

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2011

Description	Adopted Budget		Adjusted Budget	Dec 31, 2010		Jan 31, 2011		FY11 YTD Budget		FY11 YTD Actual		Prior FY10 YTD Actual		Current FY11 Actual		Variance
Operating revenues:																
Revenue - Trade	\$ 18,945,641	\$ 146,682	\$ 19,092,322	\$ 1,559,036	\$ 1,520,807	\$ (38,229)	\$ 11,137,188	\$ 10,263,552	\$ (873,636)	\$ 9,281,331	\$ 10,263,552	\$ 982,221	\$ 346,760	191,598	(155,162)	
Revenue - Other	757,864	-	757,864	23,356	36,381	12,995	442,087	25,190	(250,490)	9,972	25,190	15,218	9,972	25,190	15,218	
Reimb from Outside Agencies	-	-	-	3,456	2,485	(971)	-	-	25,190	-	-	-	-	-	-	
Total operating revenues	19,703,505	146,682	19,850,186	1,585,878	1,559,673	(26,205)	11,579,275	10,480,340	(1,098,935)	9,638,064	10,480,340	842,277	9,638,064	10,480,340	842,277	
Operating expenses:																
Salaries, benefits and contract labor	7,964,384	-	7,964,384	580,850	593,341	12,491	4,645,891	4,058,123	(587,768)	4,455,608	4,058,123	(397,485)	4,455,608	4,058,123	(397,485)	
Management and administrative	489,395	(11,000)	478,395	37,529	39,700	2,171	279,064	251,487	(27,577)	229,740	251,487	21,747	229,740	251,487	21,747	
Operating materials and supplies	2,939,127	33,617	2,972,744	155,298	144,760	(10,538)	1,734,101	767,636	(966,465)	652,156	767,636	115,480	652,156	767,636	115,480	
Contract services - labor	272,700	-	272,700	18,532	17,922	(610)	159,075	79,520	(79,555)	240,548	79,520	(161,028)	240,548	79,520	(161,028)	
Contract services - materials and supplies	1,013,998	6,130	1,020,128	66,076	136,944	70,869	595,075	516,744	(78,330)	505,275	516,744	11,470	505,275	516,744	11,470	
Contract services - capital outlay purchases	-	-	-	89,704	87,229	(2,475)	616,052	481,466	(134,586)	1,323	481,466	38,153	1,323	481,466	38,153	
Professional services	895,316	160,773	1,056,089	171,338	129,567	(41,771)	763,214	804,843	41,629	698,967	804,843	105,876	698,967	804,843	105,876	
Facility maintenance	1,306,866	1,500	1,308,366	(42,434)	(23,302)	19,132	(671,140)	(193,984)	477,156	(144,435)	(193,984)	(49,550)	(144,435)	(193,984)	(49,550)	
Contra-Post Closure Expenses	(1,150,526)	-	(1,150,526)	86,283	163,780	77,498	572,867	491,014	(81,853)	543,589	491,014	(52,575)	543,589	491,014	(52,575)	
Permit, Fees & Other	982,057	-	982,057	1,163,176	1,289,942	126,766	8,694,197	7,256,849	(1,437,348)	7,628,084	7,256,849	(369,235)	7,628,084	7,256,849	(369,235)	
Total operating expenses	14,713,317	191,020	14,904,337	4,227,020	269,731	(152,971)	2,885,079	3,223,492	338,413	2,011,980	3,223,492	1,211,511	2,011,980	3,223,492	1,211,511	
Operating income(loss) before depreciation	4,990,187	(44,338)	4,945,849	422,702	269,731	(152,971)	2,885,079	3,223,492	338,413	2,011,980	3,223,492	1,211,511	2,011,980	3,223,492	1,211,511	
Depreciation and amortization	3,697,795	-	3,697,795	320,273	320,613	341	2,157,047	2,210,133	53,086	1,291,893	2,210,133	918,240	1,291,893	2,210,133	918,240	
Operating income(loss)	1,292,392	(44,338)	1,248,054	102,430	(50,882)	(153,312)	728,031	1,013,359	285,327	720,087	1,013,359	293,271	720,087	1,013,359	293,271	
Non-operating revenues(expenses):																
Interest and investment earnings	1,129,584	-	1,129,584	62,672	63,671	800	658,924	571,023	(87,901)	644,740	571,023	(73,717)	644,740	571,023	(73,717)	
Gain(loss) on sales and/or disposals of assets	-	-	-	(2,570)	60,503	63,072	(761,290)	56,042	56,042	(400,454)	56,042	456,496	(400,454)	56,042	456,496	
Debt service interest expense	(1,305,068)	-	(1,305,068)	0	-	(0)	(409,117)	(409,117)	352,173	(432,130)	(409,117)	23,013	(432,130)	(409,117)	23,013	
Grant revenue	975,000	-	975,000	-	-	-	568,750	-	(568,750)	-	-	(3)	-	-	(3)	
Other, net	-	-	-	-	-	-	-	-	-	3	-	(3)	-	-	(3)	
