

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011		FY12 YTD		FY12 YTD		Prior FY11 YTD		Current FY12		Variance
					Variance	Budget	Actual	Actual	Actual	Actual	Actual			
Operating revenues:														
Revenue - Trade	\$ 19,153,097	\$ -	\$ 19,153,097	\$ 1,420,991	\$ 1,447,574	\$ 26,583	\$ 6,394,366	\$ 5,877,674	\$ (506,692)	\$ 5,804,545	\$ 5,877,674	\$ 73,129	\$	
Revenue - Other	558,868	(205,838)	353,030	14,642	29,495	14,854	1,117,677	169,523	51,846	76,345	169,523	93,177	(8,596)	
Reimb from Outside Agencies										8,596				
Total operating revenues	19,711,965	(205,838)	19,506,127	1,435,632	1,477,069	41,437	6,502,042	6,047,197	(454,849)	5,889,486	6,047,197	157,710		
Operating expenses:														
Salaries, benefits and contract labor	7,689,603	-	7,689,603	830,846	569,185	(261,661)	2,563,201	2,286,725	(276,476)	2,342,263	2,286,725	(55,537)		
Management and administrative	320,911	-	320,911	41,440	29,300	(12,140)	106,970	72,881	(34,090)	92,760	72,881	(19,879)		
Operating materials and supplies	3,939,095	-	3,939,095	289,843	397,936	108,093	1,313,032	1,014,754	(298,278)	608,258	1,014,754	406,495		
Contract services - labor	203,170	-	203,170	52,066	46,505	(5,562)	67,723	113,531	45,808	24,381	113,531	89,150		
Professional services	1,050,514	-	1,050,514	126,993	183,837	56,844	360,171	458,928	108,756	192,295	458,928	266,633		
Facility maintenance	1,528,883	-	1,528,883	124,942	192,709	67,767	509,628	457,136	(52,492)	398,246	457,136	58,889		
Contra-Post Closure Expenses	(664,975)	-	(664,975)	(32,752)	(38,992)	(6,241)	(221,658)	(136,184)	85,474	(95,949)	(136,184)	(40,236)		
Permit, Fees & Other	1,007,140	-	1,007,140	36,591	162,271	125,681	335,743	263,132	(72,611)	210,477	263,132	52,655		
Total operating expenses	15,074,341	-	15,074,341	1,469,970	1,542,711	72,740	5,024,780	4,530,902	(493,878)	3,772,732	4,530,902	758,171		
Operating income(loss) before depreciation	4,637,624	(205,838)	4,431,786	(34,338)	(65,641)	(31,303)	1,477,262	1,516,294	39,033	2,116,755	1,516,294	(600,460)		
Depreciation and amortization	3,679,153	-	3,679,153	314,663	314,663	-	1,226,384	1,258,651	32,266	1,258,635	1,258,651	15		
Operating income(loss)	958,471	(205,838)	752,633	(349,000)	(380,304)	(31,303)	250,878	257,644	6,766	858,120	257,644	(600,476)		
Non-operating revenues(expenses):														
Interest and investment earnings	759,068	-	759,068	17,687	28,535	10,848	253,023	131,774	(121,249)	393,903	131,774	(262,129)		
Gain(loss) on sales and/or disposals of assets	(1,158,353)	-	(1,158,353)	(278)	(385,011)	(384,733)	(386,118)	(413,385)	(27,267)	(1,726)	-	1,726		
Debt service interest expense	975,000	-	975,000	-	-	-	325,000	-	(325,000)	(280,755)	(413,385)	(132,630)		
Grant revenue	(17,000)	107,316	90,316	(524)	22,853	23,377	30,105	38,248	8,142	(2,807)	38,248	41,055		
Other, net														
Total non-operating revenues(expenses) before transfers	558,715	107,316	666,031	16,885	(333,623)	(350,509)	222,010	(243,364)	(465,374)	108,615	(243,364)	(351,979)		
Overhead cost allocation - CA	2,346,838	-	2,346,838	191,667	191,667	-	782,279	766,667	(15,613)	1,611,016	766,667	(844,349)		
Due from post closure landfills		-		9,918	23,113	13,195	-	86,954	86,954	-	86,954	86,954		
Utility transfer	538,956	-	538,956	343,204	250,070	(93,134)	179,652	-	(179,652)	-	-	-		
Intra-department labor transfer	992,296	-	992,296	171,063	166,078	(4,985)	504,498	686,362	181,864	-	1,129,336	1,129,336		
ISF Fleet Use	1,513,494	-	1,513,494	715,852	630,928	(84,924)	1,797,195	2,669,319	872,124	1,611,016	2,669,319	1,058,303		
Total transfers in	(6,379,832)	-	(6,379,832)	(792,438)	(706,080)	86,358	(2,126,611)	(2,989,435)	(862,824)	(1,583,132)	(2,989,435)	(1,108,045)		
Overhead cost allocation - CA	(2,346,838)	-	(2,346,838)	(191,667)	(191,667)	-	(782,279)	(766,667)	15,613	(1,583,132)	(766,667)	816,465		
Due to post closed landfills		-		(9,918)	(23,113)	(13,195)	-	(86,954)	(86,954)	-	(86,954)	(86,954)		
Utility transfer	(538,956)	-	(538,956)	(329,682)	(241,309)	88,373	(179,652)	-	179,652	-	-	-		
Intra-department labor transfer	(992,296)	-	(992,296)	(171,063)	(166,078)	4,985	(504,165)	(686,316)	(182,151)	-	(686,316)	(686,316)		
ISF Fleet Use	(1,512,494)	-	(1,512,494)	(90,108)	(83,913)	6,195	(329,749)	(357,815)	(28,066)	(298,259)	(357,815)	(59,556)		
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	(792,438)	(706,080)	86,358	(2,126,611)	(2,989,435)	(862,824)	(1,881,390)	(2,989,435)	(1,108,045)		
Total transfers out	(6,379,832)	-	(6,379,832)	(792,438)	(706,080)	86,358	(2,126,611)	(2,989,435)	(862,824)	(1,881,390)	(2,989,435)	(1,108,045)		
Net transfers	(888,248)	-	(888,248)	(76,566)	(75,152)	1,434	(329,416)	(320,116)	9,300	(270,374)	(320,116)	(49,742)		
Total non-operating revenues(expenses), net	(429,533)	107,316	(322,217)	(59,701)	(408,775)	(349,074)	(107,406)	(563,479)	(456,074)	(161,759)	(563,479)	(401,721)		
Change in net assets before capital expenditures	528,939	(98,522)	430,417	(408,701)	(789,079)	(380,378)	143,472	(305,836)	(449,308)	696,361	(305,836)	(1,002,196)		
Capital expenditures	1,574,912	-	1,574,912	66,414	134,256	67,842	524,971	552,195	27,225	1,571,599	552,195	(1,019,404)		
Capital expenditures - contra	1,574,912	-	1,574,912	66,414	134,256	67,842	524,971	552,195	27,225	1,563,325	552,195	(1,011,129)		
Capital expenditures, net	(1,045,973)	(98,522)	(1,144,495)	(475,115)	(923,334)	(448,219)	(381,498)	(858,031)	(476,532)	(866,964)	(858,031)	8,933		
Change in net assets														

