

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adopted Budget	Adjustments	Adjusted Budget	Nov 30, 2010			FY11 YTD Budget			FY11 YTD Actual			Prior FY10 YTD Actual			Current FY11 Actual		
				Oct 31, 2010	Nov 30, 2010	Variance	FY11 YTD Budget	FY11 YTD Actual	Variance	Prior FY10 YTD Actual	Variance	Current FY11 Actual	Variance					
Operating revenues:																		
Revenue - Trade	\$ 18,945,641	\$ -	\$ 18,945,641	\$ 1,526,010	\$ 1,422,732	\$ (103,278)	\$ 7,894,017	\$ 7,183,710	\$ (710,307)	\$ 6,547,756	\$ 7,183,710	\$ 635,954	\$ 6,547,756	\$ 7,183,710	\$ 635,954			
Revenue - Other	757,864	-	757,864	18,757	11,917	(6,839)	315,777	131,830	(183,946)	206,572	131,830	(74,742)	206,572	131,830	(74,742)			
Reimb from Outside Agencies	-	-	-	6,551	10,653	4,101	-	19,249	19,249	-	18,998	251	18,998	19,249	251			
Total operating revenues	19,703,505	-	19,703,505	1,551,318	1,445,303	(106,016)	8,209,794	7,334,789	(875,005)	6,773,326	7,334,789	561,463	6,773,326	7,334,789	561,463			
Operating expenses:																		
Salaries, benefits and contract labor	7,964,384	-	7,964,384	588,029	579,200	(8,830)	3,318,493	2,883,931	(434,562)	2,866,144	2,883,931	17,788	2,866,144	2,883,931	17,788			
Management and administrative	489,395	(11,000)	478,395	41,410	478,395	(250)	199,331	174,258	(25,073)	115,617	174,258	58,641	115,617	174,258	58,641			
Operating materials and supplies	2,939,127	-	2,939,127	118,829	93,563	(25,266)	1,224,636	467,579	(757,058)	391,934	467,579	75,645	391,934	467,579	75,645			
Contract services - labor	272,700	-	272,700	18,685	113,625	(94,940)	422,499	313,725	(108,774)	88,593	313,725	(45,527)	88,593	313,725	(45,527)			
Contract services - materials and supplies	1,013,998	-	1,013,998	70,182	79,482	9,300	422,499	313,725	(108,774)	322,234	313,725	(8,510)	322,234	313,725	(8,510)			
Contract services - capital outlay purchases	895,316	11,000	906,316	110,357	112,239	1,882	377,632	304,534	(73,098)	678	304,534	(678)	678	304,534	(678)			
Professional services	1,306,866	-	1,306,866	77,398	105,691	28,292	544,528	503,937	(40,590)	475,470	503,937	28,467	475,470	503,937	28,467			
Facility maintenance	(1,150,526)	-	(1,150,526)	(34,596)	(32,301)	2,295	(479,366)	(128,249)	351,137	(88,783)	(128,249)	(39,466)	(88,783)	(128,249)	(39,466)			
Contra-Post Closure Expenses	982,057	-	982,057	163,029	30,475	(132,555)	408,190	240,951	(167,239)	245,814	240,951	(4,863)	245,814	240,951	(4,863)			
Permit, Fees & Other	14,713,317	-	14,713,317	1,134,639	1,028,192	(106,447)	6,130,549	4,803,731	(1,326,818)	4,722,695	4,803,731	81,035	4,722,695	4,803,731	81,035			
Total operating expenses	4,990,187	-	4,990,187	416,679	417,110	431	2,079,245	2,531,058	451,813	2,050,630	2,531,058	480,428	2,050,630	2,531,058	480,428			
Operating income(loss) before depreciation	14,713,317	-	14,713,317	1,134,639	1,028,192	(106,447)	6,130,549	4,803,731	(1,326,818)	4,722,695	4,803,731	81,035	4,722,695	4,803,731	81,035			
Depreciation and amortization	3,697,795	-	3,697,795	318,974	310,612	(8,362)	1,540,748	1,569,247	28,499	959,980	1,569,247	609,267	959,980	1,569,247	609,267			
Operating income(loss)	1,292,392	-	1,292,392	97,705	106,498	8,793	538,497	961,811	423,314	1,090,650	961,811	(128,839)	1,090,650	961,811	(128,839)			
Non-operating revenues(expenses):																		
Interest and investment earnings	1,129,584	-	1,129,584	136,756	50,577	(86,180)	470,660	444,480	(26,180)	586,287	444,480	(141,808)	586,287	444,480	(141,808)			
Gain(loss) on sales and/or disposals of assets	-	-	-	(10,496)	(166)	(10,330)	-	(1,891)	(1,891)	-	(1,891)	(1,891)	-	(1,891)	(1,891)			
Debt service interest expense	(1,305,068)	-	(1,305,068)	(250,995)	(128,361)	122,634	(543,778)	(409,117)	134,662	(432,057)	(409,117)	22,940	(432,057)	(409,117)	22,940			
Grant revenue	975,000	-	975,000	-	-	-	406,250	-	(406,250)	-	-	-	-	-	-			
