

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

**Statement of Revenues, Expenses and Change in Net Assets - PRELIMINARY**  
For Twelve Months Ending June 30, 2011

Description	Adjusted		FY11 YTD		FY11 YTD		Prior FY10 YTD		Current FY11		Variance
	Adopted Budget	Adjustments	Budget	Variance	Budget	Actual	Actual	Actual	Actual	Actual	
<b>Operating revenues:</b>											
Revenue - Trade	\$ 18,945,641	\$ 146,682	\$ 19,092,322	\$ 93,525	\$ 1,479,697	\$ 1,573,222	\$ 1,573,222	\$ 340,108	\$ 17,511,946	\$ 17,511,946	\$ 381,039
Revenue - Other	757,864	-	757,864	340,108	115,968	456,076	456,076	39,707	463,929	903,086	439,157
Reimb from Outside Agencies	-	-	-	39,707	(39,707)	-	-	-	38,360	-	(38,360)
<b>Total operating revenues</b>	<b>19,703,505</b>	<b>146,682</b>	<b>19,850,186</b>	<b>473,340</b>	<b>1,555,959</b>	<b>2,029,299</b>	<b>2,029,299</b>	<b>473,340</b>	<b>17,633,196</b>	<b>18,415,033</b>	<b>781,836</b>
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	7,964,384	-	7,964,384	345,800	531,033	876,833	876,833	345,800	8,350,156	7,844,418	(505,738)
Management and administrative	489,395	(11,000)	478,395	63,232	34,105	97,337	97,337	63,232	347,594	382,290	34,696
Operating materials and supplies	2,939,127	33,617	2,972,744	213,564	162,882	376,446	376,446	213,564	1,426,169	1,682,549	256,380
Contract services - labor	272,700	-	272,700	16,937	31,572	48,509	48,509	16,937	384,577	252,759	(131,817)
Contract services - materials and supplies	1,013,998	6,130	1,020,128	123,753	101,663	225,416	225,416	123,753	1,237,906	1,072,994	(164,913)
Contract services - capital outlay purchases	895,316	160,773	1,056,089	337,349	127,235	464,583	464,583	337,349	1,737,372	1,501,617	(235,754)
Professional services	1,306,866	1,500	1,308,366	306,275	93,352	399,627	399,627	306,275	1,306,208	1,722,404	416,196
Facility maintenance	(1,150,526)	-	(1,150,526)	(96,185)	(84,854)	(181,040)	(181,040)	(96,185)	(455,562)	(527,132)	(71,570)
Contra-Post Closure Expenses	982,057	-	982,057	159,137	33,238	192,375	192,375	159,137	982,825	952,402	(30,423)
Permit, Fees & Other	14,713,317	191,020	14,904,337	1,469,862	1,030,224	2,500,086	2,500,086	1,469,862	15,320,109	14,884,301	(435,808)
<b>Total operating expenses</b>	<b>4,990,187</b>	<b>(44,338)</b>	<b>4,945,849</b>	<b>(996,522)</b>	<b>525,734</b>	<b>(470,787)</b>	<b>(470,787)</b>	<b>(996,522)</b>	<b>2,313,087</b>	<b>3,530,732</b>	<b>1,217,645</b>
<b>Operating income(loss) before depreciation</b>											
Depreciation and amortization	3,697,795	-	3,697,795	16,352	320,481	336,832	336,832	16,352	2,229,748	3,771,550	1,541,802
<b>Operating income(loss)</b>	<b>1,292,392</b>	<b>(44,338)</b>	<b>1,248,054</b>	<b>(1,012,873)</b>	<b>205,254</b>	<b>(807,620)</b>	<b>(807,620)</b>	<b>(1,012,873)</b>	<b>83,339</b>	<b>(240,819)</b>	<b>(324,157)</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	1,129,584	-	1,129,584	(89,649)	(58,763)	(148,413)	(148,413)	(89,649)	1,179,960	564,741	(615,220)
Gain(loss) on sales and/or disposals of assets	(1,305,068)	-	(1,305,068)	(60,503)	(124,860)	(339,873)	(339,873)	(60,503)	(449,372)	(4,461)	444,911
Debt service interest expense	975,000	-	975,000	(215,012)	-	-	-	(215,012)	(1,065,107)	(1,117,265)	(52,158)
Grant revenue	-	-	-	114	-	114	114	114	1,696	114	(1,582)
Other, net	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>799,516</b>	<b>-</b>	<b>799,516</b>	<b>(365,050)</b>	<b>(183,624)</b>	<b>(548,674)</b>	<b>(548,674)</b>	<b>(365,050)</b>	<b>(332,822)</b>	<b>(556,871)</b>	<b>(224,049)</b>
Overhead cost allocation - CA	1,697,821	-	1,697,821	(1,112)	355,989	354,877	354,877	(1,112)	4,266,060	4,293,210	27,150
Utility transfer	538,956	-	538,956	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>2,236,777</b>	<b>-</b>	<b>2,236,777</b>	<b>(1,112)</b>	<b>355,989</b>	<b>354,877</b>	<b>354,877</b>	<b>(1,112)</b>	<b>4,266,060</b>	<b>4,293,210</b>	<b>27,150</b>
CA Overhead	(1,697,818)	-	(1,697,818)	1,285	(355,989)	(354,704)	(354,704)	1,285	(4,266,060)	(4,293,037)	(26,977)
Utility transfer	(538,956)	-	(538,956)	-	-	-	-	-	538,956	-	538,956
ISF Fleet Use	(699,991)	-	(699,991)	-	-	-	-	-	-	-	-
Due to post closed landfills	(940,992)	-	(940,992)	(30,230)	(91,649)	(121,879)	(121,879)	(30,230)	(845,629)	(1,157,831)	(312,201)
Provision for landfill closure/postclosure	(3,877,757)	-	(3,877,757)	(28,945)	(447,638)	(476,583)	(476,583)	(28,945)	(5,111,689)	(5,450,868)	(339,178)
<b>Total transfers out</b>	<b>(1,640,980)</b>	<b>-</b>	<b>(1,640,980)</b>	<b>(30,057)</b>	<b>(91,649)</b>	<b>(121,706)</b>	<b>(121,706)</b>	<b>(30,057)</b>	<b>(4,266,060)</b>	<b>(4,293,037)</b>	<b>(26,977)</b>
<b>Net transfers</b>	<b>(841,464)</b>	<b>-</b>	<b>(841,464)</b>	<b>(395,107)</b>	<b>(275,273)</b>	<b>(670,380)</b>	<b>(670,380)</b>	<b>(395,107)</b>	<b>(1,178,461)</b>	<b>(1,714,529)</b>	<b>(536,077)</b>
<b>Total non-operating revenues(expenses), net</b>											
<b>Change in net assets before capital expenditures</b>	<b>450,928</b>	<b>(44,338)</b>	<b>406,590</b>	<b>(1,407,981)</b>	<b>(70,019)</b>	<b>(1,478,000)</b>	<b>(1,478,000)</b>	<b>(1,407,981)</b>	<b>(1,095,113)</b>	<b>(1,955,347)</b>	<b>(860,235)</b>
Capital expenditures	6,533,626	20,000	6,553,626	(78,386)	(2,172)	(80,568)	(80,568)	(78,386)	2,149,889	4,597,370	2,447,481
Capital expenditures - contra	6,533,626	20,000	6,553,626	(4,599,524)	(2,172)	(4,601,695)	(4,601,695)	(4,599,524)	(2,149,889)	(4,597,370)	(2,447,481)
<b>Change in net assets</b>	<b>(6,092,696)</b>	<b>(64,338)</b>	<b>(6,147,036)</b>	<b>3,191,543</b>	<b>(67,847)</b>	<b>3,123,696</b>	<b>3,123,696</b>	<b>3,191,543</b>	<b>(1,095,113)</b>	<b>(1,955,347)</b>	<b>(860,235)</b>

Item  
16-1

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY  
For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011	Jun 30, 2011	Variance	FY11 YTD Budget	FY11 YTD Actual	Variance	Prior FY10 YTD Actual	Current FY11 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>												
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	93,355	-	93,355	153	4,020	3,867	93,355	42,210	(51,145)	146,320	42,210	(104,110)
Management and administrative	-	-	-	-	-	-	-	7	-	187	7	(180)
Operating materials and supplies	230,000	-	230,000	(5,250)	3,002	8,252	230,000	5,067	(224,933)	82,486	5,067	(77,420)
Contract services - labor	5,000	-	5,000	-	-	-	5,000	-	(5,000)	10,824	-	(10,824)
Contract services - materials and supplies	5,000	-	5,000	-	-	-	5,000	-	(5,000)	6,120	-	(6,120)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	543,270	110,000	653,270	1,039	18,388	17,349	653,270	4,377,010	3,723,740	761,469	4,377,010	3,615,541
Facility maintenance	30,000	-	30,000	1,887	(15,353)	(17,240)	30,000	71,572	41,572	18,587	71,572	52,985
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	85,000	-	85,000	-	-	-	85,000	22,050	(62,950)	6,898	22,050	15,152
<b>Total operating expenses</b>	<b>991,625</b>	<b>110,000</b>	<b>1,101,625</b>	<b>(2,172)</b>	<b>10,057</b>	<b>12,228</b>	<b>1,101,625</b>	<b>4,517,916</b>	<b>3,416,291</b>	<b>1,032,891</b>	<b>4,517,916</b>	<b>3,485,025</b>
<b>Operating income(loss) before depreciation</b>	<b>(991,625)</b>	<b>(110,000)</b>	<b>(1,101,625)</b>	<b>2,172</b>	<b>(10,057)</b>	<b>(12,228)</b>	<b>(1,101,625)</b>	<b>(4,517,916)</b>	<b>(3,416,291)</b>	<b>(1,032,891)</b>	<b>(4,517,916)</b>	<b>(3,485,025)</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(991,625)</b>	<b>(110,000)</b>	<b>(1,101,625)</b>	<b>2,172</b>	<b>(10,057)</b>	<b>(12,228)</b>	<b>(1,101,625)</b>	<b>(4,517,916)</b>	<b>(3,416,291)</b>	<b>(1,032,891)</b>	<b>(4,517,916)</b>	<b>(3,485,025)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>												
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>												
CA Overhead	(1,000)	-	(1,000)	-	(173)	(173)	(1,000)	(173)	827	-	(173)	(173)
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,000)</b>		<b>(1,000)</b>		<b>(173)</b>	<b>(173)</b>	<b>(1,000)</b>	<b>(173)</b>	<b>827</b>		<b>(173)</b>	<b>(173)</b>
<b>Net transfers</b>	<b>(1,000)</b>		<b>(1,000)</b>		<b>(173)</b>	<b>(173)</b>	<b>(1,000)</b>	<b>(173)</b>	<b>827</b>		<b>(173)</b>	<b>(173)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(1,000)</b>		<b>(1,000)</b>		<b>(173)</b>	<b>(173)</b>	<b>(1,000)</b>	<b>(173)</b>	<b>827</b>		<b>(173)</b>	<b>(173)</b>
<b>Change in net assets before capital expenditures</b>	<b>(992,625)</b>	<b>(110,000)</b>	<b>(1,102,625)</b>	<b>2,172</b>	<b>(10,230)</b>	<b>(12,401)</b>	<b>(1,102,625)</b>	<b>(4,518,089)</b>	<b>(3,415,464)</b>	<b>(1,032,891)</b>	<b>(4,518,089)</b>	<b>(3,485,198)</b>
Capital expenditures	5,541,001	(90,000)	5,451,001	-	(90,798)	(90,798)	5,451,001	79,281	(5,371,720)	1,116,988	79,281	(1,037,716)
Capital expenditures - contra	-	-	-	-	(4,521,128)	(4,521,128)	-	(4,597,370)	(4,597,370)	(2,149,889)	(4,597,370)	(2,447,481)
<b>Capital expenditures, net</b>	<b>5,541,001</b>	<b>(90,000)</b>	<b>5,451,001</b>		<b>(4,611,925)</b>	<b>(4,611,925)</b>	<b>5,451,001</b>	<b>(4,518,089)</b>	<b>(9,969,090)</b>	<b>(1,032,891)</b>	<b>(4,518,089)</b>	<b>(3,485,198)</b>
<b>Change in net assets</b>	<b>(6,533,626)</b>	<b>(20,000)</b>	<b>(6,553,626)</b>	<b>2,172</b>	<b>4,601,695</b>	<b>4,599,524</b>	<b>(6,553,626)</b>	<b>0</b>	<b>6,553,626</b>	<b>0</b>	<b>0</b>	<b>0</b>