Item
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VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011	Oct 31, 2011	Variance	FY12 YTD		Variance	Prior FY11 YTD Actual	Current FY12 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues												
Operating expenses:												
Salaries, benefits and contract labor	8,412	-	8,412	-	-	-	2,804	-	(2,804)	16,012	-	(16,012)
Management and administrative	-	-	-	-	-	-	-	-	-	7	-	(7)
Operating materials and supplies	200,000	-	200,000	4,375	4,375	4,375	66,667	4,585	(62,082)	10,382	4,585	(5,797)
Contract services - labor	576,500	-	576,500	52,892	81,289	28,397	192,167	470,081	277,914	1,415,328	470,081	(945,247)
Professional services	-	-	-	-	-	-	-	-	-	7,371	-	(7,371)
Facility maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses	40,000	-	40,000	-	-	-	13,333	-	(13,333)	22,050	-	(22,050)
Permit, Fees & Other	824,912	-	824,912	52,892	85,664	32,772	274,971	474,666	199,695	1,471,150	474,666	(996,484)
Total operating expenses												
Operating income(loss) before depreciation												
	(824,912)	-	(824,912)	(52,892)	(85,664)	(32,772)	(274,971)	(474,666)	(199,695)	(1,471,150)	(474,666)	996,484
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)												
	(824,912)	-	(824,912)	(52,892)	(85,664)	(32,772)	(274,971)	(474,666)	(199,695)	(1,471,150)	(474,666)	996,484
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers												
	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(1,000)	-	(1,000)	(13,522)	(7,312)	6,210	(333)	(36,204)	(36,204)	-	(36,204)	(36,204)
Total transfers in												
	(1,000)	-	(1,000)	(13,522)	(7,312)	6,210	(333)	(36,250)	(35,917)	-	(36,250)	(36,250)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out												
	(1,000)	-	(1,000)	(13,522)	(7,312)	6,210	(333)	(36,250)	(35,917)	-	(36,250)	(36,250)
Net transfers												
	(1,000)	-	(1,000)	(13,522)	(7,312)	6,210	(333)	(36,250)	(35,917)	-	(36,250)	(36,250)
Total non-operating revenues(expenses), net												
	(1,000)	-	(1,000)	(13,522)	(7,312)	6,210	(333)	(36,250)	(35,917)	-	(36,250)	(36,250)
Change in net assets before capital expenditures												
	(825,912)	-	(825,912)	(66,414)	(92,976)	(26,562)	(275,304)	(510,916)	(235,612)	(1,471,150)	(510,916)	960,234
Capital expenditures	749,000	-	749,000	-	41,279	41,279	249,667	41,279	(208,387)	102,110	41,279	(60,831)
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	(8,274)	-	8,274
Capital expenditures, net												
	749,000	-	749,000	-	41,279	41,279	249,667	41,279	(208,387)	93,836	41,279	(52,557)
Change in net assets												
	\$ (1,574,912)	\$ -	\$ (1,574,912)	\$ (66,414)	\$ (134,256)	\$ (67,842)	\$ (524,971)	\$ (552,195)	\$ (27,225)	\$ (1,564,987)	\$ (552,195)	\$ 1,012,791

