

Ventura Regional Sanitation District

Statistical Section

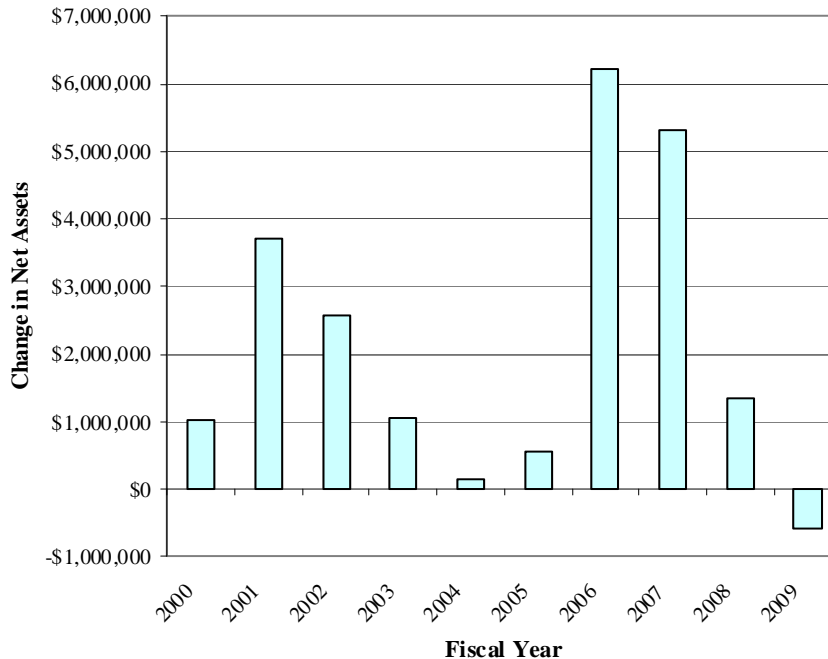
This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

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These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
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These schedules contain information to help the reader assess the District's most significant own-source revenues, wastewater service and potable water sales.	
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These schedules help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
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These schedules offer demographic indicators to help the reader understand the environment within which the District's financial activities take place.	
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This schedule contains service and infrastructure data to help the reader understand how the information in the District's financial report relates to the service the District provides.	

Ventura Regional Sanitation District
Changes in Net Assets and Net Assets by Component
Last Ten Fiscal Years

	Fiscal Year			
	2000	2001	2002	2003
Changes in net assets:				
Operating revenues (see Schedule 2)	\$ 10,269,519	11,075,575	11,317,861	12,488,133
Operating expenses (see Schedule 3)	(10,630,112)	(9,449,866)	(10,103,078)	(11,748,144)
Overhead absorption	-	-	-	-
Depreciation and amortization	(1,034,513)	(1,126,112)	(1,242,275)	(1,216,291)
Operating income(loss)	(1,395,106)	499,597	(27,492)	(476,302)
Non-operating revenues(expenses)				
Interest income	1,913,042	2,970,483	2,141,548	1,761,281
Property taxes	35,616	4,348	-	-
Gain/(loss) on sale of assets	134,897	24,254	16,185	(465,021)
Interest expense	(55,954)	(59,732)	(38,053)	(14,434)
Other revenue/(expense), net	376,999	115,274	490,690	243,507
Total non-operating revenues(expenses), net	2,404,600	3,054,627	2,610,370	1,525,333
Net income before capital contributions	1,009,494	3,554,224	2,582,878	1,049,031
Capital contributions	-	150,646	-	2,500
Changes in net assets	\$ 1,009,494	3,704,870	2,582,878	1,051,531
Net assets by component:				
Invested in capital assets, net of related debt	\$ 20,472,399	21,151,228	21,450,738	20,581,350
Restricted	-	-	5,301,160	810,339
Unrestricted	11,585,216	14,611,257	11,593,465	16,710,821
Total net assets	\$ 32,057,615	35,762,485 ⁽¹⁾	38,345,363	38,102,510



Notes:

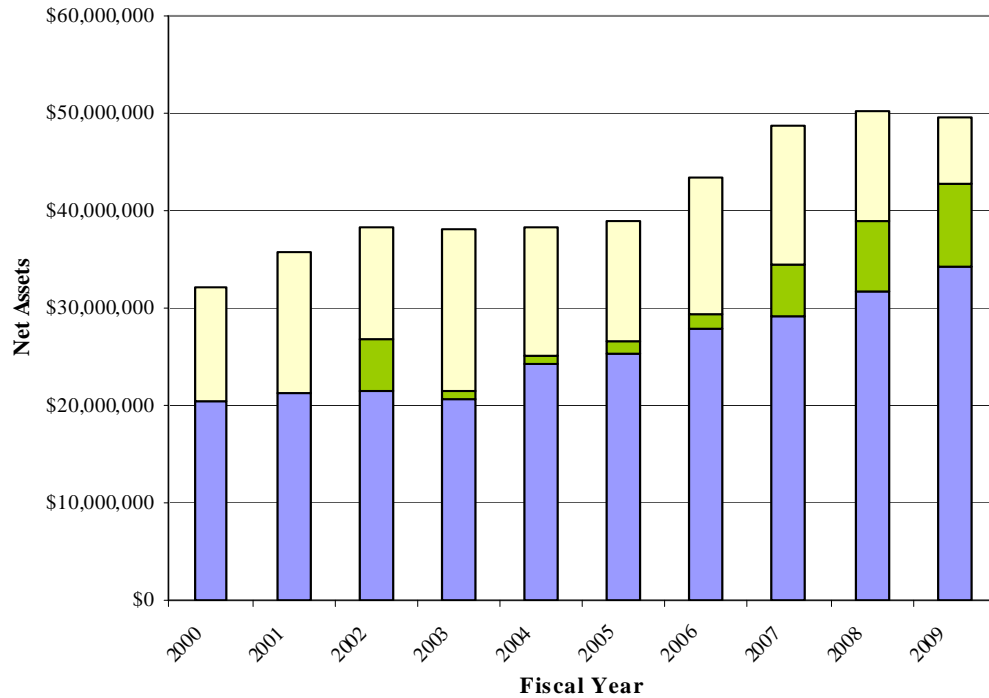
(1) The District made a prior period adjustment of \$564,721.

