

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011		Aug 31, 2011		Variance	FY12 YTD		FY11 YTD		Variance
				\$		\$			Budget	Actual	Actual	Actual	
<b>Operating revenues:</b>													
Revenue - Trade	\$ 19,153,097	\$ -	\$ 19,153,097	\$ 1,407,127	\$ 1,601,983	\$ 194,856	\$ 3,192,183	\$ (183,073)	\$ 3,009,109	\$ 3,009,109	\$ 2,884,607	\$ 3,009,109	\$ 124,503
Revenue - Other	558,868	(205,838)	353,030	125,581	(195)	(125,776)	58,838	66,547	125,385	125,385	53,830	125,385	71,555
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	(2,751)	-	2,751
<b>Total operating revenues</b>	<b>19,711,965</b>	<b>(205,838)</b>	<b>19,506,127</b>	<b>1,532,708</b>	<b>1,601,787</b>	<b>69,080</b>	<b>3,251,021</b>	<b>(116,526)</b>	<b>3,134,495</b>	<b>3,134,495</b>	<b>2,935,686</b>	<b>3,134,495</b>	<b>198,809</b>
<b>Operating expenses:</b>													
Salaries, benefits and contract labor	7,689,603	-	7,689,603	267,443	619,251	351,807	1,281,601	(394,906)	886,694	886,694	866,637	886,694	20,057
Management and administrative	320,911	-	320,911	47,204	(45,062)	(2,147)	53,485	(51,344)	2,141	2,141	78,006	2,141	(75,865)
Operating materials and supplies	2,819,402	-	2,819,402	40,003	192,583	152,580	469,900	(237,314)	232,587	232,587	121,348	232,587	111,238
Contract services - labor	203,170	-	203,170	1,760	13,200	11,440	33,862	(18,902)	14,960	14,960	3,281	14,960	11,679
Contract services - materials and supplies	1,119,693	-	1,119,693	3,724	90,704	86,980	186,616	(92,188)	94,428	94,428	104,732	94,428	(10,304)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,050,514	-	1,050,514	50,640	97,458	46,819	175,086	(26,988)	148,098	148,098	(9,371)	148,098	157,469
Facility maintenance	1,528,883	-	1,528,883	32,535	106,949	74,414	254,814	(115,330)	139,484	139,484	210,642	139,484	(71,158)
Contra-Post Closure Expenses	(684,975)	-	(684,975)	(19,096)	(45,345)	(26,249)	(110,829)	46,389	(64,441)	(64,441)	(32,137)	(64,441)	(32,303)
Permit, Fees & Other	1,007,140	-	1,007,140	1,554	62,716	61,161	167,857	(103,587)	64,270	64,270	11,682	64,270	52,588
<b>Total operating expenses</b>	<b>15,074,341</b>	<b>-</b>	<b>15,074,341</b>	<b>425,767</b>	<b>1,092,454</b>	<b>666,686</b>	<b>2,512,390</b>	<b>(994,169)</b>	<b>1,518,221</b>	<b>1,518,221</b>	<b>1,354,820</b>	<b>1,518,221</b>	<b>163,401</b>
<b>Operating income(loss) before depreciation</b>	<b>4,637,624</b>	<b>(205,838)</b>	<b>4,431,786</b>	<b>1,106,940</b>	<b>509,333</b>	<b>(597,607)</b>	<b>738,631</b>	<b>877,642</b>	<b>1,616,273</b>	<b>1,616,273</b>	<b>1,580,866</b>	<b>1,616,273</b>	<b>35,407</b>
Depreciation and amortization	3,679,153	-	3,679,153	314,663	314,663	-	613,192	16,133	629,325	629,325	617,255	629,325	12,071
<b>Operating income(loss)</b>	<b>958,471</b>	<b>(205,838)</b>	<b>752,633</b>	<b>792,277</b>	<b>194,671</b>	<b>(597,607)</b>	<b>125,439</b>	<b>861,509</b>	<b>986,948</b>	<b>986,948</b>	<b>963,612</b>	<b>986,948</b>	<b>23,336</b>
<b>Non-operating revenues(expenses):</b>													
Interest and investment earnings	759,068	-	759,068	42,535	45,018	483	126,511	(40,959)	85,552	85,552	230,907	85,552	(145,355)
Gain(loss) on sales and/or disposals of assets	(1,158,353)	-	(1,158,353)	(278)	(27,818)	(27,540)	(193,059)	164,963	(28,096)	(28,096)	8,770	(28,096)	(8,770)
Debt service interest expense	975,000	-	975,000	(17,000)	107,316	90,316	162,500	(162,500)	-	-	-	-	(28,096)
Grant revenue	-	-	-	-	-	-	15,053	865	15,918	15,918	-	15,918	18,069
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>588,715</b>	<b>107,316</b>	<b>696,031</b>	<b>41,014</b>	<b>32,360</b>	<b>(8,655)</b>	<b>111,005</b>	<b>(37,631)</b>	<b>73,374</b>	<b>73,374</b>	<b>237,527</b>	<b>73,374</b>	<b>(164,152)</b>
Overhead cost allocation - CA	2,346,838	-	2,346,838	191,667	191,667	-	391,140	(7,806)	383,333	383,333	815,134	383,333	(431,800)
Due from post closure landfills	-	-	-	26,878	27,045	167	89,826	(99,826)	53,922	53,922	-	53,922	53,922
Utility transfer	538,956	-	538,956	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	992,296	-	992,296	283,133	252,930	(30,203)	165,393	370,680	536,063	536,063	-	536,063	536,063
ISF Fleet Use	1,513,494	-	1,513,494	174,563	174,658	95	252,249	96,971	349,220	349,220	-	349,220	349,220
<b>Total transfers in</b>	<b>5,391,584</b>	<b>-</b>	<b>5,391,584</b>	<b>676,240</b>	<b>646,299</b>	<b>(29,940)</b>	<b>898,597</b>	<b>423,942</b>	<b>1,322,539</b>	<b>1,322,539</b>	<b>815,134</b>	<b>1,322,539</b>	<b>507,405</b>
Overhead cost allocation - CA	(2,346,838)	-	(2,346,838)	(191,667)	(191,667)	-	(391,140)	7,806	(383,333)	(383,333)	(787,249)	(383,333)	403,916
Due to post closed landfills	-	-	-	(26,878)	(27,045)	(167)	(89,826)	(53,922)	(53,922)	(53,922)	-	(53,922)	(53,922)
Utility transfer	(538,956)	-	(538,956)	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(992,296)	-	(992,296)	(274,248)	(246,445)	27,803	(165,393)	(355,310)	(520,693)	(520,693)	-	(520,693)	(520,693)
ISF Fleet Use	(1,512,494)	-	(1,512,494)	(174,517)	(174,658)	(141)	(252,082)	(97,092)	(349,174)	(349,174)	-	(349,174)	(349,174)
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(88,467)	(95,327)	(6,859)	(164,875)	(183,794)	(183,794)	(183,794)	(151,112)	(183,794)	(32,682)
<b>Total transfers out</b>	<b>(6,379,832)</b>	<b>-</b>	<b>(6,379,832)</b>	<b>(755,776)</b>	<b>(735,141)</b>	<b>20,635</b>	<b>(1,063,305)</b>	<b>(427,612)</b>	<b>(1,490,917)</b>	<b>(1,490,917)</b>	<b>(936,362)</b>	<b>(1,490,917)</b>	<b>(552,555)</b>
<b>Net transfers</b>	<b>(888,248)</b>	<b>-</b>	<b>(888,248)</b>	<b>(79,536)</b>	<b>(88,842)</b>	<b>(9,305)</b>	<b>(164,708)</b>	<b>(3,670)</b>	<b>(168,378)</b>	<b>(168,378)</b>	<b>(123,228)</b>	<b>(168,378)</b>	<b>(45,150)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(299,533)</b>	<b>107,316</b>	<b>(192,217)</b>	<b>(38,522)</b>	<b>(56,482)</b>	<b>(17,960)</b>	<b>(53,703)</b>	<b>(41,301)</b>	<b>(95,004)</b>	<b>(95,004)</b>	<b>114,298</b>	<b>(95,004)</b>	<b>(209,302)</b>
<b>Change in net assets before capital expenditures</b>	<b>528,939</b>	<b>(98,522)</b>	<b>430,417</b>	<b>753,755</b>	<b>136,189</b>	<b>(615,567)</b>	<b>71,736</b>	<b>820,208</b>	<b>891,944</b>	<b>891,944</b>	<b>1,077,910</b>	<b>891,944</b>	<b>(185,966)</b>
Capital expenditures - contra	1,574,912	-	1,574,912	17,805	333,721	315,916	262,485	89,041	351,526	351,526	502,924	351,526	(151,398)
<b>Capital expenditures, net</b>	<b>1,574,912</b>	<b>-</b>	<b>1,574,912</b>	<b>17,805</b>	<b>333,721</b>	<b>315,916</b>	<b>262,485</b>	<b>89,041</b>	<b>351,526</b>	<b>351,526</b>	<b>502,924</b>	<b>351,526</b>	<b>(151,398)</b>
<b>Change in net assets</b>	<b>(1,045,973)</b>	<b>(98,522)</b>	<b>(1,144,495)</b>	<b>735,950</b>	<b>(195,532)</b>	<b>(931,463)</b>	<b>(190,749)</b>	<b>731,167</b>	<b>540,418</b>	<b>540,418</b>	<b>574,986</b>	<b>540,418</b>	<b>(34,568)</b>