Total non-operating revenues(expenses) before transfers	799,516	-	799,516	60,302	124,174	63,872	466,384	217,948	(248,436)	(187,840)	217,948	405,788	(187,840)	217,948	405,788	
Overhead cost allocation - CA	2,400,000	-	2,400,000	200,000	200,000	-	1,400,000	1,400,000	-	1,125,487	1,400,000	274,513	1,125,487	1,400,000	274,513	
Utility transfer	538,956	-	538,956	(72,624)	165,183	237,807	990,396	1,117,603	127,207	1,025,745	1,117,603	91,858	1,025,745	1,117,603	91,858	
ISF Fleet Use	1,697,821	-	1,697,821	127,376	365,183	237,807	2,704,787	2,517,603	(187,184)	2,151,232	2,517,603	366,371	2,151,232	2,517,603	366,371	
Total transfers in	4,636,777	-	4,636,777	127,376	365,183	237,807	2,704,787	2,517,603	(187,184)	2,151,232	2,517,603	366,371	2,151,232	2,517,603	366,371	
CA Overhead	(2,400,000)	-	(2,400,000)	(200,000)	(200,000)	-	(1,400,000)	(1,400,000)	-	(1,313,068)	(1,400,000)	(86,932)	(1,313,068)	(1,400,000)	(86,932)	
Utility transfer	(538,956)	-	(538,956)	44,740	(165,183)	(209,923)	(314,391)	(314,391)	314,391	(1,141,292)	(1,117,603)	23,690	(1,141,292)	(1,117,603)	23,690	
ISF Fleet Use	(1,697,818)	-	(1,697,818)	(72,624)	165,183	237,807	(408,328)	(408,328)	408,328	(494,528)	(638,538)	(144,009)	(494,528)	(638,538)	(144,009)	
Due to post closed landfills	(699,991)	-	(699,991)	(92,860)	(99,381)	(6,500)	(548,912)	(638,538)	(89,626)	(2,948,888)	(3,156,141)	(207,252)	(2,948,888)	(3,156,141)	(207,252)	
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	(248,121)	(464,544)	(216,423)	(3,662,025)	(3,156,141)	505,884	(2,948,888)	(3,156,141)	(207,252)	(2,948,888)	(3,156,141)	(207,252)	
Total transfers out	(6,277,757)	-	(6,277,757)	(248,121)	(464,544)	(216,423)	(3,662,025)	(3,156,141)	505,884	(2,948,888)	(3,156,141)	(207,252)	(2,948,888)	(3,156,141)	(207,252)	
Net transfers	(1,640,980)	-	(1,640,980)	(120,745)	(99,361)	21,384	(957,238)	(638,538)	318,700	(797,657)	(638,538)	159,119	(797,657)	(638,538)	159,119	
Total non-operating revenues(expenses), net	(841,464)	-	(841,464)	(60,442)	24,813	85,256	(490,954)	(420,590)	70,264	(985,497)	(420,590)	564,907	(985,497)	(420,590)	564,907	
Change in net assets before capital expenditures	450,928	(44,338)	406,590	41,987	(26,069)	(68,056)	237,177	592,768	355,591	(265,410)	592,768	866,178	(265,410)	592,768	866,178	
Capital expenditures	6,533,626	20,000	6,553,626	392,225	760,321	368,095	3,822,949	3,825,832	2,883	1,364,621	3,825,832	2,461,211	1,364,621	3,825,832	2,461,211	
Capital expenditures - contra	(6,533,626)	(20,000)	(6,553,626)	(392,225)	(760,321)	(368,095)	(3,822,949)	(3,825,832)	(2,883)	(908,690)	(3,825,832)	(2,917,142)	(908,690)	(3,825,832)	(2,917,142)	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	455,931	3,749,589	3,293,658	455,931	3,749,589	3,293,658	
Change in net assets	(6,082,698)	(64,338)	(6,147,036)	(350,238)	(786,390)	(436,152)	(3,585,771)	(3,156,821)	428,950	(721,341)	(3,156,821)	(2,435,480)	(721,341)	(3,156,821)	(2,435,480)	

Item
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VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY10 YTD		Variance
							Budget	Actual	Budget	Actual	
Operating revenues:											
Revenue - Trade	\$ 18,945,641	\$ 146,682	\$ 19,092,322	\$ 1,559,036	\$ 1,520,807	\$ (38,229)	\$ 11,137,188	\$ 10,263,552	\$ 9,281,331	\$ 10,263,552	\$ 982,221
Revenue - Other	757,864	-	757,864	23,386	36,381	12,995	442,087	191,598	346,760	191,598	(155,162)
Reimb from Outside Agencies	-	-	-	3,456	2,485	(971)	-	25,190	9,972	25,190	15,218
Total operating revenues	19,703,505	146,682	19,850,186	1,585,878	1,559,673	(26,205)	11,579,275	10,480,340	9,638,064	10,480,340	842,277
Operating expenses:											
Salaries, benefits and contract labor	7,964,384	-	7,964,384	580,850	593,341	12,491	4,645,891	4,058,123	4,455,608	4,058,123	(397,485)
Management and administrative	489,395	(11,000)	478,395	37,529	39,700	2,171	279,064	251,487	229,740	251,487	21,747