(2) The District made an adjustment to reflect a change in accounting method of \$1,294,384.

Source: Ventura Regional Sanitation District Finance Department

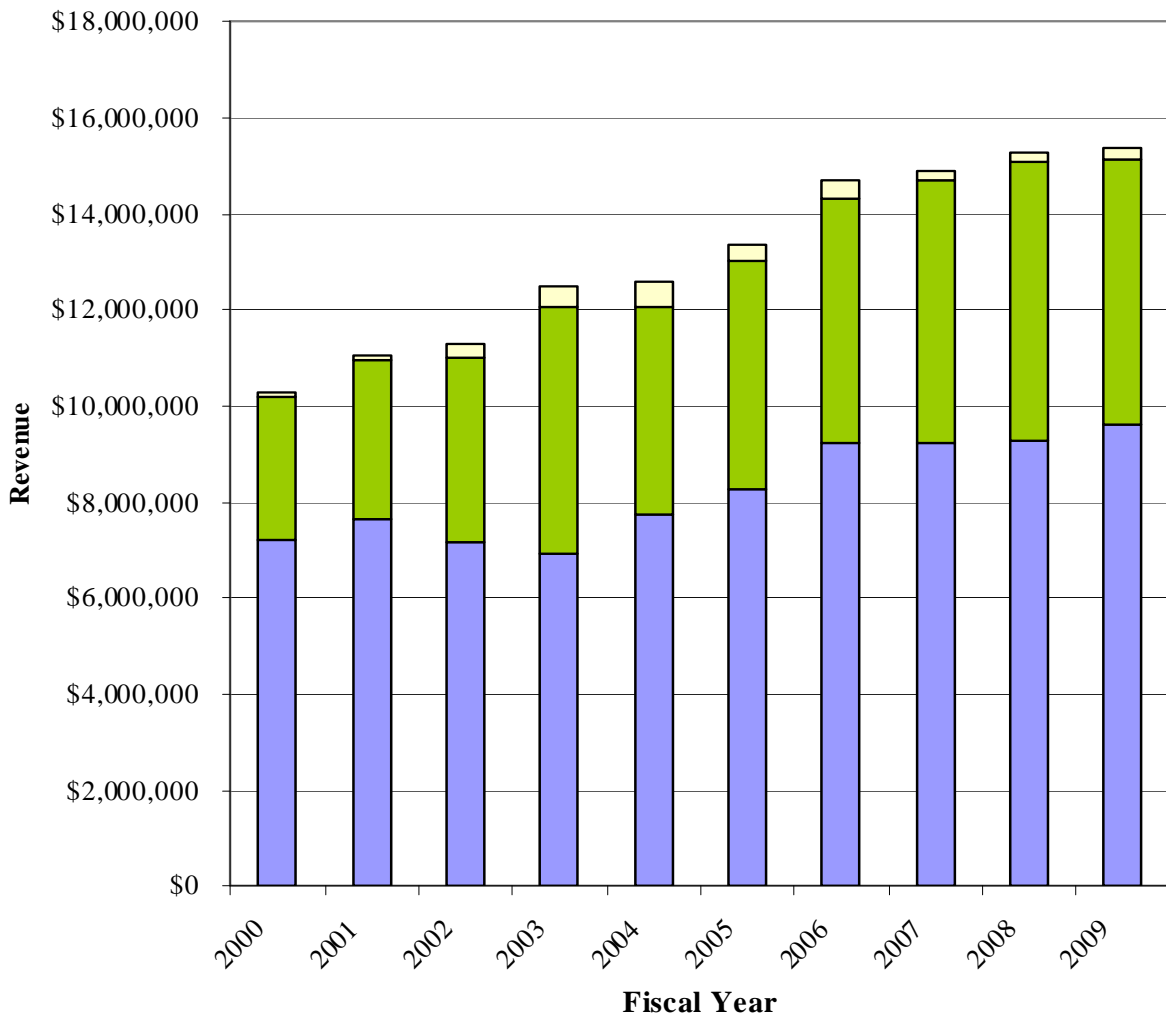
Ventura Regional Sanitation District
Changes in Net Assets and Net Assets by Component (Continued)
Last Ten Fiscal Years

Fiscal Year					
2004	2005	2006	2007	2008	2009
12,583,652	13,353,913	14,685,544	14,898,038	15,278,206	15,373,416
(11,650,462)	(12,533,252)	(12,943,571)	(10,522,327)	(14,247,159)	(15,347,949)
196,243	156,858	449,263	-	-	-
(1,229,131)	(1,993,068)	(1,571,548)	(1,530,790)	(2,092,335)	(2,287,277)
(99,698)	(1,015,549)	619,688	2,844,921	(1,061,288)	(2,261,810)
228,621	741,588	935,270	2,171,431	2,686,225	2,143,110
-	-	-	-	-	-
(128,267)	31,544	(152,453)	26,600	43,496	5,047
(2,429)	-	-	(182,033)	(617,606)	(758,663)
161,089	176,272	231,879	465,518	284,696	260,913
259,014	949,404	1,014,696	2,481,516	2,396,811	1,650,407
159,316	(66,145)	1,634,384	5,326,437	1,335,523	(611,403)
-	632,738	4,576,706	-	-	34,024
159,316	566,593	6,211,090	5,326,437	1,335,523	(577,379)
24,273,351	25,271,013	27,772,725	29,029,582	31,614,983	34,123,145
862,014	1,373,240	1,563,693	5,464,948	7,280,008	8,642,226
13,126,461	12,184,166	14,068,707	14,237,032	11,172,094	6,724,335
38,261,826 ^{e)}	38,828,419	43,405,125	48,731,562	50,067,085	49,489,706