*Item 3*

**VENTURA REGIONAL SANITATION DISTRICT**

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011	Aug 31, 2011	Variance	FY12 YTD		Variance	FY12		Variance
							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	8,412	-	8,412	-	-	-	1,402	-	(1,402)	9,410	-	(9,410)
Management and administrative	-	-	-	-	-	-	-	-	-	-	-	-
Operating materials and supplies	200,000	-	200,000	210	-	210	33,333	210	(33,123)	3,369	210	(3,159)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	576,500	-	576,500	8,874	327,026	318,152	96,083	335,900	239,817	480,163	335,900	(144,263)
Facility maintenance	-	-	-	-	-	-	-	-	-	1,708	-	(1,708)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	40,000	-	40,000	-	-	-	6,667	-	(6,667)	-	-	-
<b>Total operating expenses</b>	<b>824,912</b>		<b>824,912</b>	<b>8,874</b>	<b>327,236</b>	<b>318,362</b>	<b>137,485</b>	<b>336,110</b>	<b>198,625</b>	<b>494,650</b>	<b>336,110</b>	<b>(158,540)</b>
<b>Operating income(loss) before depreciation</b>	<b>(824,912)</b>		<b>(824,912)</b>	<b>(8,874)</b>	<b>(327,236)</b>	<b>(318,362)</b>	<b>(137,485)</b>	<b>(336,110)</b>	<b>(198,625)</b>	<b>(494,650)</b>	<b>(336,110)</b>	<b>158,540</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(824,912)</b>		<b>(824,912)</b>	<b>(8,874)</b>	<b>(327,236)</b>	<b>(318,362)</b>	<b>(137,485)</b>	<b>(336,110)</b>	<b>(198,625)</b>	<b>(494,650)</b>	<b>(336,110)</b>	<b>158,540</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	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>												
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,000)	-	(1,000)	(8,885)	(6,485)	2,400	(167)	(15,370)	(15,370)	-	(15,370)	(15,370)
Provision for landfill closure/postclosure	-	-	-	(46)	-	46	-	(46)	121	-	(46)	(46)
<b>Total transfers out</b>	<b>(1,000)</b>		<b>(1,000)</b>	<b>(8,931)</b>	<b>(6,485)</b>	<b>2,446</b>	<b>(167)</b>	<b>(15,416)</b>	<b>(15,249)</b>	<b>-</b>	<b>(15,416)</b>	<b>(15,416)</b>
<b>Net transfers</b>	<b>(1,000)</b>		<b>(1,000)</b>	<b>(8,931)</b>	<b>(6,485)</b>	<b>2,446</b>	<b>(167)</b>	<b>(15,416)</b>	<b>(15,249)</b>	<b>-</b>	<b>(15,416)</b>	<b>(15,416)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(1,000)</b>		<b>(1,000)</b>	<b>(8,931)</b>	<b>(6,485)</b>	<b>2,446</b>	<b>(167)</b>	<b>(15,416)</b>	<b>(15,249)</b>	<b>-</b>	<b>(15,416)</b>	<b>(15,416)</b>
<b>Change in net assets before capital expenditures</b>	<b>(825,912)</b>		<b>(825,912)</b>	<b>(17,805)</b>	<b>(333,721)</b>	<b>(315,916)</b>	<b>(137,652)</b>	<b>(351,526)</b>	<b>(213,874)</b>	<b>(494,650)</b>	<b>(351,526)</b>	<b>143,124</b>
Capital expenditures	749,000	-	749,000	-	-	-	124,833	-	(124,833)	8,274	-	(8,274)
Capital expenditures - contra	749,000	-	749,000	-	-	-	124,833	-	(124,833)	8,274	-	(8,274)
<b>Change in net assets</b>	<b>(1,574,912)</b>		<b>(1,574,912)</b>	<b>(17,805)</b>	<b>(333,721)</b>	<b>(315,916)</b>	<b>(262,485)</b>	<b>(351,526)</b>	<b>(89,041)</b>	<b>(502,924)</b>	<b>(351,526)</b>	<b>151,398</b>