Operating materials and supplies	2,939,127	33,617	2,972,744	155,298	144,760	(10,538)	1,734,101	767,636	652,156	767,636	115,480
Contract services - labor	272,700	-	272,700	18,532	17,922	(610)	159,075	79,520	240,548	79,520	(161,028)
Contract services - materials and supplies	1,013,998	6,130	1,020,128	66,076	136,944	70,869	595,075	516,744	505,275	516,744	11,470
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	1,323	-	(1,323)
Professional services	895,316	160,773	1,056,089	89,704	87,229	(2,475)	616,052	481,466	443,313	481,466	38,153
Facility maintenance	1,306,866	1,500	1,308,366	171,338	129,567	(41,771)	763,214	804,843	698,967	804,843	105,876
Contra-Post Closure Expenses	(1,150,526)	-	(1,150,526)	(42,434)	(23,302)	19,132	(671,140)	(193,984)	(144,435)	(193,984)	(49,550)
Permit, Fees & Other	982,057	-	982,057	86,283	163,780	77,498	572,867	491,014	543,589	491,014	(52,575)
Total operating expenses	14,713,317	191,020	14,904,337	1,163,176	1,289,942	126,766	8,694,197	7,256,849	7,626,084	7,256,849	(369,235)
Operating income(loss) before depreciation	4,990,187	(44,338)	4,945,849	422,702	269,731	(152,971)	2,885,079	3,223,492	2,011,980	3,223,492	1,211,511
Depreciation and amortization	3,697,795	-	3,697,795	320,273	320,613	341	2,157,047	2,210,133	1,291,893	2,210,133	918,240
Operating income(loss)	1,292,392	(44,338)	1,248,054	102,430	(50,882)	(153,312)	728,031	1,013,359	720,087	1,013,359	293,271
Non-operating revenues(expenses):											
Interest and investment earnings	1,129,584	-	1,129,584	62,872	63,671	800	658,924	571,023	644,740	571,023	(73,717)
Gain(loss) on sales and/or disposals of assets	-	-	-	(2,570)	60,503	63,072	(761,290)	56,042	(400,454)	56,042	456,496
Debt service interest expense	(1,305,068)	-	(1,305,068)	0	-	(0)	(408,117)	(408,117)	(432,130)	(409,117)	23,013
Grant revenue	975,000	-	975,000	-	-	-	568,750	-	-	-	(568,750)
Other, net	-	-	-	-	-	-	-	-	3	-	(3)
Total non-operating revenues(expenses) before transfers	799,516	-	799,516	60,302	124,174	63,872	466,384	217,948	(187,840)	217,948	485,788
Overhead cost allocation - CA	2,400,000	-	2,400,000	200,000	200,000	-	1,400,000	1,400,000	1,125,487	1,400,000	274,513
Utility transfer	538,956	-	538,956	-	-	-	314,391	-	-	-	(314,391)
ISF Fleet Use	1,697,821	-	1,697,821	(72,624)	165,183	237,807	990,396	1,117,603	1,025,745	1,117,603	91,858
Total transfers in	4,636,777	-	4,636,777	127,376	365,183	237,807	2,704,787	2,517,603	2,151,232	2,517,603	366,371
CA Overhead	(2,400,000)	-	(2,400,000)	(200,000)	(200,000)	-	(1,400,000)	(1,400,000)	(1,313,068)	(1,400,000)	(86,932)
Utility transfer	(538,956)	-	(538,956)	-	-	-	(314,391)	-	-	-	(314,391)
ISF Fleet Use	(1,697,818)	-	(1,697,818)	44,740	(165,183)	(209,923)	(900,394)	(1,117,603)	(1,141,292)	(1,117,603)	23,690
Due to post closed landfills	(689,991)	-	(689,991)	(92,860)	(99,361)	(6,500)	(408,328)	(408,328)	(494,529)	(408,328)	(144,009)
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	(248,121)	(464,544)	(216,423)	(549,912)	(638,538)	(2,948,868)	(638,538)	(144,009)
Total transfers out	(6,277,757)	-	(6,277,757)	(248,121)	(464,544)	(216,423)	(3,662,025)	(3,156,141)	(2,948,868)	(3,156,141)	(207,252)
Net transfers	(1,640,980)	-	(1,640,980)	(120,745)	(99,361)	21,384	(957,238)	(638,538)	(797,657)	(638,538)	159,119
Total non-operating revenues(expenses), net	(841,464)	-	(841,464)	(60,442)	24,813	85,256	(490,854)	(420,590)	(985,497)	(420,590)	564,907
Change in net assets before capital expenditures	450,928	(44,338)	406,590	41,987	(26,069)	(68,056)	237,177	592,768	(265,410)	592,768	858,178
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 450,928	\$ (44,338)	\$ 406,590	\$ 41,987	\$ (26,069)	\$ (68,056)	\$ 237,177	\$ 592,768	\$ (265,410)	\$ 592,768	\$ 858,178

