

---

**Post Closed Landfill Maintenance ..... 6**

Fiscal Year 2012 Budget Summary .....6-1



**VENTURA REGIONAL SANITATION DISTRICT**  
**FISCAL YEAR 2012 BUDGET SUMMARY**  
**POST CLOSED LANDFILL MAINTENANCE**

Description	Actual FY 2009 Yearend	Actual FY 2010 Yearend	Adopted FY 2011 Budget	Estimated FY 2011 Yearend	Proposed FY 2012 Budget	Comments
<b>Operating revenues:</b>						Budgeted activities for closed landfill relate to the Coastal landfill (closed 1995), Bailard landfill (closed 1997), Ozena landfill (closed 1987) and the Tierra Rejada landfill (closed 1972). VRSD expenses related to closed landfills are offset by investment earnings and Postclosure reserves designated specifically for ongoing maintenance and environmental monitoring activities.
Revenue - sales	\$ 100,140	\$ -	\$ -	\$ -	\$ -	
Revenue - other	164,067	-	-	-	-	
Reimb from outside agencies	-	-	-	-	-	
<b>Total operating revenues</b>	<b>264,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Operating expenses:</b>						
Salaries and employee benefits	120,242	175,646	142,257	140,956	37,289	
Management and administrative	456	1,183	-	270	-	
Operating materials and supplies	157,646	41,201	421,701	223,395	358,202	
Contract services - labor	4,685	16,216	78,000	39,000	13,000	
Contract services - materials and supplies	137,954	50,995	98,040	65,722	112,540	
Contract services - capital outlay purchases	-	600	-	-	-	
Professional services	43,252	158,705	35,500	46,346	120,500	
Facility maintenance	22,000	54,105	244,120	136,310	47,140	
Permit, fees & other	77,910	63,370	81,150	67,041	76,650	
<b>Total operating expenses</b>	<b>564,146</b>	<b>562,022</b>	<b>1,100,768</b>	<b>719,039</b>	<b>765,321</b>	
<b>Operating income(loss) before depreciation</b>	<b>( 299,939 )</b>	<b>( 562,022 )</b>	<b>( 1,100,768 )</b>	<b>( 719,039 )</b>	<b>( 765,321 )</b>	
Depreciation and amortization	39,893	44,990	45,428	45,265	46,692	
<b>Operating income(loss)</b>	<b>( 339,832 )</b>	<b>( 607,012 )</b>	<b>( 1,146,196 )</b>	<b>( 764,303 )</b>	<b>( 812,013 )</b>	
<b>Non-operating revenues(expenses):</b>						
Interest and investment earnings	1,148,162	648,907	699,991	609,751	384,240	
Gain(loss) on sales and/or disposals of assets	-	-	-	-	-	
Debt service interest expense	-	-	-	-	-	
Grant revenue	-	-	-	-	-	
Other, net	52,000	-	-	-	-	
<b>Total non-operating revenues(expenses) before transfers</b>	<b>1,200,162</b>	<b>648,907</b>	<b>699,991</b>	<b>609,751</b>	<b>384,240</b>	
Overhead cost allocation - Central Administration	-	-	-	-	-	
Utility transfer	-	-	-	-	-	
ISF fleet use	-	-	-	-	-	
Intra-department labor transfer	-	-	-	-	-	
Contra-post closure expenses	495,333	455,562	1,150,526	772,213	664,975	
<b>Total transfers in</b>	<b>495,333</b>	<b>455,562</b>	<b>1,150,526</b>	<b>772,213</b>	<b>664,975</b>	
Overhead cost allocation - Central Administration	-	-	-	-	-	
Utility transfer	-	-	-	-	-	
ISF fleet use	( 17,122 )	( 129,951 )	( 4,330 )	( 11,489 )	( 6,642 )	
Intra-department labor transfer	-	-	-	-	( 230,560 )	
Provision for landfill closure/postclosure	-	-	-	-	-	
<b>Total transfers out</b>	<b>( 17,122 )</b>	<b>( 129,951 )</b>	<b>( 4,330 )</b>	<b>( 11,489 )</b>	<b>( 237,202 )</b>	
<b>Net transfers</b>	<b>478,211</b>	<b>325,610</b>	<b>1,146,196</b>	<b>760,724</b>	<b>427,773</b>	
<b>Total non-operating revenues(expenses), net</b>	<b>1,678,373</b>	<b>974,518</b>	<b>1,846,187</b>	<b>1,370,475</b>	<b>812,013</b>	
<b>Change in net assets</b>	<b>\$ 1,338,541</b>	<b>\$ 367,505</b>	<b>\$ 699,991</b>	<b>\$ 606,171</b>	<b>\$ -</b>	