102

**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011		Aug 31, 2011		FY12 YTD		FY12 YTD		Prior FY11 YTD		Current FY12	
				Budget	Variance	Actual	Variance	Budget	Actual	Actual	Variance	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>															
Revenue - Trade	\$ 19,153,097	\$ -	\$ 19,153,097	\$ 1,407,127	\$ 1,601,983	\$ 194,856	\$ 3,192,183	\$ 3,009,109	\$ (183,073)	\$ 2,884,607	\$ 3,009,109	\$ 3,009,109	\$ 124,503	\$ 124,503	\$ 124,503
Revenue - Other	558,888	(205,838)	353,030	125,581	(195)	(125,776)	58,838	125,385	66,547	53,830	125,385	125,385	71,555	71,555	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	(2,751)	-	-	2,751	2,751	
<b>Total operating revenues</b>	<b>19,711,985</b>	<b>(205,838)</b>	<b>19,506,127</b>	<b>1,532,708</b>	<b>1,601,787</b>	<b>69,080</b>	<b>3,251,021</b>	<b>3,134,495</b>	<b>(116,526)</b>	<b>2,935,686</b>	<b>3,134,495</b>	<b>3,134,495</b>	<b>198,809</b>	<b>198,809</b>	
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	7,689,603	-	7,689,603	267,443	619,251	351,807	1,281,601	886,694	(394,906)	866,637	886,694	886,694	20,057	20,057	
Management and administrative	320,911	-	320,911	47,204	(45,082)	(92,266)	53,485	2,141	(51,344)	78,006	2,141	2,141	(75,865)	(75,865)	
Operating materials and supplies	2,819,402	-	2,819,402	40,003	192,583	152,580	469,900	232,587	(237,314)	121,349	232,587	232,587	11,238	11,238	
Contract services - labor	203,170	-	203,170	1,760	13,200	11,440	33,862	14,960	(18,902)	3,281	14,960	14,960	11,679	11,679	
Contract services - materials and supplies	1,119,693	-	1,119,693	3,724	90,704	86,980	186,616	94,428	(92,188)	104,732	94,428	94,428	(10,304)	(10,304)	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	1,050,514	-	1,050,514	50,640	97,458	46,819	175,086	148,098	(26,988)	(9,371)	148,098	148,098	157,489	157,489	
Facility maintenance	1,528,883	-	1,528,883	32,535	106,949	74,414	254,814	139,484	(115,330)	210,642	139,484	139,484	(71,158)	(71,158)	
Contra-Post Closure Expenses	(664,975)	-	(664,975)	(19,096)	(45,345)	(26,249)	(110,829)	(64,441)	46,389	(32,137)	(64,441)	(64,441)	(32,303)	(32,303)	
Permit, Fees & Other	1,007,140	-	1,007,140	1,554	62,716	61,161	167,857	64,270	(103,587)	11,682	64,270	64,270	52,588	52,588	
<b>Total operating expenses</b>	<b>15,074,341</b>	<b>-</b>	<b>15,074,341</b>	<b>425,767</b>	<b>1,092,454</b>	<b>666,686</b>	<b>2,512,390</b>	<b>1,518,221</b>	<b>(994,169)</b>	<b>1,354,820</b>	<b>1,518,221</b>	<b>1,518,221</b>	<b>163,401</b>	<b>163,401</b>	
<b>Operating income(loss) before depreciation</b>	<b>4,637,624</b>	<b>(205,838)</b>	<b>4,431,786</b>	<b>1,106,940</b>	<b>509,333</b>	<b>(597,607)</b>	<b>738,631</b>	<b>1,616,273</b>	<b>877,642</b>	<b>1,580,866</b>	<b>1,616,273</b>	<b>1,616,273</b>	<b>35,407</b>	<b>35,407</b>	
Depreciation and amortization	3,679,153	-	3,679,153	314,663	-	-	613,192	628,325	16,133	617,255	628,325	628,325	12,071	12,071	
<b>Operating income(loss)</b>	<b>958,471</b>	<b>(205,838)</b>	<b>752,633</b>	<b>792,277</b>	<b>194,671</b>	<b>(597,607)</b>	<b>125,439</b>	<b>986,948</b>	<b>861,509</b>	<b>963,612</b>	<b>986,948</b>	<b>986,948</b>	<b>23,336</b>	<b>23,336</b>	
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	759,068	-	759,068	42,535	43,018	483	126,511	85,552	(40,959)	230,907	85,552	85,552	(145,355)	(145,355)	
Gain(loss) on sales and/or disposals of assets	-	-	-	(278)	(27,818)	(27,540)	(193,059)	(28,096)	164,963	8,770	-	-	(8,770)	(8,770)	
Debt service interest expense	(1,168,353)	-	(1,168,353)	-	-	-	162,500	162,500	(162,500)	-	-	-	(28,096)	(28,096)	
Grant revenue	975,000	-	975,000	-	-	-	15,053	15,918	865	-	-	-	15,918	15,918	
Other, net	(17,000)	107,316	90,316	(1,242)	17,160	18,403	-	-	-	(2,151)	-	-	18,089	18,089	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>558,715</b>	<b>107,316</b>	<b>666,031</b>	<b>41,014</b>	<b>32,360</b>	<b>(8,655)</b>	<b>111,005</b>	<b>73,374</b>	<b>(37,631)</b>	<b>237,527</b>	<b>73,374</b>	<b>73,374</b>	<b>(164,152)</b>	<b>(164,152)</b>	
Overhead cost allocation - CA	2,346,838	-	2,346,838	191,667	191,667	-	391,140	383,333	(7,806)	815,134	383,333	383,333	(431,800)	(431,800)	
Due to post closure landfills	-	-	-	26,978	27,045	167	89,826	53,922	(35,904)	-	53,922	53,922	53,922	53,922	
Utility transfer	538,956	-	538,956	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	992,296	-	992,296	283,133	282,930	(30,203)	165,383	536,063	370,680	-	-	536,063	536,063	536,063	
ISF Fleet Use	1,513,494	-	1,513,494	174,563	174,658	95	252,249	349,220	96,971	-	-	349,220	349,220	349,220	
<b>Total transfers in</b>	<b>5,391,584</b>	<b>-</b>	<b>5,391,584</b>	<b>676,240</b>	<b>646,299</b>	<b>(29,940)</b>	<b>898,597</b>	<b>1,322,539</b>	<b>423,942</b>	<b>815,134</b>	<b>1,322,539</b>	<b>1,322,539</b>	<b>507,405</b>	<b>507,405</b>	
Overhead cost allocation - CA	(2,346,838)	-	(2,346,838)	(191,667)	(191,667)	-	(391,140)	(383,333)	7,806	(787,249)	(383,333)	(383,333)	403,916	403,916	
Due to post closure landfills	-	-	-	(26,978)	(27,045)	(167)	-	(53,922)	(53,922)	-	-	-	(53,922)	(53,922)	
Utility transfer	(538,956)	-	(538,956)	-	-	-	(89,826)	89,826	89,826	-	-	-	-	-	
Intra-department labor transfer	(992,296)	-	(992,296)	(274,248)	(246,445)	27,803	(165,383)	(520,693)	(355,310)	-	-	-	(520,693)	(520,693)	
ISF Fleet Use	(1,512,494)	-	(1,512,494)	(174,517)	(174,658)	(141)	(252,092)	(349,174)	(97,092)	-	-	-	(349,174)	(349,174)	
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(88,467)	(95,327)	(6,859)	(164,875)	(183,794)	(18,920)	(151,112)	-	-	(183,794)	(183,794)	
<b>Total transfers out</b>	<b>(6,379,832)</b>	<b>-</b>	<b>(6,379,832)</b>	<b>(755,776)</b>	<b>(735,141)</b>	<b>20,635</b>	<b>(1,063,305)</b>	<b>(1,490,917)</b>	<b>(427,612)</b>	<b>(936,362)</b>	<b>(1,490,917)</b>	<b>(1,490,917)</b>	<b>(552,555)</b>	<b>(552,555)</b>	
<b>Net transfers</b>	<b>(988,248)</b>	<b>-</b>	<b>(988,248)</b>	<b>(79,536)</b>	<b>(88,842)</b>	<b>(9,305)</b>	<b>(164,708)</b>	<b>(168,378)</b>	<b>(3,670)</b>	<b>(123,228)</b>	<b>(168,378)</b>	<b>(168,378)</b>	<b>(45,150)</b>	<b>(45,150)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(429,533)</b>	<b>107,316</b>	<b>(322,217)</b>	<b>(38,522)</b>	<b>(56,482)</b>	<b>(17,960)</b>	<b>(53,703)</b>	<b>(95,004)</b>	<b>(41,301)</b>	<b>114,298</b>	<b>(95,004)</b>	<b>(95,004)</b>	<b>(209,392)</b>	<b>(209,392)</b>	
<b>Change in net assets before capital expenditures</b>	<b>528,939</b>	<b>(98,522)</b>	<b>430,417</b>	<b>753,755</b>	<b>138,189</b>	<b>(615,567)</b>	<b>71,736</b>	<b>891,944</b>	<b>820,208</b>	<b>1,077,910</b>	<b>891,944</b>	<b>891,944</b>	<b>(185,966)</b>	<b>(185,966)</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>\$ 528,939</b>	<b>\$ (98,522)</b>	<b>\$ 430,417</b>	<b>\$ 753,755</b>	<b>\$ 138,189</b>	<b>\$ (615,567)</b>	<b>\$ 71,736</b>	<b>\$ 891,944</b>	<b>\$ 820,208</b>	<b>\$ 1,077,910</b>	<b>\$ 891,944</b>	<b>\$ 891,944</b>	<b>\$ (185,966)</b>	<b>\$ (185,966)</b>	