Ventura Regional Sanitation District
Operating Revenue by Source
Last Ten Fiscal Years

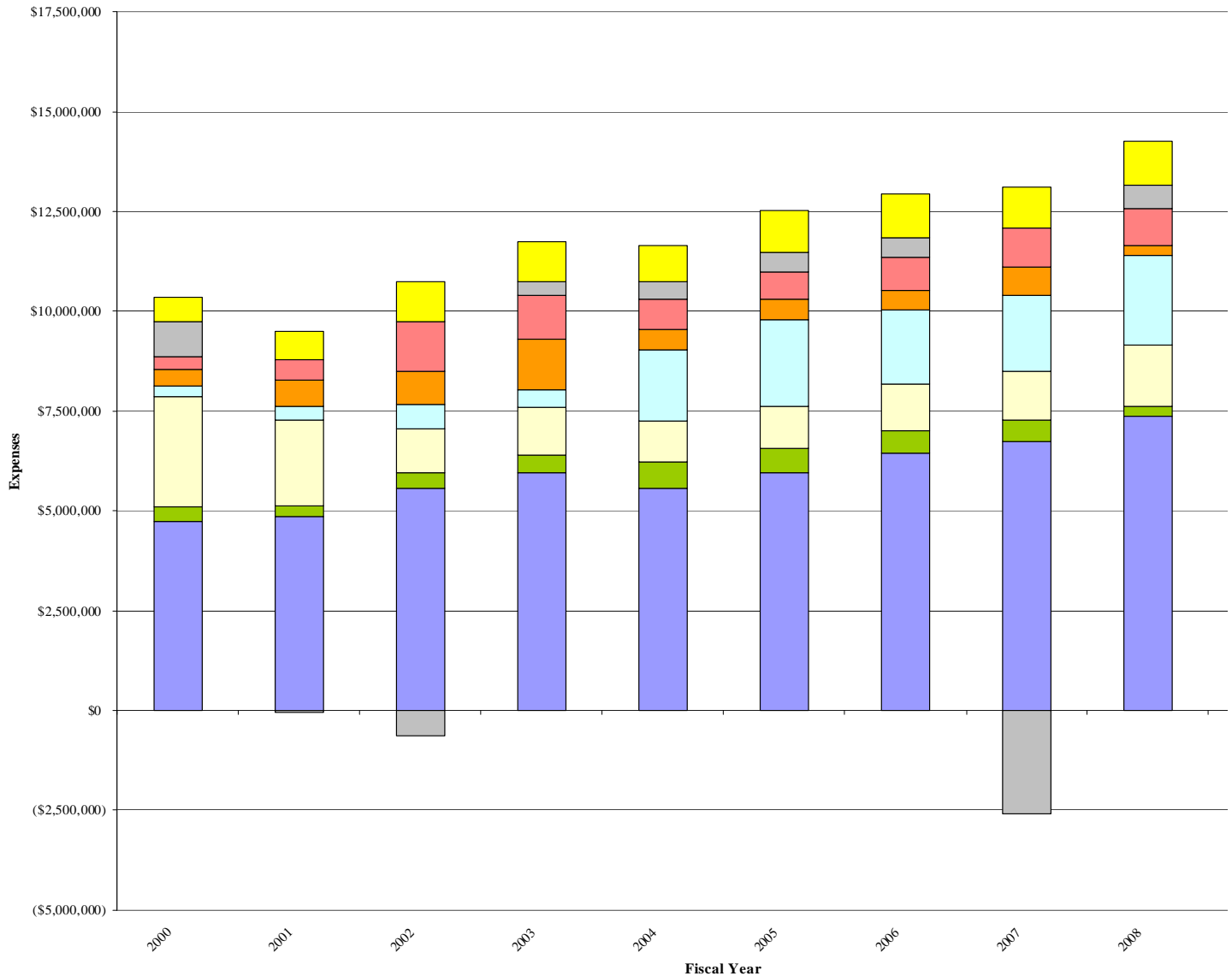
Fiscal Year	Disposal and Sanitation Fees	Contract Services	Other Charges and Services	Total Operating Revenue
2000	7,221,551	2,956,006	91,962	10,269,519
2001	7,638,049	3,297,844	139,682	11,075,575
2002	7,158,518	3,866,242	293,101	11,317,861
2003	6,938,753	5,105,580	443,800	12,488,133
2004	7,758,098	4,299,663	525,892	12,583,653
2005	8,270,377	4,761,318	322,218	13,353,913
2006	9,233,065	5,110,575	341,904	14,685,544
2007	9,212,400	5,509,207	176,431	14,898,038
2008	9,259,545	5,836,937	181,724	15,278,206
2009	9,607,937	5,546,327	219,152	15,373,416



Source: Ventura Regional Sanitation District Finance Department

Ventura Regional Sanitation District Operating Expense by Activity Last Ten Fiscal Years