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VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY  
For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011			FY11 YTD			FY11 YTD			Prior FY10 YTD			Current FY11		
				Budget	Variance	Actual	Budget	Actual	Variance	Budget	Actual	Variance	Actual	Variance	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>																		
Revenue - Trade	\$ 18,945,641	\$ 146,682	\$ 19,092,322	\$ 1,479,697	\$ 1,573,222	\$ 93,525	\$ 19,092,322	\$ 17,511,946	\$ (1,580,376)	\$ 17,130,907	\$ 17,511,946	\$ 381,039	\$ 17,130,907	\$ 381,039	\$ 17,130,907	\$ 17,511,946	\$ 381,039	
Revenue - Other	757,864	-	757,864	115,968	456,076	340,108	757,864	903,086	145,222	463,929	903,086	439,157	463,929	439,157	903,086	439,157		
Reimb from Outside Agencies	-	-	-	(39,707)	-	39,707	-	-	-	-	-	(38,360)	38,360	(38,360)	-	-		
<b>Total operating revenues</b>	<b>19,703,505</b>	<b>146,682</b>	<b>19,850,186</b>	<b>1,555,959</b>	<b>2,029,299</b>	<b>473,340</b>	<b>19,850,186</b>	<b>18,415,033</b>	<b>(1,435,154)</b>	<b>17,633,196</b>	<b>18,415,033</b>	<b>781,836</b>	<b>17,633,196</b>	<b>781,836</b>	<b>18,415,033</b>	<b>781,836</b>		
<b>Operating expenses:</b>																		
Salaries, benefits and contract labor	7,964,384	-	7,964,384	531,033	876,833	345,800	7,964,384	7,844,418	(119,966)	8,350,156	7,844,418	(505,738)	8,350,156	(505,738)	7,844,418	(505,738)		
Management and administrative	489,395	(11,000)	478,395	34,105	97,337	63,232	478,395	382,290	(96,105)	347,594	382,290	34,696	347,594	34,696	382,290	34,696		
Operating materials and supplies	2,939,127	33,617	2,972,744	162,882	376,446	213,564	2,972,744	1,682,549	(1,290,196)	1,426,169	1,682,549	256,380	1,426,169	256,380	1,682,549	256,380		
Contract services - labor	272,700	-	272,700	31,572	48,509	16,937	272,700	252,759	(19,941)	384,577	252,759	(131,817)	384,577	(131,817)	252,759	(131,817)		
Contract services - materials and supplies	1,013,998	6,130	1,020,128	101,663	225,416	123,753	1,020,128	1,072,994	52,866	1,237,906	1,072,994	(164,913)	1,237,906	(164,913)	1,072,994	(164,913)		
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	2,863	-	(2,863)	-	(2,863)	-	(2,863)		
Professional services	895,316	160,773	1,056,089	127,235	464,563	337,349	1,056,089	1,501,617	445,528	1,737,372	1,501,617	(235,754)	1,737,372	(235,754)	1,501,617	(235,754)		
Facility maintenance	1,306,866	1,500	1,308,366	93,352	399,627	306,275	1,308,366	1,722,404	414,038	1,306,208	1,722,404	416,196	1,306,208	416,196	1,722,404	416,196		
Contra-Post Closure Expenses	(1,150,526)	-	(1,150,526)	(84,854)	(181,040)	(96,185)	(1,150,526)	(527,132)	623,394	(455,562)	(527,132)	(71,570)	(455,562)	(71,570)	(527,132)	(71,570)		
Permit, Fees & Other	982,057	-	982,057	33,238	192,375	159,137	982,057	952,402	(29,655)	982,825	952,402	(30,423)	982,825	(30,423)	952,402	(30,423)		
<b>Total operating expenses</b>	<b>14,713,317</b>	<b>191,020</b>	<b>14,904,337</b>	<b>1,030,224</b>	<b>2,500,086</b>	<b>1,469,862</b>	<b>14,904,337</b>	<b>14,884,301</b>	<b>(20,036)</b>	<b>15,320,109</b>	<b>14,884,301</b>	<b>(435,808)</b>	<b>15,320,109</b>	<b>(435,808)</b>	<b>14,884,301</b>	<b>(435,808)</b>		
<b>Operating income(loss) before depreciation</b>	<b>4,990,187</b>	<b>(44,338)</b>	<b>4,945,849</b>	<b>525,734</b>	<b>(470,787)</b>	<b>(96,522)</b>	<b>4,945,849</b>	<b>3,530,732</b>	<b>(1,415,118)</b>	<b>2,313,087</b>	<b>3,530,732</b>	<b>1,217,645</b>	<b>2,313,087</b>	<b>1,217,645</b>	<b>3,530,732</b>	<b>1,217,645</b>		
Depreciation and amortization	3,697,795	-	3,697,795	320,481	336,832	16,352	3,697,795	3,771,550	73,755	2,229,748	3,771,550	1,541,802	2,229,748	1,541,802	3,771,550	1,541,802		
<b>Operating income(loss)</b>	<b>1,292,392</b>	<b>(44,338)</b>	<b>1,248,054</b>	<b>205,254</b>	<b>(807,620)</b>	<b>(1,012,873)</b>	<b>1,248,054</b>	<b>(240,819)</b>	<b>(1,488,873)</b>	<b>83,339</b>	<b>(240,819)</b>	<b>(324,157)</b>	<b>83,339</b>	<b>(324,157)</b>	<b>(240,819)</b>	<b>(324,157)</b>		
<b>Non-operating revenues(expenses):</b>																		
Interest and investment earnings	1,129,584	-	1,129,584	(58,763)	(148,413)	(89,649)	1,129,584	564,741	(564,843)	1,179,960	564,741	(615,220)	1,179,960	(615,220)	564,741	(615,220)		
Gain(loss) on sales and/or disposals of assets	-	-	-	(60,503)	(60,503)	(60,503)	-	(4,461)	(4,461)	(449,372)	(4,461)	444,911	(449,372)	444,911	(4,461)	444,911		
Debt service interest expense	(1,305,068)	-	(1,305,068)	(124,860)	(339,873)	(215,012)	(1,305,068)	(1,117,265)	187,803	(1,065,107)	(1,117,265)	(52,158)	(1,065,107)	(52,158)	(1,117,265)	(52,158)		
Grant revenue	975,000	-	975,000	-	114	114	975,000	114	(975,000)	1,696	114	(1,582)	1,696	(1,582)	114	(1,582)		
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total non-operating revenues(expenses) before transfers</b>	<b>799,516</b>	<b>-</b>	<b>799,516</b>	<b>(183,624)</b>	<b>(548,674)</b>	<b>(365,050)</b>	<b>799,516</b>	<b>(556,871)</b>	<b>(1,356,387)</b>	<b>(332,822)</b>	<b>(556,871)</b>	<b>(224,049)</b>	<b>(332,822)</b>	<b>(224,049)</b>	<b>(556,871)</b>	<b>(224,049)</b>		
Overhead cost allocation - CA	1,697,821	-	1,697,821	355,989	354,877	(1,112)	1,697,821	4,293,210	2,595,389	4,266,060	4,293,210	27,150	4,266,060	27,150	4,293,210	27,150		
Utility transfer	538,956	-	538,956	-	-	-	538,956	-	(538,956)	-	-	-	-	-	-	-		
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total transfers in</b>	<b>2,236,777</b>	<b>-</b>	<b>2,236,777</b>	<b>355,989</b>	<b>354,877</b>	<b>(1,112)</b>	<b>2,236,777</b>	<b>4,293,210</b>	<b>2,056,433</b>	<b>4,266,060</b>	<b>4,293,210</b>	<b>27,150</b>	<b>4,266,060</b>	<b>27,150</b>	<b>4,293,210</b>	<b>27,150</b>		
CA Overhead	(1,697,818)	-	(1,697,818)	(355,989)	(354,704)	1,285	(1,697,818)	(4,293,037)	(2,595,219)	(4,266,060)	(4,293,037)	(26,977)	(4,266,060)	(26,977)	(4,293,037)	(26,977)		
Utility transfer	(538,956)	-	(538,956)	-	-	-	(538,956)	-	538,956	-	-	-	-	-	-	-		
ISF Fleet Use	(699,991)	-	(699,991)	-	-	-	(699,991)	-	699,991	-	-	-	-	-	-	-		
Due to post closed landfills	(940,992)	-	(940,992)	(91,649)	(121,879)	(30,230)	(940,992)	(1,157,931)	(216,939)	(845,629)	(1,157,931)	(312,201)	(845,629)	(312,201)	(1,157,931)	(312,201)		
Provision for landfill closure/postclosure	(3,877,757)	-	(3,877,757)	(447,638)	(476,583)	(28,945)	(3,877,757)	(5,450,868)	(1,573,111)	(5,111,689)	(5,450,868)	(339,178)	(5,111,689)	(339,178)	(5,450,868)	(339,178)		
<b>Total transfers out</b>	<b>(1,640,980)</b>	<b>-</b>	<b>(1,640,980)</b>	<b>(91,649)</b>	<b>(121,706)</b>	<b>(30,057)</b>	<b>(1,640,980)</b>	<b>(1,157,958)</b>	<b>483,322</b>	<b>(845,629)</b>	<b>(1,157,958)</b>	<b>(312,028)</b>	<b>(845,629)</b>	<b>(312,028)</b>	<b>(1,157,958)</b>	<b>(312,028)</b>		
<b>Net transfers</b>	<b>(841,464)</b>	<b>-</b>	<b>(841,464)</b>	<b>(275,273)</b>	<b>(670,380)</b>	<b>(395,107)</b>	<b>(841,464)</b>	<b>(1,714,529)</b>	<b>(873,965)</b>	<b>(1,178,451)</b>	<b>(1,714,529)</b>	<b>(536,077)</b>	<b>(1,178,451)</b>	<b>(536,077)</b>	<b>(1,714,529)</b>	<b>(536,077)</b>		
<b>Total non-operating revenues(expenses), net</b>	<b>450,928</b>	<b>(44,338)</b>	<b>406,590</b>	<b>(70,019)</b>	<b>(1,478,000)</b>	<b>(1,407,981)</b>	<b>406,590</b>	<b>(1,955,347)</b>	<b>(2,361,937)</b>	<b>(1,095,113)</b>	<b>(1,955,347)</b>	<b>(860,235)</b>	<b>(1,095,113)</b>	<b>(860,235)</b>	<b>(1,955,347)</b>	<b>(860,235)</b>		
<b>Change in net assets before capital expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Change in net assets</b>	<b>\$ 450,928</b>	<b>\$ (44,338)</b>	<b>\$ 406,590</b>	<b>\$ (70,019)</b>	<b>\$ (1,478,000)</b>	<b>\$ (1,407,981)</b>	<b>\$ 406,590</b>	<b>\$ (1,955,347)</b>	<b>\$ (2,361,937)</b>	<b>\$ (1,095,113)</b>	<b>\$ (1,955,347)</b>	<b>\$ (860,235)</b>	<b>\$ (1,095,113)</b>	<b>\$ (860,235)</b>	<b>\$ (1,955,347)</b>	<b>\$ (860,235)</b>		

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VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY

For Twelve Months Ending June 30, 2011

Description	Adjusted		May 31, 2011		FY11 YTD		FY11 YTD		Prior FY10 YTD		Current FY11	
	Adopted Budget	Adjustments	Budget	Variance	Budget	Actual	Budget	Actual	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ 632,895	-	\$ 632,895	\$ 18,166	\$ 44,393	\$ 63,559	\$ 632,895	\$ 587,423	\$ 592,898	\$ (45,472)	\$ 587,423	\$ (5,475)
Revenue - Other	-	-	-	2,970	6,842	9,811	-	39,196	37,549	39,196	39,196	1,647
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>632,895</b>	<b>-</b>	<b>632,895</b>	<b>22,135</b>	<b>51,234</b>	<b>73,370</b>	<b>632,895</b>	<b>626,619</b>	<b>630,447</b>	<b>(6,276)</b>	<b>626,619</b>	<b>(3,828)</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	2,221,427	-	2,221,427	93,636	73,968	167,594	2,221,427	2,215,818	2,439,223	(5,609)	2,215,818	(223,404)
Management and administrative	347,850	(11,000)	336,850	2,336	28,310	30,646	336,850	225,423	240,157	(111,427)	225,423	(14,734)
Operating materials and supplies	128,475	-	128,475	1,588	595	2,183	128,475	35,081	62,692	(93,394)	35,081	(27,612)
Contract services - labor	13,500	-	13,500	6,443	-	6,443	13,500	24,650	13,346	11,150	24,650	11,304
Contract services - materials and supplies	-	-	-	-	-	-	-	482	11,328	482	-	(10,845)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	409,833	-	300,868	(108,965)
Professional services	283,150	11,000	294,150	72,352	15,071	87,423	294,150	300,868	302,088	(6,718)	290,990	(11,099)
Facility maintenance	296,470	-	296,470	20,385	6,016	26,401	296,470	290,990	-	(5,480)	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	54,502	-	54,502	99	25	124	54,502	21,619	22,674	(32,883)	21,619	(1,056)
<b>Total operating expenses</b>	<b>3,345,374</b>	<b>-</b>	<b>3,345,374</b>	<b>196,839</b>	<b>123,975</b>	<b>320,814</b>	<b>3,345,374</b>	<b>3,114,930</b>	<b>3,501,341</b>	<b>(230,444)</b>	<b>3,114,930</b>	<b>(386,410)</b>
<b>Operating income(loss) before depreciation</b>	<b>(2,712,479)</b>	<b>-</b>	<b>(2,712,479)</b>	<b>(174,704)</b>	<b>(72,741)</b>	<b>(247,445)</b>	<b>(2,712,479)</b>	<b>(2,488,312)</b>	<b>(2,870,894)</b>	<b>224,167</b>	<b>(2,488,312)</b>	<b>382,582</b>
Depreciation and amortization	85,709	-	85,709	-	8,284	8,284	85,709	82,476	55,351	(3,233)	82,476	27,125
<b>Operating income(loss)</b>	<b>(2,798,188)</b>	<b>-</b>	<b>(2,798,188)</b>	<b>(174,704)</b>	<b>(81,025)</b>	<b>(255,729)</b>	<b>(2,798,188)</b>	<b>(2,570,788)</b>	<b>(2,926,245)</b>	<b>227,401</b>	<b>(2,570,788)</b>	<b>355,457</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	30,796	-	30,796	(8,146)	(15,630)	(23,777)	30,796	84,952	211,422	54,156	84,952	(126,470)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	(279)	(467,966)	(279)	(279)	467,687
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	10	-	10	-	10	1,696	10	10	(1,686)
<b>Total non-operating revenues(expenses) before transfers</b>	<b>30,796</b>	<b>-</b>	<b>30,796</b>	<b>(8,137)</b>	<b>(15,630)</b>	<b>(23,767)</b>	<b>30,796</b>	<b>84,683</b>	<b>(254,848)</b>	<b>53,887</b>	<b>84,683</b>	<b>339,530</b>
Overhead cost allocation - CA	7,200	-	7,200	(1)	200,832	200,831	7,200	2,403,149	2,249,446	2,395,949	2,403,149	153,703
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	7,200	-	7,200	(1)	200,832	200,831	7,200	2,403,149	2,249,446	2,395,949	2,403,149	153,703
<b>Total transfers in</b>	<b>7,200</b>	<b>-</b>	<b>7,200</b>	<b>(1)</b>	<b>200,832</b>	<b>200,831</b>	<b>7,200</b>	<b>2,403,149</b>	<b>2,249,446</b>	<b>2,395,949</b>	<b>2,403,149</b>	<b>153,703</b>
CA Overhead	2,390,400	-	2,390,400	903	(2,200)	(1,297)	2,390,400	(17,412)	(11,361)	(2,407,812)	(17,412)	(6,051)
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>2,390,400</b>	<b>-</b>	<b>2,390,400</b>	<b>903</b>	<b>(2,200)</b>	<b>(1,297)</b>	<b>2,390,400</b>	<b>(17,412)</b>	<b>(11,361)</b>	<b>(2,407,812)</b>	<b>(17,412)</b>	<b>(6,051)</b>
<b>Net transfers</b>	<b>2,397,600</b>	<b>-</b>	<b>2,397,600</b>	<b>902</b>	<b>198,632</b>	<b>199,534</b>	<b>2,397,600</b>	<b>2,385,737</b>	<b>2,238,085</b>	<b>(11,863)</b>	<b>2,385,737</b>	<b>147,652</b>
<b>Total non-operating revenues(expenses), net</b>	<b>2,428,396</b>	<b>-</b>	<b>2,428,396</b>	<b>(7,235)</b>	<b>183,002</b>	<b>175,767</b>	<b>2,428,396</b>	<b>2,470,420</b>	<b>1,983,238</b>	<b>42,024</b>	<b>2,470,420</b>	<b>487,182</b>
<b>Change in net assets before capital expenditures</b>	<b>(369,792)</b>	<b>-</b>	<b>(369,792)</b>	<b>(181,939)</b>	<b>101,976</b>	<b>(79,962)</b>	<b>(369,792)</b>	<b>(100,368)</b>	<b>(943,007)</b>	<b>269,425</b>	<b>(100,368)</b>	<b>842,639</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(369,792)</b>	<b>-</b>	<b>(369,792)</b>	<b>(181,939)</b>	<b>101,976</b>	<b>(79,962)</b>	<b>(369,792)</b>	<b>(100,368)</b>	<b>(943,007)</b>	<b>269,425</b>	<b>(100,368)</b>	<b>842,639</b>