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total non-operating revenues(expenses) before transfers	799,516	-	799,516	(124,735)	(77,950)	46,784	333,132	33,472	(299,660)	154,230	33,472	(120,759)	154,230	33,472	(120,759)			
Overhead cost allocation - CA	2,400,000	-	2,400,000	200,000	200,000	-	1,000,000	1,000,000	-	937,905	1,000,000	62,095	937,905	1,000,000	62,095			
Utility transfer	538,956	-	538,956	192,628	214,028	21,400	707,425	1,025,044	317,618	786,769	1,025,044	238,275	786,769	1,025,044	238,275			
ISF Fleet Use	1,697,821	-	1,697,821	392,628	414,028	21,400	1,931,990	2,025,044	93,053	1,724,674	2,025,044	300,369	1,724,674	2,025,044	300,369			
Total transfers in	4,636,777	-	4,636,777	392,628	414,028	21,400	1,931,990	2,025,044	93,053	1,724,674	2,025,044	300,369	1,724,674	2,025,044	300,369			
CA Overhead	(2,400,000)	-	(2,400,000)	(200,000)	(200,000)	-	(1,000,000)	(1,000,000)	-	(937,905)	(1,000,000)	(62,095)	(937,905)	(1,000,000)	(62,095)			
Utility transfer	(538,956)	-	(538,956)	(192,628)	(214,028)	(21,400)	(707,424)	(997,159)	(289,735)	(852,255)	(997,159)	(144,904)	(852,255)	(997,159)	(144,904)			
ISF Fleet Use	(1,697,818)	-	(1,697,818)	(70,852)	(148,059)	(77,207)	(392,080)	(446,317)	(54,237)	(290,875)	(446,317)	(155,442)	(290,875)	(446,317)	(155,442)			
Due to post closed landfills	(699,991)	-	(699,991)	(463,480)	(562,086)	(98,607)	(2,615,732)	(2,443,476)	172,256	(2,061,035)	(2,443,476)	(362,441)	(2,061,035)	(2,443,476)	(362,441)			
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	(70,852)	(148,059)	(77,207)	(392,080)	(446,317)	(54,237)	(290,875)	(446,317)	(155,442)	(290,875)	(446,317)	(155,442)			
Total transfers out	(6,277,757)	-	(6,277,757)	(463,480)	(562,086)	(98,607)	(2,615,732)	(2,443,476)	172,256	(2,061,035)	(2,443,476)	(362,441)	(2,061,035)	(2,443,476)	(362,441)			
Net transfers	(1,540,980)	-	(1,540,980)	(70,852)	(148,059)	(77,207)	(683,742)	(418,433)	263,309	(356,361)	(418,433)	(62,072)	(356,361)	(418,433)	(62,072)			
Total non-operating revenues(expenses), net	(841,464)	-	(841,464)	(195,587)	(226,009)	(30,422)	(350,610)	(384,961)	(34,351)	(202,131)	(384,961)	(182,830)	(202,131)	(384,961)	(182,830)			
Change in net assets before capital expenditures	450,928	-	450,928	(97,881)	(119,511)	(21,629)	187,887	576,850	386,963	888,519	576,850	(311,669)	888,519	576,850	(311,669)			
Capital expenditures	6,533,626	-	6,533,626	1,008,627	1,101,687	98,060	2,722,344	2,673,286	(49,059)	393,277	2,673,286	2,280,009	393,277	2,673,286	2,280,009			
Capital expenditures - contra	-	-	-	(8,274)	(76,969)	(59,695)	-	(76,243)	(76,243)	-	(76,243)	(76,243)	-	(76,243)	(76,243)			
Capital expenditures, net	6,533,626	-	6,533,626	995,353	1,033,718	38,365	2,722,344	2,597,043	(125,301)	393,277	2,597,043	2,203,766	393,277	2,597,043	2,203,766			
Change in net assets	(6,082,698)	\$ -	(6,082,698)	(1,093,234)	(1,153,229)	(59,995)	(2,534,457)	(2,020,193)	514,265	495,243	(2,020,193)	(2,515,495)	495,243	(2,020,193)	(2,515,495)			

Item 9-1

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2010	Nov 30, 2010	Variance	FY11 YTD		Prior FY10 YTD Actual	Current FY11 Actual	Variance
							Budget	Actual			
Operating revenues:											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:											
Salaries, benefits and contract labor	93,355	-	93,355	2,402	7,247	4,846	38,898	69,570	23,259	(46,311)	
Management and administrative	-	-	-	7	-	(7)	-	96	7	(89)	
Operating materials and supplies	230,000	-	230,000	-	1,339	1,339	95,833	18,825	10,060	(8,765)	
Contract services - labor	5,000	-	5,000	-	-	-	2,083	10,824	-	(10,824)	
Contract services - materials and supplies	5,000	-	5,000	-	-	-	2,083	5,220	-	(5,220)	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	
Professional services	543,270	-	543,270	894,369	1,025,132	140,762	226,363	262,265	2,440,460	2,178,195	