102

**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011		Aug 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	\$ 642,312	\$ -	\$ 642,312	\$ 24,686	\$ 63,106	\$ 969	\$ 107,052	\$ 101,526	\$ (5,526)	\$ 83,912	\$ 101,526	\$ 17,614	\$ 101,526	\$ (2,631)	
Revenue - Other	-	-	-	989	994	-	-	1,019	1,019	3,649	1,019	(2,631)	1,019	-	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>642,312</b>	<b>-</b>	<b>642,312</b>	<b>25,655</b>	<b>64,100</b>	<b>969</b>	<b>107,052</b>	<b>102,545</b>	<b>(4,507)</b>	<b>87,561</b>	<b>102,545</b>	<b>14,983</b>	<b>102,545</b>	<b>14,983</b>	
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	1,988,539	-	1,988,539	134,929	192,889	-	331,423	250,848	(80,575)	243,268	250,848	7,580	250,848	7,580	
Management and administrative	216,253	-	216,253	(92,673)	(51,189)	-	36,042	(9,705)	(45,747)	58,454	(9,705)	(68,159)	(9,705)	(68,159)	
Operating materials and supplies	79,320	-	79,320	31	203	-	13,220	376	(12,844)	4,087	376	(3,711)	376	(3,711)	
Contract services - labor	16,250	-	16,250	11,440	13,200	-	2,708	14,960	12,252	166	14,960	14,794	14,960	14,794	
Contract services - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Professional services	351,250	-	351,250	(13,809)	29,097	-	58,542	72,003	13,461	(41,545)	72,003	113,547	72,003	113,547	
Facility maintenance	304,020	-	304,020	20,162	42,559	-	50,670	64,956	14,286	45,010	64,956	19,946	64,956	19,946	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	49,850	-	49,850	805	920	-	8,308	1,035	(7,274)	2,814	1,035	(1,779)	1,035	(1,779)	
<b>Total operating expenses</b>	<b>3,005,482</b>	<b>-</b>	<b>3,005,482</b>	<b>60,865</b>	<b>227,679</b>	<b>805</b>	<b>500,914</b>	<b>394,472</b>	<b>(106,442)</b>	<b>312,255</b>	<b>394,472</b>	<b>82,217</b>	<b>394,472</b>	<b>82,217</b>	
<b>Operating income(loss) before depreciation</b>	<b>(2,363,170)</b>	<b>-</b>	<b>(2,363,170)</b>	<b>(35,230)</b>	<b>(163,579)</b>	<b>(35,230)</b>	<b>(393,862)</b>	<b>(291,927)</b>	<b>101,934</b>	<b>(224,694)</b>	<b>(291,927)</b>	<b>(67,234)</b>	<b>(291,927)</b>	<b>(67,234)</b>	
Depreciation and amortization	98,968	-	98,968	-	8,129	-	16,495	16,257	(237)	18,558	16,257	(2,301)	16,257	(2,301)	
<b>Operating income(loss)</b>	<b>(2,462,139)</b>	<b>-</b>	<b>(2,462,139)</b>	<b>(35,230)</b>	<b>(171,707)</b>	<b>(35,230)</b>	<b>(410,366)</b>	<b>(308,185)</b>	<b>102,172</b>	<b>(243,252)</b>	<b>(308,185)</b>	<b>(64,933)</b>	<b>(308,185)</b>	<b>(64,933)</b>	
<b>Non-operating revenues(expenses):</b>															
Interest and investment earnings	21,645	-	21,645	(462)	4,924	-	3,608	10,299	6,692	95,258	10,299	(84,959)	10,299	(84,959)	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	(17,000)	-	(17,000)	47	(1,266)	-	(2,833)	(2,579)	255	(2,141)	(2,579)	(438)	(2,579)	(438)	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>4,645</b>	<b>-</b>	<b>4,645</b>	<b>(405)</b>	<b>3,657</b>	<b>(405)</b>	<b>774</b>	<b>7,720</b>	<b>6,946</b>	<b>93,117</b>	<b>7,720</b>	<b>(85,397)</b>	<b>7,720</b>	<b>(85,397)</b>	
Overhead cost allocation - CA	2,300,000	-	2,300,000	-	191,667	-	383,333	383,333	0	400,507	383,333	(17,174)	383,333	(17,174)	
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	(605)	34,667	-	69,938	69,938	69,938	-	69,938	69,938	-	69,938	
ISF Fleet Use	5,680	-	5,680	36	491	-	947	1,018	71	1,018	1,018	1,018	1,018	1,018	
<b>Total transfers in</b>	<b>2,305,680</b>	<b>-</b>	<b>2,305,680</b>	<b>(569)</b>	<b>228,860</b>	<b>(569)</b>	<b>384,280</b>	<b>454,289</b>	<b>70,009</b>	<b>400,507</b>	<b>454,289</b>	<b>53,782</b>	<b>454,289</b>	<b>53,782</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	(2,419)	-	2,419	-	2,419	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	-	-	-	1,633	(33,639)	-	(1,406)	(68,910)	(68,910)	-	(68,910)	(68,910)	-	(68,910)	
ISF Fleet Use	(8,436)	-	(8,436)	(88)	(1,081)	-	(1,406)	(2,074)	(668)	(2,141)	(2,074)	(2,074)	(2,074)	(2,074)	
Provision for landfill closure/postclosure	-	-	-	1,545	(34,720)	-	(1,406)	(70,984)	(69,578)	(2,419)	(70,984)	(68,565)	(70,984)	(68,565)	
<b>Total transfers out</b>	<b>(8,436)</b>	<b>-</b>	<b>(8,436)</b>	<b>1,545</b>	<b>(34,720)</b>	<b>1,545</b>	<b>(1,406)</b>	<b>(70,984)</b>	<b>(69,578)</b>	<b>(2,419)</b>	<b>(70,984)</b>	<b>(68,565)</b>	<b>(70,984)</b>	<b>(68,565)</b>	
<b>Net transfers</b>	<b>2,297,244</b>	<b>-</b>	<b>2,297,244</b>	<b>976</b>	<b>192,141</b>	<b>976</b>	<b>382,874</b>	<b>383,305</b>	<b>431</b>	<b>398,088</b>	<b>383,305</b>	<b>(14,783)</b>	<b>383,305</b>	<b>(14,783)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>2,301,889</b>	<b>-</b>	<b>2,301,889</b>	<b>571</b>	<b>195,798</b>	<b>571</b>	<b>383,648</b>	<b>391,026</b>	<b>7,378</b>	<b>491,205</b>	<b>391,026</b>	<b>(100,179)</b>	<b>391,026</b>	<b>(100,179)</b>	
<b>Change in net assets before capital expenditures</b>	<b>(160,250)</b>	<b>-</b>	<b>(160,250)</b>	<b>(34,659)</b>	<b>24,091</b>	<b>(34,659)</b>	<b>(26,708)</b>	<b>82,841</b>	<b>109,549</b>	<b>247,954</b>	<b>82,841</b>	<b>(165,113)</b>	<b>82,841</b>	<b>(165,113)</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>(34,659)</b>	<b>24,091</b>	<b>(34,659)</b>	<b>(26,708)</b>	<b>82,841</b>	<b>109,549</b>	<b>247,954</b>	<b>82,841</b>	<b>(165,113)</b>	<b>82,841</b>	<b>(165,113)</b>	