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VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY  
For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011		Jun 30, 2011		Variance	FY11 YTD		FY11 YTD		Variance	Prior FY10 YTD		Current FY11 Actual	Variance	
				\$	\$	\$	\$		\$	\$	Actual	Budget		Actual	Actual			
<b>Operating revenues:</b>																		
Revenue - Trade	\$ 5,139,510	\$ 146,682	\$ 5,286,192	\$ 352,510	\$ 352,719	\$ 209	\$ 324,830	\$ (1,287,337)	\$ 5,286,192	\$ 3,998,855	\$ (1,287,337)	\$ 5,044,226	\$ (1,045,370)	\$ 5,044,226	\$ 3,998,855	\$ (1,045,370)		
Revenue - Other	216,464	-	216,464	95,886	420,716	324,830	361,903	361,903	216,464	578,367	361,903	(14,171)	592,538	(14,171)	578,367	592,538		
Reimb from Outside Agencies	-	-	-	(39,707)	-	39,707	-	-	-	-	-	39,707	(39,360)	-	-	(39,360)		
<b>Total operating revenues</b>	<b>5,355,974</b>	<b>146,682</b>	<b>5,502,656</b>	<b>408,689</b>	<b>773,435</b>	<b>364,746</b>	<b>(925,434)</b>	<b>(925,434)</b>	<b>5,502,656</b>	<b>4,577,222</b>	<b>(925,434)</b>	<b>5,068,414</b>	<b>(491,192)</b>	<b>5,068,414</b>	<b>4,577,222</b>	<b>(491,192)</b>		
<b>Operating expenses:</b>																		
Salaries, benefits and contract labor	2,814,709	-	2,814,709	236,551	401,831	165,279	(5,577)	(5,577)	2,814,709	2,809,132	(5,577)	2,791,666	17,465	2,791,666	2,809,132	17,465		
Management and administrative	66,455	-	66,455	1,393	2,159	766	(33,596)	(33,596)	66,455	32,859	(33,596)	31,194	1,665	31,194	32,859	1,665		
Operating materials and supplies	795,806	33,617	829,423	47,938	136,990	89,052	(358,863)	(358,863)	829,423	470,560	(358,863)	382,604	87,956	382,604	470,560	87,956		
Contract services - labor	23,280	-	23,280	4,956	6,625	1,669	8,707	8,707	23,280	31,987	8,707	15,751	16,236	15,751	31,987	16,236		
Contract services - materials and supplies	165,603	6,130	171,733	16,582	24,530	7,948	7,065	7,065	171,733	178,798	7,065	175,829	2,969	175,829	178,798	2,969		
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	2,263	(2,263)	-	-	(2,263)		
Professional services	128,000	149,773	277,773	54,259	210,696	156,437	167,387	167,387	277,773	445,160	167,387	765,592	(320,432)	765,592	445,160	(320,432)		
Facility maintenance	227,080	1,500	228,580	15,112	28,172	13,060	(30,347)	(30,347)	228,580	198,233	(30,347)	108,193	90,040	108,193	198,233	90,040		
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Permit, Fees & Other	43,365	-	43,365	3,050	467	(2,583)	(10,798)	(10,798)	43,365	32,567	(10,798)	40,581	(8,014)	40,581	32,567	(8,014)		
<b>Total operating expenses</b>	<b>4,264,298</b>	<b>191,020</b>	<b>4,455,318</b>	<b>379,842</b>	<b>811,471</b>	<b>431,629</b>	<b>(256,023)</b>	<b>(256,023)</b>	<b>4,455,318</b>	<b>4,199,295</b>	<b>(256,023)</b>	<b>4,313,672</b>	<b>(114,377)</b>	<b>4,313,672</b>	<b>4,199,295</b>	<b>(114,377)</b>		
<b>Operating income(loss) before depreciation</b>	<b>1,091,676</b>	<b>(44,338)</b>	<b>1,047,337</b>	<b>28,848</b>	<b>(38,035)</b>	<b>(66,883)</b>	<b>(669,410)</b>	<b>(669,410)</b>	<b>1,047,337</b>	<b>377,927</b>	<b>(669,410)</b>	<b>754,742</b>	<b>(376,815)</b>	<b>754,742</b>	<b>377,927</b>	<b>(376,815)</b>		
Depreciation and amortization	155,815	-	155,815	13,422	13,422	-	1,796	1,796	155,815	157,610	1,796	97,575	60,036	97,575	157,610	60,036		
<b>Operating income(loss)</b>	<b>935,861</b>	<b>(44,338)</b>	<b>891,523</b>	<b>15,426</b>	<b>(51,457)</b>	<b>(66,883)</b>	<b>(671,206)</b>	<b>(671,206)</b>	<b>891,523</b>	<b>220,317</b>	<b>(671,206)</b>	<b>657,168</b>	<b>(436,851)</b>	<b>657,168</b>	<b>220,317</b>	<b>(436,851)</b>		
<b>Non-operating revenues(expenses):</b>																		
Interest and investment earnings	57,102	-	57,102	-	-	-	(57,102)	(57,102)	57,102	-	(57,102)	-	-	-	-	-		
Gain(loss) on sales and/or disposals of assets	-	-	-	-	(60,503)	(60,503)	(1,061)	(1,061)	-	(1,061)	(1,061)	115,938	(116,998)	115,938	(1,061)	(116,998)		
Debt service interest expense	(113,544)	-	(113,544)	-	(26,330)	(26,330)	1,237	1,237	(113,544)	(112,307)	1,237	(116,923)	4,616	(116,923)	(112,307)	4,616		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(56,442)</b>	<b>-</b>	<b>(56,442)</b>	<b>(86,833)</b>	<b>(86,833)</b>	<b>(86,833)</b>	<b>(56,926)</b>	<b>(56,926)</b>	<b>(56,442)</b>	<b>(113,368)</b>	<b>(56,926)</b>	<b>(985)</b>	<b>(112,363)</b>	<b>(985)</b>	<b>(113,368)</b>	<b>(112,363)</b>		
Overhead cost allocation - CA	5,578	-	5,578	2,513	2,779	266	38,780	38,780	5,578	44,358	38,780	(845)	45,203	(845)	44,358	45,203		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total transfers in</b>	<b>5,578</b>	<b>-</b>	<b>5,578</b>	<b>2,513</b>	<b>2,779</b>	<b>266</b>	<b>38,780</b>	<b>38,780</b>	<b>5,578</b>	<b>44,358</b>	<b>38,780</b>	<b>(845)</b>	<b>45,203</b>	<b>(845)</b>	<b>44,358</b>	<b>45,203</b>		
CA Overhead	(1,159,280)	-	(1,159,280)	(96,964)	(97,602)	(638)	48,563	48,563	(1,159,280)	(1,110,717)	48,563	(1,174,762)	64,035	(1,174,762)	(1,110,717)	64,035		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total transfers out</b>	<b>(1,159,280)</b>	<b>-</b>	<b>(1,159,280)</b>	<b>(96,964)</b>	<b>(97,602)</b>	<b>(638)</b>	<b>48,563</b>	<b>48,563</b>	<b>(1,159,280)</b>	<b>(1,110,717)</b>	<b>48,563</b>	<b>(1,174,762)</b>	<b>64,035</b>	<b>(1,174,762)</b>	<b>(1,110,717)</b>	<b>64,035</b>		
<b>Net transfers</b>	<b>(1,153,702)</b>	<b>-</b>	<b>(1,153,702)</b>	<b>(94,452)</b>	<b>(94,824)</b>	<b>(372)</b>	<b>87,343</b>	<b>87,343</b>	<b>(1,153,702)</b>	<b>(1,066,359)</b>	<b>87,343</b>	<b>(1,175,597)</b>	<b>109,238</b>	<b>(1,175,597)</b>	<b>(1,066,359)</b>	<b>109,238</b>		
<b>Total non-operating revenues(expenses), net</b>	<b>(1,210,144)</b>	<b>-</b>	<b>(1,210,144)</b>	<b>(94,452)</b>	<b>(181,656)</b>	<b>(87,205)</b>	<b>30,417</b>	<b>30,417</b>	<b>(1,210,144)</b>	<b>(1,179,727)</b>	<b>30,417</b>	<b>(1,176,582)</b>	<b>(3,145)</b>	<b>(1,176,582)</b>	<b>(1,179,727)</b>	<b>(3,145)</b>		
<b>Change in net assets before capital expenditures</b>	<b>(274,283)</b>	<b>(44,338)</b>	<b>(318,621)</b>	<b>(79,025)</b>	<b>(233,113)</b>	<b>(154,088)</b>	<b>(640,789)</b>	<b>(640,789)</b>	<b>(318,621)</b>	<b>(959,410)</b>	<b>(640,789)</b>	<b>(519,414)</b>	<b>(439,996)</b>	<b>(519,414)</b>	<b>(959,410)</b>	<b>(439,996)</b>		
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Capital expenditures, net</b>	<b>(274,283)</b>	<b>(44,338)</b>	<b>(318,621)</b>	<b>(79,025)</b>	<b>(233,113)</b>	<b>(154,088)</b>	<b>(640,789)</b>	<b>(640,789)</b>	<b>(318,621)</b>	<b>(959,410)</b>	<b>(640,789)</b>	<b>(519,414)</b>	<b>(439,996)</b>	<b>(519,414)</b>	<b>(959,410)</b>	<b>(439,996)</b>		
<b>Change in net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(79,025)</b>	<b>(233,113)</b>	<b>(154,088)</b>	<b>(640,789)</b>	<b>(640,789)</b>	<b>(318,621)</b>	<b>(959,410)</b>	<b>(640,789)</b>	<b>(519,414)</b>	<b>(439,996)</b>	<b>(519,414)</b>	<b>(959,410)</b>	<b>(439,996)</b>		

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY

For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011		Jun 30, 2011		FY11 YTD Budget	FY11 YTD Actual	Variance	Prior FY10 YTD Actual	Current FY11 Actual	Variance
<b>Operating revenues:</b>													
Revenue - Trade	\$ 9,494,779	\$ -	\$ 9,494,779	\$ 801,493	\$ 872,732	\$ 71,239	\$ 9,494,779	\$ 9,355,858	\$ (138,921)	\$ 10,398,113	\$ 9,355,858	\$ (1,042,255)	
Revenue - Other	541,400	-	541,400	11,240	25,549	14,309	541,400	263,430	(277,970)	432,950	263,430	(169,520)	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>10,036,179</b>	<b>-</b>	<b>10,036,179</b>	<b>812,733</b>	<b>898,281</b>	<b>85,548</b>	<b>10,036,179</b>	<b>9,619,288</b>	<b>(416,891)</b>	<b>10,831,063</b>	<b>9,619,288</b>	<b>(1,211,775)</b>	
<b>Operating expenses:</b>													
Salaries, benefits and contract labor	2,355,117	-	2,355,117	171,104	245,288	74,185	2,355,117	2,301,839	(53,277)	2,605,124	2,301,839	(303,285)	
Management and administrative	25,090	-	25,090	621	60,387	59,766	25,090	72,669	47,579	42,173	72,669	30,496	
Operating materials and supplies	668,342	-	668,342	51,625	19,350	(32,274)	668,342	375,677	(292,665)	541,927	375,677	(166,250)	
Contract services - labor	151,920	-	151,920	26,173	19,047	(7,125)	151,920	177,445	25,525	333,146	177,445	(155,701)	
Contract services - materials and supplies	192,600	-	192,600	16,460	13,686	(2,774)	192,600	238,010	45,410	751,707	238,010	(513,697)	
Contract services - capital outlay purchases	279,266	-	279,266	17,292	63,929	46,638	279,266	379,601	100,335	355,466	379,601	24,135	
Professional services	158,936	-	158,936	17,489	47,737	30,239	158,936	283,138	124,202	242,914	283,138	40,224	
Facility maintenance	788,040	-	788,040	24,889	167,330	142,441	788,040	729,068	(58,972)	853,817	729,068	(124,749)	
Contra-Post Closure Expenses	4,619,311	-	4,619,311	325,661	636,756	311,094	4,619,311	4,557,447	(61,864)	5,726,273	4,557,447	(1,168,827)	
Permit, Fees & Other	5,416,868	-	5,416,868	487,072	261,525	(225,547)	5,416,868	5,061,841	(355,027)	5,104,789	5,061,841	(42,948)	
<b>Total operating expenses</b>	<b>16,111,633</b>	<b>-</b>	<b>16,111,633</b>	<b>139,532</b>	<b>155,884</b>	<b>16,352</b>	<b>16,111,633</b>	<b>16,558,090</b>	<b>446,457</b>	<b>1,593,459</b>	<b>1,658,090</b>	<b>64,631</b>	
Depreciation and amortization	3,805,235	-	3,805,235	347,540	105,641	(241,899)	3,805,235	3,403,751	(401,484)	3,511,330	3,403,751	(107,579)	
<b>Operating income(loss) before depreciation</b>	<b>291,758</b>	<b>-</b>	<b>291,758</b>	<b>(2,432)</b>	<b>(29,910)</b>	<b>(27,479)</b>	<b>291,758</b>	<b>132,958</b>	<b>(158,800)</b>	<b>319,631</b>	<b>132,958</b>	<b>(186,673)</b>	
Interest and investment earnings	-	-	-	-	-	-	-	(2,290)	(2,290)	-	(2,290)	(2,290)	
Gain(loss) on sales and/or disposals of assets	(545,328)	-	(545,328)	(124,860)	(127,678)	(2,818)	(545,328)	(362,723)	182,605	(466,092)	(362,723)	103,369	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses)</b>	<b>(545,328)</b>	<b>-</b>	<b>(545,328)</b>	<b>(124,860)</b>	<b>(127,678)</b>	<b>(2,818)</b>	<b>(545,328)</b>	<b>(362,723)</b>	<b>182,605</b>	<b>(466,092)</b>	<b>(362,723)</b>	<b>103,369</b>	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(253,570)</b>	<b>-</b>	<b>(253,570)</b>	<b>(127,292)</b>	<b>(157,550)</b>	<b>(30,259)</b>	<b>(253,570)</b>	<b>(232,017)</b>	<b>21,553</b>	<b>(146,461)</b>	<b>(232,017)</b>	<b>(85,556)</b>	
Overhead cost allocation - CA	9,063	-	9,063	12,886	10,779	(2,107)	9,063	224,766	215,703	135,450	224,766	89,317	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers in</b>	<b>9,063</b>	<b>-</b>	<b>9,063</b>	<b>12,886</b>	<b>10,779</b>	<b>(2,107)</b>	<b>9,063</b>	<b>224,766</b>	<b>215,703</b>	<b>135,450</b>	<b>224,766</b>	<b>89,317</b>	
CA Overhead	(2,706,448)	-	(2,706,448)	(223,001)	(223,397)	(396)	(2,706,448)	(2,697,405)	9,043	(2,709,218)	(2,697,405)	11,813	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	(940,992)	-	(940,992)	(91,649)	(121,878)	(30,230)	(940,992)	(1,157,831)	(216,839)	(845,629)	(1,157,831)	(312,201)	
<b>Total transfers out</b>	<b>(3,647,440)</b>	<b>-</b>	<b>(3,647,440)</b>	<b>(314,650)</b>	<b>(345,276)</b>	<b>(30,626)</b>	<b>(3,647,440)</b>	<b>(3,855,236)</b>	<b>(207,796)</b>	<b>(3,554,847)</b>	<b>(3,855,236)</b>	<b>(300,389)</b>	
<b>Net transfers</b>	<b>(3,638,377)</b>	<b>-</b>	<b>(3,638,377)</b>	<b>(301,764)</b>	<b>(334,497)</b>	<b>(32,733)</b>	<b>(3,638,377)</b>	<b>(3,630,470)</b>	<b>7,907</b>	<b>(3,419,398)</b>	<b>(3,630,470)</b>	<b>(211,072)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(3,891,947)</b>	<b>-</b>	<b>(3,891,947)</b>	<b>(429,056)</b>	<b>(492,047)</b>	<b>(62,991)</b>	<b>(3,891,947)</b>	<b>(3,892,487)</b>	<b>29,460</b>	<b>(3,565,859)</b>	<b>(3,892,487)</b>	<b>(296,628)</b>	
<b>Change in net assets before capital expenditures</b>	<b>(86,712)</b>	<b>-</b>	<b>(86,712)</b>	<b>(81,516)</b>	<b>(386,406)</b>	<b>(304,890)</b>	<b>(86,712)</b>	<b>(488,736)</b>	<b>(372,024)</b>	<b>(54,529)</b>	<b>(488,736)</b>	<b>(404,207)</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>(86,712)</b>	<b>-</b>	<b>(86,712)</b>	<b>(81,516)</b>	<b>(386,406)</b>	<b>(304,890)</b>	<b>(86,712)</b>	<b>(488,736)</b>	<b>(372,024)</b>	<b>(54,529)</b>	<b>(488,736)</b>	<b>(404,207)</b>	

