

**VENTURA REGIONAL SANITATION DISTRICT**

Consolidated

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adjusted		FY-19 YTD		FY-19 YTD		FY-19 YTD		Current FY-19		
	Adopted Budget	Budget	Sep 30, 2018	Oct 31, 2018	Budget	Actual	Budget	Actual	YTD Actual	Actual	Variance
<b>Operating revenues:</b>											
Revenue - Trade	\$ 22,429,403	\$ 22,429,403	\$ 1,728,158	\$ 1,856,612	\$ 128,454	\$ 7,547,224	\$ 7,547,224	\$ 7,547,224	\$ 7,160,168	\$ 7,547,224	\$ 387,056
Revenue - Other	216,426	216,426	13,608	32,639	19,031	89,402	89,402	89,402	174,287	89,402	(84,885)
Reimb from Outside Agencies	-	-	11,868	30,359	18,491	161,350	161,350	161,350	-	161,350	161,350
<b>Total operating revenues</b>	<b>22,645,829</b>	<b>22,645,829</b>	<b>1,753,634</b>	<b>1,919,610</b>	<b>165,976</b>	<b>7,797,977</b>	<b>7,797,977</b>	<b>7,797,977</b>	<b>7,334,456</b>	<b>7,797,977</b>	<b>463,521</b>
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	9,729,047	9,729,047	688,641	700,195	11,554	2,741,044	2,741,044	2,741,044	2,562,052	2,741,044	178,992
Management and administrative	819,909	819,909	44,634	39,798	(4,836)	209,410	209,410	209,410	133,540	209,410	75,870
Operating materials and supplies	2,491,229	2,491,229	332,906	148,858	(184,048)	803,410	803,410	803,410	750,068	803,410	52,947
Contract services - labor	459,500	459,500	37,763	34,772	(2,991)	172,397	172,397	172,397	168,277	172,397	4,121
Professional services	2,593,788	2,593,788	186,517	187,095	579	663,284	663,284	663,284	543,974	663,284	119,310
Facility maintenance	1,328,871	1,328,871	157,007	142,690	(14,317)	473,462	473,462	473,462	299,156	473,462	174,306
Contra-Post Closure Expenses	(780,456)	(780,456)	(33,855)	(27,235)	6,620	(260,152)	(112,408)	(112,408)	(120,938)	(112,408)	8,530
Permit, Fees & Other	1,787,462	1,787,462	85,485	246,473	160,988	595,821	410,821	410,821	516,420	410,821	(105,600)
<b>Total operating expenses</b>	<b>18,429,351</b>	<b>18,429,351</b>	<b>1,499,096</b>	<b>1,472,646</b>	<b>(26,450)</b>	<b>5,893,654</b>	<b>5,361,025</b>	<b>(532,629)</b>	<b>4,852,550</b>	<b>5,361,025</b>	<b>508,475</b>
<b>Operating income(loss) before depreciation</b>	<b>4,216,478</b>	<b>4,216,478</b>	<b>254,537</b>	<b>446,964</b>	<b>192,426</b>	<b>2,436,952</b>	<b>2,436,952</b>	<b>781,996</b>	<b>2,481,906</b>	<b>2,436,952</b>	<b>(44,954)</b>
Depreciation and amortization	4,217,984	4,217,984	349,549	349,549	-	1,405,995	1,398,195	(7,799)	1,410,610	1,398,195	(12,414)
<b>Operating income(loss)</b>	<b>(1,506)</b>	<b>(1,506)</b>	<b>(95,011)</b>	<b>97,415</b>	<b>192,426</b>	<b>248,961</b>	<b>1,038,756</b>	<b>789,796</b>	<b>1,071,296</b>	<b>1,038,756</b>	<b>(32,540)</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	523,400	523,400	58,526	69,557	11,031	174,467	226,650	52,183	164,214	226,650	62,437
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	6,477	6,477	6,477	250	6,477	6,227
Debt service interest expense	(574,159)	(574,159)	(12,370)	(38,343)	(25,973)	(191,386)	(53,904)	137,482	(198,098)	(53,904)	144,194
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	104,078	3,940	3,942	3	34,693	16,067	(18,625)	15,833	16,067	234
<b>Total non-operating revenues(expenses) before transfers</b>	<b>53,319</b>	<b>53,319</b>	<b>50,096</b>	<b>35,156</b>	<b>(14,940)</b>	<b>17,773</b>	<b>195,290</b>	<b>177,517</b>	<b>(17,802)</b>	<b>195,290</b>	<b>213,091</b>
Overhead cost allocation - CA	2,871,084	2,871,084	239,270	239,270	-	957,028	957,080	52	757,956	957,080	199,124
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	160,695	24,905	45,314	20,410	53,565	120,462	66,897	214,099	120,462	(93,637)
Landfill processing fee transfer	11,325	11,325	4,137	4,766	630	3,775	18,877	15,102	44,026	18,877	(25,149)
ISF Fleet Use	2,101,799	2,101,799	177,986	179,899	1,913	700,600	708,197	7,597	772,542	708,197	(64,345)
<b>Total transfers in</b>	<b>5,144,903</b>	<b>5,144,903</b>	<b>446,297</b>	<b>469,249</b>	<b>22,953</b>	<b>1,714,968</b>	<b>1,804,616</b>	<b>89,649</b>	<b>1,788,624</b>	<b>1,804,616</b>	<b>15,993</b>
Overhead cost allocation - CA	(2,881,088)	(2,881,088)	(239,270)	(239,270)	-	(960,363)	(957,080)	3,283	(757,956)	(957,080)	(199,124)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(160,695)	(160,695)	(24,905)	(45,314)	(20,410)	(53,565)	(120,462)	(66,897)	(212,317)	(120,462)	91,855
Landfill processing fee transfer	(11,325)	(11,325)	(4,137)	(4,766)	(630)	(3,775)	(18,877)	(15,102)	(44,026)	(18,877)	25,149
ISF Fleet Use	(2,101,799)	(2,101,799)	(177,986)	(179,899)	(1,913)	(700,600)	(708,197)	(7,597)	(772,542)	(708,197)	64,345
Provision for landfill closure/postclosure	(663,140)	(663,140)	(48,513)	(54,603)	(6,089)	(221,047)	(210,592)	10,455	(489,473)	(210,592)	278,881
<b>Total transfers out</b>	<b>(5,818,047)</b>	<b>(5,818,047)</b>	<b>(494,810)</b>	<b>(523,852)</b>	<b>(29,042)</b>	<b>(1,939,349)</b>	<b>(2,015,208)</b>	<b>(75,859)</b>	<b>(2,276,315)</b>	<b>(2,015,208)</b>	<b>261,107</b>
<b>Net transfers</b>	<b>(673,144)</b>	<b>(673,144)</b>	<b>(48,513)</b>	<b>(54,603)</b>	<b>(6,089)</b>	<b>(224,381)</b>	<b>(210,592)</b>	<b>13,789</b>	<b>(487,691)</b>	<b>(210,592)</b>	<b>277,099</b>
<b>Initial non-operating revenues(expenses),</b>											
<b>change in net assets before capital</b>											
<b>expenditures</b>											
Capital expenditures	(621,331)	(621,331)	(93,429)	77,969	171,397	42,352	1,023,454	981,102	565,803	1,023,454	457,651
Capital expenditures - contra	7,035,258	7,035,258	600,156	474,614	(125,541)	2,345,086	1,116,245	(1,228,841)	194,217	1,116,245	922,028
<b>Capital expenditures, net</b>	<b>7,035,258</b>	<b>7,035,258</b>	<b>600,156</b>	<b>474,614</b>	<b>(125,541)</b>	<b>2,345,086</b>	<b>1,116,245</b>	<b>(1,228,841)</b>	<b>194,217</b>	<b>1,116,245</b>	<b>922,028</b>
<b>Change in net assets</b>	<b>(7,656,589)</b>	<b>(7,656,589)</b>	<b>(693,585)</b>	<b>(396,646)</b>	<b>296,939</b>	<b>(2,302,734)</b>	<b>(92,791)</b>	<b>2,209,943</b>	<b>371,586</b>	<b>(92,791)</b>	<b>(464,377)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Enterprise Fund