1324

**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adjusted Budget	Adjustments	Jul 31, 2011		Aug 31, 2011		FY12 YTD		FY12 YTD		Prior FY11 YTD		Current FY12	
			Budget	Variance	Actual	Variance	Budget	Variance	Actual	Variance	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>														
Revenue - Trade	\$ 5,205,947	\$ -	\$ 5,205,947	\$ 102,099	\$ 405,113	\$ 102,099	\$ 867,658	\$ 708,127	\$ (159,530)	\$ 631,905	\$ 708,127	\$ 76,223	\$ 708,127	\$ 76,223
Revenue - Other	216,464	(205,838)	10,626	(33,749)	(15,868)	(33,749)	1,771	2,012	241	471	2,012	1,541	2,012	1,541
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>5,422,411</b>	<b>(205,838)</b>	<b>5,216,573</b>	<b>68,350</b>	<b>389,245</b>	<b>68,350</b>	<b>869,429</b>	<b>710,139</b>	<b>(159,290)</b>	<b>629,625</b>	<b>710,139</b>	<b>80,514</b>	<b>710,139</b>	<b>80,514</b>
<b>Operating expenses:</b>														
Salaries, benefits and contract labor	3,180,823	-	3,180,823	124,756	240,624	124,756	530,137	356,493	(173,645)	303,441	356,493	53,052	356,493	53,052
Management and administrative	39,275	-	39,275	(395)	796	(395)	6,546	1,987	(4,558)	5,113	1,987	(3,126)	1,987	(3,126)
Operating materials and supplies	771,264	-	771,264	51,752	64,338	51,752	128,544	76,924	(51,620)	22,789	76,924	54,136	76,924	54,136
Contract services - labor	3,000	-	3,000	-	-	-	500	-	(500)	-	-	(2,436)	-	(2,436)
Contract services - materials and supplies	155,933	-	155,933	7,811	11,252	7,811	25,989	14,693	(11,295)	12,852	14,693	1,842	14,693	1,842
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	136,500	-	136,500	17,849	21,950	17,849	22,750	26,051	3,301	13,118	26,051	12,933	26,051	12,933
Facility maintenance	230,730	-	230,730	12,570	19,673	12,570	36,455	26,776	(11,679)	22,577	26,776	4,199	26,776	4,199
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	37,765	-	37,765	1,117	1,497	1,117	6,294	1,877	(4,417)	3,120	1,877	(1,243)	1,877	(1,243)
<b>Total operating expenses</b>	<b>4,555,290</b>	<b>-</b>	<b>4,555,290</b>	<b>215,459</b>	<b>360,130</b>	<b>215,459</b>	<b>759,215</b>	<b>504,802</b>	<b>(254,413)</b>	<b>385,445</b>	<b>504,802</b>	<b>119,357</b>	<b>504,802</b>	<b>119,357</b>
<b>Operating income(loss) before depreciation</b>	<b>867,121</b>	<b>(205,838)</b>	<b>661,283</b>	<b>(147,109)</b>	<b>29,114</b>	<b>(147,109)</b>	<b>110,214</b>	<b>205,338</b>	<b>95,124</b>	<b>244,180</b>	<b>205,338</b>	<b>(38,843)</b>	<b>205,338</b>	<b>(38,843)</b>
Depreciation and amortization	158,043	-	158,043	-	13,169	-	26,340	26,338	(2)	25,969	26,338	369	26,338	369
<b>Operating income(loss)</b>	<b>709,079</b>	<b>(205,838)</b>	<b>503,241</b>	<b>(147,109)</b>	<b>15,945</b>	<b>(147,109)</b>	<b>83,873</b>	<b>178,999</b>	<b>95,126</b>	<b>218,211</b>	<b>178,999</b>	<b>(39,212)</b>	<b>178,999</b>	<b>(39,212)</b>
<b>Non-operating revenues(expenses):</b>														
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(108,998)	-	(108,998)	(27,540)	(27,540)	(27,540)	(18,166)	(27,540)	(9,374)	-	(27,540)	(27,540)	(27,540)	(27,540)
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	17,844	17,890	17,844	17,886	17,935	49	(10)	17,935	17,945	17,935	17,945
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(108,998)</b>	<b>107,316</b>	<b>(1,682)</b>	<b>(9,696)</b>	<b>(9,651)</b>	<b>(9,696)</b>	<b>(280)</b>	<b>(9,605)</b>	<b>(9,325)</b>	<b>(10)</b>	<b>(9,605)</b>	<b>(9,595)</b>	<b>(9,605)</b>	<b>(9,595)</b>
Overhead cost allocation - CA	46,838	-	46,838	-	-	-	7,806	-	(7,806)	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	638,962	-	638,962	(14,067)	108,187	(14,067)	106,494	230,441	123,947	-	230,441	230,441	230,441	230,441
ISF Fleet Use	9,618	-	9,618	243	1,477	243	1,603	2,712	1,109	-	2,712	2,712	2,712	2,712
<b>Total transfers in</b>	<b>695,418</b>	<b>-</b>	<b>695,418</b>	<b>(13,824)</b>	<b>109,664</b>	<b>(13,824)</b>	<b>115,903</b>	<b>233,162</b>	<b>117,249</b>	<b>(10)</b>	<b>233,162</b>	<b>233,162</b>	<b>233,162</b>	<b>233,162</b>
Overhead cost allocation - CA	(705,417)	-	(705,417)	-	(54,882)	-	(117,570)	(109,763)	7,806	(196,601)	(109,763)	86,838	(109,763)	86,838
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(137,877)	-	(137,877)	14,743	(65,066)	14,743	(22,980)	(144,874)	(121,894)	-	(144,874)	(144,874)	(144,874)	(144,874)
ISF Fleet Use	(330,213)	-	(330,213)	(5)	(29,281)	(5)	(55,036)	(58,558)	(3,522)	-	(58,558)	(58,558)	(58,558)	(58,558)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,173,507)</b>	<b>-</b>	<b>(1,173,507)</b>	<b>14,738</b>	<b>(149,229)</b>	<b>14,738</b>	<b>(195,585)</b>	<b>(313,195)</b>	<b>(117,610)</b>	<b>(196,601)</b>	<b>(313,195)</b>	<b>(116,593)</b>	<b>(313,195)</b>	<b>(116,593)</b>
<b>Net transfers</b>	<b>(478,089)</b>	<b>-</b>	<b>(478,089)</b>	<b>914</b>	<b>(39,564)</b>	<b>914</b>	<b>(79,682)</b>	<b>(80,042)</b>	<b>(361)</b>	<b>(196,601)</b>	<b>(80,042)</b>	<b>116,559</b>	<b>(80,042)</b>	<b>116,559</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(587,087)</b>	<b>107,316</b>	<b>(479,771)</b>	<b>(8,782)</b>	<b>(49,215)</b>	<b>(8,782)</b>	<b>(79,962)</b>	<b>(89,647)</b>	<b>(9,686)</b>	<b>(196,611)</b>	<b>(89,647)</b>	<b>106,964</b>	<b>(89,647)</b>	<b>106,964</b>
<b>Change in net assets before capital expenditures</b>	<b>121,992</b>	<b>(98,522)</b>	<b>23,470</b>	<b>(155,892)</b>	<b>(33,270)</b>	<b>(155,892)</b>	<b>3,912</b>	<b>89,352</b>	<b>85,440</b>	<b>21,600</b>	<b>89,352</b>	<b>67,752</b>	<b>89,352</b>	<b>67,752</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>121,992</b>	<b>(98,522)</b>	<b>23,470</b>	<b>(155,892)</b>	<b>(33,270)</b>	<b>(155,892)</b>	<b>3,912</b>	<b>89,352</b>	<b>85,440</b>	<b>21,600</b>	<b>89,352</b>	<b>67,752</b>	<b>89,352</b>	<b>67,752</b>