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY  
For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011			FY11 YTD			FY11 YTD			Prior FY10 YTD			Current FY11		
				Budget	Variance		Budget	Actual	Variance	Actual	Variance	Actual	Variance	Actual	Variance			
<b>Operating revenues:</b>																		
Revenue - Trade	-	-	-	17,954	19,966	2,012	142,257	151,867	9,610	175,646	151,867	(23,779)	151,867	(23,779)				
Revenue - Other	-	-	-	130	-	(130)	-	535	535	1,183	535	(648)	535	(648)				
Reimb from Outside Agencies	-	-	-	3,110	97,715	94,605	421,701	121,389	(300,312)	41,201	121,389	80,188	121,389	80,188				
<b>Total operating revenues</b>	-	-	-	7,469	11,340	3,871	98,040	49,215	(48,825)	50,995	49,215	(1,781)	49,215	(1,781)				
<b>Operating expenses:</b>																		
Salaries, benefits and contract labor	142,257	-	142,257	4,281	7,840	3,559	35,500	65,563	30,063	158,705	65,563	(93,142)	65,563	(93,142)				
Management and administrative	-	-	-	2,946	3,787	841	244,120	30,989	(213,131)	54,105	30,989	(23,115)	30,989	(23,115)				
Operating materials and supplies	421,701	-	421,701	(84,854)	(181,040)	(96,185)	(1,150,526)	(527,132)	623,394	(455,562)	(527,132)	(71,570)	(527,132)	(71,570)				
Contract services - labor	78,000	-	78,000	295	-	(295)	81,150	39,994	(41,156)	63,370	39,994	(23,376)	39,994	(23,376)				
Contract services - materials and supplies	98,040	-	98,040	(49,226)	(24,349)	23,876	(49,758)	(49,254)	504	106,461	(49,254)	(155,715)	(49,254)	(155,715)				
Contract services - capital outlay purchases	-	-	-	48,226	24,349	(23,876)	49,758	49,254	(504)	(106,461)	49,254	155,715	49,254	155,715				
Professional services	35,500	-	35,500	3,955	3,955	-	45,428	46,564	1,136	44,990	46,564	1,574	46,564	1,574				
Facility maintenance	244,120	-	244,120	44,271	20,395	(23,876)	4,330	2,690	(1,640)	(151,451)	2,690	154,141	2,690	154,141				
Contra-Post Closure Expenses	(1,150,526)	-	(1,150,526)	(40,702)	(94,726)	(54,024)	699,991	346,831	(353,160)	648,907	346,831	(302,076)	346,831	(302,076)				
Permit, Fees & Other	81,150	-	81,150	(40,702)	(94,726)	(54,024)	699,991	346,831	(353,160)	648,907	346,831	(302,076)	346,831	(302,076)				
<b>Total operating expenses</b>	<b>(49,758)</b>	-	<b>(49,758)</b>	<b>(40,702)</b>	<b>(94,726)</b>	<b>(54,024)</b>	<b>699,991</b>	<b>346,831</b>	<b>(353,160)</b>	<b>648,907</b>	<b>346,831</b>	<b>(302,076)</b>	<b>346,831</b>	<b>(302,076)</b>				
<b>Operating income(loss) before depreciation</b>	<b>49,758</b>	-	<b>49,758</b>	<b>48,226</b>	<b>24,349</b>	<b>(23,876)</b>	<b>49,758</b>	<b>49,254</b>	<b>(504)</b>	<b>(106,461)</b>	<b>49,254</b>	<b>155,715</b>	<b>49,254</b>	<b>155,715</b>				
Depreciation and amortization	45,428	-	45,428	3,955	3,955	-	45,428	46,564	1,136	44,990	46,564	1,574	46,564	1,574				
<b>Operating income(loss)</b>	<b>4,330</b>	-	<b>4,330</b>	<b>44,271</b>	<b>20,395</b>	<b>(23,876)</b>	<b>4,330</b>	<b>2,690</b>	<b>(1,640)</b>	<b>(151,451)</b>	<b>2,690</b>	<b>154,141</b>	<b>2,690</b>	<b>154,141</b>				
<b>Non-operating revenues(expenses):</b>																		
Interest and investment earnings	699,991	-	699,991	(40,702)	(94,726)	(54,024)	699,991	346,831	(353,160)	648,907	346,831	(302,076)	346,831	(302,076)				
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total non-operating revenues(expenses) before transfers</b>	<b>699,991</b>	-	<b>699,991</b>	<b>(40,702)</b>	<b>(94,726)</b>	<b>(54,024)</b>	<b>699,991</b>	<b>346,831</b>	<b>(353,160)</b>	<b>648,907</b>	<b>346,831</b>	<b>(302,076)</b>	<b>346,831</b>	<b>(302,076)</b>				
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total transfers in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
CA Overhead	(4,330)	-	(4,330)	(3,007)	(1,292)	1,715	(4,330)	(13,776)	(9,446)	(129,951)	(13,776)	116,175	(13,776)	116,175				
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ISF Fleet Use	-	-	-	-	-	-	(699,991)	-	699,991	-	-	-	-	-				
Due to post closed landfills	(699,991)	-	(699,991)	-	-	-	-	-	-	-	-	-	-	-				
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total transfers out</b>	<b>(704,321)</b>	-	<b>(704,321)</b>	<b>(3,007)</b>	<b>(1,292)</b>	<b>1,715</b>	<b>(704,321)</b>	<b>(13,776)</b>	<b>690,545</b>	<b>(129,951)</b>	<b>(13,776)</b>	<b>116,175</b>	<b>(13,776)</b>	<b>116,175</b>				
<b>Net transfers</b>	<b>(704,321)</b>	-	<b>(704,321)</b>	<b>(3,007)</b>	<b>(1,292)</b>	<b>1,715</b>	<b>(704,321)</b>	<b>(13,776)</b>	<b>690,545</b>	<b>(129,951)</b>	<b>(13,776)</b>	<b>116,175</b>	<b>(13,776)</b>	<b>116,175</b>				
<b>Total non-operating revenues(expenses), net</b>	<b>(4,330)</b>	-	<b>(4,330)</b>	<b>(43,708)</b>	<b>(96,018)</b>	<b>(52,310)</b>	<b>(4,330)</b>	<b>335,055</b>	<b>337,385</b>	<b>518,956</b>	<b>335,055</b>	<b>(185,901)</b>	<b>335,055</b>	<b>(185,901)</b>				
<b>Change in net assets before capital expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>563</b>	<b>(75,623)</b>	<b>(76,186)</b>	<b>-</b>	<b>335,745</b>	<b>335,745</b>	<b>367,505</b>	<b>335,745</b>	<b>(31,761)</b>	<b>335,745</b>	<b>(31,761)</b>				
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Change in net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>563</b>	<b>(75,623)</b>	<b>(76,186)</b>	<b>-</b>	<b>335,745</b>	<b>335,745</b>	<b>367,505</b>	<b>335,745</b>	<b>(31,761)</b>	<b>335,745</b>	<b>(31,761)</b>				

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**VENTURA REGIONAL SANITATION DISTRICT**

Biosolids & Microturbine Electrical Generation

**Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY**

For Twelve Months Ending June 30, 2011

Description	Adjusted		May 31, 2011		FY11 YTD		FY11 YTD		Prior FY10 YTD		Current FY11	
	Adopted Budget	Adjustments	Budget	Variance	Budget	Actual	Variance	Actual	Actual	Actual	Variance	
<b>Operating revenues:</b>												
Revenue - Trade	\$ 3,678,456	-	\$ 3,678,456	2,911	\$ 281,302	\$ 284,213	\$ 2,911	\$ 2,911	\$ 1,095,671	\$ 3,569,810	\$ 2,474,139	
Revenue - Other	-	-	-	(2,000)	2,000	-	(2,000)	22,000	6,873	22,000	15,127	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>3,678,456</b>	<b>-</b>	<b>3,678,456</b>	<b>911</b>	<b>283,302</b>	<b>284,213</b>	<b>911</b>	<b>22,000</b>	<b>1,102,544</b>	<b>3,591,810</b>	<b>2,489,266</b>	
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	253,170	-	253,170	1,965	17,064	19,018	1,965	(58,054)	95,619	195,116	99,497	
Management and administrative	50,000	-	50,000	586	3,558	4,144	586	390	29,428	50,390	20,963	
Operating materials and supplies	556,303	-	556,303	18,372	19,157	37,528	18,372	(359,699)	27,486	196,604	169,118	
Contract services - labor	6,000	-	6,000	351	-	351	351	(5,649)	6,117	351	(5,766)	
Contract services - materials and supplies	545,255	-	545,255	115,106	60,313	175,419	115,106	54,799	240,438	600,054	359,615	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	
Professional services	144,400	-	144,400	58,364	36,331	94,695	58,364	166,025	47,776	310,425	262,649	
Facility maintenance	86,260	-	86,260	23,536	23,338	46,874	23,536	265,986	284,027	352,246	68,219	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	10,000	-	10,000	19,474	4,979	24,453	19,474	118,104	1,007	128,104	127,097	
<b>Total operating expenses</b>	<b>1,651,388</b>	<b>-</b>	<b>1,651,388</b>	<b>237,753</b>	<b>164,730</b>	<b>402,483</b>	<b>237,753</b>	<b>181,902</b>	<b>731,898</b>	<b>1,833,290</b>	<b>1,101,393</b>	
<b>Operating income(loss) before depreciation</b>	<b>2,027,068</b>	<b>-</b>	<b>2,027,068</b>	<b>(236,842)</b>	<b>118,572</b>	<b>(118,270)</b>	<b>(236,842)</b>	<b>(268,549)</b>	<b>370,646</b>	<b>1,758,519</b>	<b>1,387,873</b>	
Depreciation and amortization	1,356,897	-	1,356,897	-	114,948	114,948	-	(3,475)	-	1,353,423	1,353,423	
<b>Operating income(loss)</b>	<b>670,171</b>	<b>-</b>	<b>670,171</b>	<b>(236,842)</b>	<b>3,624</b>	<b>(233,218)</b>	<b>(236,842)</b>	<b>(265,074)</b>	<b>370,646</b>	<b>405,097</b>	<b>34,450</b>	
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	32,633	-	32,633	-	-	-	-	(32,633)	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(646,196)	-	(646,196)	(185,865)	-	(185,865)	(185,865)	3,961	(482,093)	(642,235)	(160,142)	
Grant revenue	975,000	-	975,000	65	-	65	65	(975,000)	-	-	65	
Other, net	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>361,437</b>	<b>-</b>	<b>361,437</b>	<b>(185,800)</b>	<b>-</b>	<b>(185,800)</b>	<b>(185,800)</b>	<b>(1,003,607)</b>	<b>(482,093)</b>	<b>(642,170)</b>	<b>(160,078)</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	39,666	-	(39,666)	
ISF Fleet Use	538,956	-	538,956	-	-	-	-	(538,956)	-	-	-	
<b>Total transfers in</b>	<b>538,956</b>	<b>-</b>	<b>538,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(538,956)</b>	<b>39,666</b>	<b>-</b>	<b>(39,666)</b>	
CA Overhead	(218,160)	-	(218,160)	(166)	(30,817)	(30,983)	(166)	(231,767)	(240,778)	(449,927)	(209,150)	
Utility transfer	(538,956)	-	(538,956)	-	-	-	-	538,956	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers out</b>	<b>(757,116)</b>	<b>-</b>	<b>(757,116)</b>	<b>(166)</b>	<b>(30,817)</b>	<b>(30,983)</b>	<b>(166)</b>	<b>307,189</b>	<b>(240,778)</b>	<b>(449,927)</b>	<b>(209,150)</b>	
<b>Net transfers</b>	<b>(218,160)</b>	<b>-</b>	<b>(218,160)</b>	<b>(166)</b>	<b>(30,817)</b>	<b>(30,983)</b>	<b>(166)</b>	<b>(231,767)</b>	<b>(201,112)</b>	<b>(449,927)</b>	<b>(249,815)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>143,277</b>	<b>-</b>	<b>143,277</b>	<b>(185,966)</b>	<b>(30,817)</b>	<b>(216,783)</b>	<b>(185,966)</b>	<b>(1,235,374)</b>	<b>(683,204)</b>	<b>(1,092,097)</b>	<b>(408,893)</b>	
<b>Change in net assets before capital expenditures</b>	<b>813,448</b>	<b>-</b>	<b>813,448</b>	<b>(422,808)</b>	<b>(27,193)</b>	<b>(450,001)</b>	<b>(422,808)</b>	<b>(1,500,449)</b>	<b>(312,558)</b>	<b>(687,001)</b>	<b>(374,443)</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ 813,448</b>	<b>\$ -</b>	<b>\$ 813,448</b>	<b>\$ (422,808)</b>	<b>\$ (27,193)</b>	<b>\$ (450,001)</b>	<b>\$ (422,808)</b>	<b>\$ (1,500,449)</b>	<b>\$ (312,558)</b>	<b>\$ (687,001)</b>	<b>\$ (374,443)</b>	

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets -PRELIMINARY  
For Twelve Months Ending June 30, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	May 31, 2011		Jun 30, 2011		FY11 YTD Budget	FY11 YTD Actual	Variance	Prior FY10 YTD Actual	Current FY11 Actual	Variance
				\$	\$	\$	\$						
<b>Operating revenues:</b>													
Revenue - Trade													
Revenue - Other													
Reimb from Outside Agencies													
<b>Total operating revenues</b>													
<b>Operating expenses:</b>													
Salaries, benefits and contract labor	177,704	-	177,704	14,413	23,137	8,724	177,704	170,647	(7,057)	242,878	170,647	(72,231)	
Management and administrative	-	-	-	92	-	(92)	-	414	414	(3,046)	-	414	(3,046)
Operating materials and supplies	368,500	-	368,500	40,457	82,679	42,222	368,500	483,237	114,737	370,258	483,237	112,980	
Contract services - labor	12,500	-	12,500	839	441	(398)	12,500	6,435	(6,065)	7,610	6,435	(1,175)	
Contract services - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	25,000	-	25,000	-	-	-	25,000	-	(25,000)	-	-	-	
Facility maintenance	294,000	-	294,000	28,442	246,655	218,213	294,000	566,809	272,809	314,882	566,809	251,927	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	5,000	-	5,000	-	-	-	5,000	1,051	(3,949)	1,377	1,051	(326)	
<b>Total operating expenses</b>	<b>882,704</b>	<b>-</b>	<b>882,704</b>	<b>84,243</b>	<b>352,912</b>	<b>268,669</b>	<b>882,704</b>	<b>1,228,593</b>	<b>345,889</b>	<b>940,465</b>	<b>1,228,593</b>	<b>288,128</b>	
<b>Operating income(loss) before depreciation</b>	<b>(882,704)</b>	<b>-</b>	<b>(882,704)</b>	<b>(84,243)</b>	<b>(352,912)</b>	<b>(268,669)</b>	<b>(882,704)</b>	<b>(1,228,499)</b>	<b>(345,795)</b>	<b>(939,736)</b>	<b>(1,228,499)</b>	<b>(288,763)</b>	
Depreciation and amortization	442,313	-	442,313	40,339	40,339	-	442,313	473,386	31,073	438,373	473,386	35,013	
<b>Operating income(loss)</b>	<b>(1,325,017)</b>	<b>-</b>	<b>(1,325,017)</b>	<b>(124,582)</b>	<b>(393,251)</b>	<b>(268,669)</b>	<b>(1,325,017)</b>	<b>(1,701,885)</b>	<b>(376,868)</b>	<b>(1,378,110)</b>	<b>(1,701,885)</b>	<b>(323,776)</b>	
<b>Non-operating revenues(expenses):</b>													
Interest and investment earnings	17,304	-	17,304	-	-	-	17,304	-	(17,304)	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	(831)	(831)	(97,344)	(831)	96,512	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	2	2	-	2	2	-	2	2	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>17,304</b>	<b>-</b>	<b>17,304</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>17,304</b>	<b>(830)</b>	<b>(18,134)</b>	<b>(97,344)</b>	<b>(830)</b>	<b>96,514</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	1,675,980	-	1,675,980	139,758	140,488	730	1,675,980	1,620,936	(55,044)	1,842,343	1,620,936	(221,407)	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers in</b>	<b>1,675,980</b>	<b>-</b>	<b>1,675,980</b>	<b>139,758</b>	<b>140,488</b>	<b>730</b>	<b>1,675,980</b>	<b>1,620,936</b>	<b>(55,044)</b>	<b>1,842,343</b>	<b>1,620,936</b>	<b>(221,407)</b>	
CA Overhead	-	-	-	-	(133)	(133)	-	(3,799)	(3,799)	-	(3,799)	(3,799)	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(133)</b>	<b>(133)</b>	<b>(133)</b>	<b>-</b>	<b>(3,799)</b>	<b>(3,799)</b>	<b>-</b>	<b>(3,799)</b>	<b>(3,799)</b>	
<b>Net transfers</b>	<b>1,675,980</b>	<b>-</b>	<b>1,675,980</b>	<b>139,758</b>	<b>140,355</b>	<b>597</b>	<b>1,675,980</b>	<b>1,617,137</b>	<b>(58,843)</b>	<b>1,842,343</b>	<b>1,617,137</b>	<b>(225,206)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>1,693,284</b>	<b>-</b>	<b>1,693,284</b>	<b>139,758</b>	<b>140,357</b>	<b>599</b>	<b>1,693,284</b>	<b>1,616,308</b>	<b>(76,976)</b>	<b>1,745,000</b>	<b>1,616,308</b>	<b>(128,692)</b>	
<b>Change in net assets before capital expenditures</b>	<b>368,267</b>	<b>-</b>	<b>368,267</b>	<b>15,176</b>	<b>(252,894)</b>	<b>(268,070)</b>	<b>368,267</b>	<b>(85,578)</b>	<b>(453,845)</b>	<b>366,890</b>	<b>(85,578)</b>	<b>(452,468)</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ 368,267</b>	<b>\$ -</b>	<b>\$ 368,267</b>	<b>\$ 15,176</b>	<b>\$ (252,894)</b>	<b>\$ (268,070)</b>	<b>\$ 368,267</b>	<b>\$ (85,578)</b>	<b>\$ (453,845)</b>	<b>\$ 366,890</b>	<b>\$ (85,578)</b>	<b>\$ (452,468)</b>	