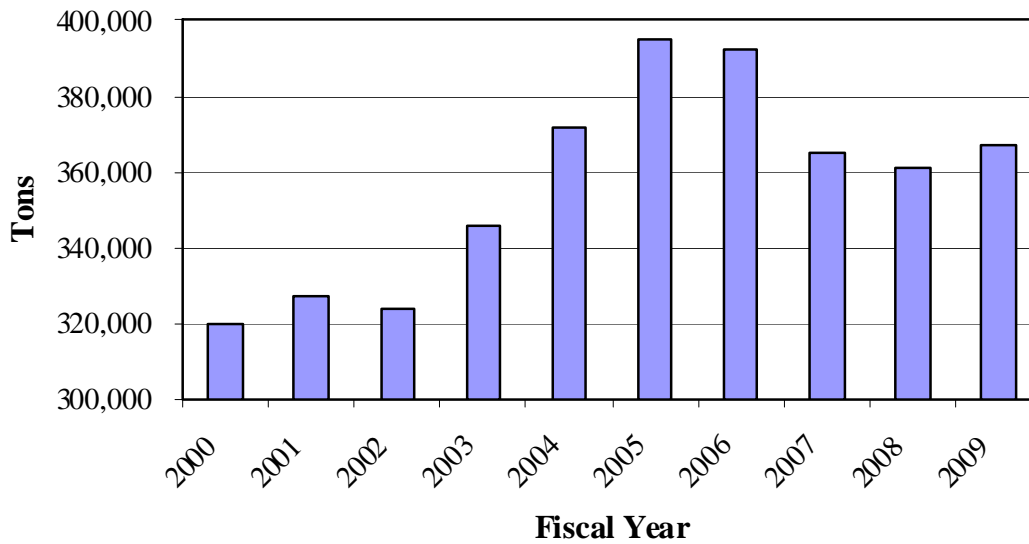
Fiscal Year	Salaries and Benefits	Management and Administrative	Operating Materials and Supplies	Contracted Services	Professional Services	Facility Maintenance	Provision for Landfill Closure and Postclosure	Permits, Licenses and Fees
2000	4,730,916	367,089	2,766,400	274,593	415,451	296,295	889,384	619,984
2001	4,864,882	261,357	2,151,764	333,855	673,912	512,965	(52,689)	703,820
2002	5,556,529	407,813	1,093,829	619,124	815,251	1,251,048	(636,547)	996,031
2003	5,954,195	456,221	1,196,444	422,913	1,277,345	1,090,786	356,236	994,004
2004	5,558,291	675,159	1,031,139	1,780,458	506,662	750,122	447,845	900,786
2005	5,968,799	602,946	1,039,014	2,173,705	513,449	693,518	474,253	1,067,568
2006	6,436,860	579,581	1,176,256	1,844,454	497,123	818,951	479,774	1,110,572
2007	6,747,170	532,280	1,216,581	1,909,543	710,491	976,682	(2,581,131)	1,010,711
2008	7,368,788	240,714	1,536,603	2,251,579	246,898	940,267	563,226	1,099,084
2009	8,134,994	590,037	1,585,282	2,258,401	66,708	822,050	785,776	1,104,701



Source: Ventura Regional Sanitation District Finance Department

Ventura Regional Sanitation District
Revenue Base
Last Ten Fiscal Years

<u>Fiscal Year</u>	Solid Waste Received (tons)
2000	319,568
2001	326,926
2002	323,943
2003	346,061
2004	371,695
2005	395,210
2006	392,487
2007	365,238
2008	360,779
2009	366,920



Note: See Schedule 2 "Operating Revenue by Source" for information regarding sanitation revenues.

Sources: Ventura Regional Sanitation District Finance Department

Ventura Regional Sanitation District
 Revenue Rates⁽¹⁾
 Last Ten Fiscal Years

Tipping Fees⁽²⁾	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Refuse	24.06	24.06	24.06	25.31	25.31	25.31	27.45	30.22	30.22	33.63
Residual Refuse	19.06	19.06	19.06	20.31	20.31	20.31	21.79	24.16	24.16	26.89
Hard-to-handle	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Notes:

(1) Rates as of June 30 of each fiscal year.

(2) Rates are per ton

Source: Ventura Regional Sanitation District Board of Directors approved rate ordinances and resolutions

Ventura Regional Sanitation District
Principal Customers
Current Fiscal Year and Eight Years Ago

<u>Customer</u>	<u>2009</u>		<u>2001</u>	
	<u>Tons Processed</u>	<u>Percentage of Total</u>	<u>Tons Processed</u>	<u>Percentage of Total</u>
Gold Coast Recycling	234,214	63.8%	238,608	73.0%
City of Oxnard/DelNorte Reg. Recycl.	44,643	12.2%	47,361	14.5%
Oxnard Wastewater Treatment Plant	19,523	5.3%	-	N/A
E.J. Harrison & Sons	13,467	3.7%	19,556	6.0%
City of Santa Paula	7,899	2.2%	11,212	3.4%
Hill Canyon Wastewater Treatment Plant	7,873	2.1%	-	N/A
Soli-Bond	5,384	1.5%	-	N/A
Consolidated Disposal Services	1,817	0.5%	-	N/A
JTZ Inc. DBA Zaccaro Roll-off	571	0.2%	-	N/A
Reed Land Clearing	232	0.1%	4,530	1.4%
Limoneira Co.	168	0.0%	823	0.3%
M Maintenance Construction	-	N/A	594	0.2%
Other Customers	31,129	8.5%	4,242	1.3%
Total Tons Processed	<u>366,920</u>	<u>100.0%</u>	<u>326,926</u>	<u>100.0%</u>

Notes:

Information not available before fiscal year 2001.

Source: Ventura Regional Sanitation District

Ventura Regional Sanitation District
 Ratio of Outstanding Debt
 Fiscal Year 2009

Fiscal Year	Total		
	Amount	Per Capita	As a Share of Personal Income
2007	9,499,442	14.29	0.00004%
2008	15,886,465	23.74	0.00007%
2009	24,097,419	35.80	0.00011%

Note: No historical data available as 2007 was the first year the District entered into any installment agreements.