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
<b>Operating revenues:</b>												
Revenue - Trade	\$ 22,429,403	\$ -	\$ 22,429,403	\$ 1,728,158	\$ 1,856,612	\$ 128,454	\$ 7,476,468	\$ 7,547,224	\$ 70,757	\$ 7,160,168	\$ 7,547,224	\$ 387,056
Revenue - Other	216,426	-	216,426	13,608	32,639	19,031	72,142	89,402	17,260	174,287	89,402	(84,885)
Reimb from Outside Agencies	-	-	-	11,868	30,359	18,491	-	161,350	161,350	-	161,350	161,350
<b>Total operating revenues</b>	<b>22,645,829</b>	<b>-</b>	<b>22,645,829</b>	<b>1,753,634</b>	<b>1,919,610</b>	<b>165,976</b>	<b>7,548,610</b>	<b>7,797,977</b>	<b>249,367</b>	<b>7,334,456</b>	<b>7,797,977</b>	<b>463,521</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	9,729,047	-	9,729,047	688,641	700,195	11,554	2,993,553	2,741,044	(252,509)	2,562,052	2,741,044	178,992
Management and administrative	819,909	-	819,909	44,634	39,798	(4,836)	273,303	209,410	(63,893)	133,540	209,410	75,870
Operating materials and supplies	2,491,229	-	2,491,229	332,906	148,858	(184,048)	830,410	803,015	(27,394)	750,068	803,015	52,947
Contract services - labor	459,500	-	459,500	37,763	34,772	(2,991)	153,167	172,397	19,231	168,277	172,397	4,121
Professional services	2,593,788	-	2,593,788	186,517	187,095	579	864,596	663,284	(201,312)	543,974	663,284	119,310
Facility maintenance	1,328,871	-	1,328,871	157,007	142,690	(14,317)	442,957	473,462	30,505	299,156	473,462	174,306
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(33,855)	(27,235)	6,620	(260,152)	(112,408)	147,744	(120,938)	(112,408)	8,530
Permit, Fees & Other	1,787,462	-	1,787,462	85,485	246,473	160,988	595,821	410,821	(185,000)	516,420	410,821	(105,600)
<b>Total operating expenses</b>	<b>18,429,351</b>	<b>-</b>	<b>18,429,351</b>	<b>1,499,096</b>	<b>1,472,646</b>	<b>(26,450)</b>	<b>5,893,654</b>	<b>5,361,025</b>	<b>(532,629)</b>	<b>4,852,550</b>	<b>5,361,025</b>	<b>508,475</b>
<b>Operating income(loss) before depreciation</b>	<b>4,216,478</b>	<b>-</b>	<b>4,216,478</b>	<b>254,537</b>	<b>446,964</b>	<b>192,426</b>	<b>1,654,955</b>	<b>2,436,952</b>	<b>781,996</b>	<b>2,481,906</b>	<b>2,436,952</b>	<b>(44,954)</b>
Depreciation and amortization	4,217,984	-	4,217,984	349,549	349,549	-	1,405,995	1,398,195	(7,799)	1,410,610	1,398,195	(12,414)
<b>Operating income(loss)</b>	<b>(1,506)</b>	<b>-</b>	<b>(1,506)</b>	<b>(95,011)</b>	<b>97,415</b>	<b>192,426</b>	<b>248,961</b>	<b>1,038,756</b>	<b>789,796</b>	<b>1,071,296</b>	<b>1,038,756</b>	<b>(32,540)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	523,400	-	523,400	58,526	69,557	11,031	174,467	226,650	52,183	164,214	226,650	62,437
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	6,477	6,477	250	6,477	6,227
Debt service interest expense	(574,159)	-	(574,159)	(12,370)	(38,343)	(25,973)	(191,386)	(53,904)	137,482	(198,098)	(53,904)	144,194
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	104,078	-	104,078	3,940	3,942	3	34,693	16,067	(18,625)	15,833	16,067	234
<b>Total non-operating revenues(expenses) before transfers</b>	<b>53,319</b>	<b>-</b>	<b>53,319</b>	<b>50,096</b>	<b>35,156</b>	<b>(14,940)</b>	<b>17,773</b>	<b>195,290</b>	<b>177,517</b>	<b>(17,802)</b>	<b>195,290</b>	<b>213,091</b>
Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	957,028	957,080	52	757,956	957,080	199,124
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	160,695	-	160,695	24,905	45,314	20,410	53,565	120,462	66,897	214,099	120,462	(93,637)
Landfill processing fee transfer	11,325	-	11,325	4,137	4,766	630	3,775	18,877	15,102	44,026	18,877	(25,149)
ISF Fleet Use	2,101,799	-	2,101,799	177,986	179,899	1,913	700,600	708,197	7,597	772,542	708,197	(64,345)
<b>Total transfers in</b>	<b>5,144,903</b>	<b>-</b>	<b>5,144,903</b>	<b>446,297</b>	<b>469,249</b>	<b>22,953</b>	<b>1,714,968</b>	<b>1,804,616</b>	<b>89,649</b>	<b>1,788,624</b>	<b>1,804,616</b>	<b>15,993</b>
Overhead cost allocation - CA	(2,881,088)	-	(2,881,088)	(239,270)	(239,270)	-	(960,363)	(957,080)	3,283	(757,956)	(957,080)	(199,124)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	(160,695)	-	(160,695)	(24,905)	(45,314)	(20,410)	(53,565)	(120,462)	(66,897)	(212,317)	(120,462)	91,855
Intra-department labor transfer	(11,325)	-	(11,325)	(4,137)	(4,766)	(630)	(3,775)	(18,877)	(15,102)	(44,026)	(18,877)	25,149
Landfill processing fee transfer	(2,101,799)	-	(2,101,799)	(177,986)	(179,899)	(1,913)	(700,600)	(708,197)	(7,597)	(772,542)	(708,197)	64,345
Provision for landfill closure/postclosure	(663,140)	-	(663,140)	(48,513)	(54,603)	(6,089)	(221,047)	(210,592)	10,455	(489,473)	(210,592)	278,881
<b>Total transfers out</b>	<b>(5,818,047)</b>	<b>-</b>	<b>(5,818,047)</b>	<b>(494,810)</b>	<b>(523,852)</b>	<b>(29,042)</b>	<b>(1,939,349)</b>	<b>(2,015,208)</b>	<b>(75,859)</b>	<b>(2,276,315)</b>	<b>(2,015,208)</b>	<b>261,107</b>
<b>Net transfers</b>	<b>(673,144)</b>	<b>-</b>	<b>(673,144)</b>	<b>(48,513)</b>	<b>(54,603)</b>	<b>(6,089)</b>	<b>(224,381)</b>	<b>(210,592)</b>	<b>13,789</b>	<b>(487,691)</b>	<b>(210,592)</b>	<b>277,099</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(619,825)</b>	<b>-</b>	<b>(619,825)</b>	<b>1,583</b>	<b>(19,446)</b>	<b>(21,029)</b>	<b>(206,608)</b>	<b>(15,302)</b>	<b>191,306</b>	<b>(505,493)</b>	<b>(15,302)</b>	<b>490,191</b>
<b>Change in net assets before capital expenditures</b>	<b>(621,331)</b>	<b>-</b>	<b>(621,331)</b>	<b>(93,429)</b>	<b>77,969</b>	<b>171,397</b>	<b>42,352</b>	<b>1,023,454</b>	<b>981,102</b>	<b>565,803</b>	<b>1,023,454</b>	<b>457,651</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(621,331)</b>	<b>-</b>	<b>(621,331)</b>	<b>(93,429)</b>	<b>77,969</b>	<b>171,397</b>	<b>42,352</b>	<b>1,023,454</b>	<b>981,102</b>	<b>565,803</b>	<b>1,023,454</b>	<b>457,651</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Capital Outlays