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VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets  
For One Month Ending July 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011		Jul 31, 2011		FY12 YTD		FY12 YTD		Prior FY11 YTD		Current FY12	
				Budget	Variance	Budget	Variance	Budget	Variance	Actual	Variance	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>															
Revenue - Trade	\$ 18,727,520	-	\$ 18,727,520	\$ (213,407)	\$ 1,359,816	\$ (213,407)	\$ (213,407)	\$ 1,560,627	\$ (200,811)	\$ 1,359,816	\$ (200,811)	\$ 1,314,576	\$ 1,359,816	\$ 45,240	
Revenue - Other	984,445	-	984,445	(283,185)	172,892	(283,185)	172,892	82,037	90,855	172,892	90,855	31,616	172,892	141,276	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	(1,896)	-	1,896	
<b>Total operating revenues</b>	<b>19,711,965</b>	<b>-</b>	<b>19,711,965</b>	<b>(496,591)</b>	<b>1,532,708</b>	<b>(496,591)</b>	<b>1,532,708</b>	<b>1,642,664</b>	<b>(109,956)</b>	<b>1,532,708</b>	<b>(109,956)</b>	<b>1,344,296</b>	<b>1,532,708</b>	<b>188,411</b>	
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	7,689,603	-	7,689,603	(609,390)	267,443	(609,390)	267,443	640,800	(373,357)	267,443	(373,357)	290,981	267,443	(23,537)	
Management and administrative	337,911	-	337,911	(48,803)	48,533	(48,803)	48,533	28,159	20,374	48,533	20,374	28,581	48,533	19,953	
Operating materials and supplies	2,819,402	-	2,819,402	(336,443)	40,003	(336,443)	40,003	234,950	(194,947)	40,003	(194,947)	41,696	40,003	(1,693)	
Contract services - labor	203,170	-	203,170	(46,749)	1,760	(46,749)	1,760	16,931	(15,171)	1,760	(15,171)	-	1,760	2,184	
Contract services - materials and supplies	1,119,693	-	1,119,693	(221,692)	3,724	(221,692)	3,724	93,308	(89,584)	3,724	(89,584)	1,540	3,724	2,184	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	1,050,514	-	1,050,514	(413,943)	87,543	(413,943)	87,543	127,407	(94,872)	87,543	(94,872)	(85,107)	87,543	135,747	
Facility maintenance	1,528,883	-	1,528,883	(367,092)	32,535	(367,092)	32,535	127,407	(94,872)	32,535	(94,872)	47,654	32,535	(15,119)	
Contra-Post Closure Expenses	(664,975)	-	(664,975)	161,944	(19,096)	161,944	(19,096)	(55,415)	36,319	(19,096)	36,319	(28,874)	(19,096)	9,779	
Permit, Fees & Other	1,007,140	-	1,007,140	(190,820)	1,554	(190,820)	1,554	83,928	(82,374)	1,554	(82,374)	5,328	1,554	(3,774)	
<b>Total operating expenses</b>	<b>15,091,341</b>	<b>-</b>	<b>15,091,341</b>	<b>(2,072,989)</b>	<b>427,097</b>	<b>(2,072,989)</b>	<b>427,097</b>	<b>1,257,612</b>	<b>(830,514)</b>	<b>427,097</b>	<b>(830,514)</b>	<b>301,798</b>	<b>427,097</b>	<b>125,299</b>	
<b>Operating income(loss) before depreciation</b>	<b>4,620,624</b>	<b>-</b>	<b>4,620,624</b>	<b>1,576,398</b>	<b>1,105,610</b>	<b>1,576,398</b>	<b>1,105,610</b>	<b>385,052</b>	<b>720,558</b>	<b>1,105,610</b>	<b>720,558</b>	<b>1,042,498</b>	<b>1,105,610</b>	<b>63,112</b>	
Depreciation and amortization	3,679,163	-	3,679,163	(22,170)	314,663	(22,170)	314,663	308,596	8,067	314,663	8,067	308,627	314,663	6,035	
<b>Operating income(loss)</b>	<b>941,471</b>	<b>-</b>	<b>941,471</b>	<b>1,598,567</b>	<b>790,948</b>	<b>1,598,567</b>	<b>790,948</b>	<b>78,456</b>	<b>712,492</b>	<b>790,948</b>	<b>712,492</b>	<b>733,870</b>	<b>790,948</b>	<b>57,077</b>	
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	759,068	-	759,068	190,947	42,535	190,947	42,535	63,256	(20,721)	42,535	(20,721)	87,694	42,535	(45,160)	
Gain(loss) on sales and/or disposals of assets	-	-	-	60,503	-	60,503	-	-	96,252	-	96,252	-	-	(278)	
Debt service interest expense	(1,158,353)	-	(1,158,353)	339,595	(278)	339,595	(278)	(96,529)	(81,250)	(278)	(81,250)	-	(278)	-	
Grant revenue	975,000	-	975,000	88	-	88	-	81,250	-	-	-	-	-	88	
Other, net	-	-	-	(26)	-	(26)	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>575,715</b>	<b>-</b>	<b>575,715</b>	<b>591,019</b>	<b>42,344</b>	<b>591,019</b>	<b>42,344</b>	<b>47,976</b>	<b>(5,632)</b>	<b>42,344</b>	<b>(5,632)</b>	<b>87,694</b>	<b>42,344</b>	<b>(45,350)</b>	
Overhead cost allocation - CA	2,346,838	-	2,346,838	(163,211)	191,667	(163,211)	191,667	195,570	(3,903)	191,667	(3,903)	421,255	191,667	(229,589)	
Due from post closure landfills	538,956	-	538,956	(317,794)	26,878	(317,794)	26,878	44,913	(44,913)	26,878	(44,913)	-	26,878	26,878	
Utility transfer	992,296	-	992,296	283,133	-	283,133	-	82,691	200,442	283,133	200,442	-	283,133	283,133	
Intra-department labor transfer	1,513,494	-	1,513,494	174,563	174,563	174,563	174,563	126,125	48,438	174,563	48,438	-	174,563	174,563	
ISF Fleet Use	5,391,584	-	5,391,584	(23,309)	676,240	(23,309)	676,240	449,299	226,941	676,240	226,941	421,255	676,240	254,984	
<b>Total transfers in</b>	<b>(2,346,838)</b>	<b>-</b>	<b>(2,346,838)</b>	<b>163,038</b>	<b>(191,667)</b>	<b>163,038</b>	<b>(191,667)</b>	<b>(195,570)</b>	<b>3,903</b>	<b>(191,667)</b>	<b>3,903</b>	<b>(421,255)</b>	<b>(191,667)</b>	<b>229,589</b>	
Due to post closed landfills	(538,956)	-	(538,956)	317,794	(26,878)	317,794	(26,878)	(44,913)	44,913	(26,878)	44,913	-	(26,878)	(26,878)	
Utility transfer	(992,296)	-	(992,296)	(274,248)	(274,248)	(274,248)	(274,248)	(44,913)	(44,913)	(274,248)	(44,913)	-	(274,248)	(274,248)	
Intra-department labor transfer	(1,512,494)	-	(1,512,494)	(174,517)	(174,517)	(174,517)	(174,517)	(126,041)	(48,475)	(174,517)	(48,475)	-	(174,517)	(174,517)	
ISF Fleet Use	(989,248)	-	(989,248)	33,411	(88,467)	33,411	(88,467)	(82,437)	(6,030)	(88,467)	(6,030)	-	(88,467)	(11,908)	
Provision for landfill closure/postclosure	(6,379,832)	-	(6,379,832)	65,479	(755,776)	65,479	(755,776)	(531,663)	(224,124)	(755,776)	(224,124)	(497,914)	(755,776)	(257,862)	
<b>Total transfers out</b>	<b>(988,248)</b>	<b>-</b>	<b>(988,248)</b>	<b>42,169</b>	<b>(79,536)</b>	<b>42,169</b>	<b>(79,536)</b>	<b>(82,354)</b>	<b>2,818</b>	<b>(79,536)</b>	<b>2,818</b>	<b>(421,255)</b>	<b>(191,667)</b>	<b>229,589</b>	
<b>Net transfers</b>	<b>(412,533)</b>	<b>-</b>	<b>(412,533)</b>	<b>633,188</b>	<b>(37,192)</b>	<b>633,188</b>	<b>(37,192)</b>	<b>(34,378)</b>	<b>(2,814)</b>	<b>(37,192)</b>	<b>(2,814)</b>	<b>11,035</b>	<b>(37,192)</b>	<b>(46,227)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>528,939</b>	<b>-</b>	<b>528,939</b>	<b>2,231,755</b>	<b>753,755</b>	<b>2,231,755</b>	<b>753,755</b>	<b>44,078</b>	<b>709,677</b>	<b>753,755</b>	<b>709,677</b>	<b>744,906</b>	<b>753,755</b>	<b>8,850</b>	
<b>Change in net assets before capital expenditures</b>	<b>1,574,912</b>	<b>-</b>	<b>1,574,912</b>	<b>(80,568)</b>	<b>17,805</b>	<b>(80,568)</b>	<b>17,805</b>	<b>131,243</b>	<b>(113,438)</b>	<b>17,805</b>	<b>(113,438)</b>	<b>7,772</b>	<b>17,805</b>	<b>10,033</b>	
Capital expenditures	-	-	-	4,521,128	-	4,521,128	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	(4,601,695)	17,805	(4,601,695)	17,805	131,243	(113,438)	17,805	(113,438)	7,772	17,805	10,033	
<b>Change in net assets</b>	<b>(1,045,973)</b>	<b>-</b>	<b>(1,045,973)</b>	<b>3,123,696</b>	<b>735,950</b>	<b>3,123,696</b>	<b>735,950</b>	<b>(87,164)</b>	<b>823,145</b>	<b>735,950</b>	<b>823,145</b>	<b>737,134</b>	<b>735,950</b>	<b>(1,183)</b>	

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011	Jul 31, 2011	Variance	FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD Actual	Current FY12 Actual	Variance
<b>Operating revenues:</b>												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	8,412	-	8,412	4,020	-	(4,020)	701	-	(701)	4,403	-	(4,403)
Management and administrative	-	-	-	-	-	-	-	-	-	-	-	-
Operating materials and supplies	200,000	-	200,000	3,002	-	(3,002)	16,667	-	(16,667)	3,369	-	(3,369)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - capital outlay purchases	576,500	-	576,500	18,388	8,874	(9,514)	48,042	8,874	(39,168)	-	8,874	8,874
Professional services	-	-	-	(15,353)	-	15,353	-	-	-	-	-	-
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	40,000	-	40,000	-	-	-	3,333	-	(3,333)	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>824,912</b>	<b>-</b>	<b>824,912</b>	<b>10,057</b>	<b>8,874</b>	<b>(1,183)</b>	<b>68,743</b>	<b>8,874</b>	<b>(59,869)</b>	<b>7,772</b>	<b>8,874</b>	<b>1,102</b>
<b>Operating income(loss) before depreciation</b>	<b>(824,912)</b>	<b>-</b>	<b>(824,912)</b>	<b>(10,057)</b>	<b>(8,874)</b>	<b>1,183</b>	<b>(68,743)</b>	<b>(8,874)</b>	<b>59,869</b>	<b>(7,772)</b>	<b>(8,874)</b>	<b>(1,102)</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(824,912)</b>	<b>-</b>	<b>(824,912)</b>	<b>(10,057)</b>	<b>(8,874)</b>	<b>1,183</b>	<b>(68,743)</b>	<b>(8,874)</b>	<b>59,869</b>	<b>(7,772)</b>	<b>(8,874)</b>	<b>(1,102)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	(173)	-	173	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(173)</b>	<b>-</b>	<b>173</b>	<b>(83)</b>	<b>(83)</b>	<b>(83)</b>	<b>-</b>	<b>(8,931)</b>	<b>(8,931)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,000)	-	(1,000)	-	(46)	(885)	(83)	(46)	(885)	-	(46)	(885)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(173)</b>	<b>(8,931)</b>	<b>(8,758)</b>	<b>(83)</b>	<b>(83)</b>	<b>(8,848)</b>	<b>-</b>	<b>(8,931)</b>	<b>(8,931)</b>
<b>Net transfers</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(173)</b>	<b>(8,931)</b>	<b>(8,758)</b>	<b>(83)</b>	<b>(83)</b>	<b>(8,848)</b>	<b>-</b>	<b>(8,931)</b>	<b>(8,931)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(1,000)</b>	<b>-</b>	<b>(1,000)</b>	<b>(173)</b>	<b>(8,931)</b>	<b>(8,758)</b>	<b>(83)</b>	<b>(83)</b>	<b>(8,848)</b>	<b>-</b>	<b>(8,931)</b>	<b>(8,931)</b>
<b>Change in net assets before capital expenditures</b>	<b>(825,912)</b>	<b>-</b>	<b>(825,912)</b>	<b>(10,230)</b>	<b>(17,805)</b>	<b>(7,575)</b>	<b>(68,826)</b>	<b>(17,805)</b>	<b>51,021</b>	<b>(7,772)</b>	<b>(17,805)</b>	<b>(10,033)</b>
Capital expenditures	749,000	-	749,000	(90,798)	-	90,798	62,417	-	(62,417)	-	-	-
Capital expenditures - contra	-	-	-	(4,521,128)	-	4,521,128	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>749,000</b>	<b>-</b>	<b>749,000</b>	<b>(4,611,925)</b>	<b>-</b>	<b>4,611,925</b>	<b>62,417</b>	<b>-</b>	<b>(62,417)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$ (1,574,912)</b>	<b>\$ -</b>	<b>\$ (1,574,912)</b>	<b>\$ 4,601,695</b>	<b>\$ (17,805)</b>	<b>\$ (4,619,500)</b>	<b>\$ (131,243)</b>	<b>\$ (17,805)</b>	<b>\$ 113,438</b>	<b>\$ (7,772)</b>	<b>\$ (17,805)</b>	<b>\$ (10,033)</b>