Sources: Ventura Regional Sanitation District Finance Department
 California Department of Finance and California Labor Market

Ventura Regional Sanitation District
Pledged-Revenue Coverage
Installment Agreements
Fiscal Year 2007-2009

	2007			2008		
	Wastewater	Solid Waste	Total	Wastewater	Solid Waste	Total
Revenue sources						
Operating revenues	\$ 5,122,240	\$ 9,608,554	\$ 14,730,794	\$ 5,790,331	\$ 9,478,381	\$ 15,268,712
Non-operating revenues	248,007	5,597,163	5,845,170	148,320	1,942,568	2,090,888
Total revenue sources	<u>5,370,247</u>	<u>15,205,717</u>	<u>20,575,964</u>	<u>5,938,651</u>	<u>11,420,949</u>	<u>17,359,600</u>
Expenses						
Operating expenses	4,629,434	4,342,075	8,971,509	5,739,809	7,969,878	13,709,687
Non-operating expenses	648,617	3,094,848	3,743,465	757,048	1,405,946	2,162,994
Total expenses	<u>5,278,051</u>	<u>7,436,923</u>	<u>12,714,974</u>	<u>6,496,857</u>	<u>9,375,824</u>	<u>15,872,681</u>
Change in net assets	92,196	7,768,794	7,860,990	(558,206)	2,045,125	1,486,919
Net assets, beginning of year	<u>2,025,919</u>	<u>34,475,013</u>	<u>36,500,932</u>	<u>2,118,115</u>	<u>42,243,807</u>	<u>44,361,922</u>
Net assets, end of year	<u>\$ 2,118,115</u>	<u>\$ 42,243,807</u>	<u>\$ 44,361,922</u>	<u>\$ 1,559,909</u>	<u>\$ 44,288,932</u>	<u>\$ 45,848,841</u>
Installment payments						
Principal	-	166,158	166,158	269,413	343,564	612,977
Interest	-	156,800	156,800	281,350	302,351	583,701
Total installment payments	-	322,958	322,958	550,763	645,915	1,196,678
Coverage	-	24.1	24.3	(1.0)	3.2	1.2

	2009		
	Wastewater	Solid Waste	Total
Revenue sources			
Operating revenues	\$ 5,440,625	\$ 9,926,943	\$ 15,367,568
Non-operating revenues	-	1,684,292	1,684,292
Total revenue sources	<u>5,440,625</u>	<u>11,611,235</u>	<u>17,051,860</u>
Expenses			
Operating expenses	5,107,328	8,742,048	13,849,376
Non-operating expenses	897,899	1,369,398	2,267,297
Total expenses	<u>6,005,227</u>	<u>10,111,446</u>	<u>16,116,673</u>
Change in net assets	(564,602)	1,499,789	935,187
Net assets, beginning of year	<u>1,559,909</u>	<u>44,288,932</u>	<u>45,848,841</u>
Net assets, end of year	<u>\$ 995,307</u>	<u>\$ 45,788,721</u>	<u>\$ 46,784,028</u>
Installment payments			
Principal	429,917	359,129	789,046
Interest	420,947	286,786	707,733
Total installment payments	850,864	645,915	1,496,779
Coverage	(0.7)	2.3	0.6

Note: No historical data available as 2007 was the first year the District entered into any installment agreements.

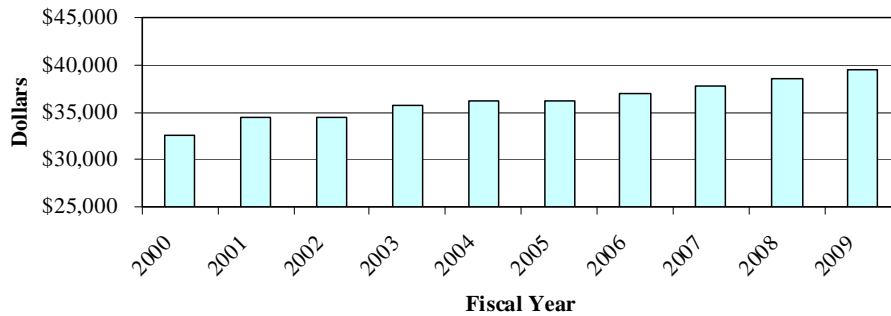
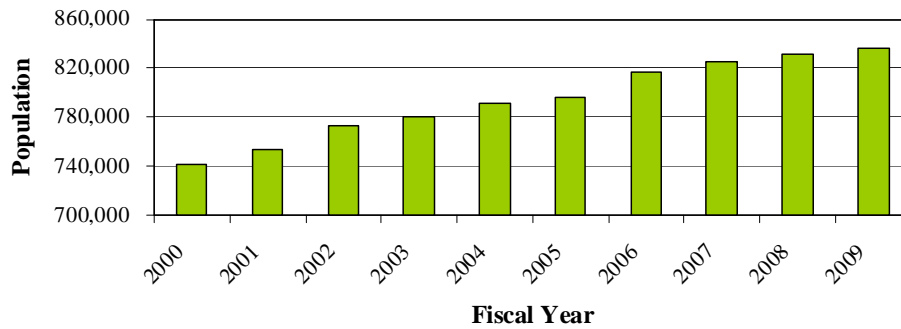
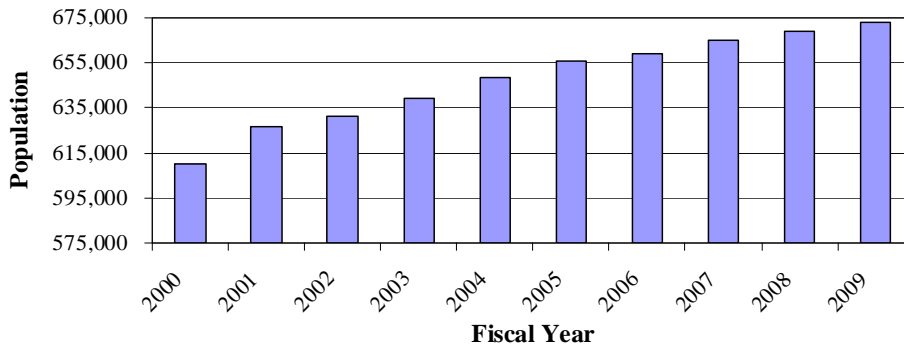
Debt was incurred by the Wastewater segment during the fiscal year, but no principal or interest payments were made as of June 30, 2007.

