

VENTURA REGIONAL SANITATION DISTRICT

Consolidated

Statement of Revenues, Expenses and Change in Net Assets
For Ten Months Ending April 30, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2018	Apr 30, 2018	Variance	FY18 YTD		FY17		Variance
							Budget	Actual	YTD Actual	Actual	
Operating revenues:							\$ 18,019,251	\$ 23,624,621	\$ 17,396,646	\$ 23,624,621	\$ 6,227,974
Revenue - Trade	21,623,102	-	21,623,102	4,495,466	3,611,725	(883,741)	18,019,251	23,624,621	17,396,646	23,624,621	6,227,974
Revenue - Other	307,426	-	307,426	841,739	300,605	(541,133)	256,188	2,489,671	247,113	2,489,671	2,242,559
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	21,930,528	-	21,930,528	5,337,204	3,912,330	(1,424,874)	18,275,440	26,114,292	17,643,759	26,114,292	8,470,533
Operating expenses:											
Salaries, benefits and contract labor	9,012,952	-	9,012,952	731,820	687,353	(44,467)	7,279,692	7,188,857	6,677,708	7,188,857	511,148
Management and administrative	603,245	-	603,245	91	25,436	25,344	502,704	286,600	455,231	286,600	(168,630)
Operating materials and supplies	2,730,758	-	2,730,758	228,981	1,227,425	998,444	2,275,632	3,277,007	1,965,503	3,277,007	1,311,503
Contract services - labor	374,500	-	374,500	212,245	135,252	(76,993)	312,083	733,946	283,102	733,946	408,844
Professional services	2,224,880	-	2,224,880	430,709	466,714	36,005	1,854,067	2,528,645	1,489,857	2,528,645	1,038,788
Facility maintenance	1,178,471	-	1,178,471	189,650	191,997	2,346	982,059	1,331,823	737,709	1,331,823	594,114
Contra-Post Closure Expenses	(593,988)	-	(593,988)	(50,058)	(42,828)	7,230	(494,990)	(440,638)	(533,060)	(440,638)	92,422
Permit, Fees & Other	1,688,492	-	1,688,492	77,753	470,915	393,162	1,407,077	1,499,525	1,280,138	1,499,525	219,387
Total operating expenses	17,219,310	-	17,219,310	1,821,193	3,162,264	1,341,072	14,118,324	16,405,765	12,356,188	16,405,765	4,049,577
Operating income(loss) before depreciation	4,711,217	-	4,711,217	3,516,012	750,066	(2,765,946)	4,157,116	9,708,528	5,287,571	9,708,528	4,420,956
Depreciation and amortization	4,095,296	-	4,095,296	350,977	350,977	-	3,412,747	3,518,806	3,416,932	3,518,806	101,875
Operating income(loss)	615,921	-	615,921	3,165,035	399,089	(2,765,946)	744,369	6,189,721	1,870,639	6,189,721	4,319,082
Non-operating revenues(expenses):											
Interest and investment earnings	306,700	-	306,700	49,640	10,709	(38,932)	255,583	406,278	400,445	406,278	5,834
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	16,573	1,100	16,573	15,473
Debt service interest expense	(629,409)	-	(629,409)	(1,596)	(76,750)	(75,155)	(524,508)	(513,944)	(441,643)	(513,944)	(72,301)
Grant revenue	104,078	-	104,078	3,942	3,427	(516)	86,732	38,308	32,789	38,308	5,519
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	(218,631)	-	(218,631)	51,987	(62,615)	(114,602)	(182,193)	(52,785)	(7,308)	(52,785)	(45,476)
Overhead cost allocation - CA	2,273,864	-	2,273,864	189,489	189,489	-	1,894,887	1,894,890	2,432,730	1,894,890	(537,840)
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	150,387	-	150,387	84,932	22,098	(62,834)	125,323	1,003,748	265,945	1,003,748	737,803
Landfill processing fee transfer	154,100	-	154,100	-	-	-	128,417	17,489	112,740	17,489	(95,250)
ISF Fleet Use	2,117,704	-	2,117,704	191,677	189,955	(1,722)	1,764,753	1,930,109	1,908,891	1,930,109	21,218
Total transfers in	4,696,055	-	4,696,055	466,098	401,542	(64,557)	3,913,379	4,846,237	4,720,306	4,846,237	125,931
Overhead cost allocation - CA	(2,283,868)	-	(2,283,868)	(189,489)	(189,489)	-	(1,903,223)	(1,894,890)	(2,432,730)	(1,894,890)	537,840
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(150,387)	-	(150,387)	(84,932)	(22,098)	62,834	(125,323)	(1,001,174)	(265,945)	(1,001,174)	(735,229)
Landfill processing fee transfer	(154,100)	-	(154,100)	-	-	-	(128,417)	(17,489)	(112,740)	(17,489)	95,250
ISF Fleet Use	(2,117,704)	-	(2,117,704)	(191,677)	(189,955)	1,722	(1,764,753)	(1,930,109)	(1,908,891)	(1,930,109)	(21,218)
Provision for landfill closure/postclosure	(1,461,940)	-	(1,461,940)	(108,149)	(83,702)	24,447	(1,218,283)	(524,126)	(1,205,074)	(524,126)	680,947
Total transfers out	(6,167,999)	-	(6,167,999)	(574,247)	(485,243)	89,004	(5,139,999)	(5,367,789)	(5,925,379)	(5,367,789)	557,590
Net transfers	(1,471,944)	-	(1,471,944)	(108,149)	(83,702)	24,447	(1,226,620)	(521,552)	(1,205,074)	(521,552)	683,521
Initial non-operating revenues(expenses), net	(1,690,575)	-	(1,690,575)	(56,162)	(146,317)	(90,155)	(1,408,813)	(574,337)	(1,212,382)	(574,337)	638,045
Change in net assets before capital expenditures	(1,074,654)	-	(1,074,654)	3,108,873	252,772	(2,856,101)	(664,444)	5,615,384	658,257	5,615,384	4,957,127
Capital expenditures	4,362,613	-	4,362,613	107,234	13,681	(93,553)	3,635,511	1,400,752	2,077,265	1,400,752	(676,513)
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	4,362,613	-	4,362,613	107,234	13,681	(93,553)	3,635,511	1,400,752	2,077,265	1,400,752	(676,513)
Change in net assets	\$(5,437,267)	-\$	\$(5,437,267)	\$3,001,638	\$239,091	\$(2,762,547)	\$(4,299,954)	\$4,214,632	\$(1,419,008)	\$4,214,632	\$5,633,640