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**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011		Jul 31, 2011		FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD		Current FY12 Actual	Variance
				\$		\$					\$			
<b>Operating revenues:</b>														
Revenue - Trade	\$ 18,727,520	\$ -	\$ 18,727,520	\$ 1,573,222	\$ 1,359,816	\$ (213,407)	\$ (213,407)	\$ 1,560,627	\$ 1,359,816	\$ (200,811)	\$ -	\$ 1,314,576	\$ 1,359,816	\$ 45,240
Revenue - Other	984,445	-	984,445	456,076	172,892	(283,185)	(283,185)	82,037	172,892	90,855	-	31,616	172,892	141,276
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	(1,896)	-	1,896
<b>Total operating revenues</b>	<b>19,711,965</b>	<b>-</b>	<b>19,711,965</b>	<b>2,029,299</b>	<b>1,532,708</b>	<b>(496,591)</b>	<b>(496,591)</b>	<b>1,642,664</b>	<b>1,532,708</b>	<b>(109,956)</b>	<b>-</b>	<b>1,344,296</b>	<b>1,532,708</b>	<b>188,411</b>
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	7,689,603	-	7,689,603	876,833	267,443	(609,390)	(609,390)	640,800	267,443	(373,357)	290,981	267,443	(23,537)	
Management and administrative	337,911	-	337,911	97,337	48,533	(48,803)	(48,803)	28,159	48,533	20,374	28,581	48,533	19,853	
Operating materials and supplies	2,819,402	-	2,819,402	376,446	40,003	(336,443)	(336,443)	234,950	40,003	(194,947)	41,696	40,003	(1,693)	
Contract services - labor	203,170	-	203,170	48,509	1,760	(46,749)	(46,749)	16,931	1,760	(15,171)	-	1,760	1,760	
Contract services - materials and supplies	1,119,693	-	1,119,693	225,416	3,724	(221,692)	(221,692)	93,308	3,724	(89,584)	1,540	3,724	2,184	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	1,050,514	-	1,050,514	484,583	50,640	(413,943)	(413,943)	17,543	50,640	(36,903)	(85,107)	50,640	135,747	
Facility maintenance	1,528,883	-	1,528,883	399,627	32,535	(367,092)	(367,092)	127,407	32,535	(94,872)	47,654	32,535	(15,119)	
Contra-Post Closure Expenses	(664,975)	-	(664,975)	(181,040)	(19,096)	161,944	161,944	(55,415)	(19,096)	36,319	(28,874)	(19,096)	9,779	
Permit, Fees & Other	1,007,140	-	1,007,140	192,375	1,554	(190,820)	(190,820)	83,928	1,554	(82,374)	5,328	1,554	(3,774)	
<b>Total operating expenses</b>	<b>15,091,341</b>	<b>-</b>	<b>15,091,341</b>	<b>2,500,086</b>	<b>427,097</b>	<b>(2,072,989)</b>	<b>(2,072,989)</b>	<b>1,257,612</b>	<b>427,097</b>	<b>(830,514)</b>	<b>301,798</b>	<b>427,097</b>	<b>125,299</b>	
<b>Operating income(loss) before depreciation</b>	<b>4,620,624</b>	<b>-</b>	<b>4,620,624</b>	<b>(470,787)</b>	<b>1,105,610</b>	<b>1,576,398</b>	<b>1,576,398</b>	<b>385,052</b>	<b>1,105,610</b>	<b>720,558</b>	<b>1,042,498</b>	<b>1,105,610</b>	<b>63,112</b>	
Depreciation and amortization	3,679,153	-	3,679,153	336,832	314,663	(22,170)	(22,170)	306,596	314,663	8,067	308,627	314,663	6,035	
<b>Operating income(loss)</b>	<b>941,471</b>	<b>-</b>	<b>941,471</b>	<b>(807,620)</b>	<b>790,948</b>	<b>1,598,567</b>	<b>1,598,567</b>	<b>78,456</b>	<b>790,948</b>	<b>712,492</b>	<b>733,870</b>	<b>790,948</b>	<b>57,077</b>	
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	759,068	-	759,068	(148,413)	42,535	190,947	190,947	63,256	42,535	(20,721)	87,694	42,535	(45,160)	
Gain(loss) on sales and/or disposals of assets	-	-	-	(60,503)	-	60,503	60,503	-	-	-	-	-	-	
Debt service interest expense	(1,158,353)	-	(1,158,353)	(339,873)	(278)	339,595	339,595	(96,529)	(278)	96,252	-	(278)	(278)	
Grant revenue	975,000	-	975,000	114	88	(26)	(26)	81,250	88	(81,250)	-	88	88	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>575,715</b>	<b>-</b>	<b>575,715</b>	<b>(548,674)</b>	<b>42,344</b>	<b>591,019</b>	<b>591,019</b>	<b>47,976</b>	<b>42,344</b>	<b>(5,632)</b>	<b>87,694</b>	<b>42,344</b>	<b>(45,350)</b>	
Overhead cost allocation - CA	2,346,838	-	2,346,838	354,877	191,667	(163,211)	(163,211)	195,570	191,667	(3,903)	421,255	191,667	(229,589)	
Due from post closure landfills	-	-	-	344,672	26,878	(317,794)	(317,794)	-	26,878	26,878	-	26,878	26,878	
Utility transfer	538,956	-	538,956	-	-	-	-	44,913	-	(44,913)	-	-	-	
Intra-department labor transfer	992,296	-	992,296	-	283,133	283,133	283,133	82,691	283,133	200,442	-	283,133	283,133	
ISF Fleet Use	1,513,494	-	1,513,494	-	174,563	174,563	174,563	126,125	174,563	48,438	-	174,563	174,563	
<b>Total transfers in</b>	<b>5,391,584</b>	<b>-</b>	<b>5,391,584</b>	<b>699,549</b>	<b>676,240</b>	<b>(23,309)</b>	<b>(23,309)</b>	<b>449,299</b>	<b>676,240</b>	<b>226,941</b>	<b>421,255</b>	<b>676,240</b>	<b>254,984</b>	
Overhead cost allocation - CA	(2,346,838)	-	(2,346,838)	(354,704)	(191,667)	163,038	163,038	(195,570)	(191,667)	3,903	(421,255)	(191,667)	229,589	
Due to post closed landfills	-	-	-	(344,672)	(26,878)	317,794	317,794	-	(26,878)	(26,878)	-	(26,878)	(26,878)	
Utility transfer	(538,956)	-	(538,956)	-	-	-	-	(44,913)	-	44,913	-	-	-	
Intra-department labor transfer	(992,296)	-	(992,296)	-	(274,248)	(274,248)	(274,248)	(82,691)	(274,248)	(191,557)	-	(274,248)	(274,248)	
ISF Fleet Use	(1,512,494)	-	(1,512,494)	-	(174,517)	(174,517)	(174,517)	(126,041)	(174,517)	(48,475)	-	(174,517)	(174,517)	
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(121,879)	(88,467)	33,411	33,411	(82,437)	(88,467)	(86,030)	(76,659)	(88,467)	(11,808)	
<b>Total transfers out</b>	<b>(6,379,832)</b>	<b>-</b>	<b>(6,379,832)</b>	<b>(821,255)</b>	<b>(755,776)</b>	<b>65,479</b>	<b>65,479</b>	<b>(531,653)</b>	<b>(755,776)</b>	<b>(224,124)</b>	<b>(497,914)</b>	<b>(755,776)</b>	<b>(257,862)</b>	
<b>Net transfers</b>	<b>(988,248)</b>	<b>-</b>	<b>(988,248)</b>	<b>(121,706)</b>	<b>(79,536)</b>	<b>42,169</b>	<b>42,169</b>	<b>(82,354)</b>	<b>(79,536)</b>	<b>2,818</b>	<b>(76,659)</b>	<b>(79,536)</b>	<b>(2,877)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(412,533)</b>	<b>-</b>	<b>(412,533)</b>	<b>(670,380)</b>	<b>(37,192)</b>	<b>633,188</b>	<b>633,188</b>	<b>(34,378)</b>	<b>(37,192)</b>	<b>(2,814)</b>	<b>11,035</b>	<b>(37,192)</b>	<b>(48,227)</b>	
<b>Change in net assets before capital expenditures</b>	<b>528,939</b>	<b>-</b>	<b>528,939</b>	<b>(1,478,000)</b>	<b>753,755</b>	<b>2,231,755</b>	<b>2,231,755</b>	<b>44,078</b>	<b>753,755</b>	<b>709,677</b>	<b>744,906</b>	<b>753,755</b>	<b>8,850</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>\$ 528,939</b>	<b>\$ -</b>	<b>\$ 528,939</b>	<b>\$ (1,478,000)</b>	<b>\$ 753,755</b>	<b>\$ 2,231,755</b>	<b>\$ 2,231,755</b>	<b>\$ 44,078</b>	<b>\$ 753,755</b>	<b>\$ 709,677</b>	<b>\$ 744,906</b>	<b>\$ 753,755</b>	<b>\$ 8,850</b>	

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**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

**Statement of Revenues, Expenses and Change in Net Assets  
For One Month Ending July 31, 2011**

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011		Jul 31, 2011		FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD		Current FY12 Actual	Variance
				\$		\$					\$			
<b>Operating revenues:</b>														
Revenue - Trade	\$ 642,312	-	\$ 642,312	\$ 63,559	\$ 37,541	\$ (26,018)	\$ 53,526	\$ 37,541	\$ (15,986)	\$ 45,664	\$ 37,541	\$ (8,123)	\$ 904	\$ (8,123)
Revenue - Other	-	-	-	9,811	904	(8,907)	-	904	904	459	904	445	-	445
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>642,312</b>	<b>-</b>	<b>642,312</b>	<b>73,370</b>	<b>38,445</b>	<b>(34,925)</b>	<b>53,526</b>	<b>38,445</b>	<b>(15,081)</b>	<b>46,123</b>	<b>38,445</b>	<b>(7,678)</b>	<b>-</b>	<b>(7,678)</b>
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	1,988,539	-	1,988,539	167,594	57,959	(109,635)	165,712	57,959	(107,752)	79,144	57,959	(21,185)	-	(21,185)
Management and administrative	233,253	-	233,253	30,646	42,814	12,168	19,438	42,814	23,376	23,601	42,814	19,213	-	19,213
Operating materials and supplies	79,320	-	79,320	2,183	173	(2,011)	6,610	173	(6,437)	22	173	151	-	151
Contract services - labor	16,250	-	16,250	6,443	1,760	(4,683)	1,354	1,760	406	-	1,760	1,760	-	1,760
Contract services - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	351,250	-	351,250	87,423	42,906	(44,518)	29,271	42,906	13,635	(62,530)	42,906	105,436	-	105,436
Facility maintenance	304,020	-	304,020	26,401	22,397	(4,004)	25,335	22,397	(2,938)	21,524	22,397	873	-	873
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	49,850	-	49,850	124	115	(9)	4,154	115	(4,039)	-	115	115	-	115
<b>Total operating expenses</b>	<b>3,022,482</b>	<b>-</b>	<b>3,022,482</b>	<b>320,814</b>	<b>188,123</b>	<b>(152,691)</b>	<b>251,874</b>	<b>168,123</b>	<b>(83,750)</b>	<b>61,761</b>	<b>168,123</b>	<b>106,363</b>	<b>-</b>	<b>106,363</b>
<b>Operating income(loss) before depreciation</b>	<b>(2,380,170)</b>	<b>-</b>	<b>(2,380,170)</b>	<b>(247,445)</b>	<b>(129,679)</b>	<b>117,766</b>	<b>(198,348)</b>	<b>(129,679)</b>	<b>68,669</b>	<b>(15,638)</b>	<b>(129,679)</b>	<b>(114,041)</b>	<b>-</b>	<b>(114,041)</b>
Depreciation and amortization	98,968	-	98,968	8,284	8,129	(156)	8,247	8,129	(119)	9,279	8,129	(1,150)	-	(1,150)
<b>Operating income(loss)</b>	<b>(2,479,139)</b>	<b>-</b>	<b>(2,479,139)</b>	<b>(255,729)</b>	<b>(137,807)</b>	<b>117,922</b>	<b>(206,595)</b>	<b>(137,907)</b>	<b>68,787</b>	<b>(24,917)</b>	<b>(137,907)</b>	<b>(112,891)</b>	<b>-</b>	<b>(112,891)</b>
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	21,645	-	21,645	(23,777)	5,376	29,152	1,804	5,376	3,572	17,008	5,376	(11,633)	-	(11,633)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	10	17	7	-	17	17	-	17	17	-	17
<b>Total non-operating revenues(expenses) before transfers</b>	<b>21,645</b>	<b>-</b>	<b>21,645</b>	<b>(23,767)</b>	<b>5,393</b>	<b>29,160</b>	<b>1,804</b>	<b>5,393</b>	<b>3,589</b>	<b>17,008</b>	<b>5,393</b>	<b>(11,615)</b>	<b>-</b>	<b>(11,615)</b>
Overhead cost allocation - CA	-	-	-	200,831	191,667	(9,164)	191,667	191,667	0	200,329	191,667	(8,662)	-	(8,662)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	35,271	35,271	-	35,271	35,271	-	35,271	35,271	-	35,271
ISF Fleet Use	5,680	-	5,680	-	491	491	473	491	18	-	491	491	-	491
<b>Total transfers in</b>	<b>2,305,680</b>	<b>-</b>	<b>2,305,680</b>	<b>200,831</b>	<b>227,429</b>	<b>26,598</b>	<b>192,140</b>	<b>227,429</b>	<b>35,289</b>	<b>200,329</b>	<b>227,429</b>	<b>27,100</b>	<b>-</b>	<b>27,100</b>
Overhead cost allocation - CA	-	-	-	(1,297)	-	1,297	-	-	-	(1,498)	-	1,498	-	1,498
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	(35,271)	(35,271)	(703)	(993)	(290)	(35,271)	(993)	(993)	-	(993)
ISF Fleet Use	(8,436)	-	(8,436)	-	(993)	(993)	(703)	(993)	(290)	(1,498)	(993)	(993)	-	(993)
Provision for landfill closure/postclosure	(8,436)	-	(8,436)	(1,297)	(36,264)	(34,967)	(703)	(36,264)	(35,561)	(1,498)	(36,264)	(34,766)	-	(34,766)
<b>Total transfers out</b>	<b>2,297,244</b>	<b>-</b>	<b>2,297,244</b>	<b>199,534</b>	<b>191,165</b>	<b>(8,369)</b>	<b>191,437</b>	<b>191,165</b>	<b>(272)</b>	<b>198,831</b>	<b>191,165</b>	<b>(7,666)</b>	<b>-</b>	<b>(7,666)</b>
<b>Net transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,767</b>	<b>196,557</b>	<b>20,790</b>	<b>193,241</b>	<b>196,557</b>	<b>3,317</b>	<b>215,839</b>	<b>196,557</b>	<b>(19,282)</b>	<b>-</b>	<b>(19,282)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>2,318,889</b>	<b>-</b>	<b>2,318,889</b>	<b>(79,962)</b>	<b>58,750</b>	<b>138,712</b>	<b>(13,354)</b>	<b>58,750</b>	<b>72,104</b>	<b>190,922</b>	<b>58,750</b>	<b>(132,172)</b>	<b>-</b>	<b>(132,172)</b>
<b>Change in net assets before capital expenditures</b>	<b>(160,250)</b>	<b>-</b>	<b>(160,250)</b>	<b>(79,962)</b>	<b>58,750</b>	<b>138,712</b>	<b>(13,354)</b>	<b>58,750</b>	<b>72,104</b>	<b>190,922</b>	<b>58,750</b>	<b>(132,172)</b>	<b>-</b>	<b>(132,172)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(160,250)</b>	<b>-</b>	<b>(160,250)</b>	<b>(79,962)</b>	<b>58,750</b>	<b>138,712</b>	<b>(13,354)</b>	<b>58,750</b>	<b>72,104</b>	<b>190,922</b>	<b>58,750</b>	<b>(132,172)</b>	<b>-</b>	<b>(132,172)</b>

