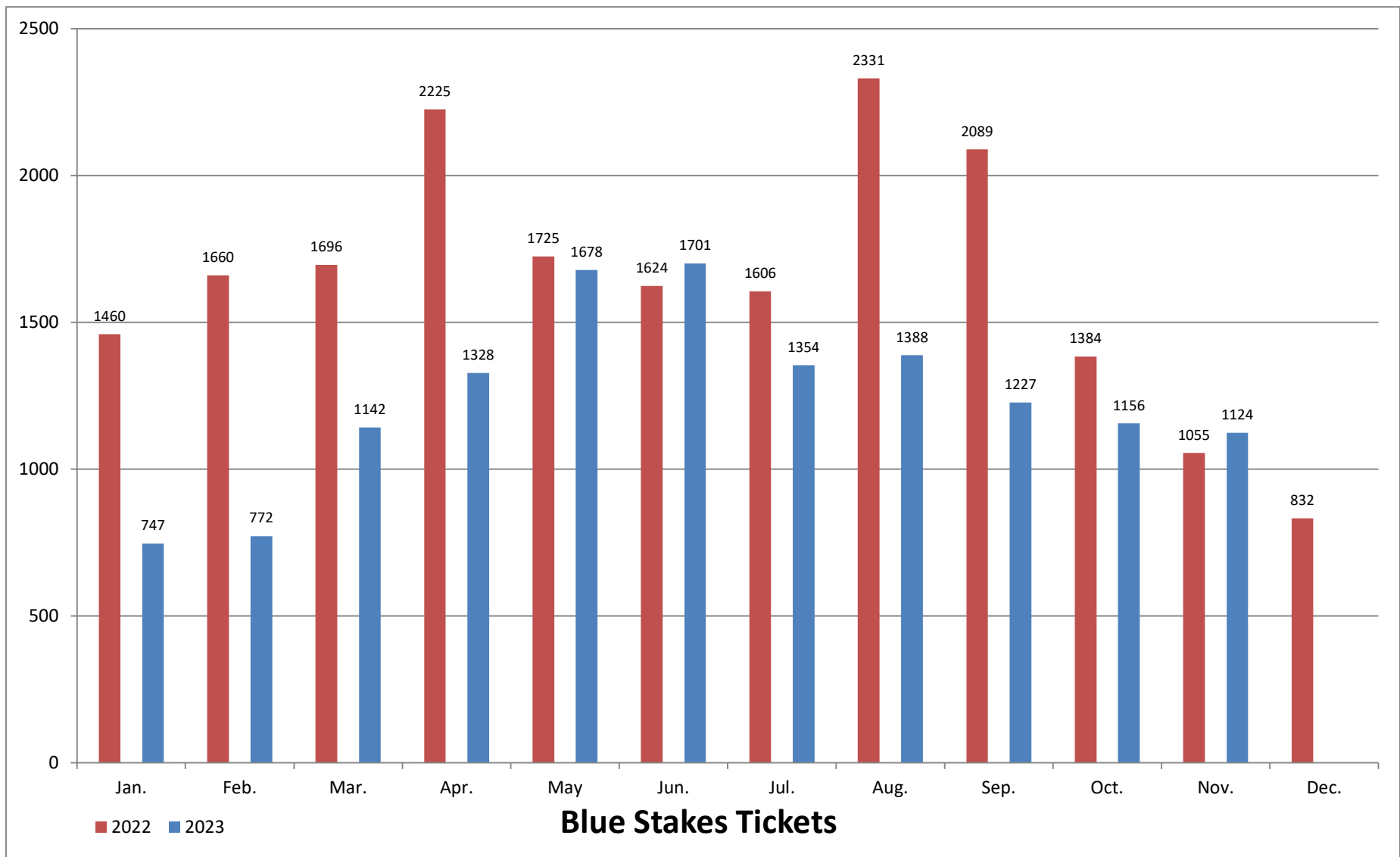


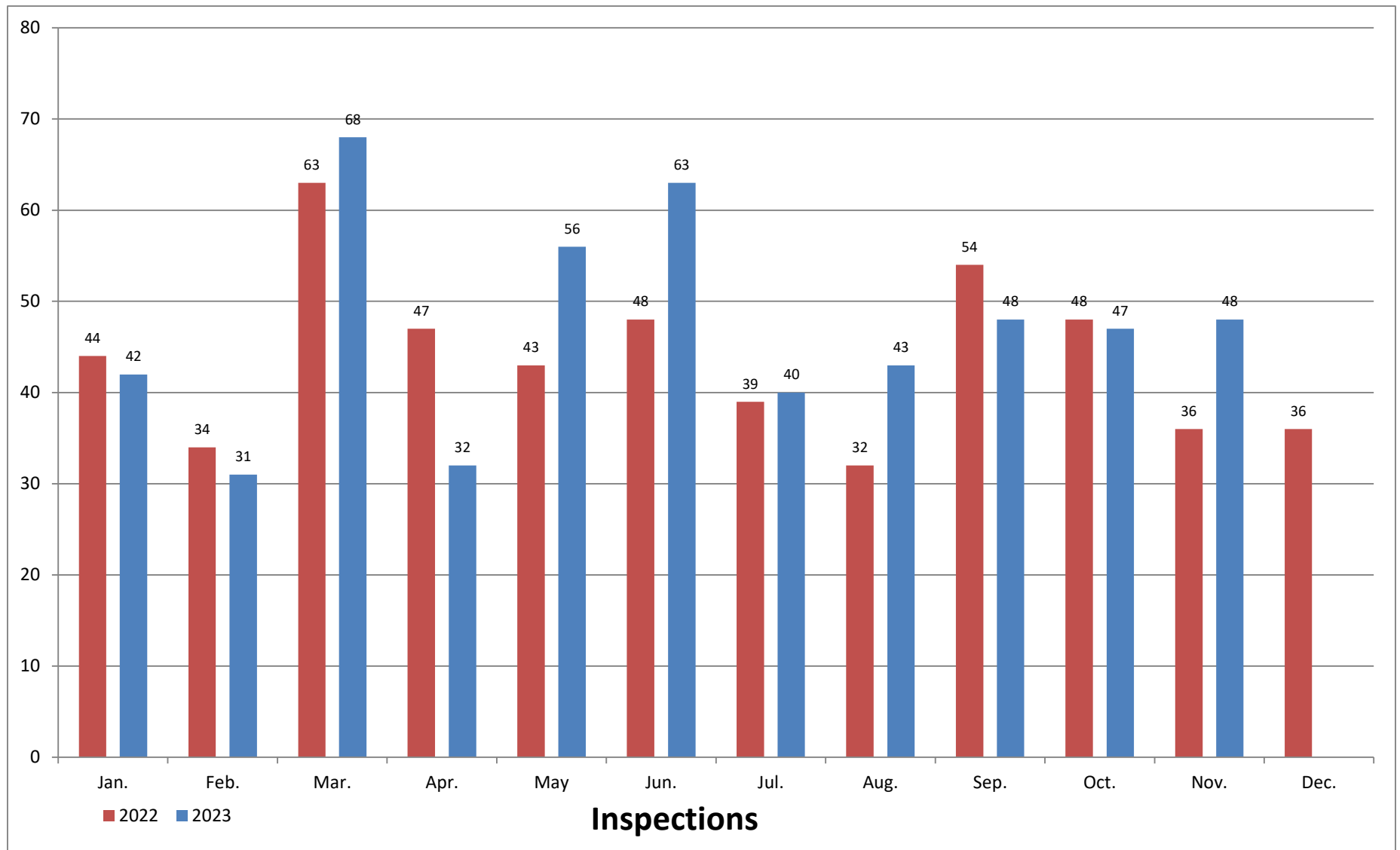
CAPACITY FEES - NUMBER

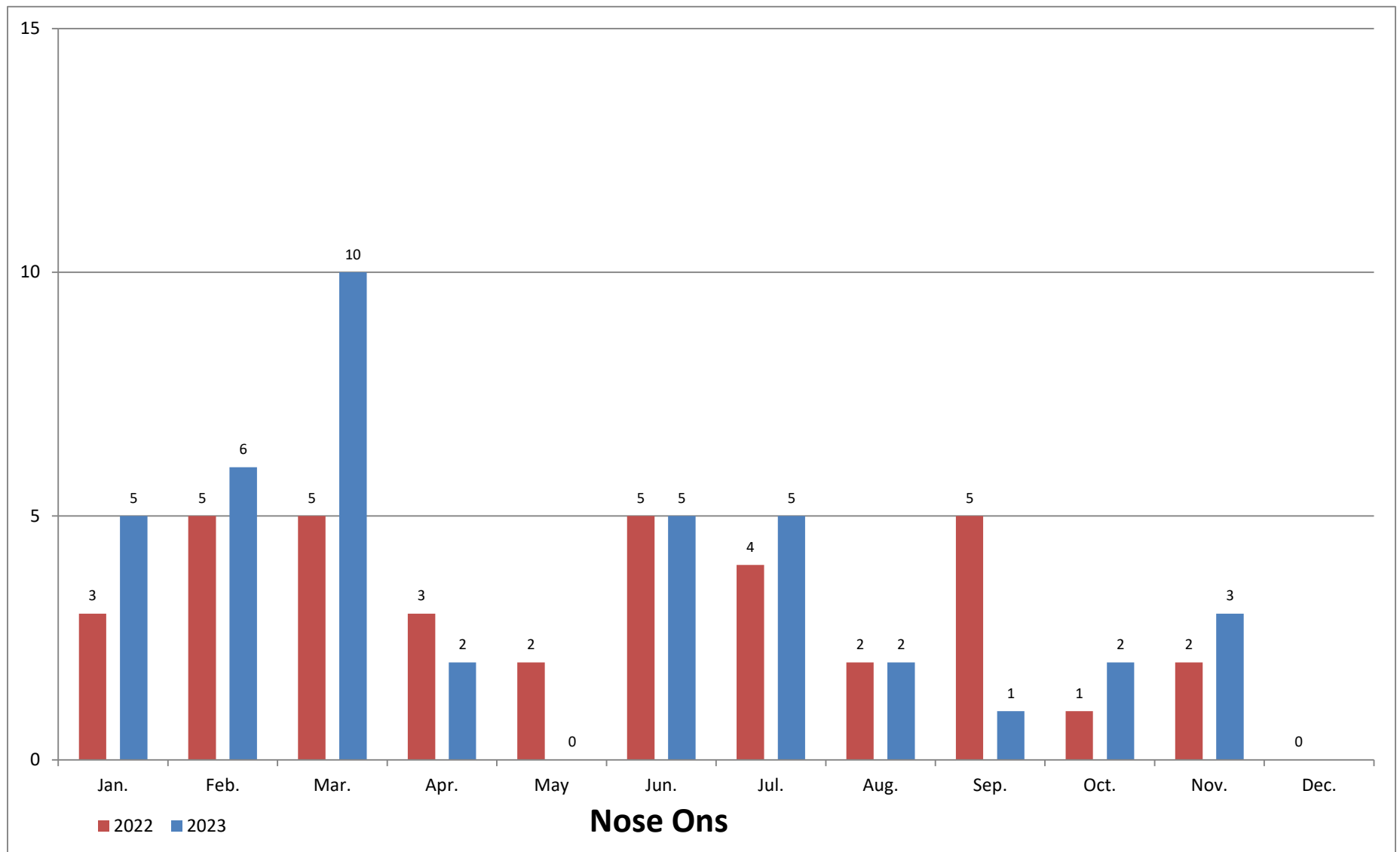


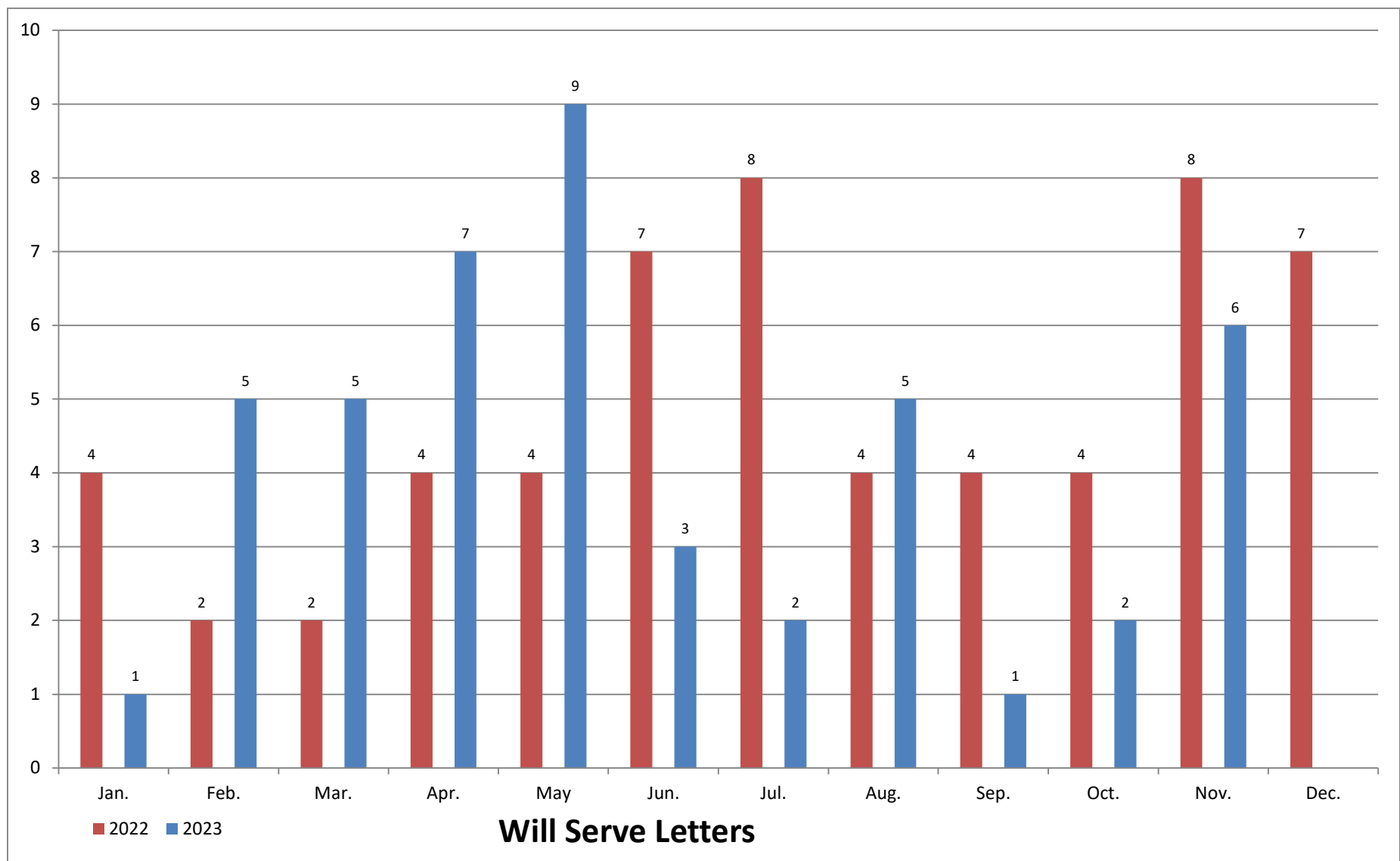
CAPACITY FEES - 2440

	MONTHLY RE'S	RUNNING TOTAL	MONTHLY DOLLARS	RUNNING TOTAL
2020 Jan	2	2	1,496	1,496
Feb	37	39	27,676	29,172
Mar	14	53	10,472	39,644
Apr	7	60	5,236	44,880
May	24	84	17,952	62,832
Jun	10	94	7,480	70,312
Jul	5	99	3,740	74,052
Aug	13	112	9,724	83,776
Sep	311	423	232,628	316,404
Oct	364	787	272,272	588,676
Nov	54	841	40,392	629,068
Dec	18	859	13,464	642,532
AVERAGE	72		53,544	
2021 Jan	4	4	2,992	2,992
Feb	22	26	16,456	19,448
Mar	21	47	15,708	35,156