VENTURA REGIONAL SANITATION DISTRICT

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets
For Ten Months Ending April 30, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar. 31, 2018	Apr. 30, 2018	Variance	FY18 YTD Budget	FY18 YTD Actual	Variance	Prior FY17 YTD Actual	Current FY18 Actual	Variance
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	25,000	-	25,000	-	-	-	20,833	170	(20,664)	-	170	170
Operating materials and supplies	2,767,613	-	2,767,613	96,719	7,989	(88,730)	2,306,344	1,028,021	(1,278,324)	318,223	1,028,021	709,797
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,555,000	-	1,555,000	10,516	5,692	(4,824)	1,295,833	365,308	(930,526)	1,750,086	365,308	(1,384,778)
Facility maintenance	15,000	-	15,000	-	-	-	12,500	-	(12,500)	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	4,680	4,680	8,955	4,680	(4,275)
Total operating expenses	4,362,613	-	4,362,613	107,234	13,681	(93,553)	3,635,511	1,398,178	(2,237,333)	2,077,265	1,398,178	(679,087)
Operating income(loss) before depreciation	(4,362,613)	-	(4,362,613)	(107,234)	(13,681)	93,553	(3,635,511)	(1,398,178)	2,237,333	(2,077,265)	(1,398,178)	679,087
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
Operating income(loss)	(4,362,613)	-	(4,362,613)	(107,234)	(13,681)	93,553	(3,635,511)	(1,398,178)	2,237,333	(2,077,265)	(1,398,178)	679,087
Non-operating revenues(expenses):												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	(2,574)	(2,574)	-	(2,574)	(2,574)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	(2,574)	(2,574)	-	(2,574)	(2,574)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	-	-	-	-	-	-	-	(2,574)	(2,574)	-	(2,574)	(2,574)
Net transfers	-	-	-	-	-	-	-	(2,574)	(2,574)	-	(2,574)	(2,574)
Total non-operating revenues(expenses), net	-	-	-	-	-	-	-	(2,574)	(2,574)	-	(2,574)	(2,574)
Change in net assets before capital expenditures	(4,362,613)	-	(4,362,613)	(107,234)	(13,681)	93,553	(3,635,511)	(1,400,752)	2,234,759	(2,077,265)	(1,400,752)	676,513
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(4,362,613)	-	(4,362,613)	(107,234)	(13,681)	93,553	(3,635,511)	(1,400,752)	2,234,759	(2,077,265)	(1,400,752)	676,513