VENTURA REGIONAL SANITATION DISTRICT

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget		Adjustments		Adjusted Budget		Sep 30, 2011		Oct 31, 2011		FY12 YTD Budget		FY12 YTD Actual		FY11 YTD Actual		Current FY12 Actual		Variance		
Operating revenues:																					
Revenue - Trade	\$ 19,153,097	\$ -	\$ 19,153,097	\$ -	\$ 19,153,097	\$ 1,447,574	\$ 26,583	\$ 1,420,991	\$ 1,447,574	\$ 26,583	\$ 6,384,366	\$ 5,877,674	\$ (506,692)	\$ 5,804,545	\$ 5,877,674	\$ (73,129)	\$ 5,804,545	\$ 5,877,674	\$ 73,129		
Revenue - Other	558,868	(205,838)	353,030		14,642	29,495	14,854				117,677	169,523	51,846	76,345	169,523	93,177	76,345	169,523	93,177		
Reimb from Outside Agencies														8,596			8,596			(8,596)	
Total operating revenues	19,711,965	(205,838)	19,506,127		1,435,632	1,477,069	41,437	1,435,632	1,477,069	41,437	6,502,042	6,047,197	(454,846)	5,889,486	6,047,197	157,710	5,889,486	6,047,197	157,710		
Operating expenses:																					
Salaries, benefits and contract labor	7,689,603	-	7,689,603	-	830,846	569,185	(261,661)	569,185			2,563,201	2,286,725	(276,476)	2,342,263	2,286,725	(55,537)	2,342,263	2,286,725	(55,537)		
Management and administrative	320,911	-	320,911	-	41,440	29,300	(12,140)	29,300			106,970	72,881	(34,089)	92,760	72,881	(19,879)	92,760	72,881	(19,879)		
Operating materials and supplies	3,939,095	-	3,939,095	-	289,843	397,896	108,052	397,896			1,313,032	1,014,754	(298,278)	608,258	1,014,754	406,485	608,258	1,014,754	406,485		
Contract services - labor	203,170	-	203,170	-	52,066	46,505	(5,562)	46,505			67,723	113,531	45,808	24,381	113,531	89,150	24,381	113,531	89,150		
Professional services	1,050,514	-	1,050,514	-	126,933	183,837	56,844	183,837			350,171	468,928	108,756	192,295	468,928	266,633	192,295	468,928	266,633		
Facility maintenance	1,528,883	-	1,528,883	-	124,942	192,709	67,767	192,709			509,628	457,136	(52,492)	398,246	457,136	58,889	398,246	457,136	58,889		
Contra-Post Closure Expenses	(664,975)	-	(664,975)	-	(32,752)	(38,992)	(6,241)	(38,992)			335,713	(136,184)	85,474	(95,949)	(136,184)	(40,236)	(95,949)	(136,184)	(40,236)		
Permit, Fees & Other	1,007,140	-	1,007,140	-	36,591	162,271	125,681	162,271			5,024,780	263,132	(72,581)	210,477	263,132	52,655	210,477	263,132	52,655		
Total operating expenses	15,074,341	-	15,074,341	-	1,469,970	1,542,711	72,740	1,469,970	1,542,711	72,740	5,024,780	4,530,902	(493,878)	3,772,732	4,530,902	758,171	3,772,732	4,530,902	758,171		
Operating income(loss) before depreciation	4,637,624	(205,838)	4,431,786	(205,838)	(34,338)	(65,641)	(31,303)	(34,338)	(65,641)	(31,303)	1,477,262	1,516,294	39,033	2,116,755	1,516,294	(600,460)	2,116,755	1,516,294	(600,460)		
Depreciation and amortization	3,679,153	-	3,679,153	-	314,663	314,663	-	314,663			1,226,384	1,258,651	32,266	1,258,635	1,258,651	15	1,258,635	1,258,651	15		
Operating income(loss)	958,471	(205,838)	752,633	(205,838)	(349,000)	(380,304)	(31,303)	(349,000)	(380,304)	(31,303)	250,878	257,644	6,766	868,120	257,644	(600,476)	868,120	257,644	(600,476)		
Non-operating revenues(expenses):																					
Interest and investment earnings	759,068	-	759,068	-	17,687	28,535	10,848	28,535			253,023	131,774	(121,249)	393,903	131,774	(262,129)	393,903	131,774	(262,129)		
Gain(loss) on sales and/or disposals of assets	(1,158,353)	-	(1,158,353)	-	(278)	(385,011)	(394,733)	(385,011)			(386,118)	(413,385)	(27,267)	(1,726)	(413,385)	(132,630)	(280,755)	(413,385)	(132,630)		
Debt service interest expense	975,000	-	975,000	-	975,000						325,000		(325,000)								
Grant revenue	(17,000)	107,316	90,316	107,316	(524)	22,853	23,377	22,853			30,105	38,248	8,142	(2,807)	38,248	41,055	(2,807)	38,248	41,055		
Other, net																					
Total non-operating revenues(expenses) before transfers	558,715	107,316	666,031	107,316	16,885	(333,623)	(350,509)	(333,623)	(350,509)	(350,509)	222,010	(243,364)	(465,374)	108,615	(243,364)	(351,979)	108,615	(243,364)	(351,979)		
Overhead cost allocation - CA	2,346,838	-	2,346,838	-	191,667	191,667	-	191,667			782,279	766,667	(15,613)	1,611,016	766,667	(844,349)	1,611,016	766,667	(844,349)		
Due from post closure landfills		-		-	9,918	23,113	13,195	23,113				86,954	86,954		86,954	86,954		86,954	86,954		
Utility transfer	538,956	-	538,956	-							179,652		(179,652)								
Intra-department labor transfer	992,296	-	992,296	-	343,204	250,070	(93,134)	250,070			330,765	1,129,336	798,571		1,129,336	1,129,336		1,129,336	1,129,336		
ISF Fleet Use	1,513,494	-	1,513,494	-	171,063	166,078	(4,985)	166,078			504,498	686,362	181,864		686,362	686,362		686,362	686,362		
Total transfers in	5,391,584	-	5,391,584	-	715,852	630,928	(84,924)	630,928	(84,924)	(84,924)	1,797,195	2,669,319	872,124	1,611,016	2,669,319	1,058,303	1,611,016	2,669,319	1,058,303		
Overhead cost allocation - CA	(2,346,838)	-	(2,346,838)	-	(191,667)	(191,667)	-	(191,667)			(782,279)	(766,667)	15,613	(1,583,132)	(766,667)	816,465	(1,583,132)	(766,667)	816,465		
Due to post closed landfills		-		-	(9,918)	(23,113)	(13,195)	(23,113)				(86,954)	(86,954)		(86,954)	(86,954)		(86,954)	(86,954)		
Utility transfer	(538,956)	-	(538,956)	-							(179,652)		179,652								
Intra-department labor transfer	(992,296)	-	(992,296)	-	(329,682)	(241,309)	88,373	(241,309)			(330,765)	(1,091,683)	(760,918)		(1,091,683)	(1,091,683)		(1,091,683)	(1,091,683)		
ISF Fleet Use	(1,512,494)	-	(1,512,494)	-	(171,063)	(166,078)	4,985	(166,078)			(504,498)	(686,316)	(182,151)		(686,316)	(686,316)		(686,316)	(686,316)		
Provision for landfill closure/postclosure	(989,248)	-	(989,248)	-	(90,108)	(83,913)	6,195	(83,913)			(329,749)	(357,815)	(28,066)		(357,815)	(357,815)		(357,815)	(357,815)		
Total transfers out	(6,379,832)	-	(6,379,832)	-	(792,438)	(706,080)	86,358	(706,080)	(706,080)	(706,080)	(2,126,611)	(2,989,435)	(862,824)	(1,881,390)	(2,989,435)	(1,108,045)	(1,881,390)	(2,989,435)	(1,108,045)		
Net transfers	(988,248)	-	(988,248)	-	(76,556)	(75,152)	1,434	(75,152)	(75,152)	(75,152)	(329,416)	(320,116)	9,300	(270,374)	(320,116)	(49,742)	(270,374)	(320,116)	(49,742)		
Total non-operating revenues(expenses), net	(429,533)	107,316	(322,217)	107,316	(59,701)	(408,775)	(349,074)	(408,775)	(408,775)	(349,074)	(107,406)	(563,479)	(456,074)	(161,759)	(563,479)	(401,721)	(161,759)	(563,479)	(401,721)		
Change in net assets before capital expenditures	528,939	(98,522)	430,417	(98,522)	(408,701)	(789,079)	(380,378)	(408,701)	(789,079)	(380,378)	143,472	(305,836)	(449,308)	696,361	(305,836)	(1,002,196)	696,361	(305,836)	(1,002,196)		
Capital expenditures																					
Capital expenditures - contra																					
Capital expenditures, net	528,939	(98,522)	430,417	(98,522)	(408,701)	(789,079)	(380,378)	(408,701)	(789,079)	(380,378)	143,472	(305,836)	(449,308)	696,361	(305,836)	(1,002,196)	696,361	(305,836)	(1,002,196)		
Change in net assets	-	-	-	-	-	-	-	-	-	-	143,472	(305,836)	(449,308)	\$	(305,836)	\$	696,361	(305,836)	\$	(1,002,196)	

