

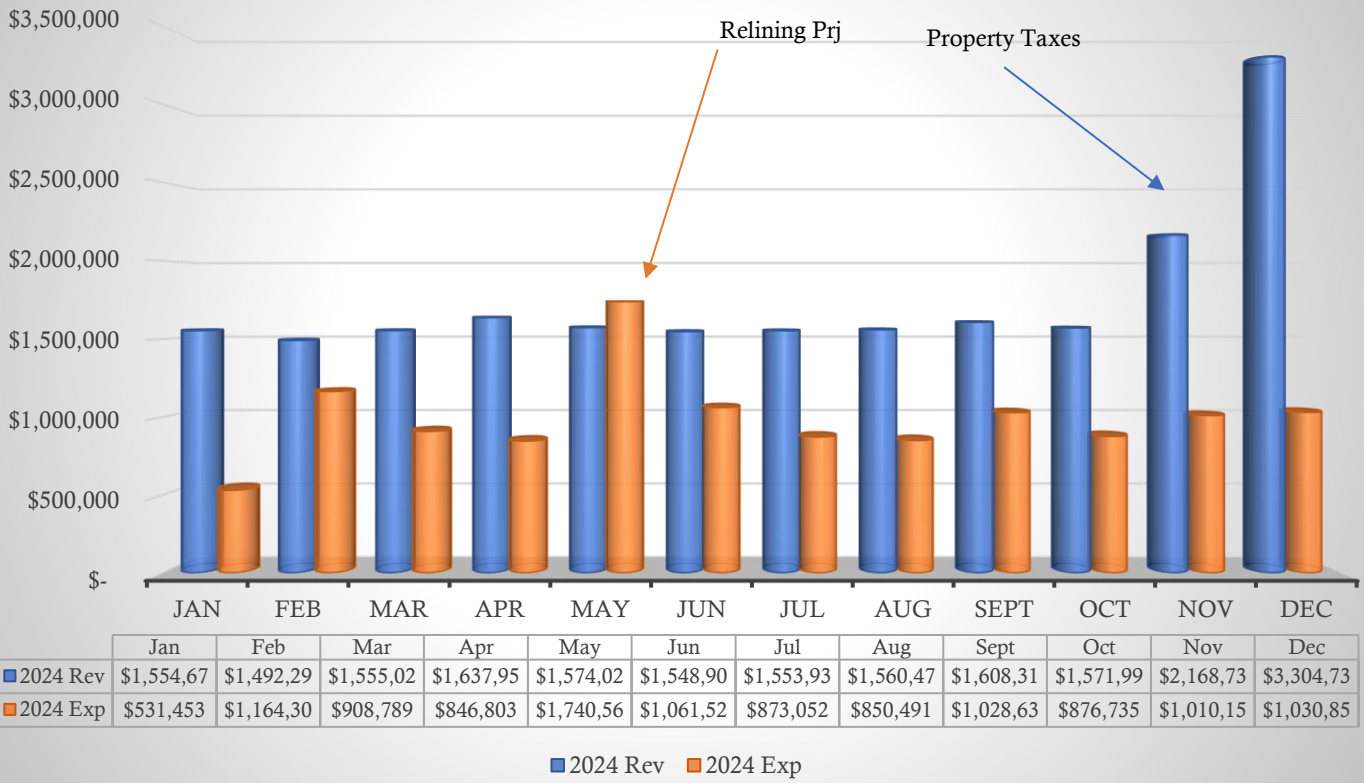
Mt Olympus Improvement District Financial Summary