Facility maintenance	30,000	-	30,000	4,001	-	(4,001)	12,500	7,769	7,371	(398)	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	85,000	-	85,000	22,050	-	(22,050)	35,417	44	22,050	22,006	
Total operating expenses	991,625	-	991,625	912,829	1,033,718	120,889	413,177	374,613	2,503,206	2,128,594	
Operating income(loss) before depreciation	(991,625)	-	(991,625)	(912,829)	(1,033,718)	(120,889)	(413,177)	(374,613)	(2,503,206)	(2,128,594)	
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	
Operating income(loss)	(991,625)	-	(991,625)	(912,829)	(1,033,718)	(120,889)	(413,177)	(374,613)	(2,503,206)	(2,128,594)	
Non-operating revenues(expenses):											
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-
CA Overhead	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,000)	-	(1,000)	-	-	-	(417)	-	-	417	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(1,000)	-	(1,000)	-	-	-	(417)	-	-	417	
Net transfers	(1,000)	-	(1,000)	-	-	-	(417)	-	-	417	
Total non-operating revenues(expenses), net	(1,000)	-	(1,000)	-	-	-	(417)	-	-	417	
Change in net assets before capital expenditures	(992,625)	-	(992,625)	(912,829)	(1,033,718)	(120,889)	(413,594)	(374,613)	(2,503,206)	(2,128,594)	
Capital expenditures	5,541,001	-	5,541,001	90,798	67,969	(22,829)	2,308,750	18,664	170,079	151,416	
Capital expenditures - contra	-	-	-	(8,274)	(67,969)	(59,695)	-	-	(76,243)	(76,243)	
Capital expenditures, net	5,541,001	-	5,541,001	82,524	-	(82,524)	2,308,750	18,664	93,836	75,173	
Change in net assets	(441,624)	-	(441,624)	(830,305)	(1,033,718)	(201,413)	(104,844)	(355,949)	(2,597,043)	(2,203,766)	

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VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adjusted Budget		Oct 31, 2010		Nov 30, 2010		FY11 YTD Budget		FY11 YTD Actual		Prior FY10 YTD Actual		Current FY11 Actual		Variance
	Adopted	Budget		Variance		Variance		Variance		Variance		Variance		Variance	
Operating revenues:															
Revenue - Trade	\$ 18,945,641	\$ -	\$ 18,945,641	\$ -	\$ 1,526,010	\$ 1,422,792	\$ (103,278)	\$ (103,278)	\$ 7,894,017	\$ 7,183,710	\$ (710,307)	\$ (710,307)	\$ 6,547,756	\$ 7,183,710	\$ 635,954
Revenue - Other	757,864	-	757,864	-	18,757	11,917	(6,839)	(6,839)	315,777	131,830	(183,946)	(183,946)	206,572	131,830	(74,742)
Reimb from Outside Agencies	-	-	-	-	6,551	10,653	4,101	4,101	-	19,249	19,249	19,249	18,998	19,249	251
Total operating revenues	19,703,505	-	19,703,505	-	1,551,318	1,445,303	(106,016)	(106,016)	8,209,794	7,334,789	(875,005)	(875,005)	6,773,326	7,334,789	561,463
Operating expenses:															
Salaries, benefits and contract labor	7,964,384	-	7,964,384	-	588,029	579,200	(8,830)	(8,830)	3,318,493	2,883,931	(434,562)	(434,562)	2,866,144	2,883,931	17,788
Management and administrative	489,395	(11,000)	478,395	(11,000)	41,410	41,160	(250)	(250)	193,331	174,258	(18,973)	(18,973)	115,617	174,258	58,641
Operating materials and supplies	2,939,127	-	2,939,127	-	118,829	93,563	(25,266)	(25,266)	1,224,636	467,579	(757,058)	(757,058)	391,934	467,579	75,645
Contract services - labor	272,700	-	272,700	-	18,685	18,685	-	-	113,625	43,065	(70,560)	(70,560)	88,593	43,065	(45,527)
Contract services - materials and supplies	1,013,998	-	1,013,998	-	70,182	79,482	9,300	9,300	422,499	313,725	(108,775)	(108,775)	322,234	313,725	(8,510)
Contract services - capital outlay purchases	895,316	11,000	906,316	11,000	110,357	112,239	1,882	1,882	377,632	304,534	(73,098)	(73,098)	678	304,534	(678)
Professional services	1,306,866	-	1,306,866	-	77,398	105,691	28,292	28,292	544,528	503,937	(40,590)	(40,590)	475,470	503,937	28,467
Facility maintenance	(1,150,526)	-	(1,150,526)	-	(34,596)	(32,301)	2,295	2,295	(479,386)	(128,249)	351,137	351,137	(88,783)	(128,249)	(39,466)
Contra-Post Closure Expenses	982,057	-	982,057	-	163,029	30,475	(132,555)	(132,555)	409,190	240,951	(168,239)	(168,239)	246,814	240,951	(4,863)