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VENTURA REGIONAL SANITATION DISTRICT

Central Administration

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011	Oct 31, 2011	Variance	FY12 YTD		Variance	Prior FY11 YTD Actual	Current FY12 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 642,312	-	\$ 642,312	\$ 58,433	\$ 69,539	\$ 11,106	\$ 214,104	\$ 229,497	\$ 15,393	\$ 173,254	\$ 229,497	\$ 56,243
Revenue - Other	-	-	-	-	(438)	(438)	-	581	581	6,113	581	(5,532)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	642,312	-	642,312	58,433	69,101	10,668	214,104	230,078	15,974	179,367	230,078	50,711
Operating expenses:												
Salaries, benefits and contract labor	1,988,539	-	1,988,539	215,502	138,394	(77,108)	662,846	604,744	(58,102)	680,787	604,744	(76,043)
Management and administrative	216,253	-	216,253	18,736	20,075	1,340	72,084	29,106	(42,978)	58,497	29,106	(29,391)
Operating materials and supplies	79,320	-	79,320	375	(193)	(568)	26,440	934	(25,506)	8,963	934	(8,029)
Contract services - labor	16,250	-	16,250	6,600	12,760	6,160	5,417	34,320	28,903	166	34,320	34,154
Professional services	351,250	-	351,250	23,651	36,089	12,438	117,083	131,723	14,640	40,176	131,723	91,547
Facility maintenance	304,020	-	304,020	23,171	25,510	2,339	101,340	113,638	12,298	92,497	113,638	21,140
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	49,850	-	49,850	295	875	580	16,617	2,205	(14,412)	6,791	2,205	(4,586)
Total operating expenses	3,005,482	-	3,005,482	288,330	233,867	(54,464)	1,001,827	916,669	(85,158)	887,877	916,669	28,792
Operating income(loss) before depreciation	(2,363,170)	-	(2,363,170)	(229,898)	(164,766)	65,132	(787,723)	(686,591)	101,133	(708,510)	(686,591)	21,919
Depreciation and amortization	98,968	-	98,968	8,129	8,129	-	32,989	32,514	(475)	31,852	32,514	663
Operating income(loss)	(2,462,139)	-	(2,462,139)	(238,026)	(172,894)	65,132	(820,713)	(719,105)	101,608	(740,362)	(719,105)	21,257
Non-operating revenues(expenses):												
Interest and investment earnings	21,645	-	21,645	(9,684)	19,238	28,922	7,215	19,852	12,637	114,163	19,852	(94,311)
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	(17,000)	-	(17,000)	(1,251)	(1,223)	28	(5,667)	(5,053)	614	(2,797)	(5,053)	(2,256)
Total non-operating revenues(expenses) before transfers	4,645	-	4,645	(10,935)	18,015	28,950	1,548	14,800	13,251	111,367	14,800	(96,567)
Overhead cost allocation - CA	2,300,000	-	2,300,000	191,667	191,667	-	766,667	766,667	0	800,507	766,667	(33,840)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	40,175	49,885	9,711	-	159,997	159,997	-	159,997	159,997
intra-department labor transfer	-	-	-	490	-	(490)	1,893	1,508	(385)	-	1,508	1,508
ISF Fleet Use	5,680	-	5,680	232,331	241,552	9,221	768,560	928,172	159,612	800,507	928,172	127,665
Total transfers in	2,305,680	-	2,305,680	232,331	241,552	9,221	768,560	928,172	159,612	800,507	928,172	127,665
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	(4,119)	-	4,119
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
intra-department labor transfer	-	-	-	(39,724)	(50,636)	(10,912)	-	(159,270)	(159,270)	-	(159,270)	(159,270)
ISF Fleet Use	(8,436)	-	(8,436)	(989)	(703)	286	(2,812)	(3,766)	(954)	-	(3,766)	(3,766)
Provision for landfill closure/postclosure	-	-	-	(40,713)	(51,339)	(10,626)	-	-	-	-	-	-
Total transfers out	(8,436)	-	(8,436)	(40,713)	(51,339)	(10,626)	(2,812)	(163,036)	(160,224)	(4,119)	(163,036)	(188,917)
Net transfers	2,297,244	-	2,297,244	191,618	190,213	(1,406)	765,748	765,136	(612)	796,388	765,136	(31,252)
Total non-operating revenues(expenses), net	2,301,889	-	2,301,889	180,683	208,227	27,544	767,296	779,936	12,639	907,755	779,936	(127,819)
Change in net assets before capital expenditures	(160,250)	-	(160,250)	(57,343)	35,333	92,676	(53,417)	60,831	114,247	167,393	60,831	(106,562)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(160,250)	-	(160,250)	(57,343)	35,333	92,676	(53,417)	60,831	114,247	167,393	60,831	(106,562)