VENTURA REGIONAL SANITATION DISTRICT

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets
For Ten Months Ending April 30, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2018	Apr 30, 2018	Variance	FY18 YTD		Variance	Prior FY17 YTD Actual	Current FY18 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ 5,737,129	-	\$ 5,737,129	\$ 428,133	\$ 471,294	\$ 43,161	\$ 4,780,941	\$ 4,351,263	\$ (429,678)	\$ 3,919,874	\$ 4,351,263	\$ 431,389
Revenue - Other	10,626	-	10,626	886	1,169	284	8,855	10,925	2,070	21,379	10,925	(10,454)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	5,747,755	-	5,747,755	429,019	472,463	43,444	4,789,796	4,362,188	(427,608)	3,941,253	4,362,188	420,935
Operating expenses:												
Salaries, benefits and contract labor	3,548,799	-	3,548,799	255,842	264,446	8,604	2,866,338	2,640,839	(225,498)	2,432,473	2,640,839	208,366
Management and administrative	72,188	-	72,188	3,971	2,806	(1,166)	60,157	37,347	(22,810)	28,380	37,347	8,967
Operating materials and supplies	706,626	-	706,626	41,654	66,545	24,892	588,855	607,383	18,528	507,867	607,383	99,516
Contract services - labor	2,000	-	2,000	-	-	-	1,667	4,711	3,044	2,913	4,711	1,798
Professional services	242,384	-	242,384	3,550	1,728	(1,822)	201,987	30,553	(171,433)	33,866	30,553	(3,313)
Facility maintenance	42,252	-	42,252	5,498	5,385	(113)	35,210	94,308	59,098	63,674	94,308	30,634
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	15,150	-	15,150	110	115	5	12,625	37,443	24,818	33,909	37,443	3,534
Total operating expenses	4,629,399	-	4,629,399	310,626	341,026	30,400	3,766,838	3,452,584	(314,254)	3,103,082	3,452,584	349,502
Operating income(loss) before depreciation	1,118,356	-	1,118,356	118,393	131,437	13,044	1,022,958	909,604	(113,354)	838,171	909,604	71,433
Depreciation and amortization	156,563	-	156,563	13,047	13,047	-	130,469	130,469	0	130,469	130,469	-
Operating income(loss)	961,793	-	961,793	105,346	118,390	13,044	892,489	779,135	(113,354)	707,701	779,135	71,433
Non-operating revenues(expenses):												
Interest and investment earnings	3,400	-	3,400	4,496	-	(4,496)	2,833	20,366	17,533	7,990	20,366	12,376
Gain(loss) on sales and/or disposals of asset	-	-	-	(133)	(21,772)	(21,638)	(36,899)	(34,765)	2,134	(38,208)	(34,765)	3,442
Debt service interest expense	(44,279)	-	(44,279)	-	-	-	89,472	38,265	(51,206)	32,587	38,265	5,678
Grant revenue	107,366	-	107,366	3,942	3,427	(516)	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	66,487	-	66,487	8,305	(18,345)	(26,650)	55,406	23,866	(31,540)	2,369	23,866	21,496
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	109,047	-	109,047	19,386	4,227	(15,158)	90,873	436,947	346,075	122,065	436,947	314,883
Landfill processing fee transfer	-	-	-	-	-	-	7,182	39,048	31,866	17,616	39,048	21,432
ISF Fleet Use	8,618	-	8,618	2,713	939	(1,774)	98,054	475,995	377,941	139,681	475,995	336,315
Total transfers in	117,665	-	117,665	22,099	5,166	(16,932)	(489,426)	(481,090)	8,336	(1,005,550)	(481,090)	524,460
Overhead cost allocation - CA	(587,311)	-	(587,311)	(48,109)	(48,109)	-	(489,426)	(481,090)	8,336	(1,005,550)	(481,090)	524,460
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	(1,485)	(1,485)	(13,504)	(1,485)	12,019
Landfill processing fee transfer	-	-	-	-	-	-	(314,731)	(368,457)	(53,727)	(368,387)	(368,457)	(70)
ISF Fleet Use	(377,677)	-	(377,677)	(36,833)	(36,840)	(8)	(804,157)	(851,032)	(46,876)	(1,387,440)	(851,032)	536,408
Provision for landfill closure/postclosure	(964,988)	-	(964,988)	(84,942)	(84,949)	(8)	(706,103)	(375,037)	331,065	(1,247,760)	(375,037)	872,723
Total transfers out	(964,988)	-	(964,988)	(84,942)	(84,949)	(8)	(650,697)	(351,172)	299,525	(1,245,391)	(351,172)	894,219
Net transfers	(847,323)	-	(847,323)	(62,843)	(79,783)	(16,940)	(804,157)	(851,032)	(46,876)	(1,387,440)	(851,032)	536,408
Total non-operating revenues(expenses), net	(780,836)	-	(780,836)	(54,538)	(98,128)	(43,590)	(650,697)	(351,172)	299,525	(1,245,391)	(351,172)	894,219
Change in net assets before capital expenditures	180,956	-	180,956	50,808	20,262	(30,546)	241,792	427,963	186,171	(537,689)	427,963	965,652
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	180,956	-	180,956	50,808	20,262	(30,546)	241,792	427,963	186,171	(537,689)	427,963	965,652