Apr	137	184	102,476	137,632
May	34	218	25,432	163,064
Jun	57	275	42,636	205,700
Jul	252	527	188,496	394,196
Aug	12	539	8,976	403,172
Sep	1	540	748	403,920
Oct	3	543	2,244	406,164
Nov	281	824	210,188	616,352
Dec	7	831	5,236	621,588
AVERAGE	69		51,799	
2022 Jan	4	4	3,032	3,032
Feb	10	14	7,580	10,612
Mar	3	17	2,274	12,886
Apr	30	47	22,740	35,626
May	3	50	2,274	37,900
Jun	58	108	43,964	81,864
Jul	7	115	5,306	87,170
Aug	39	154	29,562	116,732
Sep	5	159	3,790	120,522
Oct	0	159	0	120,522
Nov	17	176	12,886	133,408
Dec	5	181	3,790	137,198
AVERAGE	15		11,433	
2023 Jan	6	6	4,548	4,548
Feb	3	9	2,274	6,822
Mar	10	19	7,580	14,402
Apr	1	20	758	15,160
May	1	21	758	15,918
Jun	15	36	11,370	27,288
Jul	258	294	195,564	222,852
Aug	36	330	27,288	250,140
Sep	4	334	3,032	253,172
Oct	9	343	6,822	259,994
Nov	1	344	758	260,752
Dec		344		260,752
AVERAGE	31		23,705	

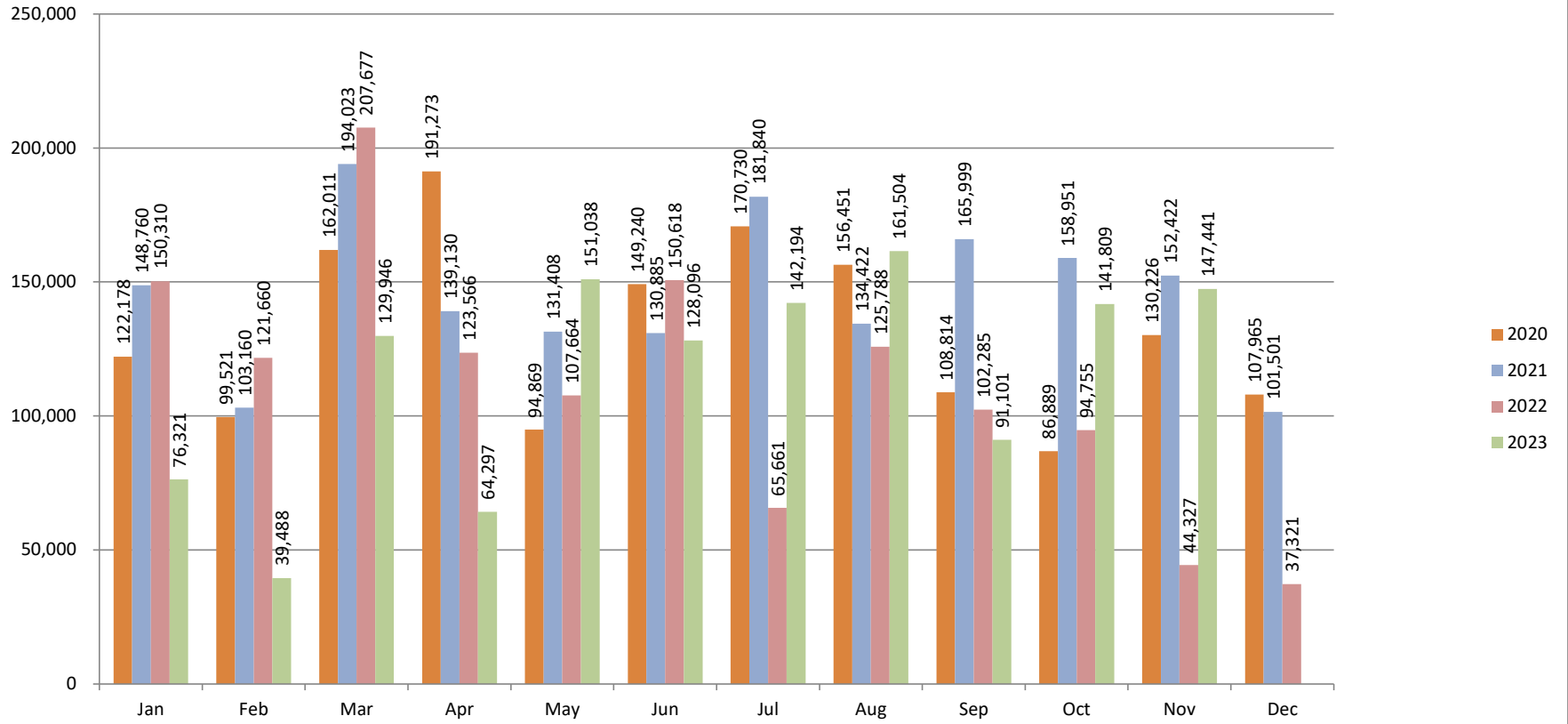








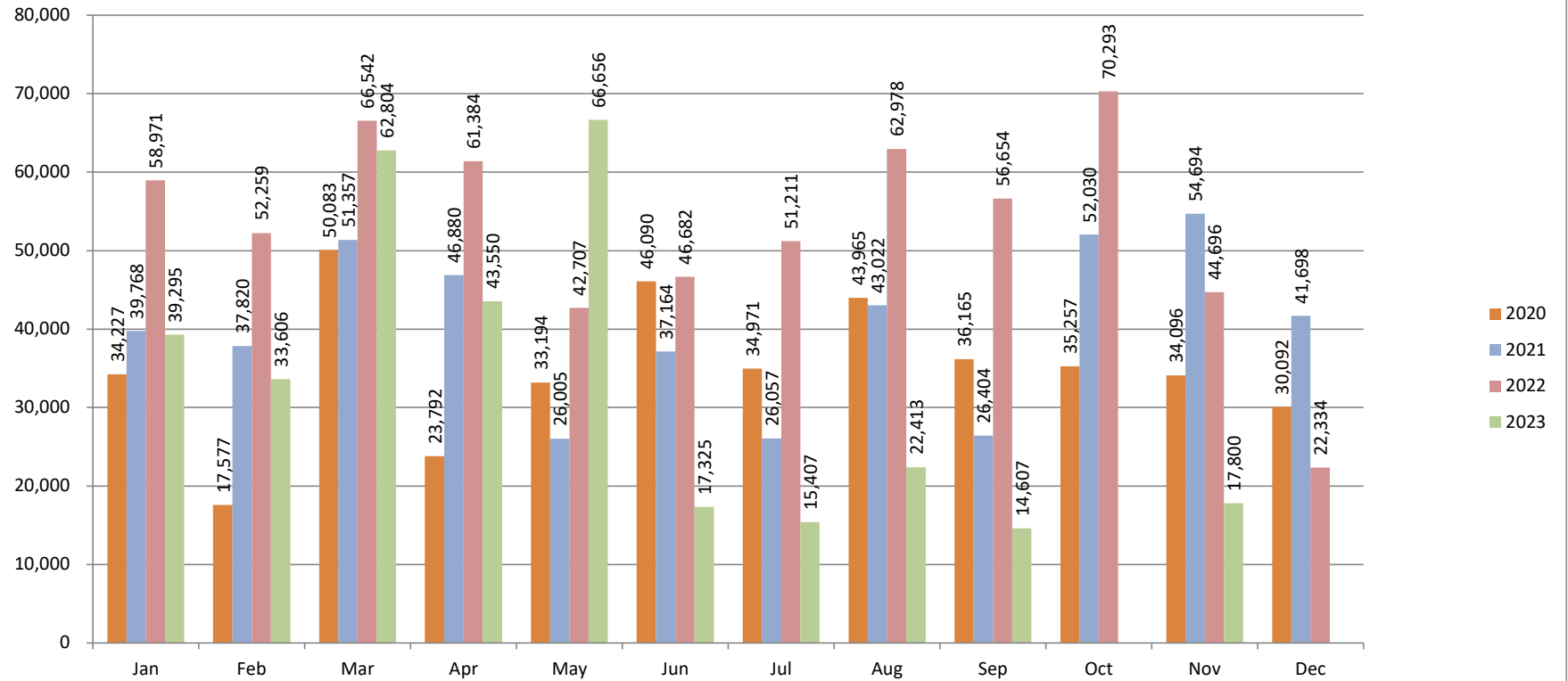
Feet of Main Lines Cleaned



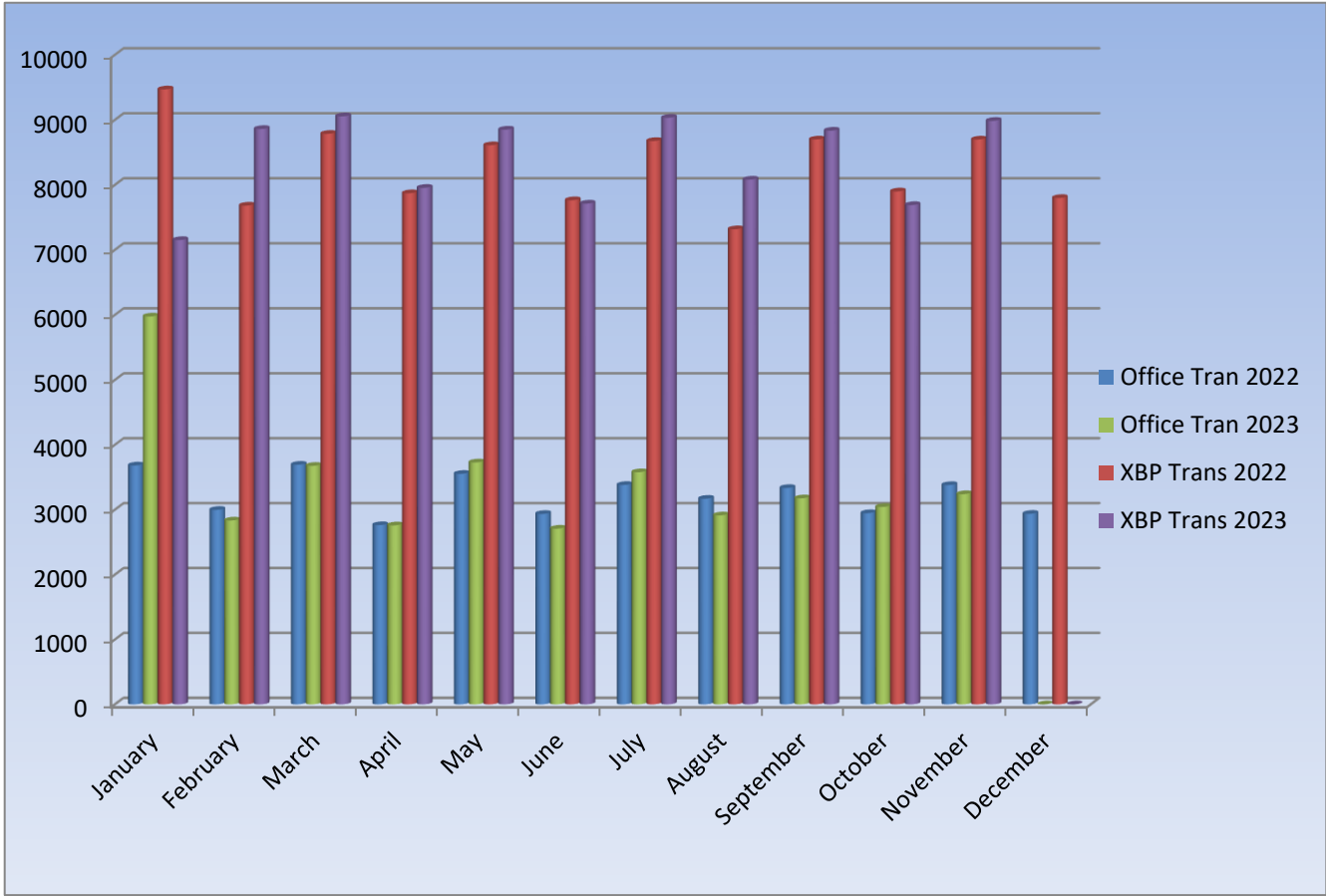
LINES MAINTENANCE MONTHLY REPORTS

	MONTHLY CLEANING	RUNNING TOTAL	MILES 5280	RUNNING TOTAL	MONTHLY TV	RUNNING TOTAL	MILES	RUNNING TOTAL	TOTAL SYSTEM WORK	
2021 Jan	148,760	148,760	28.17	28.17	39,768	39,768	7.53	7.53	35.71	35.71
Feb	103,160	251,920	19.54	47.71	37,820	77,588	7.16	14.69	62.41	62.41
Mar	194,023	445,943	36.75	84.46	51,357	128,945	9.73	24.42	108.88	108.88