Permit, Fees & Other	14,713,317	-	14,713,317	-	1,134,639	1,028,192	(106,447)	(106,447)	6,130,549	4,803,731	(1,326,818)	(1,326,818)	4,722,895	4,803,731	81,035
Total operating expenses	4,990,187	-	4,990,187	-	416,679	417,110	431	431	2,079,245	2,531,058	451,813	451,813	2,050,630	2,531,058	480,428
Operating income(loss) before depreciation	14,713,317	-	14,713,317	-	1,134,639	1,028,192	(106,447)	(106,447)	6,130,549	4,803,731	(1,326,818)	(1,326,818)	4,722,895	4,803,731	81,035
Depreciation and amortization	3,697,795	-	3,697,795	-	318,974	310,612	(8,362)	(8,362)	1,540,748	1,569,247	28,499	28,499	959,980	1,569,247	609,267
Operating income(loss)	1,292,392	-	1,292,392	-	97,705	106,498	8,793	8,793	538,497	961,811	423,314	423,314	1,090,650	961,811	(128,839)
Non-operating revenues(expenses):															
Interest and investment earnings	1,129,584	-	1,129,584	-	136,756	50,577	(86,180)	(86,180)	470,660	444,480	(26,180)	(26,180)	586,287	444,480	(141,808)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	(10,486)	(166)	10,330	10,330	-	(1,891)	(1,891)	(1,891)	(432,057)	(1,891)	(1,891)
Debt service interest expense	(1,305,068)	-	(1,305,068)	-	(250,995)	(128,361)	122,634	122,634	(543,778)	(409,117)	134,662	134,662	(432,057)	(409,117)	22,940
Grant revenue	975,000	-	975,000	-	-	-	-	-	406,250	-	(406,250)	(406,250)	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	799,516	-	799,516	-	(124,735)	(77,950)	46,784	46,784	333,132	33,472	(299,660)	(299,660)	154,230	33,472	(120,759)
Overhead cost allocation - CA	2,400,000	-	2,400,000	-	200,000	200,000	-	-	1,000,000	1,000,000	-	-	937,905	1,000,000	62,095
Utility transfer	538,956	-	538,956	-	-	-	-	-	224,565	-	(224,565)	(224,565)	-	-	-
ISF Fleet Use	1,697,821	-	1,697,821	-	192,628	214,028	21,400	21,400	707,425	1,025,044	317,618	317,618	786,769	1,025,044	238,275
Total transfers in	4,636,777	-	4,636,777	-	392,628	414,028	21,400	21,400	1,931,990	2,025,044	93,053	93,053	1,724,674	2,025,044	300,369
CA Overhead	(2,400,000)	-	(2,400,000)	-	(200,000)	(200,000)	-	-	(1,000,000)	(1,000,000)	-	-	(937,905)	(1,000,000)	(62,095)
Utility transfer	(538,956)	-	(538,956)	-	-	-	-	-	(224,565)	-	224,565	224,565	-	-	-
ISF Fleet Use	(1,697,818)	-	(1,697,818)	-	(192,628)	(214,028)	(21,400)	(21,400)	(707,424)	(997,159)	(289,735)	(289,735)	(852,255)	(997,159)	(144,904)
Due to post closed landfills	(699,991)	-	(699,991)	-	-	-	-	-	(291,663)	-	291,663	291,663	-	-	-
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	-	(70,852)	(148,059)	(77,207)	(77,207)	(392,080)	(446,317)	(54,237)	(54,237)	(290,875)	(446,317)	(155,442)
Total transfers out	(6,277,757)	-	(6,277,757)	-	(463,480)	(562,086)	(98,607)	(98,607)	(2,615,732)	(2,443,476)	172,256	172,256	(2,081,035)	(2,443,476)	(362,441)
Net transfers	(1,640,980)	-	(1,640,980)	-	(70,852)	(148,059)	(77,207)	(77,207)	(683,742)	(418,433)	265,309	265,309	(356,361)	(418,433)	(52,072)
Total non-operating revenues(expenses), net	(841,464)	-	(841,464)	-	(195,587)	(226,009)	(30,422)	(30,422)	(350,610)	(384,961)	(34,351)	(34,351)	(202,131)	(384,961)	(182,830)
Change in net assets before capital expenditures	450,928	-	450,928	-	(97,881)	(119,511)	(21,629)	(21,629)	187,887	576,850	388,963	388,963	888,519	576,850	(311,669)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 450,928	\$ -	\$ 450,928	\$ -	\$ (97,881)	\$ (119,511)	\$ (21,629)	\$ (21,629)	\$ 187,887	\$ 576,850	\$ 388,963	\$ 388,963	\$ 888,519	\$ 576,850	\$ (311,669)

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VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2010	Nov 30, 2010	Variance	FY11 YTD		Prior FY10 YTD		Variance
							Budget	Actual	Actual	Actual	
Operating revenues:											
Revenue - Trade	\$ 632,895	-	\$ 632,895	\$ 40,752	\$ 47,622	\$ 6,870	\$ 263,706	\$ 220,876	\$ 220,876	\$ (44,506)	