VENTURA REGIONAL SANITATION DISTRICT

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets
For Ten Months Ending April 30, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2018	Apr 30, 2018	Variance	FY18 YTD		Variance	Prior FY17 YTD Actual	Current FY18 Actual	Variance
							Budget	Actual				
Operating revenues:												
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:												
Salaries, benefits and contract labor	112,284	-	112,284	-	-	-	90,691	-	(90,691)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	878	11	(868)	476	11	(466)
Operating materials and supplies	155,500	-	155,500	8,143	1,549	(6,595)	129,583	108,412	(21,172)	138,166	108,412	(29,755)
Contract services - labor	22,500	-	22,500	-	5,185	5,185	206,333	53,892	35,142	48,508	53,892	5,384
Professional services	247,600	-	247,600	22,134	25,637	3,503	187,500	131,419	(74,914)	167,919	131,419	(36,500)
Facility maintenance	132,500	-	132,500	4,541	1,248	(3,294)	110,417	22,727	(87,689)	43,456	22,727	(20,729)
Contra-Post Closure Expenses	(593,988)	-	(593,988)	(50,058)	(42,828)	7,230	(494,990)	(440,638)	54,352	(533,060)	(440,638)	92,422
Permit, Fees & Other	75,350	-	75,350	8,474	5,790	(2,684)	62,792	56,548	(6,244)	63,848	56,548	(7,301)
Total operating expenses	152,800	-	152,800	(6,765)	(3,420)	3,345	124,454	(67,630)	(192,084)	(70,687)	(67,630)	3,057
Operating income(loss) before depreciation	(152,800)	-	(152,800)	6,765	3,420	(3,345)	(124,454)	67,630	192,084	70,687	67,630	(3,057)
Depreciation and amortization	17,046	-	17,046	1,421	1,421	-	14,205	14,205	0	14,205	14,205	-
Operating income(loss)	(169,846)	-	(169,846)	5,345	1,999	(3,345)	(138,659)	53,425	192,084	56,482	53,425	(3,057)
Non-operating revenues(expenses):												
Interest and investment earnings	200,000	-	200,000	12,674	1,753	(10,921)	166,667	138,803	(27,863)	246,697	138,803	(107,893)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	200,000	-	200,000	12,674	1,753	(10,921)	166,667	138,803	(27,863)	246,697	138,803	(107,893)
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(23,512)	-	(23,512)	(5,025)	(1,551)	3,474	(19,593)	(49,210)	(29,617)	(52,975)	(49,210)	3,765
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(354)	(484)	(130)	(5,535)	(4,612)	924	(4,040)	(4,612)	(572)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(30,154)	-	(30,154)	(5,379)	(2,035)	3,344	(25,128)	(53,822)	(28,693)	(57,015)	(53,822)	3,193
Net transfers	(30,154)	-	(30,154)	(5,379)	(2,035)	3,344	(25,128)	(53,822)	(28,693)	(57,015)	(53,822)	3,193
Total non-operating revenues(expenses), net	169,846	-	169,846	7,295	(282)	(7,577)	141,538	84,982	(56,557)	189,682	84,982	(104,700)
Change in net assets before capital expenditures	-	-	-	12,640	1,718	(10,922)	2,879	138,407	135,528	246,164	138,407	(107,757)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ 12,640	\$ 1,718	\$ (10,922)	\$ 2,879	\$ 138,407	\$ 135,528	\$ 246,164	\$ 138,407	\$ (107,757)