135

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations  
Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011		Aug 31, 2011		FY12 YTD		FY11 YTD		Current FY12	
				Budget	Variance	Budget	Variance	Budget	Actual	Actual	Variance	Actual	Variance
<b>Operating revenues:</b>													
Revenue - Trade	\$ 9,640,946	-	\$ 9,640,946	\$ 82,930	\$ 840,408	\$ 82,930	\$ 840,408	\$ 1,606,824	\$ 1,597,886	\$ 1,560,826	\$ 1,597,886	\$ 37,060	
Revenue - Other	342,404	-	342,404	(92,116)	11,733	(92,116)	11,733	57,067	115,582	45,615	115,582	69,967	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total operating revenues</b>	<b>9,983,350</b>	-	<b>9,983,350</b>	<b>(9,187)</b>	<b>852,141</b>	<b>(9,187)</b>	<b>852,141</b>	<b>1,663,892</b>	<b>1,713,468</b>	<b>1,606,441</b>	<b>1,713,468</b>	<b>107,027</b>	
<b>Operating expenses:</b>													
Salaries, benefits and contract labor	2,343,200	-	2,343,200	84,514	172,311	84,514	172,311	390,533	260,109	235,247	260,109	24,863	
Management and administrative	15,383	-	15,383	675	1,567	675	1,567	2,564	2,458	4,637	2,458	(2,179)	
Operating materials and supplies	656,754	-	656,754	(2,887)	7,361	(2,887)	7,361	109,459	17,609	11,329	17,609	6,280	
Contract services - labor	161,920	-	161,920	8,562	8,823	8,562	8,823	26,987	678	678	678	(35,012)	
Contract services - materials and supplies	192,400	-	192,400	29,472	29,472	29,472	29,472	32,067	9,084	44,096	9,084	23,685	
Contract services - capital outlay purchases	248,164	-	248,164	17,050	17,050	16,590	17,050	41,361	29,472	5,787	29,472	(16,348)	
Professional services	201,332	-	201,332	36,426	36,813	36,426	36,813	33,555	17,510	33,858	17,510	33,594	
Facility maintenance	821,875	-	821,875	273,397	273,397	173,352	273,397	136,979	37,199	3,606	37,199	33,594	
Contra-Post Closure Expenses	4,641,028	-	4,641,028	578,743	578,743	(182,539)	578,743	773,505	373,443	339,239	373,443	34,204	
Permit, Fees & Other	5,342,322	-	5,342,322	137,119	137,119	-	137,119	890,387	1,340,025	1,267,203	1,340,025	72,823	
<b>Total operating expenses</b>	<b>16,455,680</b>	-	<b>16,455,680</b>	<b>441,624</b>	<b>441,624</b>	<b>(182,539)</b>	<b>441,624</b>	<b>616,107</b>	<b>1,065,786</b>	<b>998,734</b>	<b>1,065,786</b>	<b>67,052</b>	
<b>Operating income(loss) before depreciation</b>	<b>3,696,642</b>	-	<b>3,696,642</b>	<b>760</b>	<b>10,911</b>	<b>760</b>	<b>10,911</b>	<b>46,044</b>	<b>21,063</b>	<b>38,124</b>	<b>21,063</b>	<b>(17,061)</b>	
Depreciation and amortization	276,265	-	276,265	(278)	(278)	(278)	(278)	(73,413)	(556)	-	(556)	(556)	
<b>Operating income(loss)</b>	<b>(164,211)</b>	-	<b>(164,211)</b>	<b>73</b>	<b>73</b>	<b>48</b>	<b>73</b>	<b>(27,368)</b>	<b>20,605</b>	<b>38,124</b>	<b>20,605</b>	<b>(17,518)</b>	
<b>Non-operating revenues(expenses):</b>													
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-	
Debt service interest expense	(440,476)	-	(440,476)	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(164,211)</b>	-	<b>(164,211)</b>	<b>808</b>	<b>10,706</b>	<b>808</b>	<b>10,706</b>	<b>(27,368)</b>	<b>20,605</b>	<b>38,124</b>	<b>20,605</b>	<b>(17,518)</b>	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	134,066	-	(134,066)	
Due from post closure landfills	-	-	-	167	27,045	167	27,045	-	53,922	-	53,922	53,922	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	333,584	-	333,584	(18,297)	97,832	(18,297)	97,832	55,597	213,960	-	213,960	213,960	
ISF Fleet Use	9,063	-	9,063	(184)	11,096	(184)	11,096	1,511	22,377	-	22,377	22,377	
<b>Total transfers in</b>	<b>342,647</b>	-	<b>342,647</b>	<b>(18,313)</b>	<b>135,973</b>	<b>(18,313)</b>	<b>135,973</b>	<b>57,108</b>	<b>290,259</b>	<b>134,066</b>	<b>290,259</b>	<b>156,193</b>	
Overhead cost allocation - CA	(1,201,169)	-	(1,201,169)	-	(100,097)	-	(100,097)	(200,195)	(200,195)	(446,140)	(200,195)	245,946	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	(179,563)	-	(179,563)	23,108	(80,386)	23,108	(80,386)	(29,927)	(183,880)	-	(183,880)	(183,880)	
ISF Fleet Use	(1,067,699)	-	(1,067,699)	(393)	(124,648)	(393)	(124,648)	(177,950)	(248,903)	-	(248,903)	(248,903)	
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(6,859)	(95,327)	(6,859)	(95,327)	(164,875)	(183,794)	(151,112)	(183,794)	(32,682)	
<b>Total transfers out</b>	<b>(3,437,679)</b>	-	<b>(3,437,679)</b>	<b>15,856</b>	<b>(400,458)</b>	<b>15,856</b>	<b>(400,458)</b>	<b>(572,947)</b>	<b>(816,772)</b>	<b>(597,253)</b>	<b>(816,772)</b>	<b>(219,519)</b>	
<b>Net transfers</b>	<b>(3,095,032)</b>	-	<b>(3,095,032)</b>	<b>(2,458)</b>	<b>(264,485)</b>	<b>(2,458)</b>	<b>(264,485)</b>	<b>(515,839)</b>	<b>(526,513)</b>	<b>(463,186)</b>	<b>(526,513)</b>	<b>(63,326)</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>(3,259,243)</b>	-	<b>(3,259,243)</b>	<b>(1,650)</b>	<b>(253,779)</b>	<b>(1,650)</b>	<b>(253,779)</b>	<b>(543,207)</b>	<b>(505,908)</b>	<b>(425,063)</b>	<b>(505,908)</b>	<b>(80,845)</b>	
<b>Change in net assets before capital expenditures</b>	<b>437,399</b>	-	<b>437,399</b>	<b>187,845</b>	<b>187,845</b>	<b>(184,189)</b>	<b>187,845</b>	<b>72,900</b>	<b>559,879</b>	<b>573,671</b>	<b>559,879</b>	<b>(13,792)</b>	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital expenditures, net</b>	<b>437,399</b>	-	<b>437,399</b>	<b>(184,189)</b>	<b>187,845</b>	<b>(184,189)</b>	<b>187,845</b>	<b>72,900</b>	<b>559,879</b>	<b>573,671</b>	<b>559,879</b>	<b>(13,792)</b>	
<b>Change in net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(184,189)</b>	<b>187,845</b>	<b>(184,189)</b>	<b>187,845</b>	<b>72,900</b>	<b>559,879</b>	<b>573,671</b>	<b>559,879</b>	<b>(13,792)</b>	