Sources: Ventura Regional Sanitation District Finance Department

Ventura Regional Sanitation District
Demographic Statistics
Last Ten Fiscal Years

County of Ventura⁽¹⁾

Year	Population within District	Unemployment Rate	Population	Personal Income	Personal Income per Capita
2000	610,431	4.5%	742,008	24,165,838	32,568
2001	626,551	4.5%	753,197	25,964,280	34,472
2002	631,524	5.6%	773,539	26,676,989	34,487
2003	639,110	5.3%	780,089	27,860,349	35,714
2004	648,756	4.8%	791,310	28,654,128	36,211
2005	655,717	4.7%	796,106	28,888,105	36,287
2006	658,837	4.3%	817,346	30,254,896	37,016
2007	664,838	4.7%	825,512	31,162,543	37,749
2008	669,116	6.1%	831,587	32,097,419	38,598
2009	673,180	10.3%	836,080	33,060,342	39,542



Sources: California Department of Finance as of January 2009/California LaborMarket Info June 2009

Ventura Regional Sanitation District
Principal Employers – County of Ventura
Current Fiscal Year and Ten Years Ago

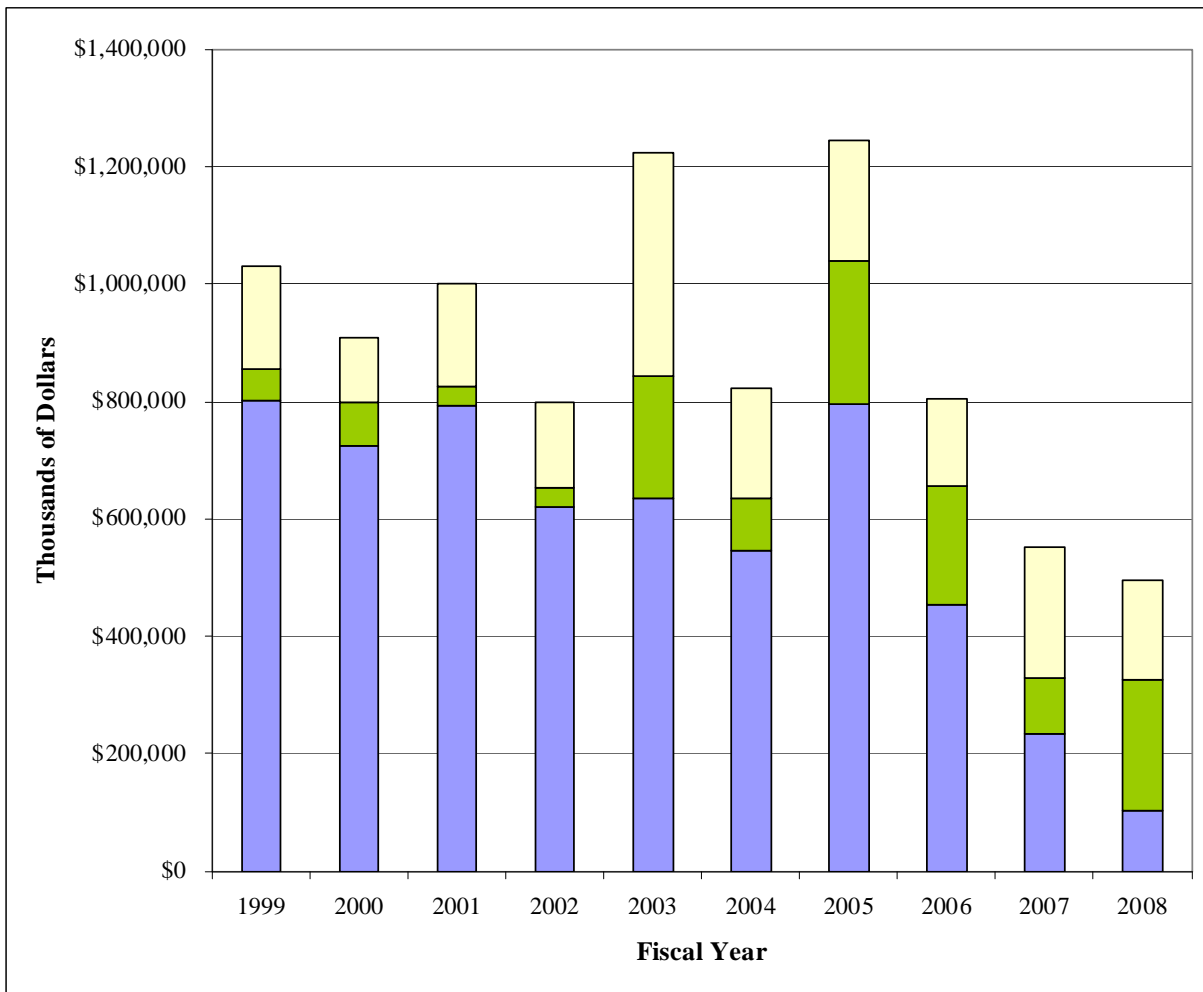
Employer	2009		1999	
	Number of Employees	Percentage of Total	Number of Employees	Percentage of Total
US Naval Base	19,000	5.9%	17,169	4.8%
County of Ventura - Government Center	8,121	2.5%	7,100	2.0%
Amgen	6,500	2.0%	3,523	1.0%
Countrywide Home Loans Headquarters	5,588	1.7%	2,450	0.7%
Wellpoint Health Network, Inc.	3,623	1.1%	3,442	1.0%
Simi Valley Unified School District	2,591	0.8%	2,373	0.7%
Ventura County Health Care Agency	2,430	0.8%	2,000	0.6%
Vons	2,282	0.7%	-	N/A
Verizon Communication	2,200	0.7%	-	N/A
Ventura Unified School District	2,197	0.7%	2,228	0.6%
Conejo Unified School District	2,169	0.7%	2,523	0.7%
St John's Regional Medical Center	2,011	0.6%	1,344	0.4%
Community Memorial Hospital	2,000	0.6%	1,300	0.4%
Ventura County Community College District	1,974	0.6%	1,422	0.4%
City of Oxnard	1,700	0.5%	1,300	0.4%
Kavlico Corporation	1,550	0.5%	1,500	0.4%
Oxnard Union School District	1,500	0.5%	1,126	0.3%
Los Robles Regional Medical Center	1,450	0.4%	1,255	0.4%
Harbor Freight tools	1,200	0.4%	1,600	0.4%
Hass Automotive	1,180	0.4%	699	0.2%
City of San Buenaventura	1,047	0.3%	625	0.2%
Cal State University Channel Islands	1,030	0.3%	-	N/A
Baxter Bioscience	960	0.3%	-	N/A
Moorpark Unified School District	850	0.3%	761	0.2%
Waterway Plastics	829	0.3%	509	0.1%
Simi Valley Hospital	750	0.2%	1,024	0.3%
City of Simi Valley	656	0.2%	541	0.2%
City of Thousand Oaks	616	0.2%	615	0.2%
Silver Star Automotive Group	572	0.2%	-	N/A
California Lutheran University	455	0.1%	500	0.1%
St John's Pleasant Valley Hospital	-	N/A	1,344	0.4%
Ventura County Medical Center	-	N/A	-	N/A
GTE	-	N/A	3,200	0.9%
Technicolor Video Services	-	N/A	2,500	0.7%
	<u>79,031</u>	<u>24.49%</u>	<u>65,973</u>	<u>18.51%</u>
Total Employed in County	<u>322,700</u>	<u>100.00%</u>	<u>356,400</u>	<u>100.00%</u>