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VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011		Oct 31, 2011		FY12 YTD Budget		FY12 YTD Actual		Prior FY11 YTD Actual		Variance
							Variance		Variance		Variance		Variance	
Operating revenues:														
Revenue - Trade	\$ 5,205,947	-	\$ 5,205,947	\$ 316,716	\$ 443,210	\$ 126,494	\$ 1,735,316	\$ 1,468,054	\$ (267,262)	\$ 1,310,386	\$ 1,468,054	\$ 157,668		
Revenue - Other	216,464	(205,838)	10,626	968	1,771	803	3,542	4,751	1,209	5,471	4,751	(720)		
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	8,596	-	(8,596)		
Total operating revenues	5,422,411	(205,838)	5,216,573	317,685	444,981	127,297	1,738,858	1,472,805	(266,052)	1,324,453	1,472,805	148,353		
Operating expenses:														
Salaries, benefits and contract labor	3,180,823	-	3,180,823	335,883	234,033	(101,850)	1,060,274	926,409	(133,865)	837,907	926,409	88,502		
Management and administrative	39,275	-	39,275	2,173	3,732	1,559	13,092	7,892	(5,200)	9,327	7,892	(1,435)		
Operating materials and supplies	927,197	-	927,197	56,320	76,651	20,331	309,066	224,589	(84,477)	145,574	224,589	79,015		
Contract services - labor	3,000	-	3,000	6,853	3,000	2,741	1,000	16,047	15,047	4,179	16,047	11,868		
Professional services	136,500	-	136,500	23,724	13,735	(9,989)	45,500	63,510	18,010	55,022	63,510	8,488		
Facility maintenance	230,730	-	230,730	18,752	22,384	3,633	76,910	67,913	(8,997)	60,990	67,913	6,923		
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-		
Permit, Fees & Other	37,765	-	37,765	893	9,335	8,442	12,588	12,104	(484)	13,561	12,104	(1,456)		
Total operating expenses	4,555,290	-	4,555,290	444,398	369,264	(75,134)	1,518,430	1,318,463	(199,967)	1,126,561	1,318,463	191,903		
Operating income(loss) before depreciation	867,121	(205,838)	661,283	(126,713)	75,717	202,431	220,428	154,342	(66,086)	197,892	154,342	(43,550)		
Depreciation and amortization	158,043	-	158,043	13,169	13,169	-	52,681	52,677	(4)	52,401	52,677	275		
Operating income(loss)	709,079	(205,838)	503,241	(139,882)	62,548	202,431	167,747	101,665	(66,082)	145,491	101,665	(43,826)		
Non-operating revenues(expenses):														
Interest and investment earnings	-	-	-	3,382	-	(3,382)	-	3,382	3,382	-	3,382	3,382		
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	(895)	-	895		
Debt service interest expense	(108,998)	-	(108,998)	-	-	-	(36,333)	(27,540)	8,792	(29,760)	(27,540)	2,220		
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Other, net	-	107,316	107,316	36	22,734	22,698	35,772	40,706	4,934	(10)	40,706	40,716		
Total non-operating revenues(expenses) before transfers	(108,998)	107,316	(1,682)	3,418	22,734	19,316	(561)	16,547	17,108	(30,665)	16,547	47,212		
Overhead cost allocation - CA	46,838	-	46,838	-	-	-	15,613	-	(15,613)	-	-	-		
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	638,962	-	638,962	191,600	99,022	(92,576)	212,987	521,062	308,074	-	521,062	521,062		
ISF Fleet Use	9,618	-	9,618	3,812	3,848	36	3,206	10,372	7,166	-	10,372	10,372		
Total transfers in	695,418	-	695,418	195,412	102,870	(92,542)	231,806	531,434	299,628	-	531,434	531,434		
Overhead cost allocation - CA	(705,417)	-	(705,417)	(54,882)	(54,882)	-	(235,139)	(219,526)	15,613	(392,284)	(219,526)	172,758		
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-		
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Intra-department labor transfer	(137,877)	-	(137,877)	(132,951)	(42,187)	90,763	(45,959)	(320,011)	(274,052)	-	(320,011)	(320,011)		
ISF Fleet Use	(330,213)	-	(330,213)	(23,304)	(27,286)	(3,982)	(110,071)	(109,148)	923	-	(109,148)	(109,148)		
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-		
Total transfers out	(1,173,507)	-	(1,173,507)	(211,136)	(124,355)	86,781	(391,169)	(648,686)	(287,517)	(392,284)	(648,686)	(256,402)		
Net transfers	(478,089)	-	(478,089)	(15,724)	(21,485)	(5,761)	(159,363)	(117,252)	42,111	(392,284)	(117,252)	275,032		
Total non-operating revenues(expenses), net	(587,087)	107,316	(479,771)	(12,306)	1,249	13,556	(159,924)	(100,705)	59,219	(422,949)	(100,705)	322,244		
Change in net assets before capital expenditures	121,992	(98,522)	23,470	(152,189)	63,797	215,986	7,823	960	(6,863)	(277,458)	960	278,419		
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-		
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-		
Change in net assets	\$ 121,992	\$ (98,522)	\$ 23,470	\$ (152,189)	\$ 63,797	\$ 215,986	\$ 7,823	\$ 960	\$ (6,863)	\$ (277,458)	\$ 960	\$ 278,419		