1306

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills  
Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adjusted Budget	Adopted Budget	Adjustments	Jul 31, 2011		Aug 31, 2011		Variance	FY12 YTD		FY11 YTD		Variance
				Budget		Budget			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	-	-	-	-	-	-	-	6,280	-	19,876	-	(19,876)
Management and administrative	-	-	-	-	(119)	-	-	-	-	119	-	119	119
Operating materials and supplies	358,702	-	-	231	1,394	-	-	-	59,784	1,856	360	1,856	1,496
Contract services - labor	18,000	-	-	-	-	-	-	-	3,000	-	-	-	-
Contract services - materials and supplies	113,740	-	-	(0)	0	-	-	-	18,957	0	140	0	(140)
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	115,500	-	-	-	5,351	-	-	-	19,250	5,351	(0)	5,351	5,351
Facility maintenance	47,140	-	-	308	2,623	-	-	-	7,857	2,930	3,024	2,930	(94)
Contra-Post Closure Expenses	(664,975)	-	-	(19,096)	(45,345)	-	-	-	(110,829)	(64,441)	(32,137)	(64,441)	(32,303)
Permit, Fees & Other	81,150	-	-	673	19,197	-	-	-	13,525	19,870	1,837	19,870	18,033
<b>Total operating expenses</b>	<b>105,938</b>	-	-	<b>(17,765)</b>	<b>(16,549)</b>	-	-	<b>1,216</b>	<b>17,823</b>	<b>(34,315)</b>	<b>(6,901)</b>	<b>(34,315)</b>	<b>(27,414)</b>
<b>Operating income(loss) before depreciation</b>	<b>(106,938)</b>	-	-	<b>17,765</b>	<b>16,549</b>	-	-	<b>(1,216)</b>	<b>(17,823)</b>	<b>34,315</b>	<b>6,901</b>	<b>34,315</b>	<b>27,414</b>
Depreciation and amortization	46,692	-	-	3,880	3,880	-	-	-	7,782	7,761	7,571	7,761	189
<b>Operating income(loss)</b>	<b>(153,630)</b>	-	-	<b>13,885</b>	<b>12,669</b>	-	-	<b>(1,216)</b>	<b>(25,605)</b>	<b>26,554</b>	<b>(670)</b>	<b>26,554</b>	<b>27,224</b>
<b>Non-operating revenues(expenses):</b>													
Interest and investment earnings	384,240	-	-	27,007	27,183	-	-	176	64,040	54,190	97,526	54,190	(43,336)
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>27,007</b>	<b>27,183</b>	-	-	<b>176</b>	<b>64,040</b>	<b>54,190</b>	<b>97,526</b>	<b>54,190</b>	<b>(43,336)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>													
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	(167)	-	-	-	-	(53,922)	(103,959)	(53,922)	103,959
Intra-department labor transfer	(235,976)	-	-	(12,858)	(12,046)	-	-	812	(39,329)	(24,904)	-	(24,904)	(24,904)
ISF Fleet Use	(7,370)	-	-	(1,208)	(945)	-	-	264	(1,228)	(2,153)	-	(2,153)	(2,153)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(243,346)</b>	-	-	<b>(40,943)</b>	<b>(40,036)</b>	-	-	<b>908</b>	<b>(40,558)</b>	<b>(80,979)</b>	<b>(103,959)</b>	<b>(80,979)</b>	<b>22,980</b>
<b>Net transfers</b>	<b>(243,346)</b>	-	-	<b>(40,943)</b>	<b>(40,036)</b>	-	-	<b>908</b>	<b>(40,558)</b>	<b>(80,979)</b>	<b>(103,959)</b>	<b>(80,979)</b>	<b>22,980</b>
<b>Total non-operating revenues(expenses), net</b>	<b>140,894</b>	-	-	<b>(13,936)</b>	<b>(12,853)</b>	-	-	<b>1,084</b>	<b>23,482</b>	<b>(26,789)</b>	<b>(6,433)</b>	<b>(26,789)</b>	<b>(20,356)</b>
<b>Change in net assets before capital expenditures</b>	<b>(12,736)</b>	-	-	<b>(51)</b>	<b>(184)</b>	-	-	<b>(133)</b>	<b>(2,123)</b>	<b>(235)</b>	<b>(7,103)</b>	<b>(235)</b>	<b>6,868</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>(12,736)</b>	-	-	<b>(51)</b>	<b>(184)</b>	-	-	<b>(133)</b>	<b>(2,123)</b>	<b>(235)</b>	<b>(7,103)</b>	<b>(235)</b>	<b>6,868</b>
<b>Change in net assets</b>	<b>(12,736)</b>	-	-	<b>(51)</b>	<b>(184)</b>	-	-	<b>(133)</b>	<b>(2,123)</b>	<b>(235)</b>	<b>(7,103)</b>	<b>(235)</b>	<b>6,868</b>

132

**VENTURA REGIONAL SANITATION DISTRICT**  
 Biosolids & Microturbine Electrical Generation  
 Statement of Revenues, Expenses and Change in Net Assets  
 For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011	Aug 31, 2011	Variance	FY12 YTD		FY12 YTD		Variance	Prior FY11 YTD		Variance	
							Budget	Actual	Budget	Actual		Actual	Actual		
<b>Operating revenues:</b>															
Revenue - Trade	\$ 3,663,892	\$ -	\$ 3,663,892	\$ 308,215	\$ 293,356	\$ (14,859)	\$ 610,649	\$ 601,571	\$ (9,078)	\$ 607,964	\$ (6,394)	\$ 601,571	\$ (6,394)		
Revenue - Other	-	-	-	3,826	2,946	(880)	-	6,772	6,772	-	2,772	6,772	2,772		
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total operating revenues</b>	<b>3,663,892</b>	<b>-</b>	<b>3,663,892</b>	<b>312,041</b>	<b>296,302</b>	<b>(15,739)</b>	<b>610,649</b>	<b>608,343</b>	<b>(2,306)</b>	<b>611,964</b>	<b>(3,622)</b>	<b>608,343</b>	<b>(3,622)</b>		
<b>Operating expenses:</b>															
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	43,874	(43,874)	-	(43,874)		
Management and administrative	50,000	-	50,000	3,518	3,764	245	8,333	7,282	(1,052)	9,796	7,282	7,282	(2,514)		
Operating materials and supplies	519,062	-	519,062	4,152	61,376	57,225	86,510	65,528	(20,982)	30,971	65,528	65,528	34,557		
Contract services - labor	4,000	-	4,000	-	-	-	667	-	(667)	-	-	-	-		
Contract services - materials and supplies	642,620	-	642,620	22	69,732	69,710	107,103	69,753	(37,350)	46,767	69,753	69,753	22,986		
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-	-	-		
Professional services	199,100	-	199,100	3,633	11,588	7,955	33,183	15,221	(17,962)	13,269	15,221	15,221	1,953		
Facility maintenance	144,660	-	144,660	309	10,728	10,419	24,110	11,038	(13,072)	45,416	11,038	11,038	(34,378)		
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Permit, Fees & Other	10,000	-	10,000	-	4,289	4,289	1,667	4,289	2,623	-	4,289	4,289	4,289		
<b>Total operating expenses</b>	<b>1,569,442</b>	<b>-</b>	<b>1,569,442</b>	<b>11,634</b>	<b>161,478</b>	<b>149,844</b>	<b>261,574</b>	<b>173,111</b>	<b>(88,462)</b>	<b>190,093</b>	<b>(16,982)</b>	<b>173,111</b>	<b>(16,982)</b>		
<b>Operating income(loss) before depreciation</b>	<b>2,094,450</b>	<b>-</b>	<b>2,094,450</b>	<b>300,407</b>	<b>134,824</b>	<b>(165,583)</b>	<b>349,075</b>	<b>435,231</b>	<b>86,156</b>	<b>421,871</b>	<b>13,360</b>	<b>435,231</b>	<b>13,360</b>		
Depreciation and amortization	1,357,130	-	1,357,130	112,785	112,785	-	226,188	226,570	(618)	226,150	(579)	226,570	(579)		
<b>Operating income(loss)</b>	<b>737,320</b>	<b>-</b>	<b>737,320</b>	<b>187,622</b>	<b>22,039</b>	<b>(165,583)</b>	<b>122,887</b>	<b>209,661</b>	<b>86,774</b>	<b>195,722</b>	<b>13,939</b>	<b>209,661</b>	<b>13,939</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)	-	-	-	(101,480)	-	101,480	-	-	-	-		
Grant revenue	975,000	-	975,000	-	-	-	162,500	-	(162,500)	-	-	-	-		
Other, net	-	-	-	-	462	462	-	462	462	-	462	462	462		
<b>Total non-operating revenues(expenses) before transfers</b>	<b>366,121</b>	<b>-</b>	<b>366,121</b>	<b>462</b>	<b>462</b>	<b>462</b>	<b>61,020</b>	<b>462</b>	<b>(60,558)</b>	<b>-</b>	<b>462</b>	<b>462</b>	<b>462</b>		
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	538,956	-	538,956	-	-	-	89,826	-	(89,826)	-	-	-	-		
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>-</b>	<b>-</b>	<b>89,826</b>	<b>-</b>	<b>(89,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Overhead cost allocation - CA	(440,252)	-	(440,252)	(36,688)	(36,688)	-	(73,375)	(73,375)	(0)	(38,130)	(73,375)	(73,375)	(35,245)		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	(538,956)	-	(538,956)	-	-	-	(89,826)	-	89,826	-	-	-	-		
Intra-department labor transfer	(411,257)	-	(411,257)	(28,526)	(41,598)	(13,072)	(88,543)	(70,124)	(1,581)	(70,124)	(70,124)	(70,124)	(70,124)		
ISF Fleet Use	(98,776)	-	(98,776)	(18,784)	(18,703)	81	(16,463)	(37,487)	(21,024)	-	(37,487)	(37,487)	(37,487)		
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total transfers out</b>	<b>(1,489,241)</b>	<b>-</b>	<b>(1,489,241)</b>	<b>(83,998)</b>	<b>(96,989)</b>	<b>(12,991)</b>	<b>(248,207)</b>	<b>(180,986)</b>	<b>67,221</b>	<b>(38,130)</b>	<b>(180,986)</b>	<b>(180,986)</b>	<b>(180,986)</b>		
<b>Net transfers</b>	<b>(950,285)</b>	<b>-</b>	<b>(950,285)</b>	<b>(83,998)</b>	<b>(96,989)</b>	<b>(12,991)</b>	<b>(158,381)</b>	<b>(180,986)</b>	<b>(22,605)</b>	<b>(38,130)</b>	<b>(180,986)</b>	<b>(180,986)</b>	<b>(180,986)</b>		
<b>Total non-operating revenues(expenses), net</b>	<b>(584,164)</b>	<b>-</b>	<b>(584,164)</b>	<b>(83,998)</b>	<b>(96,527)</b>	<b>(12,529)</b>	<b>(97,361)</b>	<b>(180,524)</b>	<b>(83,163)</b>	<b>(38,130)</b>	<b>(180,524)</b>	<b>(180,524)</b>	<b>(180,524)</b>		
<b>Change in net assets before capital expenditures</b>	<b>153,156</b>	<b>-</b>	<b>153,156</b>	<b>103,624</b>	<b>(74,487)</b>	<b>(178,112)</b>	<b>25,526</b>	<b>29,137</b>	<b>3,611</b>	<b>157,592</b>	<b>(128,455)</b>	<b>29,137</b>	<b>(128,455)</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>\$ 153,156</b>	<b>\$ -</b>	<b>\$ 153,156</b>	<b>\$ 103,624</b>	<b>\$ (74,487)</b>	<b>\$ (178,112)</b>	<b>\$ 25,526</b>	<b>\$ 29,137</b>	<b>\$ 3,611</b>	<b>\$ 157,592</b>	<b>\$ (128,455)</b>	<b>\$ 29,137</b>	<b>\$ (128,455)</b>		