Sources: UC Santa Barbara Economic Forecast Project

Note: Includes both full and part-time employees

Ventura Regional Sanitation District
 Building Permits – County of Ventura
 Last Ten Fiscal Years

Fiscal Year	New Single Family Residence	Other Residential	Total Residential	Nonresidential	Total All Building
1999	801,264	54,317	855,581	175,502	1,031,083
2000	722,669	77,125	799,794	108,606	908,400
2001	791,397	32,757	824,154	177,708	1,001,862
2002	621,741	32,739	654,480	143,980	798,460
2003	633,558	209,026	842,584	379,480	1,222,064
2004	544,152	89,463	633,615	188,814	822,429
2005	794,437	244,646	1,039,083	205,075	1,244,158
2006	454,260	202,459	656,719	148,594	805,313
2007	234,027	95,036	329,063	221,365	550,428
2008	103,629	223,330	326,959	168,981	495,940



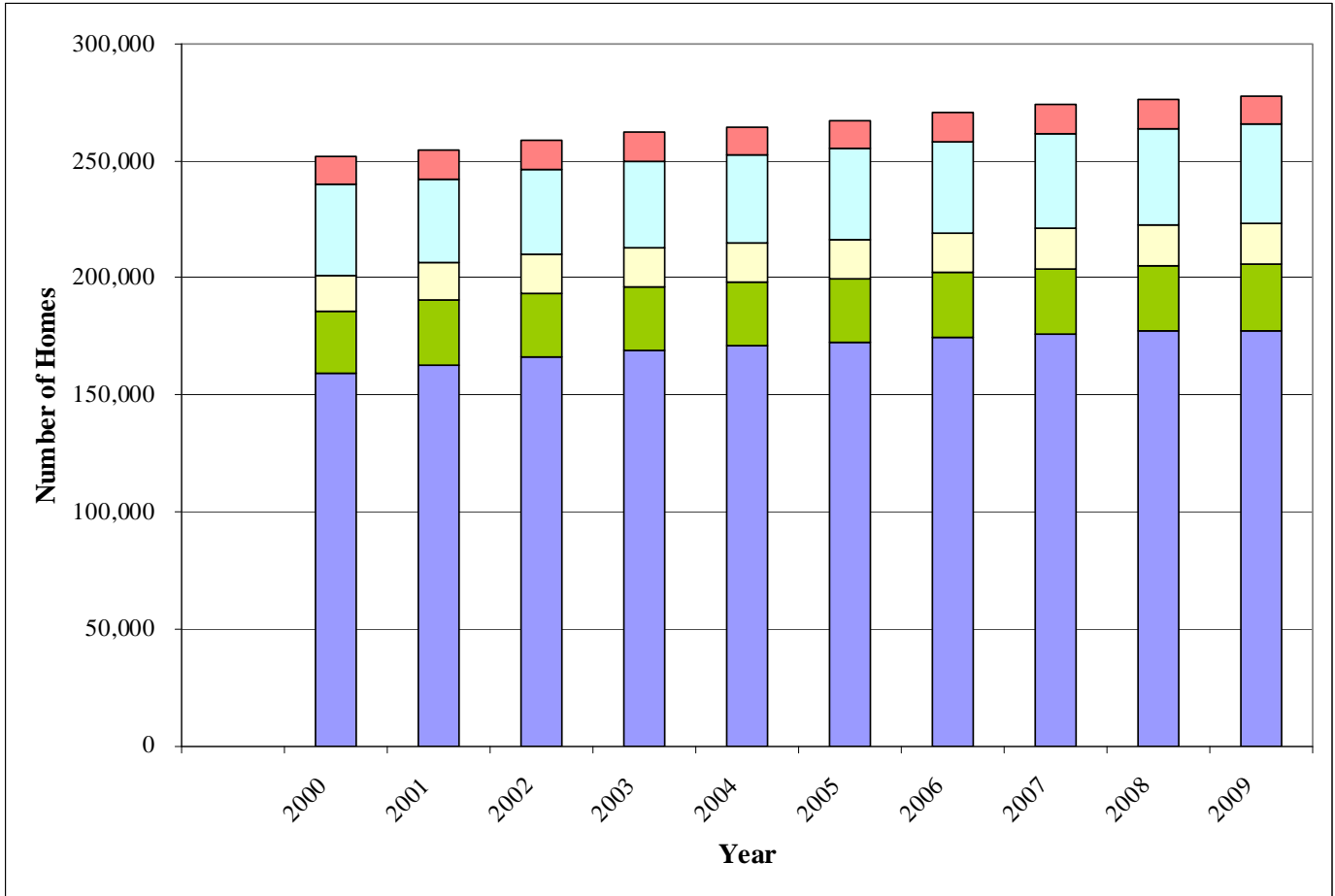
Source: California Department of Finance Demographic Research Unit, Construction Industry Research Board