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011		Oct 31, 2011		Variance	FY12 YTD		FY11 YTD		Variance
				Budget		Budget			Budget	Actual	Actual	Actual	
Operating revenues:													
Revenue - Trade	\$ 9,640,946	-	\$ 9,640,946	\$ 776,424	\$ 650,483	\$ (125,941)	\$ 3,213,649	\$ 3,024,792	\$ (188,856)	\$ 3,128,566	\$ 3,024,792	\$ (103,773)	
Revenue - Other	342,404	-	342,404	11,405	26,162	14,757	114,135	153,150	39,015	56,667	153,150	96,482	
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-	
Total operating revenues	9,983,350	-	9,983,350	787,829	676,645	(111,184)	3,327,783	3,177,942	(149,841)	3,185,233	3,177,942	(7,291)	
Operating expenses:													
Salaries, benefits and contract labor	2,343,200	-	2,343,200	262,748	184,160	(78,588)	781,067	707,017	(74,049)	659,098	707,017	47,919	
Management and administrative	15,383	-	15,383	3,696	1,786	(1,931)	5,128	7,920	2,792	6,563	7,920	1,357	
Operating materials and supplies	849,154	-	849,154	94,985	131,296	36,310	283,051	252,975	(30,077)	141,251	252,975	111,724	
Contract services - labor	161,920	-	161,920	38,481	23,935	(14,546)	53,973	62,416	8,443	20,035	62,416	42,381	
Professional services	248,164	-	248,164	60,246	117,453	57,208	82,721	207,171	124,450	35,018	207,171	172,153	
Facility maintenance	201,332	-	201,332	37,493	71,656	34,163	67,111	126,660	59,549	88,724	126,660	37,936	
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
Permit, Fees & Other	821,875	-	821,875	31,318	133,264	101,946	273,958	201,781	(72,177)	187,983	201,781	13,798	
Total operating expenses	4,641,028	-	4,641,028	528,967	663,530	134,563	1,547,909	1,565,940	18,931	1,138,663	1,565,940	427,277	
Operating income(loss) before depreciation	5,342,322	-	5,342,322	258,862	13,115	(245,747)	1,780,774	1,612,002	(168,772)	2,046,570	1,612,002	(434,568)	
Depreciation and amortization	1,645,680	-	1,645,680	137,119	137,119	-	548,560	548,478	(82)	549,191	548,478	(714)	
Operating income(loss)	3,696,642	-	3,696,642	121,743	(124,004)	(245,747)	1,232,214	1,063,525	(168,689)	1,497,379	1,063,525	(433,855)	
Non-operating revenues(expenses):													
Interest and investment earnings	276,265	-	276,265	11,024	(13,945)	(24,968)	92,088	18,142	(73,946)	68,650	18,142	(50,508)	
Gain(loss) on sales and/or disposals of assets	-	-	-	(278)	(103,254)	(102,976)	(146,825)	(104,087)	42,738	(109,907)	(104,087)	5,819	
Debt service interest expense	(440,476)	-	(440,476)	-	-	-	-	-	-	-	-	-	
Grant revenue	-	-	-	453	853	400	-	1,403	1,403	-	1,403	1,403	
Other, net	-	-	-	-	-	-	-	-	-	-	-	-	
Total non-operating revenues(expenses) before transfers	(164,211)	-	(164,211)	11,199	(116,346)	(127,545)	(54,737)	(84,542)	(29,805)	(41,256)	(84,542)	(43,286)	
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	250,021	-	(250,021)	
Due from post closure landfills	-	-	-	9,918	23,113	13,195	-	86,954	86,954	-	86,954	86,954	
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-	
Intra-department labor transfer	333,584	-	333,584	96,312	91,763	(4,549)	111,195	402,035	290,840	-	402,035	402,035	
ISF Fleet Use	9,063	-	9,063	11,176	10,866	(310)	3,021	44,418	41,397	-	44,418	44,418	
Total transfers in	342,647	-	342,647	117,406	125,742	8,336	114,216	533,407	419,191	250,021	533,407	283,386	
Overhead cost allocation - CA	(1,201,169)	-	(1,201,169)	(100,097)	(100,097)	-	(400,390)	(400,390)	(0)	(890,696)	(400,390)	490,307	
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-	
Utility transfer	(179,563)	-	(179,563)	(103,430)	(82,585)	20,845	(59,854)	(369,895)	(310,041)	-	(369,895)	(369,895)	
Intra-department labor transfer	(1,067,699)	-	(1,067,699)	(127,130)	(125,862)	1,267	(355,900)	(501,895)	(145,995)	-	(501,895)	(501,895)	
ISF Fleet Use	(989,248)	-	(989,248)	(90,108)	(83,913)	6,195	(329,749)	(357,815)	(28,066)	(298,259)	(357,815)	(59,556)	
Provision for landfill closure/postclosure	(3,437,679)	-	(3,437,679)	(420,765)	(392,458)	28,308	(1,145,893)	(1,629,985)	(484,102)	(1,188,955)	(1,629,985)	(441,040)	
Total transfers out	(3,095,032)	-	(3,095,032)	(303,359)	(266,716)	36,644	(1,031,677)	(1,096,588)	(64,910)	(938,934)	(1,096,588)	(157,654)	
Net transfers	(164,211)	-	(164,211)	11,199	(116,346)	(127,545)	(54,737)	(84,542)	(29,805)	(41,256)	(84,542)	(43,286)	
Total non-operating revenues(expenses), net	(164,211)	-	(164,211)	11,199	(116,346)	(127,545)	(54,737)	(84,542)	(29,805)	(41,256)	(84,542)	(43,286)	
Change in net assets before capital expenditures	437,399	-	437,399	(170,418)	(507,066)	(336,648)	145,800	(117,605)	(263,405)	517,189	(117,605)	(634,794)	
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets	\$ 437,399	\$ -	\$ 437,399	\$ (170,418)	\$ (507,066)	\$ (336,648)	\$ 145,800	\$ (117,605)	\$ (263,405)	\$ 517,189	\$ (117,605)	\$ (634,794)	