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VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets

For Seven Months Ending January 31, 2011

Description	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY10 YTD		Variance
					Budget	Actual	Budget	Actual	
Operating revenues:									
Revenue - Trade	\$ 632,895	\$ 69,512	\$ 38,330	\$ (31,182)	\$ 369,189	\$ 328,719	\$ (40,470)	\$ 360,812	\$ (32,094)
Revenue - Other	-	448	7,793	7,345	-	15,215	15,215	12,453	2,761
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-
Total operating revenues	632,895	69,960	46,123	(23,837)	369,189	343,933	(25,255)	373,266	(29,332)
Operating expenses:									
Salaries, benefits and contract labor	2,221,427	180,754	196,066	15,312	1,295,933	1,223,727	(72,106)	1,249,116	(25,389)
Management and administrative	347,850	23,757	21,966	(1,792)	196,496	134,886	(61,610)	149,592	(14,706)
Operating materials and supplies	128,475	2,736	4,472	1,736	74,944	21,316	(53,627)	34,001	(12,685)
Contract services - labor	13,500	1,931	2,797	866	7,875	9,029	1,154	13,000	(3,971)
Contract services - materials and supplies	-	-	-	-	-	482	482	7,521	(7,038)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-
Professional services	283,150	28,998	12,377	(16,620)	171,588	104,756	(66,832)	162,119	(57,363)
Facility maintenance	296,470	23,513	23,166	(346)	172,941	184,028	11,087	187,161	(3,133)
Contra-Post Closure Expenses	-	9,995	1,910	(8,085)	31,793	20,323	(11,470)	7,120	13,203
Permit, Fees & Other	54,502	271,684	262,755	(8,930)	1,951,468	1,698,548	(252,921)	1,809,630	1,698,548
Total operating expenses	3,345,374	(201,725)	(216,632)	(14,907)	(1,582,280)	(1,354,614)	227,665	(1,436,364)	81,750
Operating income(loss) before depreciation	(2,712,479)	8,209	8,417	208	49,897	56,704	6,707	33,085	23,619
Depreciation and amortization	-	(2,798,188)	(209,934)	(15,115)	(1,632,277)	(1,411,318)	220,959	(1,469,449)	58,131
Operating income(loss)	30,796	4,342	5,087	746	17,964	90,851	72,887	122,022	(31,172)
Non-operating revenues(expenses):									
Interest and investment earnings	-	(279)	-	279	-	(279)	(279)	-	523,289
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	3	(3)
Total non-operating revenues(expenses) before transfers	30,796	4,063	5,087	1,025	17,964	90,572	72,608	(401,542)	492,114
Overhead cost allocation - CA	-	200,000	200,000	-	1,400,000	1,400,000	-	1,125,487	274,513
Utility transfer	-	-	-	-	-	-	-	-	-
ISF Fleet Use	7,200	128	164	36	4,200	1,128	(3,072)	(3,563)	4,691
Total transfers in	2,407,200	200,128	200,164	36	1,404,200	1,401,128	(3,072)	1,121,924	279,204
CA Overhead	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(9,600)	(1,641)	(1,638)	3	(5,600)	(10,294)	(4,694)	(4,697)	(5,697)
Due to post closed landfills	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-
Total transfers out	(9,600)	(1,641)	(1,638)	3	(5,600)	(10,294)	(4,694)	(4,697)	(5,697)
Net transfers	2,397,600	198,487	198,526	39	1,398,600	1,390,834	(7,766)	1,117,227	273,607
Total non-operating revenues(expenses), net	2,428,396	202,550	203,613	1,064	1,416,564	1,481,406	64,842	715,684	765,722
Change in net assets before capital expenditures	(369,792)	(7,384)	(21,436)	(14,052)	(215,712)	70,088	285,800	(753,765)	823,853
Capital expenditures	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(369,792)	(7,384)	(21,436)	(14,052)	(215,712)	70,088	285,800	(753,765)	823,853
Change in net assets	\$ (369,792)	\$ (7,384)	\$ (21,436)	\$ (14,052)	\$ (215,712)	\$ 70,088	\$ 285,800	\$ (753,765)	\$ 823,853

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VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY11 YTD		Prior FY10 YTD		Current FY11 Actual	Variance
							Budget	Actual	Budget	Actual	Actual	Actual		
Operating revenues:														