13-8

**VENTURA REGIONAL SANITATION DISTRICT**

ISF

Statement of Revenues, Expenses and Change in Net Assets  
For Two Months Ending August 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Jul 31, 2011	Aug 31, 2011	Variance	FY12 YTD		FY11 YTD		Variance
							Budget	Actual	Actual	Actual	
<b>Operating revenues:</b>											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	94	-	-	(94)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	-	-	-	-	94	-	-	(94)
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	139,360	-	139,360	5,818	13,426	7,608	23,227	19,244	20,931	19,244	(1,687)
Management and administrative	-	-	-	-	-	-	-	-	6	-	(6)
Operating materials and supplies	434,300	-	434,300	12,614	57,680	45,065	72,383	70,294	51,813	70,294	18,481
Contract services - labor	-	-	-	(0)	897	897	2,500	897	-	-	-
Contract services - materials and supplies	15,000	-	15,000	-	-	-	-	-	877	897	20
Contract services - capital outlay purchases	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	601,001	-	601,001	1,957	14,316	12,359	100,167	16,274	60,757	16,274	(44,484)
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	6,500	-	6,500	-	-	-	1,083	-	305	-	(305)
<b>Total operating expenses</b>	<b>1,196,161</b>	-	<b>1,196,161</b>	<b>20,389</b>	<b>86,319</b>	<b>65,930</b>	<b>199,360</b>	<b>106,708</b>	<b>134,689</b>	<b>106,708</b>	<b>(27,981)</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,196,161)</b>	-	<b>(1,196,161)</b>	<b>(20,389)</b>	<b>(86,319)</b>	<b>(65,930)</b>	<b>(199,360)</b>	<b>(106,708)</b>	<b>(134,689)</b>	<b>(106,708)</b>	<b>27,887</b>
Depreciation and amortization	372,640	-	372,640	39,580	39,580	-	62,107	79,160	70,538	79,160	8,622
<b>Operating income(loss)</b>	<b>(1,568,801)</b>	-	<b>(1,568,801)</b>	<b>(59,969)</b>	<b>(125,899)</b>	<b>(65,930)</b>	<b>(261,467)</b>	<b>(185,868)</b>	<b>(205,133)</b>	<b>(185,868)</b>	<b>19,265</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	76,918	-	76,918	-	-	-	12,820	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	8,770	-	(8,770)
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	2	2	2	-	2	-	2	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>76,918</b>	-	<b>76,918</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>12,820</b>	<b>2</b>	<b>8,770</b>	<b>2</b>	<b>(8,768)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	280,560	-	(280,560)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	19,750	-	19,750	9,480	12,245	2,765	3,292	21,725	-	21,725	21,725
ISF Fleet Use	1,489,133	-	1,489,133	161,557	161,557	-	248,189	323,114	-	323,114	323,114
<b>Total transfers in</b>	<b>1,508,883</b>	-	<b>1,508,883</b>	<b>171,037</b>	<b>173,802</b>	<b>2,765</b>	<b>251,481</b>	<b>344,839</b>	<b>280,560</b>	<b>344,839</b>	<b>64,279</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(27,623)	-	(27,623)	(14,292)	(13,711)	581	(4,604)	(28,003)	-	(28,003)	(28,003)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(27,623)</b>	-	<b>(27,623)</b>	<b>(14,292)</b>	<b>(13,711)</b>	<b>581</b>	<b>(4,604)</b>	<b>(28,003)</b>	<b>-</b>	<b>(28,003)</b>	<b>(28,003)</b>
<b>Net transfers</b>	<b>1,481,260</b>	-	<b>1,481,260</b>	<b>156,746</b>	<b>160,091</b>	<b>3,346</b>	<b>246,877</b>	<b>316,837</b>	<b>280,560</b>	<b>316,837</b>	<b>36,276</b>
<b>Total non-operating revenues(expenses), net</b>	<b>1,558,178</b>	-	<b>1,558,178</b>	<b>156,746</b>	<b>160,093</b>	<b>3,347</b>	<b>259,696</b>	<b>316,838</b>	<b>289,330</b>	<b>316,838</b>	<b>27,508</b>
<b>Change in net assets before capital expenditures</b>	<b>(10,623)</b>	-	<b>(10,623)</b>	<b>96,776</b>	<b>34,194</b>	<b>(62,583)</b>	<b>(1,771)</b>	<b>130,970</b>	<b>84,197</b>	<b>130,970</b>	<b>46,774</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>\$ 96,776</b>	<b>\$ 34,194</b>	<b>\$ (62,583)</b>	<b>\$ (1,771)</b>	<b>\$ 130,970</b>	<b>\$ 84,197</b>	<b>\$ 130,970</b>	<b>\$ 46,774</b>

13-9