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VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2011	Oct 31, 2011	Variance	FY12 YTD Budget	FY12 YTD Actual	Variance	Prior FY11 YTD Actual	Current FY12 Actual	Variance
				\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating revenues:												
Revenue - Trade												
Revenue - Other												
Reimb from Outside Agencies												
Total operating revenues												
Operating expenses:												
Salaries, benefits and contract labor	37,681	-	37,681	-	9	(9)	12,560	-	(12,560)	43,649	-	(43,649)
Management and administrative	472,442	-	472,442	11,311	9,638	(1,672)	157,481	128	(134,676)	15,045	6	122
Operating materials and supplies	18,000	-	18,000	-	416	(416)	6,000	416	(5,584)	22,804	22,804	7,799
Contract services - labor	115,500	-	115,500	3,084	1,948	(1,136)	38,500	10,384	(28,116)	13,216	10,384	(2,832)
Professional services	47,140	-	47,140	2,763	2,963	(200)	15,713	8,656	(7,057)	8,729	8,656	(73)
Facility maintenance	(664,975)	-	(664,975)	(32,752)	(38,992)	(6,241)	(221,658)	(136,184)	85,474	(95,949)	(136,184)	(40,236)
Contra-Post Closure Expenses	81,150	-	81,150	-	717	(717)	27,050	20,587	(6,463)	1,837	20,587	18,750
Permit, Fees & Other	106,938	-	106,938	(15,593)	(23,301)	(7,707)	35,646	(73,209)	(108,855)	(13,466)	(73,209)	(59,743)
Total operating expenses	(106,938)	-	(106,938)	15,593	23,301	7,707	(35,646)	73,209	108,855	13,466	73,209	59,743
Operating income(loss) before depreciation												
Depreciation and amortization	46,692	-	46,692	3,880	3,880	-	15,564	15,521	(43)	15,055	15,521	466
Operating income(loss)	(153,630)	-	(153,630)	11,713	19,421	7,707	(51,210)	57,688	108,898	(1,589)	57,688	59,277
Non-operating revenues(expenses):												
Interest and investment earnings	384,240	-	384,240	10,045	23,242	13,197	128,080	87,477	(40,603)	211,089	87,477	(123,613)
Gain(loss) on sales and/or disposals of assets												
Debt service interest expense												
Grant revenue												
Other, net												
Total non-operating revenues(expenses) before transfers	384,240	-	384,240	10,045	23,242	13,197	128,080	87,477	(40,603)	211,089	87,477	(123,613)
Overhead cost allocation - CA												
Due to post closed landfills												
Utility transfer												
Intra-department labor transfer												
ISF Fleet Use												
Total transfers in												
Overhead cost allocation - CA												
Due to post closed landfills												
Utility transfer												
Intra-department labor transfer												
ISF Fleet Use												
Provision for landfill closure/postclosure												
Total transfers out	(243,346)	-	(243,346)	(21,821)	(43,811)	(21,990)	(81,115)	(146,610)	(65,495)	(219,772)	(146,610)	73,162
Net transfers	(243,346)	-	(243,346)	(21,821)	(43,811)	(21,990)	(81,115)	(146,610)	(65,495)	(219,772)	(146,610)	73,162
Total non-operating revenues(expenses), net	140,894	-	140,894	(11,776)	(20,569)	(8,793)	46,965	(59,134)	(106,098)	(8,683)	(59,134)	(50,451)
Change in net assets before capital expenditures	(12,736)	-	(12,736)	(62)	(1,149)	(1,086)	(4,245)	(1,446)	2,799	(10,272)	(1,446)	8,826
Capital expenditures												
Capital expenditures - contra												
Capital expenditures, net												
Change in net assets	(12,736)	-	(12,736)	(62)	(1,149)	(1,086)	(4,245)	(1,446)	2,799	(10,272)	(1,446)	8,826

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VENTURA REGIONAL SANITATION DISTRICT

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

Description	Adjusted Budget	Adopted Budget	Adjustments	Sep 30, 2011		Variance	FY12 YTD		FY12 YTD		Variance	Prior FY11 YTD		Variance
				\$			Budget	Actual	Actual	Actual				
Operating revenues:														
Revenue - Trade		\$ 3,663,892		\$ 269,418	\$ 284,342	\$ 14,924	\$ 1,221,297	\$ 1,155,331	\$ 1,192,340	\$ 1,155,331	\$ (65,967)	\$ 1,192,340	\$ 1,155,331	\$ (37,009)
Revenue - Other		-		2,268	2,000	(268)	-	11,041	8,000	11,041	11,041	8,000	11,041	3,041
Reimb from Outside Agencies		-		-	-	-	-	-	-	-	-	-	-	-
Total operating revenues		3,663,892		271,686	286,342	14,656	1,221,297	1,166,371	1,200,340	1,166,371	(54,926)	1,200,340	1,166,371	(33,969)
Operating expenses:														
Salaries, benefits and contract labor		-		-	3,518	(13,317)	-	16,667	67,964	27,635	10,968	67,964	27,635	(67,964)
Management and administrative		50,000		82,761	129,323	46,562	387,227	347,365	18,357	347,365	(39,862)	18,357	347,365	9,279
Operating materials and supplies		1,161,682		333	4,000	(333)	1,333	333	254,993	333	(1,001)	254,993	333	333
Contract services - labor		4,000		16,288	14,631	(1,657)	66,367	46,140	48,863	46,140	(20,227)	48,863	46,140	(2,723)
Professional services		199,100		6,680	9,322	2,642	48,220	27,039	96,358	27,039	(21,181)	96,358	27,039	(69,319)
Facility maintenance		144,660		-	-	-	-	-	-	-	-	-	-	-
Contra-Post Closure Expenses		10,000		4,085	18,081	13,996	3,333	26,455	-	26,455	23,122	-	26,455	26,455
Permit, Fees & Other		1,569,442		126,981	174,875	47,894	523,147	474,967	486,534	474,967	(48,181)	486,534	474,967	(11,568)
Total operating expenses		2,094,450		144,706	111,467	(33,238)	698,150	691,404	713,805	691,404	(6,746)	713,805	691,404	(22,401)
Operating income(loss) before depreciation														
Depreciation and amortization		1,357,130		112,785	112,785	-	452,377	451,141	452,377	451,141	(1,236)	452,377	451,141	(1,236)
Operating income(loss)		737,320		31,920	(1,318)	(33,238)	245,773	240,263	261,429	240,263	(5,510)	261,429	240,263	(21,165)
Non-operating revenues(expenses):														
Interest and investment earnings		-		2,921	-	(2,921)	-	2,921	-	2,921	2,921	-	2,921	2,921
Gain(loss) on sales and/or disposals of assets		-		-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense		(608,879)		-	(281,757)	(281,757)	(202,960)	(281,757)	(141,089)	(281,757)	(78,797)	(141,089)	(281,757)	(140,668)
Grant revenue		975,000		-	-	-	325,000	-	-	-	(325,000)	-	-	-
Other, net		-		238	488	249	-	1,188	-	1,188	1,188	-	1,188	1,188
Total non-operating revenues(expenses) before transfers		366,121		3,159	(281,269)	(284,428)	122,040	(277,649)	(141,089)	(277,649)	(399,689)	(141,089)	(277,649)	(136,560)
Overhead cost allocation - CA		-		-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills		-		(36,688)	(36,688)	-	(146,751)	(146,751)	(76,260)	(146,751)	(0)	(76,260)	(146,751)	(70,491)
Utility transfer		538,956		-	-	-	(179,652)	(179,652)	-	-	179,652	-	-	-
Intra-department labor transfer		(411,257)		(32,630)	(31,148)	1,482	(137,086)	(133,902)	-	(133,902)	3,184	-	(133,902)	(133,902)
ISF Fleet Use		(98,776)		(18,709)	(10,500)	8,209	(32,925)	(66,696)	-	(66,696)	(33,770)	-	(66,696)	(66,696)
Provision for landfill closure/postclosure		-		(88,027)	(78,336)	9,691	(496,414)	(347,348)	(76,260)	(347,348)	149,065	(76,260)	(347,348)	(271,088)
Total transfers out		(1,489,241)		(88,027)	(78,336)	9,691	(496,414)	(347,348)	(141,089)	(277,649)	(179,652)	(141,089)	(277,649)	(136,560)
Net transfers		(950,285)		(88,027)	(78,336)	9,691	(316,762)	(347,348)	(76,260)	(347,348)	(30,587)	(76,260)	(347,348)	(271,088)
Total non-operating revenues(expenses), net		(584,164)		(84,868)	(359,605)	(274,738)	(194,721)	(624,997)	(141,089)	(624,997)	(430,275)	(141,089)	(624,997)	(407,648)
Change in net assets before capital expenditures		153,156		(52,947)	(360,923)	(307,976)	51,052	(384,733)	44,080	(384,733)	(435,785)	44,080	(384,733)	(428,613)
Capital expenditures		-		-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra		-		-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net		153,156		(52,947)	(360,923)	(307,976)	51,052	(384,733)	44,080	(384,733)	(435,785)	44,080	(384,733)	(428,613)
Change in net assets		\$ 153,156		\$ (52,947)	\$ (360,923)	\$ (307,976)	\$ 51,052	\$ (384,733)	\$ 44,080	\$ (384,733)	\$ (435,785)	\$ 44,080	\$ (384,733)	\$ (428,613)