Period Ending December 2025

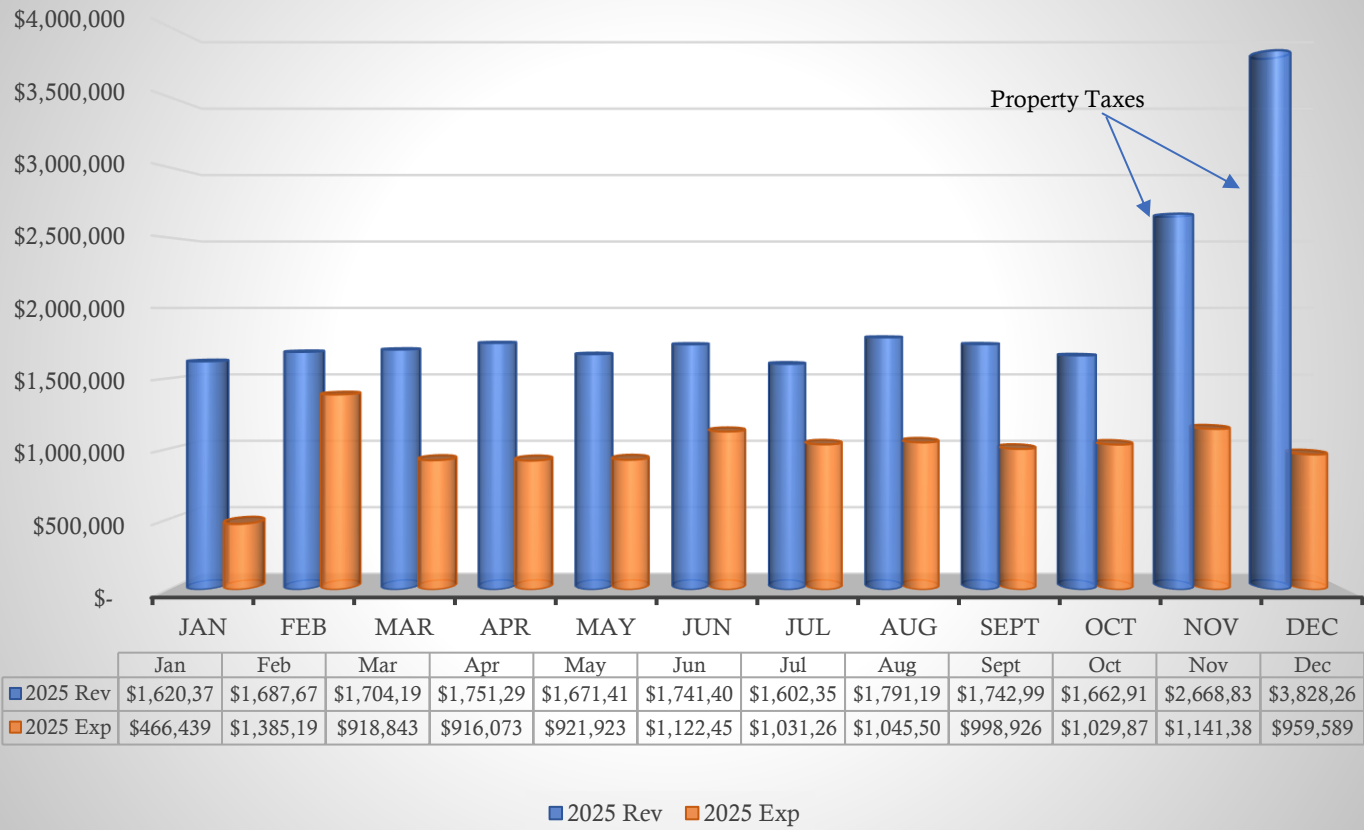
- Cash & Reserves: \$24.9 million
 - Increase of \$1.6m in December
- Current Assets increased by \$1m
 - Due to large share of property taxes received and a decrease in receivables
- Current Liabilities decreased by \$877k
 - Unearned sewer fees (billing for two months) billed in December and a decrease in payroll payables
- Operational Revenues are at 99.3% of the Budget. The cash basis target is 100% for the year
 - Tax Revenues: 82.7% (\$604k received in Jan for Dec. 98.6% leaving \$38k due)
 - Sewer Revenue Fees: 102.4% (Granite School Dist. & growth. \$452k over)
 - Engineering Revenue Fees: 67.6% (\$4,858 short)
 - Inspection Fees: 116.4% (\$3,200 over)
 - Nose on Fees: 80.5% (\$2,150 short)
 - Late Fee interest and Certification Fee Revenue: 119% (23,519.98 over)
 - Misc. Revenues: 159.5% (\$2,081 over)
- Operational expenses are at 84.4% of the Budget. The cash basis target is 100% for the year
 - Lines Department: 64.8% (lining and labor)
 - IT Dept: 88.8% (Insurance & Software licensing)
 - CVWRF: 80.2% (11 of 12 periods reporting)
 - Admin Dept: 86.2% (Legal & Election)
 - Eng. Dept: 79% (Blue Stakes & Labor/Benefits)
- O&M Revenues exceeded Expenses by \$11.1m for the year