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**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

**Statement of Revenues, Expenses and Change in Net Assets  
For One Month Ending July 31, 2011**

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011		Jul 31, 2011		FY12 YTD		FY11 YTD		Current FY12 Actual	Variance
							Variance	Budget	Actual	Actual	Variance		
<b>Operating revenues:</b>													
Revenue - Trade	\$ 4,780,370	\$ -	\$ 4,780,370	\$ 352,719	\$ 256,582	\$ (96,137)	\$ (96,137)	\$ 398,364	\$ 256,582	\$ (141,782)	\$ 259,632	\$ 256,582	\$ (3,049)
Revenue - Other	642,041	-	642,041	420,716	64,312	(356,404)	(356,404)	53,503	64,312	10,809	471	64,312	63,841
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	(1,896)	-	1,896
<b>Total operating revenues</b>	<b>5,422,411</b>	<b>-</b>	<b>5,422,411</b>	<b>773,435</b>	<b>320,895</b>	<b>(452,541)</b>	<b>(452,541)</b>	<b>451,868</b>	<b>320,895</b>	<b>(130,673)</b>	<b>258,207</b>	<b>320,895</b>	<b>62,688</b>
<b>Operating expenses:</b>													
Salaries, benefits and contract labor	3,180,823	-	3,180,823	401,831	115,868	(285,962)	(285,962)	265,069	115,868	(149,200)	96,775	115,868	19,094
Management and administrative	39,275	-	39,275	2,159	1,191	(968)	(968)	3,273	1,191	(2,082)	44	1,191	1,147
Operating materials and supplies	771,264	-	771,264	136,990	12,586	(124,404)	(124,404)	64,272	12,586	(51,686)	4,492	12,586	8,095
Contract services - labor	3,000	-	3,000	6,625	-	(6,625)	(6,625)	250	-	(250)	-	-	-
Contract services - materials and supplies	155,933	-	155,933	24,530	3,441	(21,089)	(21,089)	12,994	3,441	(9,553)	683	3,441	2,758
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	136,500	-	136,500	210,696	4,101	(206,595)	(206,595)	11,375	4,101	(7,274)	-	4,101	4,101
Facility maintenance	230,730	-	230,730	28,172	7,103	(21,069)	(21,069)	19,228	7,103	(12,124)	3,185	7,103	3,918
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	37,765	-	37,765	467	380	(87)	(87)	3,147	380	(2,767)	-	380	380
<b>Total operating expenses</b>	<b>4,555,290</b>	<b>-</b>	<b>4,555,290</b>	<b>811,471</b>	<b>144,671</b>	<b>(666,799)</b>	<b>(666,799)</b>	<b>379,608</b>	<b>144,671</b>	<b>(234,936)</b>	<b>105,179</b>	<b>144,671</b>	<b>39,492</b>
<b>Operating income(loss) before depreciation</b>	<b>867,121</b>	<b>-</b>	<b>867,121</b>	<b>(38,035)</b>	<b>176,224</b>	<b>214,259</b>	<b>214,259</b>	<b>72,260</b>	<b>176,224</b>	<b>103,963</b>	<b>153,028</b>	<b>176,224</b>	<b>23,195</b>
Depreciation and amortization	158,043	-	158,043	13,422	13,169	(253)	(253)	13,170	13,169	(1)	12,985	13,169	185
<b>Operating income(loss)</b>	<b>709,079</b>	<b>-</b>	<b>709,079</b>	<b>(51,457)</b>	<b>163,054</b>	<b>214,512</b>	<b>214,512</b>	<b>59,090</b>	<b>163,054</b>	<b>103,965</b>	<b>140,044</b>	<b>163,054</b>	<b>23,011</b>
<b>Non-operating revenues(expenses):</b>													
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	(60,503)	-	60,503	60,503	-	-	-	-	-	-
Debt service interest expense	(108,998)	-	(108,998)	(26,330)	-	26,330	26,330	(9,083)	-	9,083	-	-	-
Grant revenue	-	-	-	-	46	46	46	-	46	-	-	46	46
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(108,998)</b>	<b>-</b>	<b>(108,998)</b>	<b>(86,833)</b>	<b>46</b>	<b>86,878</b>	<b>86,878</b>	<b>(9,083)</b>	<b>46</b>	<b>9,129</b>	<b>-</b>	<b>46</b>	<b>46</b>
Overhead cost allocation - CA	46,838	-	46,838	2,779	-	(2,779)	(2,779)	3,903	-	(3,903)	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	638,962	-	638,962	122,254	122,254	-	-	53,247	122,254	69,007	-	122,254	122,254
ISF Fleet Use	9,618	-	9,618	-	1,234	1,234	1,234	802	1,234	433	-	1,234	1,234
<b>Total transfers in</b>	<b>695,418</b>	<b>-</b>	<b>695,418</b>	<b>2,779</b>	<b>123,488</b>	<b>120,709</b>	<b>120,709</b>	<b>57,952</b>	<b>123,488</b>	<b>65,536</b>	<b>-</b>	<b>123,488</b>	<b>123,488</b>
Overhead cost allocation - CA	(705,417)	-	(705,417)	(97,602)	(54,882)	42,721	42,721	(58,785)	(54,882)	3,903	(97,789)	(54,882)	42,907
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(137,877)	-	(137,877)	-	(79,808)	(79,808)	(79,808)	(11,490)	(79,808)	(68,318)	-	(79,808)	(79,808)
ISF Fleet Use	(330,213)	-	(330,213)	-	(29,276)	(29,276)	(29,276)	(27,518)	(29,276)	(1,759)	-	(29,276)	(29,276)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,173,507)</b>	<b>-</b>	<b>(1,173,507)</b>	<b>(97,602)</b>	<b>(163,966)</b>	<b>(66,364)</b>	<b>(66,364)</b>	<b>(97,792)</b>	<b>(163,966)</b>	<b>(66,174)</b>	<b>(97,789)</b>	<b>(163,966)</b>	<b>(66,177)</b>
<b>Net transfers</b>	<b>(478,089)</b>	<b>-</b>	<b>(478,089)</b>	<b>(94,824)</b>	<b>(40,478)</b>	<b>54,345</b>	<b>54,345</b>	<b>(39,841)</b>	<b>(40,478)</b>	<b>(637)</b>	<b>(97,789)</b>	<b>(40,478)</b>	<b>57,311</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(587,087)</b>	<b>-</b>	<b>(587,087)</b>	<b>(181,656)</b>	<b>(40,433)</b>	<b>141,223</b>	<b>141,223</b>	<b>(48,924)</b>	<b>(40,433)</b>	<b>8,491</b>	<b>(97,789)</b>	<b>(40,433)</b>	<b>57,356</b>
<b>Change in net assets before capital expenditures</b>	<b>121,992</b>	<b>-</b>	<b>121,992</b>	<b>(233,113)</b>	<b>122,622</b>	<b>355,735</b>	<b>355,735</b>	<b>10,166</b>	<b>122,622</b>	<b>112,456</b>	<b>42,255</b>	<b>122,622</b>	<b>80,367</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in net assets</b>	<b>121,992</b>	<b>-</b>	<b>121,992</b>	<b>(233,113)</b>	<b>122,622</b>	<b>355,735</b>	<b>355,735</b>	<b>10,166</b>	<b>122,622</b>	<b>112,456</b>	<b>42,255</b>	<b>122,622</b>	<b>80,367</b>

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**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Operations

**Statement of Revenues, Expenses and Change in Net Assets  
For One Month Ending July 31, 2011**

Description	Adopted Budget	Adjustments	Adjusted Budget	Jun 30, 2011		Jul 31, 2011		FY12 YTD		FY12 YTD		Prior FY11 YTD		Current FY12		Variance
<b>Operating revenues:</b>																
Revenue - Trade	\$ 9,640,946	\$ -	\$ 9,640,946	\$ 872,732	\$ 757,478	\$ (115,254)	\$ 803,412	\$ 757,478	\$ (45,934)	\$ 798,086	\$ 757,478	\$ (40,608)	\$ 798,086	\$ 757,478	\$ (40,608)	
Revenue - Other	342,404	-	342,404	25,549	103,849	78,301	28,534	103,849	75,316	28,592	103,849	75,258	28,592	103,849	75,258	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>9,983,350</b>	<b>-</b>	<b>9,983,350</b>	<b>898,281</b>	<b>861,327</b>	<b>(36,953)</b>	<b>831,946</b>	<b>861,327</b>	<b>29,382</b>	<b>826,677</b>	<b>861,327</b>	<b>34,650</b>	<b>826,677</b>	<b>861,327</b>	<b>34,650</b>	
<b>Operating expenses:</b>																
Salaries, benefits and contract labor	2,343,200	-	2,343,200	245,288	87,798	(157,491)	195,267	87,798	(107,469)	84,017	87,798	3,781	84,017	87,798	3,781	
Management and administrative	15,383	-	15,383	60,387	892	(59,496)	1,282	892	(390)	520	892	372	520	892	372	
Operating materials and supplies	656,754	-	656,754	19,350	10,248	(9,102)	54,730	10,248	(44,482)	8,521	10,248	1,727	8,521	10,248	1,727	
Contract services - labor	161,920	-	161,920	19,047	-	(19,047)	13,493	-	(13,493)	-	-	-	-	-	-	
Contract services - materials and supplies	192,400	-	192,400	13,686	261	(13,425)	16,033	261	(15,772)	232	261	-	232	261	-	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	248,164	-	248,164	63,929	-	(63,929)	20,680	-	(20,680)	(11,247)	-	11,247	(11,247)	-	11,247	
Facility maintenance	201,332	-	201,332	47,737	460	(47,277)	16,778	460	(16,318)	-	460	460	-	460	460	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	821,875	-	821,875	167,330	367	(166,963)	68,490	367	(68,123)	3,481	367	(3,095)	3,481	367	(3,095)	
<b>Total operating expenses</b>	<b>4,641,028</b>	<b>-</b>	<b>4,641,028</b>	<b>636,756</b>	<b>100,045</b>	<b>(536,710)</b>	<b>386,752</b>	<b>100,045</b>	<b>(286,707)</b>	<b>85,524</b>	<b>100,045</b>	<b>14,521</b>	<b>85,524</b>	<b>100,045</b>	<b>14,521</b>	
<b>Operating income(loss) before depreciation</b>	<b>5,342,322</b>	<b>-</b>	<b>5,342,322</b>	<b>261,525</b>	<b>761,282</b>	<b>499,757</b>	<b>445,193</b>	<b>761,282</b>	<b>316,089</b>	<b>741,154</b>	<b>761,282</b>	<b>20,129</b>	<b>741,154</b>	<b>761,282</b>	<b>20,129</b>	
Depreciation and amortization	1,645,680	-	1,645,680	155,884	137,119	(18,765)	137,140	137,119	(21)	134,234	137,119	2,885	134,234	137,119	2,885	
<b>Operating income(loss)</b>	<b>3,696,642</b>	<b>-</b>	<b>3,696,642</b>	<b>105,641</b>	<b>624,163</b>	<b>518,522</b>	<b>308,053</b>	<b>624,163</b>	<b>316,109</b>	<b>606,919</b>	<b>624,163</b>	<b>17,243</b>	<b>606,919</b>	<b>624,163</b>	<b>17,243</b>	
<b>Non-operating revenues(expenses):</b>																
Interest and investment earnings	276,265	-	276,265	(29,910)	10,152	40,062	23,022	10,152	(12,870)	18,756	10,152	(8,604)	18,756	10,152	(8,604)	
Gain(loss) on sales and/or disposals of assets	-	-	-	(127,678)	(278)	127,400	(36,706)	(278)	36,429	-	(278)	(278)	-	(278)	(278)	
Debt service interest expense	(440,476)	-	(440,476)	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	38	25	(13)	-	25	-	-	25	25	-	-	25	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(164,211)</b>	<b>-</b>	<b>(164,211)</b>	<b>(157,550)</b>	<b>9,899</b>	<b>167,449</b>	<b>(13,664)</b>	<b>9,899</b>	<b>23,563</b>	<b>18,756</b>	<b>9,899</b>	<b>(8,857)</b>	<b>18,756</b>	<b>9,899</b>	<b>(8,857)</b>	
Overhead cost allocation - CA	-	-	-	10,779	-	(10,779)	-	-	-	80,742	-	(80,742)	80,742	-	(80,742)	
Due from post closure landfills	-	-	-	344,672	26,878	(317,794)	-	26,878	26,878	-	26,878	26,878	-	26,878	26,878	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	333,584	-	333,584	-	116,129	116,129	27,799	116,129	86,330	-	116,129	116,129	-	116,129	116,129	
ISF Fleet Use	9,063	-	9,063	-	11,280	11,280	755	11,280	10,525	-	11,280	11,280	-	11,280	11,280	
<b>Total transfers in</b>	<b>342,647</b>	<b>-</b>	<b>342,647</b>	<b>355,451</b>	<b>154,286</b>	<b>(201,165)</b>	<b>28,554</b>	<b>154,286</b>	<b>125,732</b>	<b>80,742</b>	<b>154,286</b>	<b>73,544</b>	<b>80,742</b>	<b>154,286</b>	<b>73,544</b>	
Overhead cost allocation - CA	(1,201,169)	-	(1,201,169)	(223,397)	(100,097)	123,300	(100,097)	(100,097)	(0)	(222,939)	(100,097)	122,842	(222,939)	(100,097)	122,842	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(179,563)	-	(179,563)	-	(103,494)	(103,494)	(14,964)	(103,494)	(88,530)	-	(103,494)	(103,494)	-	(103,494)	(103,494)	
ISF Fleet Use	(1,067,699)	-	(1,067,699)	-	(124,255)	(124,255)	(88,975)	(124,255)	(35,280)	-	(124,255)	(124,255)	-	(124,255)	(124,255)	
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(121,879)	(88,467)	33,411	(82,437)	(88,467)	(6,030)	(76,659)	(88,467)	(11,808)	(76,659)	(88,467)	(11,808)	
<b>Total transfers out</b>	<b>(3,437,679)</b>	<b>-</b>	<b>(3,437,679)</b>	<b>(345,276)</b>	<b>(416,314)</b>	<b>(71,038)</b>	<b>(286,473)</b>	<b>(416,314)</b>	<b>(129,840)</b>	<b>(299,598)</b>	<b>(416,314)</b>	<b>(116,716)</b>	<b>(299,598)</b>	<b>(416,314)</b>	<b>(116,716)</b>	
<b>Net transfers</b>	<b>(3,095,032)</b>	<b>-</b>	<b>(3,095,032)</b>	<b>10,175</b>	<b>(262,028)</b>	<b>(272,203)</b>	<b>(257,919)</b>	<b>(262,028)</b>	<b>(4,108)</b>	<b>(218,856)</b>	<b>(262,028)</b>	<b>(43,172)</b>	<b>(218,856)</b>	<b>(262,028)</b>	<b>(43,172)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(3,259,243)</b>	<b>-</b>	<b>(3,259,243)</b>	<b>(147,375)</b>	<b>(252,129)</b>	<b>(104,753)</b>	<b>(271,604)</b>	<b>(252,129)</b>	<b>19,475</b>	<b>(200,099)</b>	<b>(252,129)</b>	<b>(52,029)</b>	<b>(200,099)</b>	<b>(252,129)</b>	<b>(52,029)</b>	
<b>Change in net assets before capital expenditures</b>	<b>437,399</b>	<b>-</b>	<b>437,399</b>	<b>(41,734)</b>	<b>372,034</b>	<b>413,768</b>	<b>36,450</b>	<b>372,034</b>	<b>335,584</b>	<b>406,820</b>	<b>372,034</b>	<b>(34,786)</b>	<b>406,820</b>	<b>372,034</b>	<b>(34,786)</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in net assets</b>	<b>437,399</b>	<b>-</b>	<b>437,399</b>	<b>(41,734)</b>	<b>372,034</b>	<b>413,768</b>	<b>36,450</b>	<b>372,034</b>	<b>335,584</b>	<b>406,820</b>	<b>372,034</b>	<b>(34,786)</b>	<b>406,820</b>	<b>372,034</b>	<b>(34,786)</b>	