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VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Four Months Ending October 31, 2011

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep. 30, 2011	Oct 31, 2011	Variance	FY12 YTD		Variance	Prior FY11 YTD		Variance
							Budget	Actual		Actual	Actual	
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	94	-	(94)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues										94		(94)
Operating expenses:												
Salaries, benefits and contract labor	139,360	-	139,360	16,713	12,998	(4,116)	46,453	48,555	2,102	52,857	48,555	(4,302)
Management and administrative	-	-	-	-	200	200	-	200	200	-	200	180
Operating materials and supplies	449,300	-	449,300	44,091	50,806	6,715	149,767	166,087	16,320	125,088	166,087	40,999
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	-	-	-	-	-	-	-	-	-	-	-	-
Facility maintenance	601,001	-	601,001	36,083	60,873	24,790	200,334	113,230	(87,104)	50,948	113,230	62,282
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	6,500	-	6,500	-	-	-	2,167	-	(2,167)	305	-	(305)
Total operating expenses	1,196,161		1,196,161	96,888	124,476	27,588	398,720	328,072	(70,648)	229,218	328,072	98,854
Operating income(less) before depreciation												
Depreciation and amortization	372,640	-	372,640	39,580	39,580	-	124,213	158,319	34,106	157,759	158,319	561
Operating income(loss)	(1,568,801)		(1,568,801)	(136,468)	(164,056)	(27,588)	(522,934)	(486,392)	36,542	(386,883)	(486,392)	(99,509)
Non-operating revenues(expenses):												
Interest and investment earnings	76,918	-	76,918	-	-	-	25,639	-	(25,639)	-	-	-
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	-	-	-	-	(831)	-	831
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	2	2	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	76,918		76,918	2	2	2	25,639	4	(25,636)	(831)	4	834
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	560,488	-	(560,488)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	19,750	-	19,750	15,118	9,400	(5,718)	6,583	46,243	39,660	-	46,243	46,243
ISF Fleet Use	1,489,133	-	1,489,133	155,585	151,364	(4,221)	496,378	630,063	133,685	-	630,063	630,063
Total transfers in	1,506,883		1,506,883	170,703	160,764	(9,939)	502,961	676,306	173,345	560,488	676,306	115,818
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(27,623)	-	(27,623)	(9,976)	(15,782)	(5,806)	(9,208)	(53,760)	(44,552)	-	(53,760)	(53,760)
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(27,623)		(27,623)	(9,976)	(15,782)	(5,806)	(9,208)	(53,760)	(44,552)	-	(53,760)	(53,760)
Net transfers	1,481,260		1,481,260	160,727	144,983	(15,744)	493,753	622,546	128,793	560,488	622,546	62,058
Total non-operating revenues(expenses), net	1,558,178		1,558,178	160,727	144,984	(15,742)	519,393	622,550	103,157	559,657	622,550	62,892
Change in net assets before capital expenditures	(10,623)		(10,623)	24,259	(19,072)	(43,331)	(3,541)	136,158	139,699	172,775	136,158	(36,617)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	(10,623)		(10,623)	24,259	(19,072)	(43,331)	(3,541)	136,158	139,699	172,775	136,158	(36,617)
Change in net assets	\$ -		\$ -	\$ 24,259	\$ (19,072)	\$ (43,331)	\$ (3,541)	\$ 136,158	\$ 139,699	\$ 172,775	\$ 136,158	\$ (36,617)

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