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adopted	Adjustments	Adjusted	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD	FY19 YTD	Variance	Prior FY18 YTD	Current FY19	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	-	-	-	-	-	-	-	-	-	-	-	-
Management and administrative	30,000	-	30,000	-	-	-	10,000	7,538	(2,462)	-	7,538	7,538
Operating materials and supplies	5,347,258	-	5,347,258	599,386	459,073	(140,313)	1,782,419	1,064,697	(717,722)	100,527	1,064,697	964,170
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	1,640,000	-	1,640,000	770	15,541	14,772	546,667	43,315	(503,352)	91,908	43,315	(48,593)
Facility maintenance	15,000	-	15,000	-	-	-	5,000	-	(5,000)	-	-	-
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	3,000	-	3,000	-	-	-	1,000	695	(305)	-	695	695
<b>Total operating expenses</b>	<b>7,035,258</b>	-	<b>7,035,258</b>	<b>600,156</b>	<b>474,614</b>	<b>(125,541)</b>	<b>2,345,086</b>	<b>1,116,245</b>	<b>(1,228,841)</b>	<b>192,435</b>	<b>1,116,245</b>	<b>923,810</b>
<b>Operating income(loss) before depreciation</b>	<b>(7,035,258)</b>	-	<b>(7,035,258)</b>	<b>(600,156)</b>	<b>(474,614)</b>	<b>125,541</b>	<b>(2,345,086)</b>	<b>(1,116,245)</b>	<b>1,228,841</b>	<b>(192,435)</b>	<b>(1,116,245)</b>	<b>(923,810)</b>
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating income(loss)</b>	<b>(7,035,258)</b>	-	<b>(7,035,258)</b>	<b>(600,156)</b>	<b>(474,614)</b>	<b>125,541</b>	<b>(2,345,086)</b>	<b>(1,116,245)</b>	<b>1,228,841</b>	<b>(192,435)</b>	<b>(1,116,245)</b>	<b>(923,810)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	-	-	-	-	-	-	-	-	-	-	-	-
Gain(loss) on sales and/or disposals of asset:	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers in</b>	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	-	-	-	-	-	-	-	-	-	<b>(1,782)</b>	-	<b>1,782</b>
<b>Net transfers</b>	-	-	-	-	-	-	-	-	-	<b>(1,782)</b>	-	<b>1,782</b>
<b>Total non-operating revenues(expenses),</b>	-	-	-	-	-	-	-	-	-	<b>(1,782)</b>	-	<b>1,782</b>
<b>Change in net assets before capital expenditures</b>	<b>(7,035,258)</b>	-	<b>(7,035,258)</b>	<b>(600,156)</b>	<b>(474,614)</b>	<b>125,541</b>	<b>(2,345,086)</b>	<b>(1,116,245)</b>	<b>1,228,841</b>	<b>(194,217)</b>	<b>(1,116,245)</b>	<b>(922,028)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Change in net assets</b>	<b>(7,035,258)</b>	-	<b>(7,035,258)</b>	<b>(600,156)</b>	<b>(474,614)</b>	<b>125,541</b>	<b>(2,345,086)</b>	<b>(1,116,245)</b>	<b>1,228,841</b>	<b>(194,217)</b>	<b>(1,116,245)</b>	<b>(922,028)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Central Administration