Apr	139,130	585,073	26.35	110.81	46,880	175,825	8.88	33.30	144.11	144.11
May	131,408	716,481	24.89	135.70	26,005	201,830	4.93	38.23	173.92	173.92
Jun	130,885	847,366	24.79	160.49	37,164	238,994	7.04	45.26	205.75	205.75
Jul	181,840	1,029,206	34.44	194.93	26,057	265,051	4.94	50.20	245.12	245.12
Aug	134,422	1,163,628	25.46	220.38	43,022	308,073	8.15	58.35	278.73	278.73
Sep	165,999	1,329,627	31.44	251.82	26,404	334,477	5.00	63.35	315.17	315.17
Oct	158,951	1,488,578	30.10	281.93	52,030	386,507	9.85	73.20	355.13	355.13
Nov	152,422	1,641,000	28.87	310.80	54,694	441,201	10.36	83.56	394.36	394.36
Dec	101,501	1,742,501	19.22	330.02	41,698	482,899	7.90	91.46	421.48	421.48
AVERAGE	145,208		27.50		40,242		7.62			
2022 Jan	150,310	150,310	28.47	28.47	58,971	58,971	11.17	11.17	39.64	39.64
Feb	121,660	271,970	23.04	51.51	52,259	111,230	9.90	21.07	72.58	72.58
Mar	207,677	479,647	39.33	90.84	66,542	177,772	12.60	33.67	124.51	124.51
Apr	123,566	603,213	23.40	114.24	61,384	239,156	11.63	45.29	159.54	159.54
May	107,664	710,877	20.39	134.64	42,707	281,863	8.09	53.38	188.02	188.02
Jun	150,618	861,495	28.53	163.16	46,682	328,545	8.84	62.22	225.39	225.39
Jul	65,661	927,156	12.44	175.60	51,211	379,756	9.70	71.92	247.52	247.52
Aug	125,788	1,052,944	23.82	199.42	62,978	442,734	11.93	83.85	283.27	283.27