Reserve Name	Current Balance	Reserve Policy	(Under) / Over Funded	%
Operating Reserve (365 days)	\$ 11,192,211.53	\$ 13,544,488.00	\$ (2,352,276)	82.6%
Capacity Fee Reserve	\$ 82,961.80	\$ 82,961.80	\$ -	100.0%
MOID Capital Reserve (3yr)	\$ 9,517,195.51	\$ 7,478,000.00	\$ 2,039,196	127.3%
CVWRF Capital Reserve (1yr)	\$ 4,133,828.42	\$ 4,869,646.00	\$ (735,818)	84.9%
Self-Funded Insurance Reserve	\$ -	\$ -	\$ -	0.0%
Totals	\$ 24,926,197.26	\$ 25,975,095.80	\$ (1,048,898.54)	96.0%

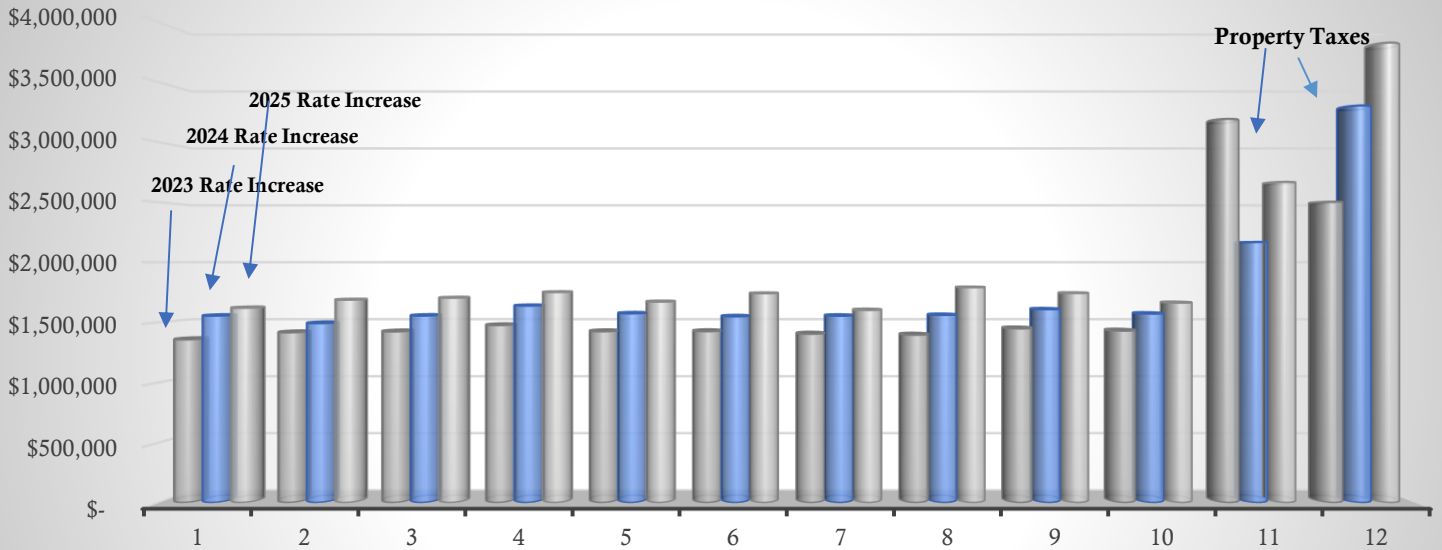
2024 Revenues & Expenses (O&M Only)