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

ITEM # 10	Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
								Budget	Actual				
	<b>Operating revenues:</b>												
	Revenue - Trade	\$ 1,753,391	\$ -	\$ 1,753,391	\$ 125,810	\$ 124,919	\$ (892)	\$ 584,464	\$ 519,664	\$ (64,800)	\$ 442,428	\$ 519,664	\$ 77,236
	Revenue - Other	-	-	-	-	0	0	-	1,830	1,830	1,761	1,830	69
	Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total operating revenues</b>	<b>1,753,391</b>	<b>-</b>	<b>1,753,391</b>	<b>125,810</b>	<b>124,919</b>	<b>(892)</b>	<b>584,464</b>	<b>521,494</b>	<b>(62,969)</b>	<b>444,189</b>	<b>521,494</b>	<b>77,305</b>
	<b>Operating expenses:</b>												
	Salaries, benefits and contract labor	2,472,110	-	2,472,110	181,929	191,039	9,110	760,649	739,719	(20,930)	684,653	739,719	55,066
	Management and administrative	536,835	-	536,835	20,842	19,080	(1,762)	178,945	122,924	(56,021)	44,186	122,924	78,738
	Operating materials and supplies	65,937	-	65,937	2,635	2,961	326	21,979	6,801	(15,178)	5,733	6,801	1,068
	Contract services - labor	25,000	-	25,000	-	-	-	8,333	-	(8,333)	40,264	-	(40,264)
	Professional services	1,138,324	-	1,138,324	86,876	67,245	(19,632)	379,441	293,191	(86,251)	316,530	293,191	(23,339)
	Facility maintenance	244,514	-	244,514	17,219	17,025	(194)	81,505	84,093	2,589	46,909	84,093	37,185
	Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Permit, Fees & Other	139,960	-	139,960	13,862	14,491	628	46,653	55,359	8,705	60,824	55,359	(5,466)
	<b>Total operating expenses</b>	<b>4,622,680</b>	<b>-</b>	<b>4,622,680</b>	<b>323,364</b>	<b>311,840</b>	<b>(11,524)</b>	<b>1,477,506</b>	<b>1,302,087</b>	<b>(175,419)</b>	<b>1,199,099</b>	<b>1,302,087</b>	<b>102,988</b>
	<b>Operating income(loss) before depreciation</b>	<b>(2,869,289)</b>	<b>-</b>	<b>(2,869,289)</b>	<b>(197,554)</b>	<b>(186,922)</b>	<b>10,632</b>	<b>(893,042)</b>	<b>(780,593)</b>	<b>112,450</b>	<b>(754,910)</b>	<b>(780,593)</b>	<b>(25,682)</b>
	Depreciation and amortization	75,011	-	75,011	6,251	6,251	-	25,004	25,004	0	25,004	25,004	-
	<b>Operating income(loss)</b>	<b>(2,944,300)</b>	<b>-</b>	<b>(2,944,300)</b>	<b>(203,805)</b>	<b>(193,172)</b>	<b>10,632</b>	<b>(918,046)</b>	<b>(805,596)</b>	<b>112,449</b>	<b>(779,914)</b>	<b>(805,596)</b>	<b>(25,682)</b>
	<b>Non-operating revenues(expenses):</b>												
	Interest and investment earnings	75,000	-	75,000	(38,096)	26,356	64,452	25,000	30,579	5,579	7,225	30,579	23,354
	Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
	Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
	Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Other, net	(3,288)	-	(3,288)	-	-	-	(1,096)	339	1,435	-	339	339
	<b>Total non-operating revenues(expenses) before transfers</b>	<b>71,712</b>	<b>-</b>	<b>71,712</b>	<b>(38,096)</b>	<b>26,356</b>	<b>64,452</b>	<b>23,904</b>	<b>30,917</b>	<b>7,013</b>	<b>7,225</b>	<b>30,917</b>	<b>23,693</b>
	Overhead cost allocation - CA	2,871,084	-	2,871,084	239,270	239,270	-	967,028	957,080	52	757,956	957,080	199,124
	Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
	Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
	Intra-department labor transfer	-	-	-	510	4,606	4,096	-	5,438	5,438	12,609	5,438	(7,171)
	Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
	ISF Fleet Use	5,680	-	5,680	239	525	286	1,893	1,105	(788)	824	1,105	281
	<b>Total transfers in</b>	<b>2,876,764</b>	<b>-</b>	<b>2,876,764</b>	<b>240,019</b>	<b>244,401</b>	<b>4,382</b>	<b>968,921</b>	<b>963,623</b>	<b>4,702</b>	<b>771,389</b>	<b>963,623</b>	<b>192,234</b>
	Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
	Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
	Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
	Intra-department labor transfer	-	-	-	-	-	-	-	-	-	(9,211)	-	9,211
	Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
	ISF Fleet Use	(4,176)	-	(4,176)	(580)	(845)	(265)	(1,392)	(2,441)	(1,049)	(1,953)	(2,441)	(487)
	Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total transfers out</b>	<b>(4,176)</b>	<b>-</b>	<b>(4,176)</b>	<b>(580)</b>	<b>(845)</b>	<b>(265)</b>	<b>(1,392)</b>	<b>(2,441)</b>	<b>(1,049)</b>	<b>(11,164)</b>	<b>(2,441)</b>	<b>8,724</b>
	<b>Net transfers</b>	<b>2,872,588</b>	<b>-</b>	<b>2,872,588</b>	<b>239,439</b>	<b>243,557</b>	<b>4,117</b>	<b>967,529</b>	<b>961,182</b>	<b>3,653</b>	<b>760,225</b>	<b>961,182</b>	<b>200,956</b>
	<b>Total non-operating revenues(expenses), net</b>	<b>2,944,300</b>	<b>-</b>	<b>2,944,300</b>	<b>201,343</b>	<b>269,913</b>	<b>68,569</b>	<b>981,433</b>	<b>992,100</b>	<b>10,666</b>	<b>767,449</b>	<b>992,100</b>	<b>224,650</b>
	<b>Change in net assets before capital expenditures</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(2,461)</b>	<b>76,740</b>	<b>79,201</b>	<b>63,388</b>	<b>186,503</b>	<b>123,116</b>	<b>(12,465)</b>	<b>186,503</b>	<b>198,968</b>
	Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
	Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Change in net assets</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ (2,461)</b>	<b>\$ 76,740</b>	<b>\$ 79,201</b>	<b>\$ 63,388</b>	<b>\$ 186,503</b>	<b>\$ 123,116</b>	<b>\$ (12,465)</b>	<b>\$ 186,503</b>	<b>\$ 198,968</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Water Wastewater