Note:

No information available for 2009 as of the date of this report

Ventura Regional Sanitation District
Housing Stock Estimates – County of Ventura
Last Ten Fiscal Years

Fiscal Year	Single Family Residential Detached	Single Family Residential Attached	Multiple 2 to 4 Units	Multiple 5 or More Units	Mobile Homes	Total All Housing
2000	158,996	26,831	15,169	38,789	12,301	252,086
2001	162,835	27,365	16,440	35,769	12,175	254,584
2002	166,072	27,432	16,493	36,602	12,198	258,797
2003	168,682	27,434	16,520	37,033	12,231	261,900
2004	170,942	27,456	16,613	37,308	12,264	264,583
2005	172,281	27,667	16,682	38,433	12,300	267,363
2006	174,228	27,918	16,748	39,387	12,306	270,587
2007	175,906	28,088	16,963	40,933	12,334	274,224
2008	176,979	28,131	17,181	41,698	12,331	276,320
2009	177,354	28,156	17,433	42,603	12,349	277,895

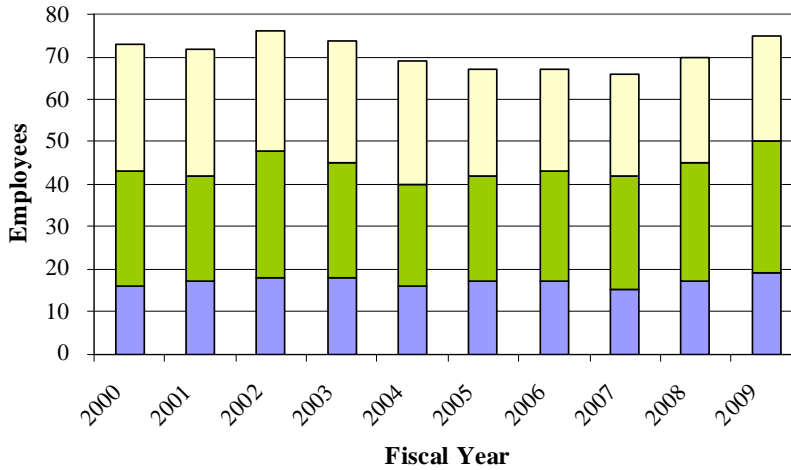


Source: The Ventura County Statistical Abstract, September 2009

Ventura Regional Sanitation District
Operating and Capacity Indicators
Last Ten Fiscal Years

District Employees by Department

Fiscal Year	Central Services	Water & Wastewater	Solid Waste	Total
2000	16	27	30	73
2001	17	25	30	72
2002	18	30	28	76
2003	18	27	29	74
2004	16	24	29	69
2005	17	25	25	67
2006	17	26	24	67
2007	15	27	24	66
2008	17	28	25	70
2009	19	31	25	75



Other Operating and Capacity Indicators

Fiscal Year	District Area (Square Miles)	Collection System (Miles)	Treatment Capacity (MGD)	Average Dry Weather Flow (MGD)	Potable Water Capacity (MGM)	Recycled Water Capacity (MGM)	Landfill Acreage	Daily Landfill Capacity (tons)
2000	1,600	281	5.95	3.38	81.43	10.59		
2001	1,600	281	5.95	3.74	82.72	36.47		
2002	1,864	255	5.95	3.74	88.51	32.67		
2003	1,864	149	5.95	3.74	70.32	27.57		
2004	1,864	150	5.95	3.74	70.32	27.57		
2005	1,864	150	5.95	3.74	70.32	27.57	161	1,500
2006	1,864	150	5.95	3.74	70.32	27.57	161	1,500
2007	1,864	150	5.95	3.74	70.32	27.57	161	1,500
2008	1,864	150	5.95	3.74	70.32	27.57	161	1,500
2009	1,864	150	5.95	3.63	70.32	27.57	161	1,500

MGD - Millions of Gallons per Day
MGM - Millions of Gallons per Month

Sources: Ventura Regional Sanitation District Finance Department

Ventura Regional Sanitation District
 Operating and Capacity Indicators
 Capital Asset Statistics by Function

Function	2007	2008	2009
Wastewater			
Vehicles	10	12	13
Golf Cart	-	-	1
Mobilehome	1	1	1
Machinery & Equipment	14	16	17
Cranes	1	1	1
Heavy equipment	2	3	3
Trailers	-	5	14
Computer equipment	1	1	1
Water tanks	1	-	-
Buildings	1	1	1
Buildings (square footage)	3,000	3,000	3,000
Wastewater treatment system	1	1	1
Solid Waste			
Vehicles	8	8	8
Machinery & Equipment	16	16	16
Forklifts/Hydraulic lifts	1	2	2
Heavy equipment	5	5	5
Compactor	-	1	1
Water truck	1	1	1
Bulldozers	6	5	5
Computer equipment	4	6	6
Fuel tanks	-	1	1
Solar system	1	1	1
Buildings	3	3	3
Buildings (square footage)	3,480	3,480	3,480
Landfills	4	4	4
Leachate systems	2	2	2
Water wells	4	4	4
Water tanks	3	3	3
Land (acreage)	652.17	652.17	652.17
Central Administration			
Vehicles	1	1	1
Machinery & Equipment	1	1	1
Furniture & Fixtures	11	11	11
Computer equipment	8	9	9

Note: No historical data available prior to 2007.