Revenue - Trade	\$ 5,139,510	\$ 146,682	\$ 5,286,192	\$ 392,455	\$ 346,867	\$ (45,587)	\$ 3,083,612	\$ 2,330,277	\$ (753,335)	\$ 2,422,064	\$ (14,404)	\$ 2,330,277	\$ (91,788)	
Revenue - Other	216,464	-	216,464	3,456	-	(971)	126,271	5,471	(120,799)	(14,404)	5,471	5,471	19,875	
Reimb from Outside Agencies	-	-	-	3,456	2,485	(971)	-	25,190	25,190	9,972	25,190	25,190	15,218	
Total operating revenues	5,355,974	146,682	5,502,656	395,911	349,353	(46,558)	3,209,883	2,360,938	(848,945)	2,417,633	2,360,938	2,360,938	(56,695)	
Operating expenses:														
Salaries, benefits and contract labor	2,814,709	-	2,814,709	181,888	188,239	6,351	1,641,914	1,390,996	(250,918)	1,576,465	1,390,996	1,390,996	(185,469)	
Management and administrative	66,455	-	66,455	4,265	7,561	3,296	38,765	42,539	3,773	38,172	42,539	42,539	4,366	
Operating materials and supplies	795,806	33,617	829,423	37,063	39,112	2,049	483,830	192,336	(291,495)	158,952	192,336	192,336	33,384	
Contract services - labor	23,280	-	23,280	2,765	1,898	(867)	13,590	15,102	1,522	520	15,102	15,102	14,582	
Contract services - materials and supplies	165,603	6,130	171,733	11,484	23,614	12,130	100,178	89,484	(10,694)	68,001	89,484	89,484	21,482	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	1,323	-	-	(1,323)	
Professional services	128,000	149,773	277,773	20,857	20,818	(40)	162,034	122,721	(39,314)	122,194	122,721	122,721	526	
Facility maintenance	227,080	1,500	228,580	15,363	13,816	(1,547)	133,338	104,162	(29,176)	61,589	104,162	104,162	42,573	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	43,365	-	43,365	8,140	3,777	(4,363)	25,296	25,478	181	32,273	25,478	25,478	(6,796)	
Total operating expenses	4,264,298	191,020	4,455,318	281,825	298,834	17,009	2,598,936	1,982,816	(616,119)	2,059,490	1,982,816	1,982,816	(76,674)	
Operating income(loss) before depreciation	1,091,676	(44,338)	1,047,337	114,086	50,519	(63,567)	610,947	378,122	(232,825)	358,143	378,122	378,122	19,979	
Depreciation and amortization	155,815	-	155,815	13,525	13,422	(103)	90,992	92,234	1,342	56,967	92,234	92,234	35,267	
Operating income(loss)	935,861	(44,338)	891,523	100,561	37,097	(63,463)	520,055	285,888	(234,167)	301,176	285,888	285,888	(15,288)	
Non-operating revenues(expenses):														
Interest and investment earnings	57,102	-	57,102	-	-	-	33,310	-	(33,310)	-	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	60,503	60,503	60,503	-	59,442	59,442	58,411	59,442	59,442	1,031	
Debt service interest expense	(113,544)	-	(113,544)	-	-	-	(66,234)	(29,760)	36,474	(30,945)	(29,760)	(29,760)	1,185	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	(56,442)	-	(56,442)	60,503	60,503	60,503	(32,925)	29,682	62,607	27,466	29,682	29,682	2,216	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	5,578	-	5,578	29,921	2,325	(27,596)	3,254	32,246	28,992	(728)	32,246	32,246	32,974	
Total transfers in	5,578	-	5,578	29,921	2,325	(27,596)	3,254	32,246	28,992	(728)	32,246	32,246	32,974	
CA Overhead	(840,000)	-	(840,000)	(70,000)	(70,000)	-	(490,000)	(490,000)	-	(459,574)	(490,000)	(490,000)	(30,426)	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	(319,280)	-	(319,280)	32,265	(26,962)	(59,227)	(186,247)	(134,823)	51,424	(234,817)	(134,823)	(134,823)	99,994	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total transfers out	(1,159,280)	-	(1,159,280)	(37,735)	(96,962)	(59,227)	(676,247)	(624,823)	51,424	(694,391)	(624,823)	(624,823)	69,568	
Net transfers	(1,153,702)	-	(1,153,702)	(7,814)	(94,638)	(86,823)	(672,993)	(592,577)	80,416	(695,119)	(592,577)	(592,577)	102,542	
Total non-operating revenues(expenses), net	(1,210,144)	-	(1,210,144)	(7,814)	(34,135)	(26,321)	(705,917)	(562,895)	143,022	(667,653)	(562,895)	(562,895)	104,758	