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
<b>Operating revenues:</b>												
Revenue - Trade	\$ 5,818,885	-	\$ 5,818,885	\$ 467,478	\$ 450,718	\$ (16,760)	\$ 1,939,628	\$ 2,085,277	\$ 145,649	\$ 1,750,678	\$ 2,085,277	\$ 334,599
Revenue - Other	10,626	-	10,626	979	886	(93)	3,542	3,635	93	3,557	3,635	78
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>5,829,511</b>	<b>-</b>	<b>5,829,511</b>	<b>468,457</b>	<b>451,604</b>	<b>(16,853)</b>	<b>1,943,170</b>	<b>2,088,912</b>	<b>145,742</b>	<b>1,754,235</b>	<b>2,088,912</b>	<b>334,677</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	3,663,816	-	3,663,816	265,618	258,710	(6,908)	1,127,328	1,047,514	(79,814)	950,275	1,047,514	97,239
Management and administrative	79,541	-	79,541	4,962	4,721	(241)	26,514	19,710	(6,803)	19,101	19,710	610
Operating materials and supplies	708,336	-	708,336	80,205	48,440	(31,765)	236,112	273,611	37,499	263,473	273,611	10,138
Contract services - labor	252,000	-	252,000	6,997	8,462	1,466	84,000	31,640	(52,360)	4,711	31,640	26,929
Professional services	326,949	-	326,949	2,603	5,675	3,073	108,983	13,298	(95,685)	1,805	13,298	11,493
Facility maintenance	42,252	-	42,252	18,093	10,127	(7,966)	14,084	45,382	31,298	30,045	45,382	15,337
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	30,150	-	30,150	650	155	(495)	10,050	11,850	1,800	9,445	11,850	2,405
<b>Total operating expenses</b>	<b>5,103,044</b>	<b>-</b>	<b>5,103,044</b>	<b>379,127</b>	<b>336,291</b>	<b>(42,836)</b>	<b>1,607,071</b>	<b>1,443,006</b>	<b>(164,065)</b>	<b>1,278,855</b>	<b>1,443,006</b>	<b>164,151</b>
<b>Operating income(loss) before depreciation</b>	<b>726,467</b>	<b>-</b>	<b>726,467</b>	<b>89,330</b>	<b>115,313</b>	<b>25,983</b>	<b>336,100</b>	<b>645,906</b>	<b>309,807</b>	<b>475,380</b>	<b>645,906</b>	<b>170,526</b>
Depreciation and amortization	156,563	-	156,563	13,047	13,047	-	52,188	52,188	0	52,188	52,188	-
<b>Operating income(loss)</b>	<b>569,904</b>	<b>-</b>	<b>569,904</b>	<b>76,283</b>	<b>102,266</b>	<b>25,983</b>	<b>283,912</b>	<b>593,719</b>	<b>309,807</b>	<b>423,192</b>	<b>593,719</b>	<b>170,526</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	3,400	-	3,400	17,435	206	(17,229)	1,133	17,641	16,508	2,867	17,641	14,774
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	(41,822)	-	(41,822)	(10,955)	(133)	10,821	(13,941)	(11,354)	2,586	(12,344)	(11,354)	990
Grant revenue	107,366	-	107,366	3,940	3,942	3	35,789	15,728	(20,060)	15,790	15,728	(62)
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>68,944</b>	<b>-</b>	<b>68,944</b>	<b>10,420</b>	<b>4,015</b>	<b>(6,405)</b>	<b>22,981</b>	<b>22,015</b>	<b>(966)</b>	<b>6,313</b>	<b>22,015</b>	<b>15,703</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	118,135	-	118,135	20,956	37,642	16,687	39,378	100,511	61,133	169,395	100,511	(68,883)
Landfill processing fee transfer	-	-	-	4,043	5,670	1,627	2,873	12,278	9,405	16,307	12,278	(4,029)
ISF Fleet Use	8,618	-	8,618	24,999	43,312	18,314	42,251	112,789	70,538	185,702	112,789	(72,912)
<b>Total transfers in</b>	<b>126,753</b>	<b>-</b>	<b>126,753</b>	<b>24,999</b>	<b>43,312</b>	<b>18,314</b>	<b>42,251</b>	<b>112,789</b>	<b>70,538</b>	<b>185,702</b>	<b>112,789</b>	<b>(72,912)</b>
Overhead cost allocation - CA	(818,018)	-	(818,018)	(67,338)	(67,338)	-	(272,673)	(269,352)	3,321	(192,436)	(269,352)	(76,916)
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	-	-	-	(510)	(4,488)	(3,978)	-	(4,998)	(4,998)	(1,485)	(4,998)	(3,513)
Landfill processing fee transfer	(412,495)	-	(412,495)	(34,257)	(34,278)	(21)	(137,498)	(137,055)	443	(147,446)	(137,055)	10,391
ISF Fleet Use	-	-	-	-	-	-	-	-	-	-	-	-
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(1,230,513)</b>	<b>-</b>	<b>(1,230,513)</b>	<b>(102,105)</b>	<b>(106,104)</b>	<b>(3,999)</b>	<b>(410,171)</b>	<b>(411,405)</b>	<b>(1,234)</b>	<b>(341,367)</b>	<b>(411,405)</b>	<b>(70,038)</b>
<b>Net transfers</b>	<b>(1,103,760)</b>	<b>-</b>	<b>(1,103,760)</b>	<b>(77,107)</b>	<b>(62,792)</b>	<b>14,314</b>	<b>(367,920)</b>	<b>(298,616)</b>	<b>69,304</b>	<b>(155,666)</b>	<b>(298,616)</b>	<b>(142,950)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(1,034,816)</b>	<b>-</b>	<b>(1,034,816)</b>	<b>(66,686)</b>	<b>(58,777)</b>	<b>7,910</b>	<b>(344,939)</b>	<b>(276,600)</b>	<b>68,339</b>	<b>(149,353)</b>	<b>(276,600)</b>	<b>(127,247)</b>
<b>Change in net assets before capital expenditures</b>	<b>(464,913)</b>	<b>-</b>	<b>(464,913)</b>	<b>9,597</b>	<b>43,489</b>	<b>33,893</b>	<b>(61,027)</b>	<b>317,119</b>	<b>378,145</b>	<b>273,840</b>	<b>317,119</b>	<b>43,279</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(464,913)</b>	<b>-</b>	<b>(464,913)</b>	<b>9,597</b>	<b>43,489</b>	<b>33,893</b>	<b>(61,027)</b>	<b>317,119</b>	<b>378,145</b>	<b>273,840</b>	<b>317,119</b>	<b>43,279</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Operations