2025 Revenues & Expenses (O&M Only)



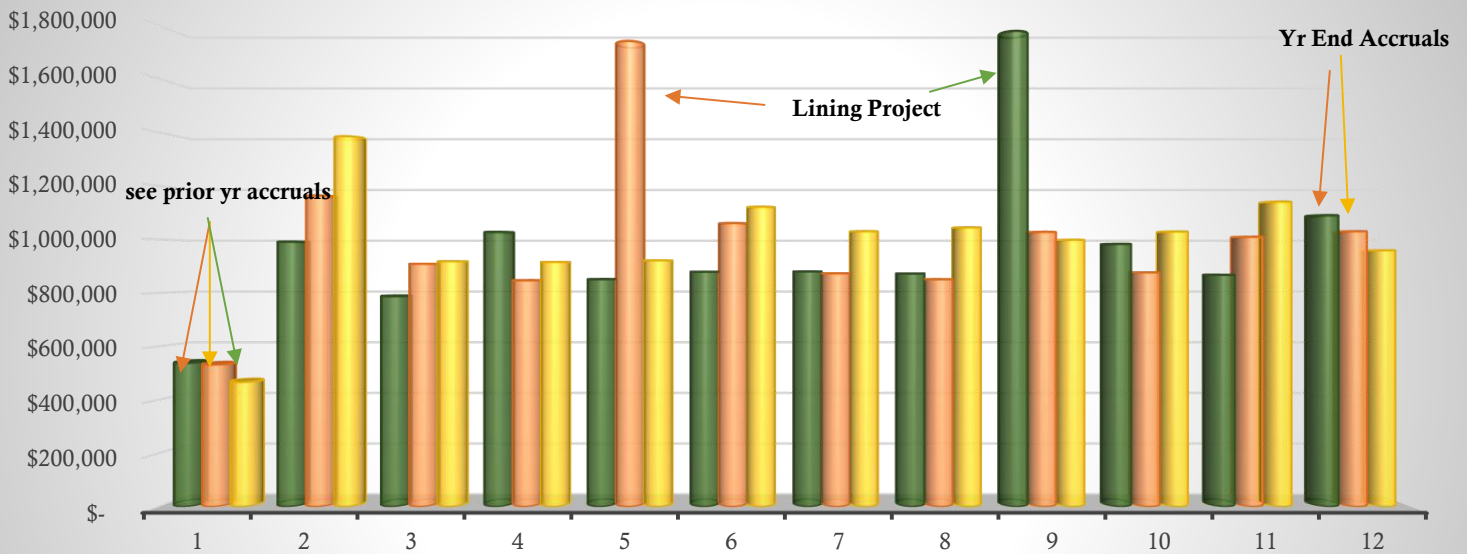
Prior Yr's vs Current Yr Revenues



	1	2	3	4	5	6	7	8	9	10	11	12
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	\$2,503,50
2024 Rev	\$1,554,67	\$1,492,29	\$1,555,02	\$1,637,95	\$1,574,02	\$1,548,90	\$1,553,93	\$1,560,47	\$1,608,31	\$1,571,99	\$2,168,73	\$3,304,73
2025 Rev	\$1,620,37	\$1,687,67	\$1,704,19	\$1,751,29	\$1,671,41	\$1,741,40	\$1,602,35	\$1,791,19	\$1,742,99	\$1,662,91	\$2,668,83	\$3,828,26