Revenue - Other	-	-	-	592	862	270	-	6,975	6,975	11,964	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	632,895	-	632,895	41,344	48,484	7,140	263,706	227,851	227,851	(32,543)	
Operating expenses:											
Salaries, benefits and contract labor	2,221,427	-	2,221,427	175,169	167,223	(7,945)	925,595	846,906	846,906	(20,008)	
Management and administrative	347,850	(11,000)	336,850	24,625	26,765	2,140	140,364	89,163	89,163	1,274	
Operating materials and supplies	128,475	-	128,475	1,036	5,572	4,535	59,531	14,108	23,179	(9,070)	
Contract services - labor	13,500	-	13,500	-	4,135	4,135	5,625	4,301	13,000	(8,699)	
Contract services - materials and supplies	-	-	-	-	57	57	-	482	6,042	(5,560)	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	
Professional services	283,150	11,000	294,150	88,252	23,205	(35,047)	122,563	63,381	131,461	(68,081)	
Facility maintenance	296,470	-	296,470	23,595	44,851	21,256	123,529	137,348	122,218	15,131	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	54,502	-	54,502	-	1,627	1,627	22,709	8,418	5,512	2,906	
Total operating expenses	3,345,374	-	3,345,374	282,677	273,435	(9,242)	1,393,906	1,164,108	1,256,215	(92,106)	
Operating income(loss) before depreciation	(2,712,479)	-	(2,712,479)	(241,333)	(224,951)	16,382	(1,130,200)	(936,258)	(995,821)	59,563	
Depreciation and amortization	85,709	-	85,709	7,142	8,226	1,083	35,712	40,077	16,145	23,932	
Operating income(loss)	(2,798,188)	-	(2,798,188)	(248,475)	(233,176)	15,299	(1,165,912)	(976,335)	(1,011,966)	35,631	
Non-operating revenues(expenses):											
Interest and investment earnings	30,796	-	30,796	74,231	(32,741)	(106,972)	12,832	81,422	94,889	81,422	(13,467)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses)	30,796	-	30,796	74,231	(32,741)	(106,972)	12,832	81,422	94,889	(13,467)	
before transfers											
Overhead cost allocation - CA	2,400,000	-	2,400,000	200,000	200,000	-	1,000,000	1,000,000	937,905	1,000,000	62,095
Utility transfer	7,200	-	7,200	-	329	329	3,000	836	(3,563)	836	4,399
ISF Fleet Use	2,407,200	-	2,407,200	200,000	200,329	329	1,003,000	1,000,836	934,342	1,000,836	66,494
Total transfers in											
CA Overhead	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(9,600)	-	(9,600)	(850)	(2,896)	(2,046)	(4,000)	(7,015)	(3,097)	(7,015)	(3,918)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(9,600)	-	(9,600)	(850)	(2,896)	(2,046)	(4,000)	(7,015)	(3,097)	(7,015)	(3,918)
Net transfers											
Net transfers	2,397,600	-	2,397,600	199,150	197,433	(1,717)	999,000	993,821	931,245	993,821	62,576
Total non-operating revenues(expenses), net	2,428,396	-	2,428,396	273,381	164,692	(108,689)	1,011,832	1,075,243	1,026,134	1,075,243	49,109
Change in net assets before capital expenditures	(369,792)	-	(369,792)	24,906	(68,485)	(93,390)	(154,080)	98,908	14,168	98,908	84,740
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(369,792)	-	(369,792)	24,906	(68,485)	(93,390)	(154,080)	98,908	14,168	98,908	84,740

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VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adopted Budget	Adjustments	Adjusted Budget	Oct 31, 2010		Nov 30, 2010		Variance	FY11 YTD		FY11 YTD		Variance
									Budget	Actual	Actual	Actual	
Operating revenues:													
Revenue - Trade	\$ 5,139,510	\$ -	\$ 5,139,510	\$ 337,556	\$ 280,569	\$ (56,987)	\$ 2,141,463	\$ 1,590,955	\$ (550,508)	\$ 1,839,056	\$ 1,590,955	\$ (248,101)	
Revenue - Other	216,464	-	216,464	-	-	-	90,193	5,471	(84,722)	(14,404)	5,471	19,875	
Reimb from Outside Agencies	-	-	-	6,551	10,653	4,101	-	19,249	19,249	18,998	19,249	251	
Total operating revenues	5,355,974	-	5,355,974	344,107	291,222	(52,886)	2,231,656	1,615,675	(615,981)	1,843,650	1,615,675	(227,975)	
Operating expenses:													
Salaries, benefits and contract labor	2,814,709	-	2,814,709	202,332	199,420	(2,912)	1,172,795	1,020,869	(151,926)	1,024,719	1,020,869	(3,849)	