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**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills

**Statement of Revenues, Expenses and Change in Net Assets**

For One Month Ending July 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011			FY12 YTD		FY11 YTD		Variance
				Jun 30, 2011			Budget	Actual	Actual	Actual	
<b>Operating revenues:</b>				\$	\$	\$	\$	\$	\$	\$	
Revenue - Trade	-	-	-	-	-	-	-	-	-	-	-
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>											
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	37,681	-	37,681	19,966	-	(19,966)	3,140	-	6,715	-	(6,715)
Management and administrative	-	-	-	-	119	119	-	119	-	119	119
Operating materials and supplies	368,702	-	368,702	97,715	231	(97,484)	29,892	231	46	231	185
Contract services - labor	18,000	-	18,000	16,043	-	(16,043)	1,500	-	-	-	-
Contract services - materials and supplies	113,740	-	113,740	11,340	(0)	(11,340)	9,478	(0)	(0)	(0)	0
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-
Professional services	115,500	-	115,500	7,840	-	(7,840)	9,625	-	(11,330)	-	11,330
Facility maintenance	47,140	-	47,140	3,787	308	(3,479)	3,928	308	-	308	308
Contra-Post Closure Expenses	(664,975)	-	(664,975)	(181,040)	(19,096)	161,944	(55,415)	(19,096)	(28,874)	(19,096)	9,779
Permit, Fees & Other	81,150	-	81,150	-	673	673	6,763	673	1,542	673	(869)
<b>Total operating expenses</b>	<b>106,938</b>		<b>106,938</b>	<b>(24,349)</b>	<b>(17,765)</b>	<b>6,584</b>	<b>8,912</b>	<b>(17,765)</b>	<b>(31,902)</b>	<b>(17,765)</b>	<b>14,137</b>
<b>Operating income(loss) before depreciation</b>	<b>(106,938)</b>		<b>(106,938)</b>	<b>24,349</b>	<b>17,765</b>	<b>(6,584)</b>	<b>(8,912)</b>	<b>17,765</b>	<b>31,902</b>	<b>17,765</b>	<b>(14,137)</b>
Depreciation and amortization	46,692	-	46,692	3,955	3,880	(74)	3,891	3,880	3,786	3,880	95
<b>Operating income(loss)</b>	<b>(153,630)</b>		<b>(153,630)</b>	<b>20,395</b>	<b>13,885</b>	<b>(6,510)</b>	<b>(12,803)</b>	<b>13,885</b>	<b>28,117</b>	<b>13,885</b>	<b>(14,232)</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	384,240	-	384,240	(94,726)	27,007	121,733	32,020	27,007	51,930	27,007	(24,923)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>384,240</b>		<b>384,240</b>	<b>(94,726)</b>	<b>27,007</b>	<b>121,733</b>	<b>32,020</b>	<b>27,007</b>	<b>51,930</b>	<b>27,007</b>	<b>(24,923)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	(1,292)	-	1,292	-	-	(79,964)	-	79,964
Utility transfer	-	-	-	(344,672)	(26,878)	317,794	-	(26,878)	-	(26,878)	(26,878)
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>											
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(235,976)	-	(235,976)	-	(12,858)	(12,858)	(19,665)	(12,858)	-	(12,858)	(12,858)
ISF Fleet Use	(7,370)	-	(7,370)	-	(1,208)	(1,208)	(614)	(1,208)	-	(1,208)	(1,208)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(243,346)</b>		<b>(243,346)</b>	<b>(345,964)</b>	<b>(40,943)</b>	<b>305,020</b>	<b>(20,279)</b>	<b>(40,943)</b>	<b>(79,964)</b>	<b>(40,943)</b>	<b>39,021</b>
<b>Net transfers</b>	<b>(243,346)</b>		<b>(243,346)</b>	<b>(345,964)</b>	<b>(40,943)</b>	<b>305,020</b>	<b>(20,279)</b>	<b>(40,943)</b>	<b>(79,964)</b>	<b>(40,943)</b>	<b>39,021</b>
<b>Total non-operating revenues(expenses), net</b>	<b>140,894</b>		<b>140,894</b>	<b>(440,689)</b>	<b>(13,936)</b>	<b>426,753</b>	<b>11,741</b>	<b>(13,936)</b>	<b>(28,034)</b>	<b>(13,936)</b>	<b>14,098</b>
<b>Change in net assets before capital expenditures</b>	<b>(12,736)</b>		<b>(12,736)</b>	<b>(420,295)</b>	<b>(51)</b>	<b>420,244</b>	<b>(1,061)</b>	<b>(51)</b>	<b>82</b>	<b>(51)</b>	<b>(134)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(12,736)</b>		<b>(12,736)</b>	<b>(420,295)</b>	<b>(51)</b>	<b>420,244</b>	<b>(1,061)</b>	<b>(51)</b>	<b>82</b>	<b>(51)</b>	<b>(134)</b>

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**VENTURA REGIONAL SANITATION DISTRICT**

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For One Month Ending July 31, 2011

Description	Adjusted Budget	Jul 31, 2011			FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD		Variance
		Adopted Budget	Adjustments	Budget				Actual	Actual	
<b>Operating revenues:</b>										
Revenue - Trade	\$ 3,663,892	\$ -	\$ 3,663,892	\$ 24,002	\$ 308,215	\$ 24,002	\$ 308,215	\$ 2,890	\$ 211,195	\$ 97,020
Revenue - Other	-	-	-	3,826	3,826	3,826	3,826	3,826	2,000	1,826
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>3,663,892</b>	<b>-</b>	<b>3,663,892</b>	<b>27,828</b>	<b>312,041</b>	<b>27,828</b>	<b>312,041</b>	<b>6,716</b>	<b>213,195</b>	<b>98,846</b>
<b>Operating expenses:</b>										
Salaries, benefits and contract labor	-	-	-	(19,018)	-	(19,018)	-	-	18,628	(18,628)
Management and administrative	50,000	-	50,000	(626)	3,518	(626)	3,518	(648)	4,416	(898)
Operating materials and supplies	519,062	-	519,062	(33,377)	4,152	(33,377)	4,152	(39,104)	12,317	(8,166)
Contract services - labor	4,000	-	4,000	(351)	333	(351)	333	(333)	-	-
Contract services - materials and supplies	642,620	-	642,620	(175,397)	22	(175,397)	22	(53,530)	-	22
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-
Professional services	199,100	-	199,100	(91,062)	3,633	(91,062)	3,633	(12,959)	-	3,633
Facility maintenance	144,660	-	144,660	(46,565)	309	(46,565)	309	(11,746)	19,866	3,633
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	309
Permit, Fees & Other	10,000	-	10,000	(24,453)	833	(24,453)	833	(833)	-	-
<b>Total operating expenses</b>	<b>1,569,442</b>	<b>-</b>	<b>1,569,442</b>	<b>(390,849)</b>	<b>11,634</b>	<b>(390,849)</b>	<b>11,634</b>	<b>(119,153)</b>	<b>55,227</b>	<b>(43,593)</b>
<b>Operating income(loss) before depreciation</b>	<b>2,094,450</b>	<b>-</b>	<b>2,094,450</b>	<b>418,677</b>	<b>300,407</b>	<b>418,677</b>	<b>300,407</b>	<b>125,869</b>	<b>157,967</b>	<b>142,440</b>
Depreciation and amortization	1,357,130	-	1,357,130	(2,163)	114,948	(2,163)	114,948	(309)	113,075	(290)
<b>Operating income(loss)</b>	<b>737,320</b>	<b>-</b>	<b>737,320</b>	<b>420,840</b>	<b>187,622</b>	<b>420,840</b>	<b>187,622</b>	<b>126,178</b>	<b>44,893</b>	<b>142,729</b>
<b>Non-operating revenues(expenses):</b>										
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(608,879)	-	(608,879)	185,865	-	185,865	-	50,740	-	-
Grant revenue	975,000	-	975,000	(65)	-	(65)	-	(81,250)	-	-
Other, net	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>366,121</b>	<b>-</b>	<b>366,121</b>	<b>185,800</b>	<b>30,510</b>	<b>185,800</b>	<b>30,510</b>	<b>(30,510)</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	538,956	-	538,956	-	44,913	-	44,913	(44,913)	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	<b>538,956</b>	<b>-</b>	<b>538,956</b>	<b>-</b>	<b>44,913</b>	<b>-</b>	<b>44,913</b>	<b>(44,913)</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	(440,252)	-	(440,252)	(5,705)	(36,688)	(5,705)	(36,688)	(0)	(19,065)	(17,623)
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-
Utility transfer	(538,956)	-	(538,956)	-	(44,913)	-	(44,913)	44,913	-	-
Intra-department labor transfer	(411,257)	-	(411,257)	(28,526)	(34,271)	(28,526)	(34,271)	5,745	-	(28,526)
ISF Fleet Use	(98,776)	-	(98,776)	(18,784)	(8,231)	(18,784)	(8,231)	(10,553)	-	(18,784)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,489,241)</b>	<b>-</b>	<b>(1,489,241)</b>	<b>(53,015)</b>	<b>(124,103)</b>	<b>(53,015)</b>	<b>(124,103)</b>	<b>40,106</b>	<b>(19,065)</b>	<b>(64,933)</b>
<b>Net transfers</b>	<b>(950,285)</b>	<b>-</b>	<b>(950,285)</b>	<b>(53,015)</b>	<b>(79,190)</b>	<b>(53,015)</b>	<b>(79,190)</b>	<b>(4,807)</b>	<b>(19,065)</b>	<b>(64,933)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(584,164)</b>	<b>-</b>	<b>(584,164)</b>	<b>132,786</b>	<b>(49,680)</b>	<b>132,786</b>	<b>(49,680)</b>	<b>(35,317)</b>	<b>(19,065)</b>	<b>(64,933)</b>
<b>Change in net assets before capital expenditures</b>	<b>153,156</b>	<b>-</b>	<b>153,156</b>	<b>553,626</b>	<b>103,624</b>	<b>553,626</b>	<b>103,624</b>	<b>90,861</b>	<b>25,828</b>	<b>77,797</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$ 153,156</b>	<b>\$ -</b>	<b>\$ 153,156</b>	<b>\$ 553,626</b>	<b>\$ 103,624</b>	<b>\$ 553,626</b>	<b>\$ 103,624</b>	<b>\$ 90,861</b>	<b>\$ 25,828</b>	<b>\$ 77,797</b>

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VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets  
For One Month Ending July 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011		FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD Actual	Current FY12 Actual	Variance
				Jun 30, 2011	Jul 31, 2011						
<b>Operating revenues:</b>											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	94	-	(94)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>									<b>94</b>		<b>(94)</b>
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	139,360	-	139,360	23,137	5,818	(17,319)	5,818	(5,795)	5,703	5,818	115
Management and administrative	-	-	-	-	-	-	-	-	-	-	-
Operating materials and supplies	434,300	-	434,300	82,679	12,614	(70,065)	12,614	(23,578)	16,298	12,614	(3,684)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-
Contract services - materials and supplies	15,000	-	15,000	441	(0)	(441)	(0)	(1,250)	625	(0)	(625)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	601,001	-	601,001	246,655	1,957	(244,698)	1,957	(48,126)	3,079	1,957	(1,122)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	6,500	-	6,500	-	-	-	-	(542)	305	-	(305)
<b>Total operating expenses</b>	<b>1,196,161</b>	<b>-</b>	<b>1,196,161</b>	<b>352,912</b>	<b>20,389</b>	<b>(332,523)</b>	<b>20,389</b>	<b>(79,291)</b>	<b>26,010</b>	<b>20,389</b>	<b>(5,621)</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,196,161)</b>	<b>-</b>	<b>(1,196,161)</b>	<b>(352,912)</b>	<b>(20,389)</b>	<b>332,523</b>	<b>(20,389)</b>	<b>79,291</b>	<b>(25,916)</b>	<b>(20,389)</b>	<b>5,527</b>
Depreciation and amortization	372,640	-	372,640	40,339	39,580	(759)	39,580	8,527	35,269	39,580	4,311
<b>Operating income(loss)</b>	<b>(1,568,801)</b>	<b>-</b>	<b>(1,568,801)</b>	<b>(393,251)</b>	<b>(59,969)</b>	<b>333,282</b>	<b>(59,969)</b>	<b>70,764</b>	<b>(61,185)</b>	<b>(59,969)</b>	<b>1,216</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	76,918	-	76,918	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	2	-	(2)	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>76,918</b>	<b>-</b>	<b>76,918</b>	<b>2</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>(6,410)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Overhead cost allocation - CA	-	-	-	140,488	-	(140,488)	-	-	140,184	-	(140,184)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	19,750	-	19,750	-	9,480	9,480	9,480	7,834	-	9,480	9,480
ISF Fleet Use	1,489,133	-	1,489,133	-	161,557	161,557	161,557	37,463	-	161,557	161,557
<b>Total transfers in</b>	<b>1,508,883</b>	<b>-</b>	<b>1,508,883</b>	<b>140,488</b>	<b>171,037</b>	<b>30,549</b>	<b>171,037</b>	<b>45,297</b>	<b>140,184</b>	<b>171,037</b>	<b>30,853</b>
Overhead cost allocation - CA	-	-	-	(133)	-	133	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(27,623)	-	(27,623)	-	(14,292)	(14,292)	(14,292)	(11,990)	-	(14,292)	(14,292)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(27,623)</b>	<b>-</b>	<b>(27,623)</b>	<b>(133)</b>	<b>(14,292)</b>	<b>(14,159)</b>	<b>(14,292)</b>	<b>(11,990)</b>	<b>-</b>	<b>(14,292)</b>	<b>(14,292)</b>
<b>Net transfers</b>	<b>1,481,260</b>	<b>-</b>	<b>1,481,260</b>	<b>140,355</b>	<b>156,746</b>	<b>16,390</b>	<b>156,746</b>	<b>33,307</b>	<b>140,184</b>	<b>156,746</b>	<b>16,562</b>
<b>Total non-operating revenues(expenses), net</b>	<b>1,558,178</b>	<b>-</b>	<b>1,558,178</b>	<b>140,357</b>	<b>156,746</b>	<b>16,389</b>	<b>156,746</b>	<b>26,897</b>	<b>140,184</b>	<b>156,746</b>	<b>16,562</b>
<b>Change in net assets before capital expenditures</b>	<b>(10,623)</b>	<b>-</b>	<b>(10,623)</b>	<b>(252,894)</b>	<b>96,776</b>	<b>349,670</b>	<b>96,776</b>	<b>97,662</b>	<b>78,999</b>	<b>96,776</b>	<b>17,778</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>\$ (10,623)</b>	<b>\$ -</b>	<b>\$ (10,623)</b>	<b>\$ (252,894)</b>	<b>\$ 96,776</b>	<b>\$ 349,670</b>	<b>\$ 96,776</b>	<b>\$ 97,662</b>	<b>\$ 78,999</b>	<b>\$ 96,776</b>	<b>\$ 17,778</b>