■ 2023 Rev ■ 2024 Rev ■ 2025 Rev

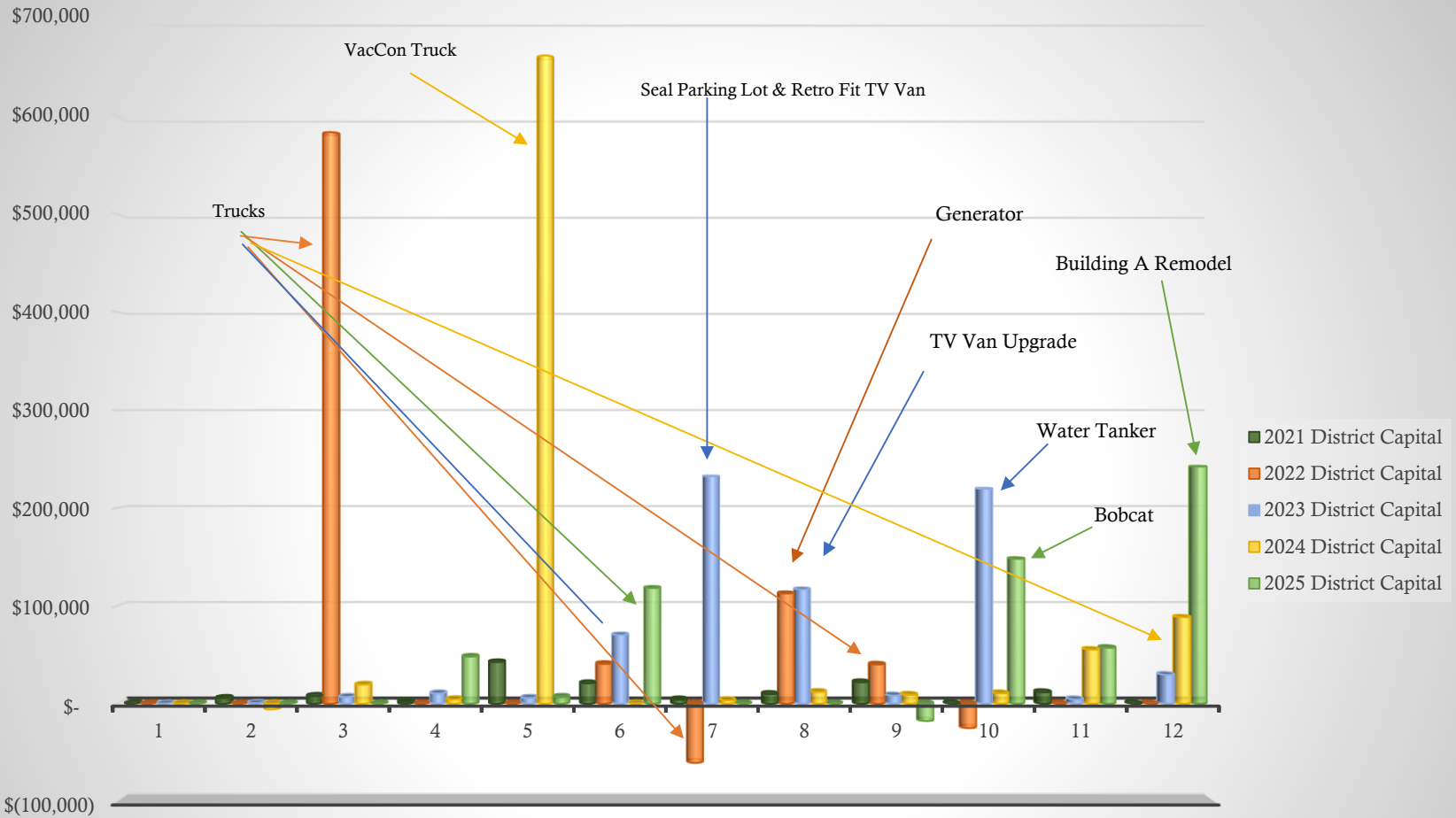
Prior Yr's vs Current Yr Expenses (O&M Only)



	1	2	3	4	5	6	7	8	9	10	11	12
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	\$1,090,78
2024 Exp	\$531,453	\$1,164,30	\$908,789	\$846,803	\$1,740,56	\$1,061,52	\$873,052	\$850,491	\$1,028,63	\$876,735	\$1,010,15	\$1,030,85
2025 Exp	\$466,439	\$1,385,19	\$918,843	\$916,073	\$921,923	\$1,122,45	\$1,031,26	\$1,045,50	\$998,926	\$1,029,87	\$1,141,38	\$959,589