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2018

ITEM #	Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY 19 YTD		Variance	Prior FY 18 YTD Actual	Current FY 19 Actual	Variance
								Budget	Actual				
	<b>Operating revenues:</b>												
	Revenue - Trade	\$ 14,296,477	-	\$ 14,296,477	\$ 989,107	\$ 1,112,972	\$ 123,865	\$ 4,765,492	\$ 4,277,194	\$ (488,298)	\$ 4,286,896	\$ 4,277,194	\$ (9,702)
	Revenue - Other	155,800	-	155,800	9,116	29,754	20,638	51,933	73,044	21,110	79,924	73,044	(6,881)
	Reimb from Outside Agencies	-	-	-	11,868	30,359	18,491	-	161,350	161,350	-	161,350	161,350
	<b>Total operating revenues</b>	<b>14,452,277</b>	<b>-</b>	<b>14,452,277</b>	<b>1,010,091</b>	<b>1,173,085</b>	<b>162,994</b>	<b>4,817,426</b>	<b>4,511,588</b>	<b>(305,838)</b>	<b>4,366,821</b>	<b>4,511,588</b>	<b>144,768</b>
	<b>Operating expenses:</b>												
	Salaries, benefits and contract labor	3,167,074	-	3,167,074	215,286	226,177	10,890	974,484	853,847	(120,637)	832,897	853,847	20,950
	Management and administrative	34,000	-	34,000	1,740	2,042	302	11,333	7,790	(3,544)	5,977	7,790	1,813
	Operating materials and supplies	929,956	-	929,956	113,955	47,536	(66,419)	309,985	234,835	(75,150)	194,371	234,835	40,464
	Contract services - labor	140,000	-	140,000	30,766	26,310	(4,456)	46,667	126,833	80,167	113,300	126,833	13,534
	Professional services	872,416	-	872,416	89,364	100,077	10,712	290,805	331,282	40,476	180,597	331,282	150,685
	Facility maintenance	309,810	-	309,810	79,025	78,159	(866)	103,270	213,674	110,404	104,851	213,674	108,823
	Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Permit, Fees & Other	1,396,502	-	1,396,502	66,136	207,520	141,384	465,501	311,985	(153,516)	400,545	311,985	(88,561)
	<b>Total operating expenses</b>	<b>6,849,758</b>	<b>-</b>	<b>6,849,758</b>	<b>596,272</b>	<b>687,820</b>	<b>91,548</b>	<b>2,202,046</b>	<b>2,080,246</b>	<b>(121,799)</b>	<b>1,832,538</b>	<b>2,080,246</b>	<b>247,708</b>
	<b>Operating income(loss) before depreciation</b>	<b>7,602,519</b>	<b>-</b>	<b>7,602,519</b>	<b>413,819</b>	<b>485,265</b>	<b>71,446</b>	<b>2,615,380</b>	<b>2,431,342</b>	<b>(184,038)</b>	<b>2,534,282</b>	<b>2,431,342</b>	<b>(102,941)</b>
	Depreciation and amortization	2,479,872	-	2,479,872	206,656	206,656	-	826,624	826,624	(0)	826,902	826,624	(278)
	<b>Operating income(loss)</b>	<b>5,122,647</b>	<b>-</b>	<b>5,122,647</b>	<b>207,163</b>	<b>278,609</b>	<b>71,446</b>	<b>1,788,756</b>	<b>1,604,718</b>	<b>(184,038)</b>	<b>1,707,380</b>	<b>1,604,718</b>	<b>(102,662)</b>
	<b>Non-operating revenues(expenses):</b>												
	Interest and investment earnings	248,000	-	248,000	54,304	24,831	(29,473)	82,667	111,488	28,822	52,930	111,488	58,558
	Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
	Debt service interest expense	(372,193)	-	(372,193)	(438)	(453)	(15)	(124,064)	(1,796)	122,269	(139,344)	(1,796)	137,548
	Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Other, net	-	-	-	-	-	-	-	-	-	43	-	(43)
	<b>Total non-operating revenues(expenses) before transfers</b>	<b>(124,193)</b>	<b>-</b>	<b>(124,193)</b>	<b>53,866</b>	<b>24,378</b>	<b>(29,488)</b>	<b>(41,398)</b>	<b>109,692</b>	<b>151,090</b>	<b>(86,371)</b>	<b>109,692</b>	<b>196,064</b>
	Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
	Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
	Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
	Intra-department labor transfer	20,960	-	20,960	3,439	3,066	(373)	6,987	14,513	7,526	29,336	14,513	(14,823)
	Landfill processing fee transfer	11,325	-	11,325	4,137	4,766	630	3,775	18,877	15,102	44,026	18,877	(25,149)
	ISF Fleet Use	3,060	-	3,060	-	-	-	1,020	-	(1,020)	-	-	-
	<b>Total transfers in</b>	<b>35,345</b>	<b>-</b>	<b>35,345</b>	<b>7,576</b>	<b>7,832</b>	<b>257</b>	<b>11,782</b>	<b>33,390</b>	<b>21,608</b>	<b>73,362</b>	<b>33,390</b>	<b>(39,972)</b>
	Overhead cost allocation - CA	(1,985,218)	-	(1,985,218)	(165,444)	(165,444)	-	(661,739)	(661,776)	(37)	(478,832)	(661,776)	(182,944)
	Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-	-
	Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
	Intra-department labor transfer	(70,029)	-	(70,029)	(13,009)	(29,823)	(16,815)	(23,343)	(55,438)	(32,095)	(142,909)	(55,438)	87,471
	Landfill processing fee transfer	(1,565,547)	-	(1,565,547)	(132,984)	(134,506)	(1,522)	(521,849)	(530,586)	(8,737)	(590,551)	(530,586)	59,964
	ISF Fleet Use	(663,140)	-	(663,140)	(48,513)	(54,603)	(6,089)	(221,047)	(210,592)	10,455	(489,473)	(210,592)	278,881
	Provision for landfill closure/postclosure	(4,283,934)	-	(4,283,934)	(359,950)	(384,376)	(24,426)	(1,427,978)	(1,458,392)	(30,414)	(1,701,765)	(1,458,392)	243,373
	<b>Total transfers out</b>	<b>(4,248,589)</b>	<b>-</b>	<b>(4,248,589)</b>	<b>(352,375)</b>	<b>(376,544)</b>	<b>(24,169)</b>	<b>(1,416,196)</b>	<b>(1,425,002)</b>	<b>(8,806)</b>	<b>(1,628,403)</b>	<b>(1,425,002)</b>	<b>203,401</b>
	<b>Net transfers</b>	<b>(1,193,244)</b>	<b>-</b>	<b>(1,193,244)</b>	<b>(348,509)</b>	<b>(348,712)</b>	<b>(30,642)</b>	<b>(294,414)</b>	<b>(315,310)</b>	<b>(296,414)</b>	<b>(894,441)</b>	<b>(315,310)</b>	<b>(1,011,712)</b>
	<b>Total non-operating revenues(expenses), net</b>	<b>(124,193)</b>	<b>-</b>	<b>(124,193)</b>	<b>53,866</b>	<b>24,378</b>	<b>(29,488)</b>	<b>(41,398)</b>	<b>109,692</b>	<b>151,090</b>	<b>(86,371)</b>	<b>109,692</b>	<b>196,064</b>
	<b>Change in net assets before capital expenditures</b>	<b>749,865</b>	<b>-</b>	<b>749,865</b>	<b>(91,346)</b>	<b>(73,557)</b>	<b>17,789</b>	<b>331,162</b>	<b>289,408</b>	<b>(41,754)</b>	<b>(7,394)</b>	<b>289,408</b>	<b>296,802</b>
	Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
	Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Change in net assets</b>	<b>\$ 749,865</b>	<b>\$ -</b>	<b>\$ 749,865</b>	<b>\$ (91,346)</b>	<b>\$ (73,557)</b>	<b>\$ 17,789</b>	<b>\$ 331,162</b>	<b>\$ 289,408</b>	<b>\$ (41,754)</b>	<b>\$ (7,394)</b>	<b>\$ 289,408</b>	<b>\$ 296,802</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Solid Waste - Closed Landfills

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	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	118,033	-	118,033	-	-	-	36,318	-	(36,318)	-	-	-
Management and administrative	1,054	-	1,054	-	-	-	351	-	(351)	11	-	(11)
Operating materials and supplies	140,500	-	140,500	17,432	3,332	(14,100)	46,833	23,305	(23,529)	22,544	23,305	760
Contract services - labor	42,500	-	42,500	-	-	-	14,167	13,924	(243)	10,002	13,924	3,922
Professional services	230,100	-	230,100	7,674	11,099	3,425	76,700	22,513	(54,187)	42,298	22,513	(19,784)
Facility maintenance	127,500	-	127,500	244	2,112	1,869	42,500	7,940	(34,560)	5,844	7,940	2,096
Contra-Post Closure Expenses	(780,456)	-	(780,456)	(33,855)	(27,235)	6,620	(260,152)	(112,408)	147,744	(120,938)	(112,408)	8,530
Permit, Fees & Other	75,350	-	75,350	736	6,065	5,329	25,117	7,730	(17,386)	7,349	7,730	381
<b>Total operating expenses</b>	<b>(45,419)</b>	-	<b>(45,419)</b>	<b>(7,771)</b>	<b>(4,627)</b>	<b>3,143</b>	<b>(18,166)</b>	<b>(36,996)</b>	<b>(18,829)</b>	<b>(32,890)</b>	<b>(36,996)</b>	<b>(4,106)</b>
<b>Operating income(loss) before depreciation</b>	<b>45,419</b>	-	<b>45,419</b>	<b>7,771</b>	<b>4,627</b>	<b>(3,143)</b>	<b>18,166</b>	<b>36,996</b>	<b>18,829</b>	<b>32,890</b>	<b>36,996</b>	<b>4,106</b>
Depreciation and amortization	14,559	-	14,559	1,421	1,421	-	4,853	5,682	829	5,682	5,682	-
<b>Operating income(loss)</b>	<b>30,860</b>	-	<b>30,860</b>	<b>6,350</b>	<b>3,207</b>	<b>(3,143)</b>	<b>13,313</b>	<b>31,314</b>	<b>18,000</b>	<b>27,208</b>	<b>31,314</b>	<b>4,106</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	190,000	-	190,000	14,188	18,163	3,975	63,333	56,247	(7,086)	98,830	56,247	(42,583)
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	-	-	-	-	-
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>190,000</b>	-	<b>190,000</b>	<b>14,188</b>	<b>18,163</b>	<b>3,975</b>	<b>63,333</b>	<b>56,247</b>	<b>(7,086)</b>	<b>98,830</b>	<b>56,247</b>	<b>(42,583)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(24,218)	-	(24,218)	(5,597)	(2,349)	3,248	(8,073)	(28,884)	(20,811)	(25,145)	(28,884)	(3,738)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	(6,642)	-	(6,642)	(753)	(858)	(105)	(2,214)	(2,430)	(216)	(2,251)	(2,430)	(180)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(30,860)</b>	-	<b>(30,860)</b>	<b>(6,350)</b>	<b>(3,207)</b>	<b>3,143</b>	<b>(10,287)</b>	<b>(31,314)</b>	<b>(21,027)</b>	<b>(27,396)</b>	<b>(31,314)</b>	<b>(3,918)</b>
<b>Net transfers</b>	<b>(30,860)</b>	-	<b>(30,860)</b>	<b>(6,350)</b>	<b>(3,207)</b>	<b>3,143</b>	<b>(10,287)</b>	<b>(31,314)</b>	<b>(21,027)</b>	<b>(27,396)</b>	<b>(31,314)</b>	<b>(3,918)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>159,140</b>	-	<b>159,140</b>	<b>7,838</b>	<b>14,957</b>	<b>7,118</b>	<b>53,047</b>	<b>24,934</b>	<b>(28,113)</b>	<b>71,435</b>	<b>24,934</b>	<b>(46,501)</b>
<b>Change in net assets before capital expenditures</b>	<b>190,000</b>	-	<b>190,000</b>	<b>14,188</b>	<b>18,163</b>	<b>3,975</b>	<b>66,360</b>	<b>56,247</b>	<b>(10,112)</b>	<b>98,642</b>	<b>56,247</b>	<b>(42,395)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>190,000</b>	<b>-</b>	<b>190,000</b>	<b>14,188</b>	<b>18,163</b>	<b>3,975</b>	<b>66,360</b>	<b>56,247</b>	<b>(10,112)</b>	<b>98,642</b>	<b>56,247</b>	<b>(42,395)</b>