Change in net assets before capital expenditures	(274,283)	(44,338)	(318,621)	92,747	2,963	(89,784)	(185,862)	(277,007)	(91,144)	(366,477)	(277,007)	(277,007)	89,470	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	(274,283)	(44,338)	(318,621)	92,747	2,963	(89,784)	(185,862)	(277,007)	(91,144)	(366,477)	(277,007)	(277,007)	89,470	

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2011

Description	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY10 YTD		Variance
					Budget	Actual	Budget	Actual	
Operating revenues:									
Revenue - Trade	\$ 9,494,779	\$ 761,169	\$ 805,461	\$ 44,292	\$ 5,538,621	\$ 5,427,427	\$ (111,194)	\$ 6,498,455	\$ (1,071,028)
Revenue - Other	541,400	20,938	26,589	5,650	315,817	156,818	(158,999)	348,202	(191,384)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-
Total operating revenues	10,036,179	782,107	832,050	49,943	5,854,438	5,584,245	(270,193)	6,846,657	(1,262,412)
Operating expenses:									
Salaries, benefits and contract labor	2,497,374	194,943	193,931	(1,012)	1,456,801	1,249,646	(207,156)	1,487,011	(237,365)
Management and administrative	25,090	4,658	5,429	771	14,636	39,990	25,354	29,739	10,252
Operating materials and supplies	1,090,043	48,805	34,599	(14,006)	635,858	196,645	(439,214)	271,676	(75,031)
Contract services - labor	229,920	13,836	13,228	(608)	134,120	55,388	(78,732)	221,803	(166,414)
Contract services - materials and supplies	290,640	19,390	42,884	23,494	169,540	163,871	(5,669)	419,122	(255,251)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-
Professional services	314,766	19,249	33,864	14,616	183,614	132,869	(50,745)	130,146	(52,469)
Facility maintenance	403,056	32,451	16,649	(15,801)	235,116	156,155	(78,961)	149,442	(86,714)
Contra-Post Closure Expenses	(1,150,526)	(42,434)	(23,302)	19,132	(671,140)	(193,984)	(477,156)	(144,435)	(49,550)
Permit, Fees & Other	869,190	32,263	129,625	97,363	507,028	380,335	(126,693)	503,818	(123,483)
Total operating expenses	4,569,553	322,960	446,907	123,948	2,665,572	2,180,915	(484,658)	3,068,321	(887,407)
Operating income(loss) before depreciation	5,466,626	459,147	385,142	(74,005)	3,188,865	3,403,330	214,465	3,778,336	(375,005)
Depreciation and amortization	1,657,061	143,343	143,343	-	966,619	989,047	22,428	956,113	32,934
Operating income(loss)	3,809,565	315,804	241,799	(74,005)	2,222,247	2,414,283	192,036	2,822,222	(407,939)
Non-operating revenues(expenses):									
Interest and investment earnings	991,749	58,530	58,584	54	578,520	480,172	(98,348)	522,718	(42,546)
Gain(loss) on sales and/or disposals of assets	-	(2,290)	-	2,290	-	(2,290)	(2,290)	-	(2,290)
Debt service interest expense	(545,328)	-	-	-	(318,108)	(109,907)	208,201	(117,075)	7,168
Grant revenue	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	446,421	56,240	58,584	2,344	260,412	367,975	107,563	405,643	(37,668)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-
ISF Fleet Use	9,063	(183,204)	22,936	206,140	5,287	162,814	157,528	8,248	154,567
Total transfers in	9,063	(183,204)	22,936	206,140	5,287	162,814	157,528	8,248	154,567
CA Overhead	(1,440,000)	(120,000)	(120,000)	-	(840,000)	(840,000)	-	(765,994)	(74,006)
Utility transfer	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,270,778)	161,328	(104,293)	(265,620)	(741,287)	(747,042)	(5,755)	(854,172)	107,130
Due to post closed landfills	(699,991)	-	-	-	(408,328)	-	408,328	-	-
Provision for landfill closure/postclosure	(940,992)	(92,860)	(99,361)	(6,500)	(548,912)	(638,538)	(89,626)	(494,529)	(144,009)
Total transfers out	(4,351,761)	(51,533)	(323,653)	(272,121)	(2,538,527)	(2,225,580)	312,947	(2,114,694)	(110,886)
Net transfers	(4,342,698)	(234,736)	(300,718)	(65,981)	(2,533,241)	(2,062,766)	470,475	(2,106,447)	43,681
Total non-operating revenues(expenses), net	(3,896,277)	(178,496)	(242,134)	(63,636)	(2,272,828)	(1,694,790)	578,038	(1,700,804)	6,014