■ 2023 Exp ■ 2024 Exp ■ 2025 Exp

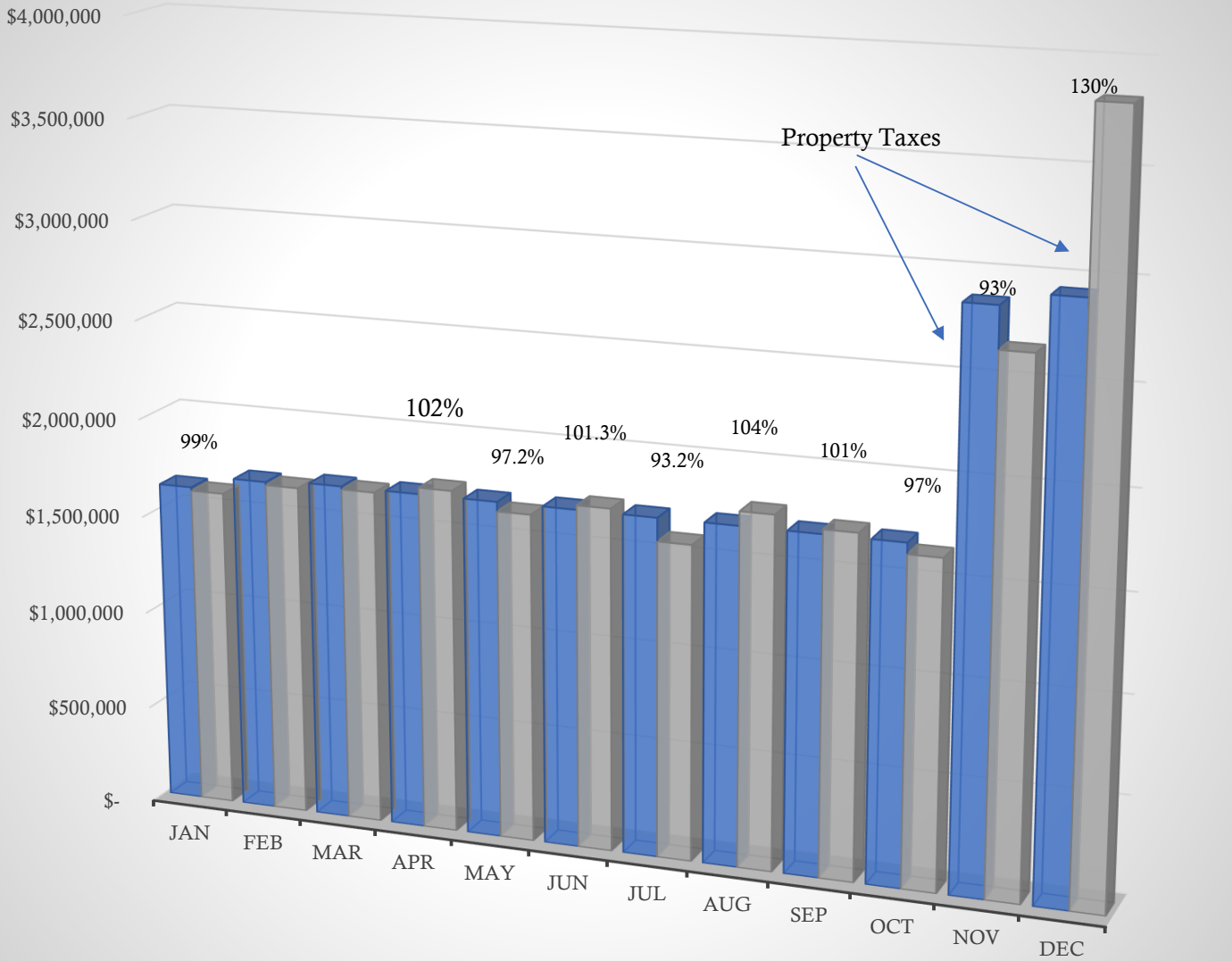
District Capital - 5 Year History



	1	2	3	4	5	6	7	8	9	10	11	12
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	\$29,455
2024 District Capital	\$-	\$(5,823)	\$19,392	\$4,403	\$661,788	\$-	\$3,456	\$11,879	\$8,948	\$10,488	\$55,234	\$88,368
2025 District Capital	\$-	\$-	\$-	\$48,065	\$6,769	\$118,156	\$-	\$-	\$(17,708)	\$148,015	\$57,156	\$242,364