Sep	102,285	1,155,229	19.37	218.79	56,654	499,388	10.73	94.58	313.37	313.37
Oct	94,755	1,249,984	17.95	236.74	70,293	569,681	13.31	107.89	344.63	344.63
Nov	44,327	1,294,311	8.40	245.13	44,696	614,377	8.47	116.36	361.49	361.49
Dec	37,321	1,331,632	7.07	252.20	22,334	636,711	4.23	120.59	372.79	372.79
AVERAGE	110,969		21.02		53,059		10.05			
2023 Jan	76,321	76,321	14.45	14.45	39,295	39,295	7.44	7.44	21.90	21.90
Feb	39,488	115,809	7.48	21.93	33,606	72,901	6.36	13.81	35.74	35.74
Mar	129,946	245,755	24.61	46.54	62,804	135,705	11.89	25.70	72.25	72.25
Apr	64,297	310,052	12.18	58.72	43,550	179,255	8.25	33.95	92.67	92.67
May	151,038	461,090	28.61	87.33	66,656	245,911	12.62	46.57	133.90	133.90
Jun	128,096	589,186	24.26	111.59	17,325	263,236	3.28	49.86	161.44	161.44
Jul	142,194	731,380	26.93	138.52	15,407	278,643	2.92	52.77	191.29	191.29
Aug	161,504	892,884	30.59	169.11	22,413	301,056	4.24	57.02	226.13	226.13
Sep	91,101	983,985	17.25	186.36	14,607	315,663	2.77	59.78	246.15	246.15
Oct	141,809	1,125,794	26.86	213.22		315,663	0.00	59.78	273.00	273.00
Nov	147,441	1,273,235	27.92	241.14	17,800	333,463	3.37	63.16	304.30	304.30
Dec		1,273,235	0.00	241.14		333,463	0.00	63.16	304.30	304.30
AVERAGE	115,749		20.10		33,346		5.26			

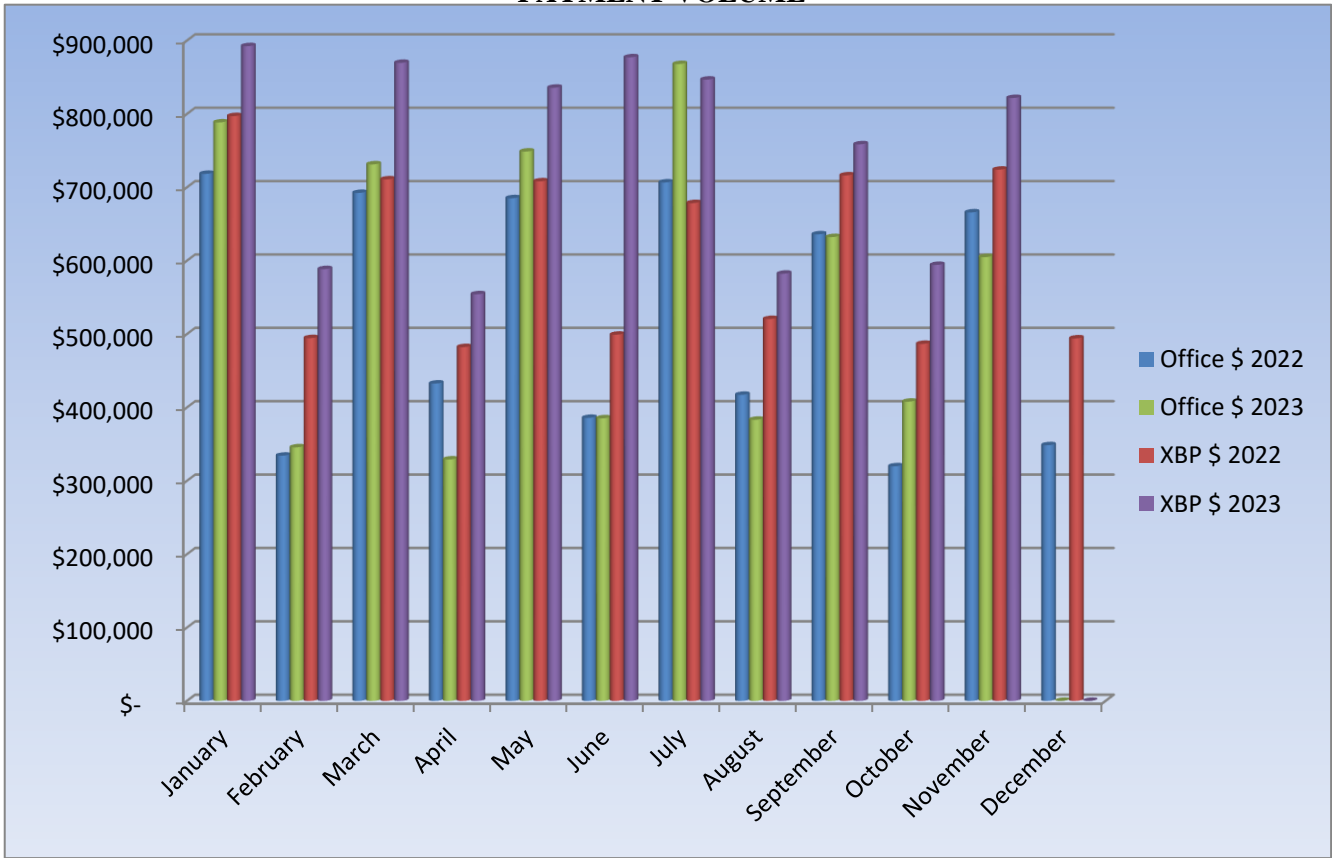
Feet of Main Lines TVd



2022 vs 2023 Comparison TRANSACTION VOLUME



PAYMENT VOLUME



PTIF Rates

YEAR	MONTH	360 DAY	365 DAY
2023	OCT	5.35897808	5.43340833
2023	SEP	5.35638436	5.43077859
2023	AUG	5.22880017	5.30142239
2023	JUL	5.10526591	5.17617238
2023	JUN	5.10499449	5.17589719
2023	MAY	4.99267195	5.06201462
2023	APR	4.93772852	5.00630809
2023	MAR	4.73499233	4.80075611
2023	FEB	4.60018241	4.66407384
2023	JAN	4.21846278	4.27705254
2022	DEC	3.80054822	3.85333361
2022	NOV	3.32264900	3.36879691
2022	OCT	2.82221903	2.86141652
2022	SEP	2.44491845	2.47887565
2022	AUG	2.18274988	2.21306585
2022	JUL	1.62004094	1.64254151
2022	JUN	1.10901068	1.12441360
2022	MAY	0.79217214	0.80317453
2022	APR	0.61391746	0.62244409
2022	MAR	0.52096926	0.52820494