**VENTURA REGIONAL SANITATION DISTRICT**

Biosolids & Microturbine Electrical Generation

Statement of Revenues, Expenses and Change in Net Assets

For Four Months Ending October 31, 2018

**ITEM # 10**

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Variance	Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual				
<b>Operating revenues:</b>												
Revenue - Trade	\$ 560,650	\$ -	\$ 560,650	\$ 145,762	\$ 168,003	\$ 22,241	\$ 186,883	\$ 665,089	\$ 478,206	\$ 680,166	\$ 665,089	\$ (15,077)
Revenue - Other	50,000	-	50,000	3,264	2,000	(1,264)	16,667	10,643	(6,024)	89,045	10,643	(78,402)
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	<b>610,650</b>	<b>-</b>	<b>610,650</b>	<b>149,025</b>	<b>170,003</b>	<b>20,978</b>	<b>203,550</b>	<b>675,732</b>	<b>472,182</b>	<b>769,211</b>	<b>675,732</b>	<b>(93,479)</b>
<b>Operating expenses:</b>												
Salaries, benefits and contract labor	-	-	-	-	-	-	-	-	-	(6,342)	-	6,342
Management and administrative	47,500	-	47,500	7,007	3,872	(3,135)	15,833	18,624	2,790	16,667	18,624	1,957
Operating materials and supplies	181,000	-	181,000	50,349	2,886	(47,463)	60,333	97,233	36,900	118,355	97,233	(21,122)
Contract services - labor	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	25,000	-	25,000	-	3,000	3,000	8,333	3,000	(5,333)	2,745	3,000	255
Facility maintenance	50,000	-	50,000	381	2,152	1,771	16,667	6,896	(9,770)	6,274	6,896	623
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	140,500	-	140,500	3,973	18,178	14,206	46,833	22,151	(24,682)	38,120	22,151	(15,968)
<b>Total operating expenses</b>	<b>444,000</b>	<b>-</b>	<b>444,000</b>	<b>61,710</b>	<b>30,088</b>	<b>(31,621)</b>	<b>148,000</b>	<b>147,905</b>	<b>(95)</b>	<b>175,818</b>	<b>147,905</b>	<b>(27,914)</b>
<b>Operating income(loss) before depreciation</b>	<b>166,650</b>	<b>-</b>	<b>166,650</b>	<b>87,316</b>	<b>139,915</b>	<b>52,599</b>	<b>55,550</b>	<b>527,828</b>	<b>472,278</b>	<b>593,393</b>	<b>527,828</b>	<b>(65,565)</b>
Depreciation and amortization	1,004,788	-	1,004,788	83,732	83,732	-	334,929	334,929	(0)	334,929	334,929	-
<b>Operating income(loss)</b>	<b>(838,138)</b>	<b>-</b>	<b>(838,138)</b>	<b>3,583</b>	<b>56,182</b>	<b>52,599</b>	<b>(279,379)</b>	<b>192,898</b>	<b>472,278</b>	<b>258,463</b>	<b>192,898</b>	<b>(65,565)</b>
<b>Non-operating revenues(expenses):</b>												
Interest and investment earnings	2,000	-	2,000	5,364	-	(5,364)	667	5,364	4,697	1,197	5,364	4,167
Gain(loss) on sales and/or disposals of asset	-	-	-	(977)	(37,757)	(36,779)	(53,381)	(40,754)	12,627	(46,409)	(40,754)	5,655
Debt service interest expense	(160,144)	-	(160,144)	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>(158,144)</b>	<b>-</b>	<b>(158,144)</b>	<b>4,387</b>	<b>(37,757)</b>	<b>(42,143)</b>	<b>(52,715)</b>	<b>(35,390)</b>	<b>17,324</b>	<b>(45,212)</b>	<b>(35,390)</b>	<b>9,822</b>
Overhead cost allocation - CA	-	-	-	(6,488)	(6,488)	-	(25,951)	(25,952)	(1)	(86,688)	(25,952)	60,736
Due from post closure landfills	(77,852)	-	(77,852)	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(20,960)	-	(20,960)	(4,137)	(4,766)	(732)	(6,987)	(732)	6,255	(3,655)	(732)	2,923
Landfill processing fee transfer	(11,325)	-	(11,325)	(4,137)	(4,766)	(630)	(3,775)	(18,877)	(15,102)	(44,026)	(18,877)	25,149
ISF Fleet Use	(112,939)	-	(112,939)	(9,412)	(9,412)	-	(37,646)	(37,646)	0	(30,342)	(37,646)	(7,304)
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(223,076)</b>	<b>-</b>	<b>(223,076)</b>	<b>(20,036)</b>	<b>(21,398)</b>	<b>(1,362)</b>	<b>(74,359)</b>	<b>(83,208)</b>	<b>(8,849)</b>	<b>(164,711)</b>	<b>(83,208)</b>	<b>81,504</b>
<b>Net transfers</b>	<b>(223,076)</b>	<b>-</b>	<b>(223,076)</b>	<b>(20,036)</b>	<b>(21,398)</b>	<b>(1,362)</b>	<b>(74,359)</b>	<b>(83,208)</b>	<b>(8,849)</b>	<b>(164,711)</b>	<b>(83,208)</b>	<b>81,504</b>
<b>Total non-operating revenues(expenses), net</b>	<b>(381,220)</b>	<b>-</b>	<b>(381,220)</b>	<b>(15,650)</b>	<b>(59,155)</b>	<b>(43,505)</b>	<b>(127,073)</b>	<b>(118,598)</b>	<b>8,476</b>	<b>(209,924)</b>	<b>(118,598)</b>	<b>91,326</b>
<b>Change in net assets before capital expenditures</b>	<b>(1,219,358)</b>	<b>-</b>	<b>(1,219,358)</b>	<b>(12,066)</b>	<b>(2,972)</b>	<b>9,094</b>	<b>(406,453)</b>	<b>74,301</b>	<b>480,753</b>	<b>48,540</b>	<b>74,301</b>	<b>25,761</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(1,219,358)</b>	<b>-</b>	<b>(1,219,358)</b>	<b>(12,066)</b>	<b>(2,972)</b>	<b>9,094</b>	<b>(406,453)</b>	<b>74,301</b>	<b>480,753</b>	<b>48,540</b>	<b>74,301</b>	<b>25,761</b>