VENTURA REGIONAL SANITATION DISTRICT

ISF

Statement of Revenues, Expenses and Change in Net Assets
For Ten Months Ending April 30, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Mar 31, 2018	Apr 30, 2018	Variance	FY18 YTD		Prior FY17 YTD Actual	Current FY18 Actual	Variance
							Budget	Actual			
Operating revenues:											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	-	-	-	-	-	-	-	-
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
Total operating revenues	-	-	-	-	-	-	-	-	-	-	-
Operating expenses:											
Salaries, benefits and contract labor	280,798	-	280,798	31,885	26,530	(5,355)	226,798	280,073	246,108	280,073	33,965
Management and administrative	88,652	-	88,652	8,976	8,704	(272)	73,877	100,172	83,036	100,172	17,136
Operating materials and supplies	463,000	-	463,000	27,499	61,174	33,675	385,833	425,921	320,301	425,921	105,620
Contract services - labor	1,000	-	1,000	-	-	-	833	-	-	-	-
Professional services	453,815	-	453,815	18,349	57,318	38,969	378,179	386,843	162,985	386,843	223,857
Facility maintenance	1,300	-	1,300	-	632	632	1,083	1,262	603	1,262	658
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses	1,288,565	-	1,288,565	86,709	154,358	67,649	1,066,604	1,194,270	813,033	1,194,270	381,236
Operating income(loss) before depreciation	(1,288,565)	-	(1,288,565)	(86,709)	(154,358)	(67,649)	(1,066,604)	(1,194,270)	(813,033)	(1,194,270)	(381,236)
Depreciation and amortization	525,840	-	525,840	39,870	39,870	-	438,200	407,322	442,385	407,322	(35,063)
Operating income(loss)	(1,814,405)	-	(1,814,405)	(126,579)	(194,228)	(67,649)	(1,504,804)	(1,601,592)	(1,255,419)	(1,601,592)	(346,173)
Non-operating revenues(expenses):											
Interest and investment earnings	1,600	-	1,600	1,885	-	(1,885)	1,333	9,067	3,823	9,067	5,244
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	16,573	1,100	16,573	15,473
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
Total non-operating revenues(expenses) before transfers	1,600	-	1,600	1,885	-	(1,885)	1,333	25,640	4,923	25,640	20,717
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,000	-	21,000	-	-	-	17,500	12,314	-	12,314	12,314
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,100,346	-	2,100,346	188,853	188,853	-	1,750,288	1,888,528	1,888,528	1,888,528	-
Total transfers in	2,121,346	-	2,121,346	188,853	188,853	-	1,767,788	1,900,842	1,888,528	1,900,842	12,314
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(32,710)	-	(32,710)	(8,089)	(1,979)	6,110	(27,258)	(72,690)	(63,908)	(72,690)	(8,783)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
Total transfers out	(32,710)	-	(32,710)	(8,089)	(1,979)	6,110	(27,258)	(72,690)	(63,908)	(72,690)	(8,783)
Net transfers	2,088,636	-	2,088,636	180,764	186,874	6,110	1,740,530	1,828,152	1,824,620	1,828,152	3,532
Total non-operating revenues(expenses), net	2,090,236	-	2,090,236	182,649	186,874	4,225	1,741,863	1,853,792	1,829,543	1,853,792	24,249
Change in net assets before capital expenditures	275,831	-	275,831	56,070	(7,354)	(63,424)	237,059	252,200	574,125	252,200	(321,924)
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures, net	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ 275,831	\$ -	\$ 275,831	\$ 56,070	\$ (7,354)	\$ (63,424)	\$ 237,059	\$ 252,200	\$ 574,125	\$ 252,200	\$ (321,924)

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