Change in net assets before capital expenditures	(86,712)	137,308	(334)	(137,642)	(50,582)	719,493	770,074	1,121,418	(401,926)
Capital expenditures	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-
Change in net assets	(86,712)	137,308	(334)	(137,642)	(50,582)	719,493	770,074	1,121,418	(401,926)

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VENTURA REGIONAL SANITATION DISTRICT

Biosolids & Microturbine Electrical Generation
 Statement of Revenues, Expenses and Change in Net Assets
 For Seven Months Ending January 31, 2011

Description	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY11 YTD	Variance	Prior FY10 YTD	Current FY11	Variance
					Budget	Actual					
Operating revenues:											
Revenue - Trade	\$ 3,678,456	\$ 335,901	\$ 330,148	\$ (5,753)	\$ 2,145,766	\$ 2,177,130	\$ 31,364	\$ -	\$ 2,177,130	\$ 2,177,130	\$ 14,000
Revenue - Other	-	2,000	2,000	-	-	14,000	14,000	-	-	14,000	14,000
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	3,678,456	337,901	332,148	(5,753)	2,145,766	2,191,130	45,364	-	2,191,130	2,191,130	2,191,130
Operating expenses:											
Salaries, benefits and contract labor	253,170	5,225	4,292	(934)	147,683	101,870	(45,813)	20,125	101,870	81,746	81,746
Management and administrative	50,000	4,350	4,468	118	29,167	31,363	2,197	9,433	31,363	21,930	21,930
Operating materials and supplies	556,303	40,817	3,438	(37,379)	324,510	119,064	(205,446)	11,528	119,064	107,536	107,536
Contract services - labor	6,000	-	-	-	3,500	-	(3,500)	5,225	-	(5,225)	(5,225)
Contract services - materials and supplies	545,255	35,201	68,389	34,187	318,065	260,456	(57,610)	6,008	260,456	254,448	254,448
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-
Professional services	144,400	20,601	20,169	(431)	84,233	121,121	36,888	28,854	121,121	92,267	92,267
Facility maintenance	86,260	28,440	25,512	(2,928)	50,318	176,018	125,699	163,047	176,018	12,971	12,971
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	10,000	35,885	28,468	(7,417)	5,833	64,353	58,519	157	64,353	64,196	64,196
Total operating expenses	1,651,388	170,518	155,735	(14,784)	963,310	874,245	(89,065)	244,376	874,245	874,245	629,868
Operating income(loss) before depreciation	2,027,068	167,383	176,413	9,031	1,182,456	1,316,885	134,429	(244,376)	1,316,885	1,561,262	1,561,262
Depreciation and amortization	1,356,897	114,948	114,948	-	791,523	793,514	1,990	-	793,514	793,514	793,514
Operating income(loss)	670,171	52,434	61,465	9,031	390,933	523,372	132,439	(244,376)	523,372	767,748	767,748
Non-operating revenues(expenses):											
Interest and investment earnings	32,633	-	-	-	19,036	-	(19,036)	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(646,196)	0	-	(0)	(376,948)	(269,450)	107,498	(284,110)	(269,450)	14,660	14,660
Grant revenue	975,000	-	-	-	568,750	-	(568,750)	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	361,437	0	(0)	(0)	210,838	(269,450)	(480,288)	(284,110)	(269,450)	14,660	14,660
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	538,956	-	-	-	314,391	-	(314,391)	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	538,956	-	-	-	314,391	-	(314,391)	39,666	39,666	(39,666)	(39,666)
CA Overhead	(120,000)	(10,000)	(10,000)	-	(70,000)	(70,000)	-	(87,500)	(70,000)	17,500	17,500
Utility transfer	(538,956)	-	-	-	(314,391)	-	314,391	-	-	-	-
ISF Fleet Use	(98,160)	(143,729)	(32,290)	111,439	(57,260)	(221,961)	(164,701)	(47,606)	(221,961)	(174,355)	(174,355)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	(757,116)	(153,725)	(42,290)	111,439	(441,651)	(291,961)	149,690	(135,106)	(291,961)	(156,855)	(156,855)
Total transfers out	(218,160)	(153,725)	(42,290)	111,439	(127,260)	(291,961)	(164,701)	(95,441)	(291,961)	(196,520)	(196,520)
Net transfers	143,277	(101,295)	19,175	120,470	83,578	(38,040)	(84,989)	(379,551)	(38,040)	585,888	585,888