Management and administrative	66,455	-	66,455	7,645	4,917	(2,728)	27,690	30,712	3,022	14,175	30,712	16,537	
Operating materials and supplies	795,806	-	795,806	43,563	19,198	(24,364)	331,586	116,161	(215,425)	121,328	116,161	(5,167)	
Contract services - labor	23,280	-	23,280	-	6,260	6,260	9,700	10,439	739	46,979	10,439	10,439	
Contract services - materials and supplies	165,603	-	165,603	26,126	5,775	(20,351)	69,001	54,386	(14,615)	46,979	54,386	7,407	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	678	-	(678)	
Professional services	128,000	-	128,000	6,749	26,023	19,275	53,333	81,046	27,712	85,482	81,046	(4,436)	
Facility maintenance	227,080	-	227,080	18,775	13,994	(4,781)	94,617	74,984	(19,633)	51,987	74,984	22,996	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	43,365	-	43,365	9,591	-	(9,591)	18,069	13,561	(4,508)	11,574	13,561	1,987	
Total operating expenses	4,264,298	-	4,264,298	314,780	275,887	(39,193)	1,776,791	1,402,158	(374,633)	1,356,922	1,402,158	45,236	
Operating income(loss) before depreciation	1,091,676	-	1,091,676	29,327	15,635	(13,693)	454,865	213,517	(241,348)	486,728	213,517	(273,211)	
Depreciation and amortization	155,815	-	155,815	13,315	12,886	(430)	64,923	65,287	364	40,665	65,287	24,622	
Operating income(loss)	935,861	-	935,861	16,012	2,749	(13,263)	389,942	148,230	(241,712)	446,063	148,230	(297,833)	
Non-operating revenues(expenses):													
Interest and investment earnings	57,102	-	57,102	-	-	-	23,793	-	(23,793)	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	(895)	(166)	730	-	(1,061)	(1,061)	-	(1,061)	(1,061)	
Debt service interest expense	(113,544)	-	(113,544)	-	-	-	(47,310)	(29,760)	17,550	(30,872)	(29,760)	1,112	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses)	(56,442)	-	(56,442)	(895)	(166)	730	(23,518)	(30,821)	(7,303)	(30,872)	(30,821)	51	
before transfers													
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	5,578	-	5,578	-	-	-	2,324	-	(2,324)	(728)	-	728	
Total transfers in	5,578	-	5,578	-	-	-	2,324	-	(2,324)	(728)	-	728	
CA Overhead	(840,000)	-	(840,000)	(70,000)	(70,000)	-	(350,000)	(350,000)	-	(328,267)	(350,000)	(21,733)	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(319,280)	-	(319,280)	(27,841)	(27,841)	-	(133,033)	(140,125)	(7,092)	(167,455)	(140,125)	27,330	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(1,159,280)	-	(1,159,280)	(97,841)	(97,841)	-	(483,033)	(490,125)	(7,092)	(495,722)	(490,125)	5,597	
Net transfers													
	(1,153,702)	-	(1,153,702)	(97,841)	(97,841)	-	(480,709)	(490,125)	(9,416)	(486,450)	(490,125)	6,325	
Total non-operating revenues(expenses), net	(1,210,144)	-	(1,210,144)	(98,736)	(98,007)	730	(504,227)	(520,946)	(16,719)	(527,322)	(520,946)	6,376	
Change in net assets before capital expenditures	(274,283)	-	(274,283)	(82,724)	(95,258)	(12,534)	(114,284)	(372,716)	(258,431)	(81,259)	(372,716)	(291,457)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(274,283)	-	(274,283)	(82,724)	(95,258)	(12,534)	(114,284)	(372,716)	(258,431)	(81,259)	(372,716)	(291,457)	

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste

Statement of Revenues, Expenses and Change in Net Assets
For Five Months Ending November 30, 2010

Description	Adopted Budget		Adjusted Budget		Oct 31, 2010	Nov 30, 2010	FY11 YTD Budget	FY11 YTD Actual	FY10 YTD Actual	Current FY11 Actual	Variance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating revenues:											
Revenue - Trade	9,494,779	-	9,494,779	11,464	775,800	775,800	3,966,158	3,860,798	4,443,318	3,860,798	(582,520)
Revenue - Other	541,400	-	541,400	(7,109)	9,056	9,056	225,583	109,291	225,457	109,291	(116,166)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	10,036,179	-	10,036,179	4,355	784,855	784,855	4,181,741	3,970,088	4,668,774	3,970,088	(698,686)
Operating expenses:											