2025 Budget to Actual Revenue

Year to Date



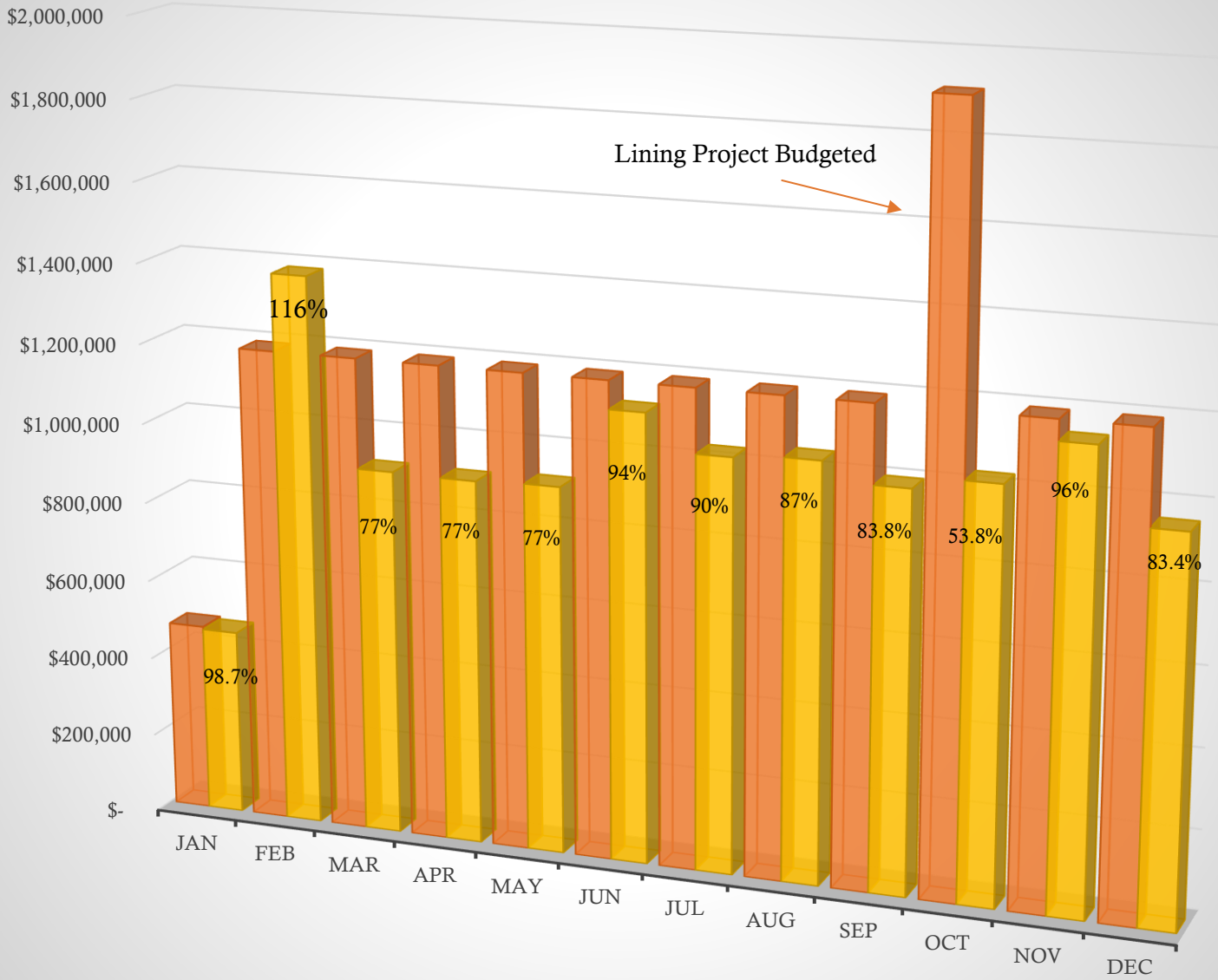
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
■ Budget	\$1,637,56	\$1,702,78	\$1,719,09	\$1,719,09	\$1,719,09	\$1,719,09	\$1,719,09	\$1,719,09	\$1,719,09	\$1,719,09	\$2,876,76	\$2,941,98
■ Actual	\$1,620,37	\$1,687,67	\$1,704,19	\$1,751,29	\$1,671,41	\$1,741,40	\$1,602,35	\$1,791,19	\$1,742,99	\$1,662,91	\$2,668,83	\$3,828,26

■ Budget ■ Actual

2025 Budget to Actual Expense

Year to Date

YTD 84%



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	\$472,645	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,192,64	\$1,912,64	\$1,192,64
Actual	\$466,439	\$1,385,19	\$918,843	\$916,073	\$921,923	\$1,122,45	\$1,033,85	\$1,045,50	\$998,926	\$1,029,87	\$1,141,38	\$959,000

■ Budget ■ Actual