Total non-operating revenues(expenses), net	143,277	(101,295)	19,175	120,470	83,578	(38,040)	(84,989)	(379,551)	(38,040)	585,888	585,888
Change in net assets before capital expenditures	813,448	(101,295)	19,175	120,470	474,511	(38,040)	(512,551)	(623,927)	(38,040)	585,888	585,888
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 813,448	\$ (101,295)	\$ 19,175	\$ 120,470	\$ 474,511	\$ (38,040)	\$ (512,551)	\$ (623,927)	\$ (38,040)	\$ 585,888	\$ 585,888

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VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Seven Months Ending January 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Dec 31, 2010	Jan 31, 2011	Variance	FY11 YTD		FY11 YTD Variance	Prior FY10 YTD Actual	Current FY11 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94	\$ -	\$ 508	\$ 94	\$ (414)
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues								94		508	94	(414)
Operating expenses:												
Salaries, benefits and contract labor	177,704	-	177,704	18,041	10,815	(7,226)	103,661	91,885	(11,776)	122,882	91,885	(31,007)
Management and administrative	-	-	-	498	276	(222)	-	2,708	2,708	2,803	2,708	(95)
Operating materials and supplies	368,500	-	368,500	26,077	63,139	37,062	214,958	238,275	23,317	175,999	238,275	62,276
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - materials and supplies	12,500	-	12,500	(0)	1,058	1,058	7,292	2,451	(4,840)	4,623	2,451	(2,171)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	25,000	-	25,000	-	-	-	14,583	-	(14,583)	-	-	-
Facility maintenance	294,000	-	294,000	71,572	50,424	(21,148)	171,500	184,479	12,979	137,728	184,479	46,752
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	5,000	-	5,000	-	-	-	2,917	526	(2,391)	221	526	305
Total operating expenses	882,704	-	882,704	116,189	125,712	9,523	514,911	520,326	5,415	444,266	520,326	76,060
Operating income(loss) before depreciation	(882,704)	-	(882,704)	(116,189)	(125,712)	(9,523)	(514,911)	(520,232)	(5,321)	(443,758)	(520,232)	(76,474)
Depreciation and amortization	442,313	-	442,313	40,247	40,483	236	258,016	278,635	20,619	245,728	278,635	32,907
Operating income(loss)	(1,325,017)	-	(1,325,017)	(156,436)	(166,195)	(9,759)	(772,927)	(798,866)	(25,940)	(689,485)	(798,866)	(109,381)
Non-operating revenues(expenses):												
Interest and investment earnings	17,304	-	17,304	-	-	-	10,094	-	(10,094)	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	(1)	-	1	-	(831)	(831)	64,703	(831)	(65,535)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	17,304	-	17,304	(1)	-	1	10,094	(831)	(10,925)	64,703	(831)	(65,535)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	1,675,980	-	1,675,980	80,531	139,758	59,227	977,655	921,415	(56,240)	982,123	921,415	(60,708)
Total transfers in	1,675,980	-	1,675,980	80,531	139,758	59,227	977,655	921,415	(56,240)	982,123	921,415	(60,708)
CA Overhead	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	(3,483)	-	3,483	-	(3,483)	(3,483)	-	(3,483)	(3,483)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	(3,483)	-	3,483	-	(3,483)	(3,483)	-	(3,483)	(3,483)
Total transfers out	-	-	-	(3,483)	-	3,483	-	(3,483)	(3,483)	-	(3,483)	(3,483)
Net transfers	1,675,980	-	1,675,980	77,048	139,758	62,710	977,655	917,932	(59,723)	982,123	917,932	(64,191)
Total non-operating revenues(expenses), net	1,693,284	-	1,693,284	77,047	139,758	62,711	987,749	917,100	(70,649)	1,046,826	917,100	(129,726)
Change in net assets before capital expenditures	368,267	-	368,267	(79,389)	(26,437)	52,952	214,822	118,234	(96,589)	357,341	118,234	(239,107)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 368,267	\$ -	\$ 368,267	\$ (79,389)	\$ (26,437)	\$ 52,952	\$ 214,822	\$ 118,234	\$ (96,589)	\$ 357,341	\$ 118,234	\$ (239,107)

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