Salaries, benefits and contract labor	2,497,374	-	2,497,374	(2,324)	176,605	176,605	1,040,572	860,772	896,584	860,772	(35,811)
Management and administrative	25,090	-	25,090	197	4,765	4,765	10,454	29,904	8,027	29,904	21,876
Operating materials and supplies	1,090,043	-	1,090,043	11,555	35,476	35,476	454,185	113,441	120,945	113,441	(7,504)
Contract services - labor	229,920	-	229,920	3,290	8,290	8,290	95,800	28,325	75,136	28,325	(46,810)
Contract services - materials and supplies	290,640	-	290,640	(1,180)	23,265	23,265	121,100	101,596	261,733	101,596	(160,137)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-
Professional services	314,766	-	314,766	7,645	31,522	31,522	131,153	79,756	69,938	79,756	9,817
Facility maintenance	403,056	-	403,056	(26,958)	9,602	9,602	167,940	107,056	85,919	107,056	21,136
Contra-Post Closure Expenses	(1,150,526)	-	(1,150,526)	2,295	(34,586)	(34,586)	(479,386)	(128,249)	(88,783)	(128,249)	(39,466)
Permit, Fees & Other	869,190	-	869,190	(143,812)	28,626	28,626	362,163	218,447	228,351	218,447	(9,904)
Total operating expenses	4,569,553	-	4,569,553	(125,292)	285,851	285,851	1,903,980	1,411,048	1,657,850	1,411,048	(246,803)
Operating income(loss) before depreciation	5,466,626	-	5,466,626	129,647	499,004	499,004	2,277,761	2,559,041	3,010,924	2,559,041	(451,883)
Depreciation and amortization	1,657,061	-	1,657,061	(4,604)	138,115	138,115	690,442	702,361	727,677	702,361	(25,316)
Operating income(loss)	3,809,565	-	3,809,565	134,251	360,889	360,889	1,587,319	1,856,679	2,283,247	1,856,679	(426,567)
Non-operating revenues(expenses):											
Interest and investment earnings	991,749	-	991,749	20,793	83,318	83,318	413,229	363,058	491,398	363,058	(128,341)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(545,328)	-	(545,328)	109,907	(109,907)	(109,907)	(227,220)	(109,907)	(117,075)	(109,907)	7,168
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	446,421	-	446,421	130,699	83,318	83,318	186,009	253,151	374,324	253,151	(121,173)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	9,063	-	9,063	19,985	73,061	73,061	3,776	323,082	8,248	323,082	314,835
Total transfers in	9,063	-	9,063	19,985	73,061	73,061	3,776	323,082	8,248	323,082	314,835
CA Overhead	(1,440,000)	-	(1,440,000)	-	(120,000)	(120,000)	(600,000)	(600,000)	(547,138)	(600,000)	(52,862)
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,270,778)	-	(1,270,778)	(18,737)	(173,608)	(173,608)	(529,491)	(804,077)	(648,648)	(804,077)	(155,429)
Due to post closed landfills	(699,991)	-	(699,991)	-	-	-	(291,663)	-	-	-	-
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	(77,207)	(148,059)	(148,059)	(392,080)	(446,317)	(290,875)	(446,317)	(155,442)
Total transfers out	(4,351,761)	-	(4,351,761)	(95,944)	(345,723)	(345,723)	(1,813,234)	(1,850,394)	(1,486,661)	(1,850,394)	(363,733)
Net transfers	(4,342,698)	-	(4,342,698)	(75,959)	(368,606)	(368,606)	(1,809,458)	(1,527,312)	(1,478,414)	(1,527,312)	(48,898)
Total non-operating revenues(expenses), net	(3,896,277)	-	(3,896,277)	54,741	(285,288)	(285,288)	(1,623,449)	(1,274,161)	(1,104,090)	(1,274,161)	(170,071)
Change in net assets before capital expenditures	(86,712)	-	(86,712)	188,992	75,602	75,602	(36,130)	582,518	1,179,156	582,518	(596,638)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(86,712)	-	(86,712)	188,992	75,602	75,602	(36,130)	582,518	1,179,156	582,518	(596,638)

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VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Five Months Ending November 30, 2010

Description	Adjusted Budget		FY11 YTD Budget		FY11 YTD Actual		FY11 YTD Variance		Prior FY10 YTD Actual		Current FY11 Actual		Variance	
	Adopted	Budget	Budget	Variance	Budget	Actual	Actual	Variance	Actual	Variance	Actual	Variance	Actual	Variance
Operating revenues:														