**VENTURA REGIONAL SANITATION DISTRICT**

ISF

Statement of Revenues, Expenses and Change in Net Assets  
For Four Months Ending October 31, 2018

Description	Adopted Budget	Adjustments	Adjusted Budget	Sep 30, 2018	Oct 31, 2018	Variance	FY19 YTD		Prior FY18 YTD Actual	Current FY19 Actual	Variance
							Budget	Actual			
<b>Operating revenues:</b>											
Revenue - Trade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue - Other	-	-	-	250	-	(250)	-	250	-	250	250
Reimb from Outside Agencies	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating revenues</b>	-	-	-	<b>250</b>	-	<b>(250)</b>	-	<b>250</b>	-	<b>250</b>	<b>250</b>
<b>Operating expenses:</b>											
Salaries, benefits and contract labor	308,014	-	308,014	25,808	24,269	(1,539)	94,774	99,963	100,568	99,963	(605)
Management and administrative	120,979	-	120,979	10,083	10,083	-	40,326	40,362	47,600	40,362	(7,237)
Operating materials and supplies	465,500	-	465,500	68,329	43,703	(24,626)	155,167	167,230	145,592	167,230	21,639
Contract services - labor	1,000	-	1,000	-	-	-	333	-	-	-	-
Professional services	554,795	-	554,795	42,045	33,115	(8,930)	184,932	115,476	105,233	115,476	10,243
Facility maintenance	5,000	-	5,000	129	64	(65)	1,667	1,746	136	1,746	1,610
Contra-Post Closure Expenses	-	-	-	-	-	-	-	-	-	-	-
Permit, Fees & Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating expenses</b>	<b>1,455,288</b>	-	<b>1,455,288</b>	<b>146,394</b>	<b>111,234</b>	<b>(35,160)</b>	<b>477,198</b>	<b>424,777</b>	<b>399,129</b>	<b>424,777</b>	<b>25,648</b>
<b>Operating income(loss) before depreciation</b>	<b>(1,455,288)</b>	-	<b>(1,455,288)</b>	<b>(146,144)</b>	<b>(111,234)</b>	<b>34,910</b>	<b>(477,198)</b>	<b>(424,527)</b>	<b>(399,129)</b>	<b>(424,527)</b>	<b>(25,398)</b>
Depreciation and amortization	487,191	-	487,191	38,442	38,442	-	162,397	153,769	165,904	153,769	(12,136)
<b>Operating income(loss)</b>	<b>(1,942,479)</b>	-	<b>(1,942,479)</b>	<b>(184,586)</b>	<b>(149,676)</b>	<b>34,910</b>	<b>(639,595)</b>	<b>(578,296)</b>	<b>(565,033)</b>	<b>(578,296)</b>	<b>(13,262)</b>
<b>Non-operating revenues(expenses):</b>											
Interest and investment earnings	5,000	-	5,000	5,331	-	(5,331)	1,667	5,331	1,164	5,331	4,166
Gain(loss) on sales and/or disposals of asset	-	-	-	-	-	-	-	6,477	250	6,477	6,227
Debt service interest expense	-	-	-	-	-	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	-	-	-	-	-	-
Other, net	-	-	-	-	-	-	-	-	-	-	-
<b>Total non-operating revenues(expenses) before transfers</b>	<b>5,000</b>	-	<b>5,000</b>	<b>5,331</b>	-	<b>(5,331)</b>	<b>1,667</b>	<b>11,807</b>	<b>1,414</b>	<b>11,807</b>	<b>10,393</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due from post closure landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	21,600	-	21,600	-	-	-	7,200	-	2,760	-	(2,760)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	2,084,441	-	2,084,441	173,704	173,704	-	694,814	694,814	755,411	694,814	(60,597)
<b>Total transfers in</b>	<b>2,106,041</b>	-	<b>2,106,041</b>	<b>173,704</b>	<b>173,704</b>	-	<b>702,014</b>	<b>694,814</b>	<b>755,171</b>	<b>694,814</b>	<b>(63,357)</b>
Overhead cost allocation - CA	-	-	-	-	-	-	-	-	-	-	-
Due to post closed landfills	-	-	-	-	-	-	-	-	-	-	-
Utility transfer	-	-	-	-	-	-	-	-	-	-	-
Intra-department labor transfer	(45,488)	-	(45,488)	(5,789)	(7,923)	(2,134)	(15,163)	(30,411)	(29,912)	(30,411)	(499)
Landfill processing fee transfer	-	-	-	-	-	-	-	-	-	-	-
ISF Fleet Use	-	-	-	-	-	-	-	1,961	-	1,961	1,961
Provision for landfill closure/postclosure	-	-	-	-	-	-	-	-	-	-	-
<b>Total transfers out</b>	<b>(45,488)</b>	-	<b>(45,488)</b>	<b>(5,789)</b>	<b>(7,923)</b>	<b>(2,134)</b>	<b>(15,163)</b>	<b>(28,450)</b>	<b>(29,912)</b>	<b>(28,450)</b>	<b>1,462</b>
<b>Net transfers</b>	<b>2,060,553</b>	-	<b>2,060,553</b>	<b>167,915</b>	<b>165,781</b>	<b>(2,134)</b>	<b>686,851</b>	<b>666,364</b>	<b>728,259</b>	<b>666,364</b>	<b>(61,895)</b>
<b>Total non-operating revenues(expenses), net</b>	<b>2,065,553</b>	-	<b>2,065,553</b>	<b>173,245</b>	<b>165,781</b>	<b>(7,464)</b>	<b>688,518</b>	<b>678,172</b>	<b>729,673</b>	<b>678,172</b>	<b>(51,501)</b>
<b>Change in net assets before capital expenditures</b>	<b>123,074</b>	-	<b>123,074</b>	<b>(11,341)</b>	<b>16,105</b>	<b>27,446</b>	<b>48,922</b>	<b>99,876</b>	<b>164,640</b>	<b>99,876</b>	<b>(64,764)</b>
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures - contra	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditures, net</b>	<b>123,074</b>	-	<b>123,074</b>	<b>(11,341)</b>	<b>16,105</b>	<b>27,446</b>	<b>48,922</b>	<b>99,876</b>	<b>164,640</b>	<b>99,876</b>	<b>(64,764)</b>
<b>Change in net assets</b>	<b>\$ 123,074</b>	-	<b>\$ 123,074</b>	<b>\$ (11,341)</b>	<b>\$ 16,105</b>	<b>\$ 27,446</b>	<b>\$ 48,922</b>	<b>\$ 99,876</b>	<b>\$ 164,640</b>	<b>\$ 99,876</b>	<b>\$ (64,764)</b>

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