Revenue - Trade	\$ 3,678,456	\$ 3,678,456	\$ 383,367	\$ 318,741	\$ (64,625)	\$ 1,532,690	\$ 1,511,081	\$ (21,609)	\$ -	\$ 1,511,081	\$ 10,000	\$ 1,521,081	\$ 10,000	\$ 1,511,081
Revenue - Other	-	-	2,000	2,000	-	-	10,000	10,000	-	-	-	10,000	-	10,000
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	3,678,456	3,678,456	385,367	320,741	(64,625)	1,532,690	1,521,081	(11,609)	-	1,521,081	-	1,521,081	-	1,521,081
Operating expenses:														
Salaries, benefits and contract labor	253,170	253,170	14,926	24,390	9,464	105,488	92,354	(13,134)	6,762	92,354	6,762	92,354	85,592	
Management and administrative	50,000	50,000	4,293	4,189	(104)	20,833	22,546	1,712	5,089	22,546	5,089	22,546	17,457	
Operating materials and supplies	556,303	556,303	14,771	8,116	(6,656)	231,793	74,809	(156,984)	10,428	74,809	10,428	74,809	64,382	
Contract services - labor	6,000	6,000	-	-	-	2,500	-	(2,500)	457	-	457	-	(457)	
Contract services - materials and supplies	545,255	545,255	19,559	50,222	30,663	227,190	155,866	(71,324)	3,728	155,866	3,728	155,866	152,137	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	144,400	144,400	21,479	31,488	10,009	60,167	80,352	20,185	18,114	80,352	18,114	80,352	62,238	
Facility maintenance	86,260	86,260	27,432	25,708	(1,724)	35,942	122,066	86,125	112,653	122,066	112,653	122,066	9,413	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	10,000	10,000	-	-	-	4,167	-	(4,167)	157	-	157	-	(157)	
Total operating expenses	1,651,388	1,651,388	102,459	144,113	41,653	688,078	547,992	(140,086)	157,387	547,992	157,387	547,992	390,605	
Operating income(loss) before depreciation	2,027,068	2,027,068	282,907	176,629	(106,278)	844,612	973,089	128,477	(157,387)	973,089	(157,387)	973,089	1,130,476	
Depreciation and amortization	1,356,897	1,356,897	114,948	111,240	(3,708)	565,374	563,617	(1,757)	-	563,617	-	563,617	563,617	
Operating income(loss)	670,171	670,171	167,959	65,389	(102,570)	279,238	409,472	130,234	(157,387)	409,472	(157,387)	409,472	566,859	
Non-operating revenues(expenses):														
Interest and investment earnings	32,633	32,633	-	-	-	13,597	-	(13,597)	-	-	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(646,196)	(646,196)	(141,089)	(128,361)	12,727	(269,248)	(269,450)	(202)	(284,110)	(269,450)	(202)	(269,450)	14,660	
Grant revenue	975,000	975,000	-	-	-	406,250	-	(406,250)	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	361,437	361,437	(141,089)	(128,361)	12,727	150,559	(269,450)	(420,049)	(284,110)	(269,450)	(284,110)	(269,450)	14,660	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	538,956	538,956	-	-	-	224,565	-	(224,565)	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers in	538,956	538,956	-	-	-	224,565	-	(224,565)	-	-	-	(95,555)	(387)	
CA Overhead	(120,000)	(120,000)	(10,000)	(10,000)	-	(50,000)	(50,000)	-	(62,500)	(50,000)	(62,500)	(50,000)	12,500	
Utility transfer	(538,956)	(538,956)	-	-	-	(224,565)	-	224,565	-	-	-	-	-	
ISF Fleet Use	(98,160)	(98,160)	(9,085)	(9,682)	(617)	(40,900)	(45,942)	(5,042)	(33,055)	(45,942)	(33,055)	(45,942)	(12,887)	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(757,116)	(757,116)	(19,085)	(19,682)	(617)	(315,465)	(95,942)	219,523	(95,555)	(95,942)	(95,555)	(95,942)	(387)	
Net transfers	(218,160)	(218,160)	(19,085)	(19,682)	(617)	(90,906)	(95,942)	(5,042)	(95,555)	(95,942)	(95,555)	(95,942)	(387)	
Total non-operating revenues(expenses), net	143,277	143,277	(160,154)	(148,043)	12,110	59,699	(365,392)	(425,081)	(379,665)	(365,392)	(379,665)	(365,392)	14,273	
Change in net assets before capital expenditures	813,448	813,448	7,805	(82,655)	(90,460)	338,937	44,080	(294,857)	(537,052)	44,080	(537,052)	44,080	581,132	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	\$ 813,448	\$ 813,448	\$ 7,805	\$ (82,655)	\$ (90,460)	\$ 338,937	\$ 44,080	\$ (294,857)	\$ (537,052)	\$ 44,080	\$ (537,052)	\$ 44,080	\$ 581,132	

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